

DISTRICT OF  
**OAK**  **BAY**

# 2015 ANNUAL REPORT



The District of Oak Bay  
[oakbay.ca](http://oakbay.ca)

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Front cover: “Salish Sea” Sculpture by Chris Paul  
Photo credit: Britt Swoveland



## MESSAGE FROM THE MAYOR

I am pleased to introduce the District of Oak Bay's Annual Report for 2015, which provides a high-level summary of the actions undertaken by the Municipality through the year.

The District had an ambitious set of priorities for 2015 and many accomplishments flowing from our Strategic Plan and the successes and challenges of previous years.

### **Neighbourhood Learning Centre and Community Theatre**

In 2015, we celebrated the opening of the Neighbourhood Learning Centre and Community Theatre in the new Oak Bay High School. This was the culmination of work that began in 2011 which included a contribution of a million dollars toward building the theatre. The revitalized site will serve this generation and generations into the future as a prized community amenity and hub for citizens of all ages.

### **Bowker Creek Revitalization**

While the Oak Bay High School was under development, we took advantage of the opportunity to leverage grant funding and invest in the rehabilitation and restoration of an adjacent section of Bowker Creek. The Municipality, the School District and the Bowker Creek Urban Watershed Renewal Initiative collaborated on this project to create a healthier riparian environment while enhancing the public green space and trail.

### **Infrastructure Renewal – Uplands Sewer Separation**

In 2015 the District made significant progress on a crucial issue with respect to our infrastructure – the separation of the combined sewers in the Uplands neighbourhood. The current legislation requires that separation must proceed and that separate pipes for the sewer and storm flows be installed. Six potential technical options were developed through a pre-design study and were then presented through a robust series of open house events. In addition to the 200 Oak Bay residents who attended these events, public input was also gathered through a survey. The feedback provided by the community will be invaluable in the upcoming selection of an option and development of an implementation plan.

### **Official Community Plan – Floor Area Committee**

The District has a long history of acknowledging the importance of reasoned community growth in maintaining and enhancing the unique character of Oak Bay's neighbourhoods. In 2015, in keeping with the renewed Official Community Plan, a review of the provisions in the Zoning Bylaw with respect to the calculations of floor area was undertaken by the Floor Area Review Committee. This review concluded with needed amendments to our Zoning Bylaw. The collaborative efforts of the FAR Committee in this regard show again the importance and value the District places on public engagement.

### **New Advisory Planning Commission**

The crucial role our advisory bodies play in policy development and public engagement was further shown in the restructuring of our advisory committees during 2015, which included the establishment of the Advisory Planning Commission (APC).

### **Arts and Culture**

In 2015, we enjoyed another vibrant summer of tours, events and arts installations. The District also hosted eleven different film productions throughout the year which helped in part to fund the acquisition of the “Salish Sea” sculpture by Chris Paul, which is proudly displayed at the Oak Bay Marina.

In the fall, culture was incorporated into the name and mandate of the Parks Recreation and Culture Commission and Department, recognizing that the promotion of arts and culture is now enshrined as part of how the District helps to create and sustain a livable community. This is in no small part due to the efforts of our Art Laureate, Barbara Adams who is ably supported by both the Commission and the Department.

### **Deer Management**

As part of our commitment to building a safe, livable community and to collaborating with our regional neighbours, the District participated in the Capital Regional District’s Urban Deer Management Pilot Project. In 2015, this challenging project concluded with the Lesson’s Learned document which offered insight for other municipalities who, like Oak Bay, are facing this complex issue within the parameters established by the provincial government.

### **First Nations Reconciliation**

Oak Bay Council is proud to have forged important relationships with both the Songhees Nation and Esquimalt Nation over the past year. In 2015 the District held two Community to Community dinners in Council Chambers with the Band Councils of the Songhees and the Esquimalt Nation – our neighbours. We are learning together how to work cooperatively and respectfully for the mutual benefit of all our citizens.



Oak Bay Council and Songhees Band Council

In closing, what emerges from our accomplishments in 2015 is the profound value of collaboration and connection, not only with our regional neighbours and organizations, but also with each other in our community. Staff play a crucial role in establishing and enhancing these connections; however, their primary role is overseeing and delivering the services that sustain this inclusive, vibrant and livable community.

On behalf of Oak Bay Municipal Council, I offer our sincere thanks to our management team and to our staff for their daily efforts on behalf of the Municipality and its citizens.

**~Nils Jensen, Mayor**

## OAK BAY MUNICIPAL COUNCIL



Top row left to right: Councillor Michelle Kirby, Councillor Tom Croft, Councillor Hazel Braithwaite, Councillor Kevin Murdoch  
Bottom row left to right: Councillor Tara Ney, Mayor Nils Jensen, Councillor Eric Zhelka

Oak Bay Municipal Council consists of a Mayor and six Councillors, elected for 4-year terms. The current term commenced in November 2014. Each member of Council represents the District at large and may be appointed to both District and Regional committees. Council's role is to ensure that policies established and decisions made are in the best interests of the District of Oak Bay citizens and the community for today and the future.

Council meetings are generally held on the second and fourth Mondays of each month, with Committee of the Whole scheduled for the third Monday of the month. Both meetings start at 7:00 pm. This schedule may vary, however, and it is advisable to check the municipal calendar on the District's website at [www.oakbay.ca](http://www.oakbay.ca), or contact the office of the Director of Corporate Services to ascertain the date for any meeting you may wish to attend. Agendas for all Council and Committee meetings are posted the preceding Friday afternoon on the website, on notice boards at the Municipal Hall and at the Kiosk adjacent to Athlone Court on Oak Bay Avenue.

As local government representatives in a small community, you will find your members of Council easy to approach and happy to listen; individual contact information can be found in the Mayor and Council Profiles on the District's website.

## MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

The District of Oak Bay's Annual Report contains a summary of some of the departmental highlights which have taken place during a busy 2015.

While continuing to provide core services, that include clean water, garbage collection, sewer systems, roads and sidewalks, street lights, fire protection, police protection and emergency management programs, the management team and staff continued to undertake a number of initiatives and services identified in the Council Strategic Plan. Many of these projects involve finding ways to streamline and update processes to ensure efficiencies.

A few of the items included in the Strategic Plan which were completed this year include the Neighbourhood Learning Centre, the addition of Culture to the mandate of the Parks and Recreation Commission and the completion of The Capital Regional District's Deer Management Strategy Pilot project. The Urban Forest Strategy, and the Uplands Combined Sewer Separation Project were some of the initiatives commenced in 2015, with the later involving an extensive public consultation process.

In response to the need to strengthen and increase understanding and improve our relationship with our First Nations neighbours, meetings with Esquimalt Nation and Songhees Nation were held at the Municipal Hall. These meetings were very successful and we look forward to further strengthening these relationships.

We continue to make improvements to the District's website to ensure the residents are provided with information as effectively as possible. This past year saw the introduction of paperless agendas and minutes and the District will be webcasting and live-streaming meetings in the coming year increasing our information efficiencies.

Council approved the implementation of an Advisory Planning Commission that will be reflective of many of the initiatives identified within the Official Community Plan. The commission will begin their work in 2016.

Changes in staff saw the addition of a Planner and Human Resources Manager in 2015 and the District will be filling management positions that have been vacated due in part to the retirement of long term employees. We look forward to welcoming a New Director of Financial Services, Director of Engineering Services and Director of Corporate Services in 2016.

The District operates and maintains a wide array of infrastructure assets such as transportation networks, water distribution systems, sewage collection systems, vehicles and equipment, buildings, and parks. In the coming year a formal Asset Management Plan will be developed that will assist Council in their efforts to plan priorities that will ensure sufficient and more accurate financial planning long term.

In closing I would like to take the opportunity to thank the many dedicated staff who have worked tirelessly over the last year for the betterment of the community and I look forward to another productive year.

**~Helen Koning, CAO**

## STRATEGIC PRIORITIES 2015

The 2014 Annual Report outlined the strategic priorities proposed for 2015.

In April 2015, Municipal Council formalized these objectives and adopted a Strategic Plan, with a list of tasks and timelines meant to address the work planned for 2015 through 2018:



Quarterly updates are provided at Council meetings on the progress of these initiatives throughout the year.

On the following pages, the progress towards the objectives in 2015 and the initiatives identified for future years is listed.

**Objective: Proactively support reasoned community growth**

Initiatives	Tasks	Status
OCP Implementation	Land Use Application Procedures & Fees Bylaw	Complete
	Developers - Sustainability Checklist	2016
	Infill Development guidelines and policies	
	-RFP - Consultant	Complete
	-Public Consultation	2016
	-Guidelines and Policies report	2016
	-Draft bylaw amendments	2016
	-Public Hearing	2016
	Secondary Suites review	
	-Public Engagement	2016
	-Report to COW	2016
	Bylaw amendments	
	-Building Bylaw	2016
	-Parking Bylaw	Future year
-Sign Bylaw	Future year	
Housing Strategy	2016	
Zoning Bylaw Review	2018	
Development Cost Charges Bylaw	2016	
Floor Area Review		
-Final report	Complete	
-Draft amendment to Zoning Bylaw	Complete	
-Public Hearing and adoption of amendments	Complete	

Objective: Focus on being well managed and well governed to serve our residents		
Initiatives	Tasks	Status
Communications	Webcasting/Livestream Council meetings -Identify options & IT requirements -Investigate privacy issues -Determine staff requirements for installation and future operation of the system -Award contract and start installation -Staff trained -Live  Website enhancements for public access	Complete Complete Complete  2016 2016 2016  2016
	Comprehensive municipal wide - F.O.I.P.P.A. program -Hire Consultant  Complete iCompass/CivicWeb electronic agendas/minutes (e.g. Parks & Recreation Commission, Police Board)  Electronic records management system  Develop policy regarding purchasing (procurement cards) -Prepare a sample policy -Present policy to Council -Review whether to go for RFP or use purchasing group -Implement use of purchasing cards in departments	2016  2016  2018  2016 2016 2016 2016
Public Engagement	Roles of Council Committees -Report to Council -Terms of Reference -Appointments -Training of members	Complete Complete Complete Complete

Objective: Focus on being well managed and well governed to serve our residents (continued)		
Initiatives	Tasks	Status
Software Upgrade	Budget software	2016
	-Review implications of tying into Vadim software	2015
	-Preliminary review of software	2016
	-Issue RFP	2016
	-Close RFP, review proposals	2016
	-Evaluate final entrants	2016
	-Implement new software and in place for 2016	2016
	Estimates	
	Payroll software – upgrade	2017
	-Initiate review with payroll provider	2017
-Working group analyze required changes, work with payroll provider reps		
-Go live	2018	
Business Licensing software - replacement	Complete	
Recreation Registration software (CLASS) - replacement		
-Pre-qualification of software providers	Complete	
-Funding approval	Complete	
-RFP	2016	
-Successful provider	2016	
-Project installation and completion	2017	
E-billing for property taxes	2016	
Review Staffing	Identify Staffing needs, training, H.R. Manager	Complete
	-Job description	Complete
	-Advertise/interview	Complete
	-Hire	Complete
Succession Planning	2016	

<b>Objective: Take an active role in building a safe livable community</b>		
<b>Initiatives</b>	<b>Tasks</b>	<b>Status</b>
Expand mandate: Parks, Recreation & Culture	Add Culture -Confirm decision and financial resources -Bylaw amendment to Parks & Recreation Commission to include Culture -Arts Laureate Terms of Reference Update -Hire part time Programmer	Complete Complete 2016 2016
Fire Department, Emergency Services	Increase Emergency Coordinator to Full Time	Complete
Deer Management	Capital Regional District Deer Management Pilot Project -Report to Council -Follow up - Next Steps (future years)	Complete 2016
Review of Municipal Properties	Sports View Lounge - future use -Commission/Council discussion -Public Consultation -Budget 2016 Carnarvon Park – future use 1531 Hampshire - future use -Report to Council	Complete 2016 2016 2016 2016
Neighbourhood Learning Centre (NLC)	Completion and Occupancy - NLC -Identify equipment requirements -Obtain cost estimates and procure needed equipment -Final approval of operating agreement -Physical move into space -Coordinate move of portable Teen Centre off site -Joint use agreement	Complete Complete Complete Complete Complete Complete
Archivist Services	Request to fund a position -Develop job description and hire	2016

Objective: Develop, maintain and protect our infrastructure		
Initiatives	Tasks	Status
Implement formal Asset Management Plan	Asset Management Plan -Apply for grant to help finance initial assessment and develop a plan -Consultant to develop plan for Asset Management	Complete 2016
	Expanded televised work on sewer and storm drains -Engineering -Public Works	2025 2020
	Review of conditions, current and future use requirement of all municipal buildings	2016
	Research appropriate equipment for road work & repair and underground infrastructure	Complete
	Review and develop a policy regarding annual transfer to reserves -Hire consultant -Report to Council	2016 2016
Uplands Combined Sewer Separation Project	Determine option for sewer separation -RFP Concepts -Council selection of concept -RFP Final Design -Funding and timeline for construction	Complete 2016 2016 2016
G.I.S. Mapping System	Recording and inventory of where our water mains, storm drains, sewer mains and streetlights are located -Research equipment -Costing of equipment -Implementation and staff training	2016 2016 2016

<b>Objective: Develop, maintain and protect our infrastructure (continued)</b>		
<b>Initiatives</b>	<b>Tasks</b>	<b>Status</b>
Urban Forest Strategy	Urban Forest Strategy -Finalize funding details -Funding approval -Completed RFP document -Successful consultant identified -Project complete	Complete Complete Complete Complete 2016
Police Station/Fire Hall Buildings	Needs analysis for future building needs	2016
Infrastructure Improvements	Storm Main Upgrades -Identify/select pipes -Project completion	Complete 2016
	Water Main Upgrades -Identify/select pipes -Project completion	Complete Complete

<b>Objective: Recognize the importance of diverse transportation options to building our community</b>		
<b>Initiatives</b>	<b>Tasks</b>	<b>Status</b>
Complete Streets Program	Complete Streets Program -Consultant hired -Update to Council -Project/Report complete	Complete Complete 2016
	Traffic Speed Study -Consultant hired -Project/Report complete	2015 2016

**Objective: Recognize the importance of diverse transportation options to building our community (continued)**

Initiatives	Tasks	Status
Infrastructure Improvements	Curb Drop Program -Select locations -Project Completion	Complete Complete
	Sidewalk and Crosswalk Program: Cadboro Bay Road/Thompson Reconfiguration -Design selected -RFP & construction for Phase 1 -Completion of Phase 1 -Review of Phase 2	Complete Complete 2016 2018
	Bike lanes -Cadboro Bay Road: Bee Street to Bowker -Cadboro Bay Road: Foul Bay Road to Bee Street -Consultant, Public Consultation -Project completion	2016 2016 2016 2016
	Pathways Feasibility Study -Goldsmith Pathway -Elgin Pathway to Public Works -Consultant -Project completion	2016 2016 2016 2016
	Road Works - Wayfinding Signage for North/South -Consultant -Construction	2016 2016
	Road Works/Traffic - Estevan/Musgrave Intersection Improvements -Report -Construction	Complete 2016
	Road Works/Traffic - Weald Water Control -Construction	2016
	Road Works/Traffic- Estevan Village sidewalks - Plus beautification -Construction	2016
	Road Works/Traffic - Bowker multi-use trail - east of Bowker Creek Initiative -Consultant -Construction	2016 2016

<b>Objective: We work closely and collaboratively with our regional neighbours</b>		
<b>Initiatives</b>	<b>Tasks</b>	<b>Status</b>
Capital Regional District	CRD Regional Sewage Treatment Project	Ongoing
	Bowker Creek Restoration Project -Consultant/CRD (BCI) -Construction	Complete Complete
First Nations Relations (Esquimalt & Songhees)	Community to Community Forums	Complete
	-set up meeting between Oak Bay Council and First Nations Councils -Funding application UBCM	Complete

## FINANCIAL SERVICES – DEPARTMENT REPORT

Debbie Carter, Director

### Mission Statement

To ensure proper financial management of the District's activities in accordance with statutory requirements and best practices, and to promote the efficient and effective use of financial and information technology resources in support of Council policies.

### Value Statement

The Department is responsible for the management of the District's financial affairs. This includes ensuring the safe-keeping of all funds, investing funds in an authorized manner and expending and disbursing money in accordance with the approved budget. We also ensure that accurate records and full accounts of the financial affairs of the District are prepared, maintained and kept safely, and exercise control and supervision over all other financial affairs of the District.

We will treat our customers with respect and dignity, and strive to provide quick service when they bring us questions and other issues relating to the finances of the District. We will be open to the added opportunities for customer service that new technology brings, balancing the benefits that these opportunities offer against the costs and risks involved.



## Financial Services Customers

The department serves or responds to the following

- Oak Bay property owners – regarding water, tax and dog licence inquiries, and collecting money from them for water, tax, licences, parking tickets and other miscellaneous revenues.
- Municipal operating departments – providing accurate and timely financial information to them, preparing budget documents and responding to queries regarding all financial aspects of the Municipality's operations. The Finance Department also acts as a resource regarding computer and technological issues faced by other departments.
- Providers of services and goods – paying invoices in a timely manner.
- District employees – providing payroll and benefit administration.
- Other local and higher level governments – contributing information and discussing current issues that are of mutual interest.
- Oak Bay Council members – providing monthly and annual financial information and reports on financial issues.
- Claimants – responding to individuals who feel that they have a claim against the Municipality.

## Department Services

### **Investing of municipal funds in authorized investments**

The investment of funds is made in accordance with the investment policy approved by Council. Either quotations for investments are evaluated and the investment is made in an instrument that best meets the requirements of the District with respect to term and rates or the funds are invested in one of the Municipal Finance Authority investment funds.

### **Expending municipal money in the manner authorized by Council**

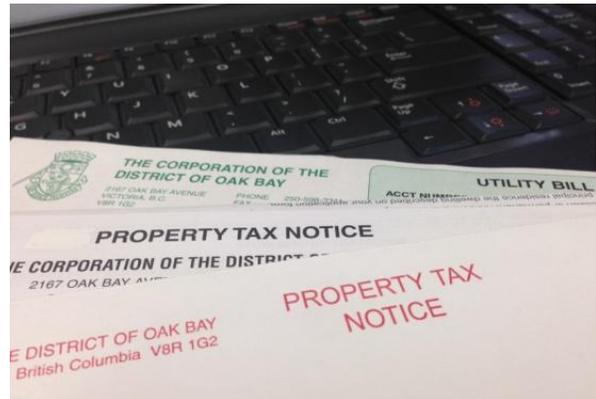
The Financial Plan Bylaw provides the authority to expend municipal money, and therefore all expenditures must fall within the scope of the Bylaw. Although the Bylaw covers a five year period, it is amended each year to reflect the current year's priorities in spending.

All payments must be authorized by the Department Heads and the Director of Financial Services, or their delegates, and must be for services and goods that have been chosen through the application of the District's purchasing policy.

All cheques over \$5,000 must be manually signed by one of either the Director of Financial Services or the Deputy Director of Financial Services and one of the following: Chief Administrative Officer, Deputy Chief Administrative Officer, Mayor or Acting Mayor.

**Ensuring that accurate records are prepared, maintained and kept safe**

**Budget:** Prepare, administer and take responsibility for the annual budget. This involves liaising with the other municipal departments to ensure that their portions of the budget are prepared in a timely manner. Each department's requests for funding of capital projects must be evaluated in relation to other departments' requests and the various funding options available.



**Monthly financial information:** ensure that monthly entries are entered into the system in a timely manner so that department managers can access useful, current financial information at all times. Revenue and expenditure summaries, along with explanations for variances, and details of the financial status of capital projects are provided each month to the Committee of the Whole.

**Homeowner accounts:** responsible for the maintenance of water and tax accounts for each property in the municipality. All queries are dealt with, and adjustments to information and amounts owing are made, in a timely manner.

Annual financial statements are prepared by the Department and examined by an independent auditor who, in accordance with the Community Charter provisions, reports to Council.

Financial information that is maintained electronically is backed up daily, in an off-site location. The backed-up information covers at least seven years of financial data. The paper copies of reports and financial information and back-up are kept in either a fire safe vault or in off-site storage.

**Providing help to other departments with technological issues and maintaining an overall technological vision for the District**

The Finance Department is responsible for ensuring that the financial software is technologically sound and sufficient to be of use to other departments. It also acts as a liaison or "sounding board" for other departments who may not have the same expertise within their employees.

Finance Department personnel are responsible for being aware of technological changes in the marketplace, and for bringing possible improvements to the attention of the Chief Administrative Officer.

**Payroll**

The Finance Department is responsible for the payroll function for the District. It maintains the benefit packages and ensures that employees are paid in a timely manner for the work that they have done.

The Department also acts as a liaison between employees and benefit carriers.

## Significant Issues & Trends

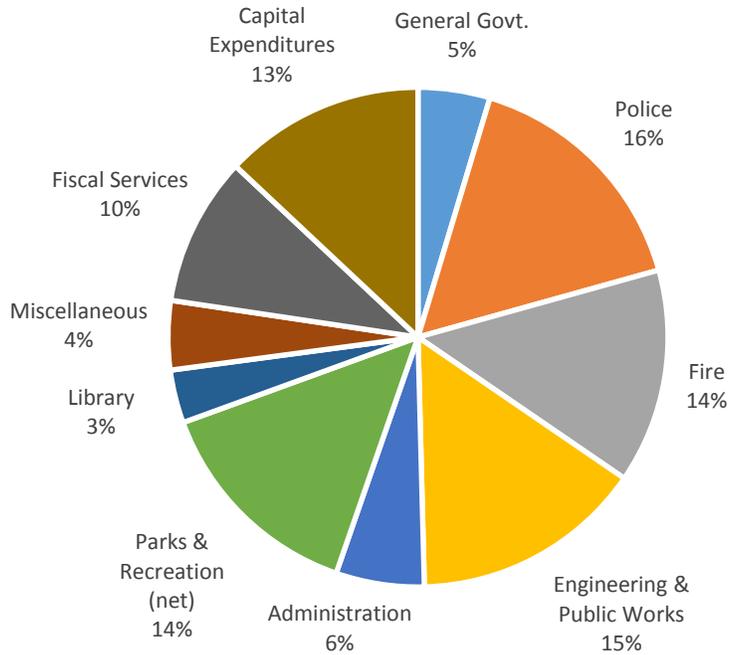
The 2015 increase in municipal tax, including the solid waste charge, on an average house was 4.18%.

The 2015 budgeted expenditures are broken down between the various areas as follows:

### Sewer Fund

The future upgrades to the sanitary sewer system that are being dictated by the Capital Regional District's Core Area Liquid Waste Management Plan and the Province's Municipal Sewage Regulation will result in rising costs in the Sewer Fund.

In 2005 a reserve was established to begin to build up funds for these future costs, but still higher annual expenditures may eventually be required. The federal government's gas tax revenue transfer payments are also being reserved for sewer projects driven by the Municipal Sewage Regulation. Additional costs relating to sewer treatment will be passed on to Oak Bay residents through the Capital Regional District's tax requisition.



### Infrastructure

The aging infrastructure requires additional funds to maintain or replace it, leading to a strain on the budget. The challenge of keeping the property tax increases at an acceptable level makes it difficult to maintain and renew the physical assets of the Municipality.

### Technology

We have improved our technological and network systems so that they require less constant monitoring and vigilance. The hardware is being replaced on a regular basis, to ensure that financial and administrative functions will continue uninterrupted by sudden failures.

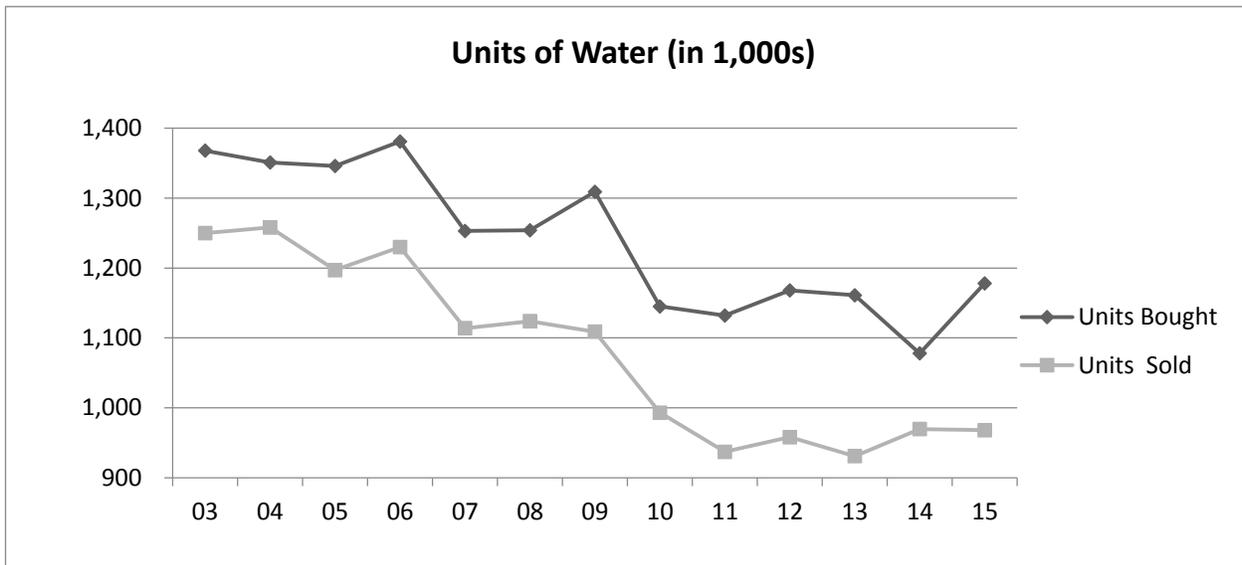
### Collective Bargaining

The Fire Fighters' Union Agreement expired on December 31, 2015, the Police Association's Agreement expired on December 31, 2015 and the Canadian Union of Public Employees' Agreement expires on December 31, 2016.

**Water Fund**

In the last thirteen years the volume of water sold to consumers has dropped by 22.6%. This can be attributed to a number of causes: the increasing utility rates for sewer and water, the installation of water saving devices in houses and the greater acceptance of brown lawns are the most obvious ones. This in turn necessitates increasing prices just to maintain current levels of income.

The following chart shows the volume of water purchased from the Capital Regional District and the amount of water sold to property owners. The difference between the two is unmetered water that is used in parks, boulevards, and public works maintenance work.



**Departmental Achievements in 2015**

Work commenced with a consultant to assess asset management practices and the current state of assets. The completed report will include the next steps for Oak Bay to lead into an asset management policy, strategy and plan. Work also commenced on a building assessment review. This review will analyse the condition, current and future use requirements of all municipal buildings.

Some IT highlights included implementation of a computer and telephone network at the new Neighborhood Learning Centre, a major business licencing software upgrade and a Microsoft Office upgrade.

## PARKS, RECREATION & CULTURE – DEPARTMENT REPORT

Ray Herman, Director

### Mission Statement

To enhance life in our community through the provision of quality leisure services.

### Operational Principles

- Plan and deliver parks and recreation services in a cost effective and publicly accountable manner.
- Maximize services and resources within approved spending levels.
- Deliver our services through a courteous, knowledgeable team working in an atmosphere of integrity and innovation.
- Focus on customer satisfaction in the delivery of our services.
- Respond quickly to changing trends and service needs in a manner that benefits our community.
- Protect and enhance green space in the community for the enjoyment and benefit of all residents.
- Provide a well maintained, safe and welcoming environment for all users of municipal leisure services.

### 2015 Quick Facts

Parks, Recreation and Culture operates under the auspices of the Parks, Recreation and Culture Commission, a body appointed by Municipal Council. The Commission provides policy level advice to Council and acts as a vehicle for the coordination of leisure services in the community. The department employs a staff of 72 full-time and regular part-time employees and over 300 auxiliary employees are on the payroll. On average, in any given year, departmental staff welcome over a million visitors to Oak Bay's facilities.

The department’s many recreation programs operate from the following five facilities:

**Oak Bay Recreation Centre**

The largest of the facilities, this Centre houses an arena, indoor pool, artificial turf field, a licensed social lounge, 7200 square foot fitness studio, administration offices, seven indoor tennis courts, teen centre, activity rooms, and related amenities.

Aquatics/fitness drop-in attendance:

2015: 397,464\*  
 2014: 414,265  
 2013: 381,474\*

Arena drop-in attendance:

2015: 24,825  
 2014: 26,038\*  
 2013: 25,999

*\*maintenance shutdown year*

**Henderson Recreation Centre**

With a gymnasium, multi-purpose rooms, coffee lounge, fitness studio, a par 3 golf course, 6 outdoor tennis courts, and playing fields, this centre has a strong sports focus. In addition, after school care programs operating out of Henderson, OBRC, and Willows School and community recreation pre-school programs are under the umbrella of Henderson staff.

Henderson fitness drop-in attendance:

2015: 37,460  
 2014: 35,569  
 2013: 29,407 \*

Number of rounds of golf played

2015: 24,643  
 2014: 23,317  
 2013: 24,261

*\*closed two weeks during construction*



Neighbourhood Learning Centre



Monterey Recreation Centre

### **Monterey Recreation Centre**

This facility, with its many multi-purpose rooms, food services, and computer lab is home to the Oak Bay Seniors Activity Association that hosts more than forty activity clubs with the support of approximately 200 volunteers. The Centre has a 50+ age focus during the day with programs ranging from fitness and carpet bowling to photography and computer courses and offers programs catering to a 19+ age focus from the late afternoon into the evenings and on weekends.

#### **Seniors Activity Association Members**

2015: 2,086  
 2014: 2,111  
 2013: 1,995

#### **Monterey Drop-In Program Attendance**

2015: 25,579  
 2014: 25,945  
 2013: 23,532

### **Windsor Pavilion**

Windsor Pavilion provides community meeting rooms and is utilized by a wide range of community sports and arts groups. Group instructional programs are offered for pre-schoolers through to adults. Also located in Windsor Park are soccer, rugby, field hockey, softball, and cricket fields, a children's play area, three tennis courts, and the Windsor Rose Garden.

### **Carnarvon Centre**

This centre is home to licensed "Paddington Station" day care (for 3 -5 year olds) and a number of the Department's pre-school and after-school children's programs. Adjacent to the Centre is the Carnarvon Water Park, lacrosse box, tennis courts, and playing fields. The park is also home to the Oak Bay Lawn Bowling Club.

The Department's Parks division is responsible for the stewardship of municipal green space and liaison with community field sport groups and passive park users.



Responsibilities include:

- 76.48 hectares of park land including playing fields, playgrounds, sports fields, passive parks, lawns and gardens.
- 27 kilometres of public boulevards and beach accesses.
- The municipal tree resource of over 10,000 trees.
- Maintenance of the Henderson Par 3 golf course.
- Greenery and floral displays – Municipal Hall, Recreation Centres, and streetscape green areas.



## 2015 Departmental Highlights

- In 2015 eleven film productions were filmed in Oak Bay.
- Live music events in the Sports View Lounge in the Oak Bay Recreation Centre and in Willows Park were extremely popular and have grown in number.
- The Oak Bay Arts Laureate produced a Summer Art Walk comprised of temporary art installations, outdoor painted pianos and paintings displayed in local shops.
- The first piece of public art was purchased, the Salish Sea by Chris Paul. It resides at Turkey Head near the Oak Bay Marina.
- Recreation Oak Bay collaborated with a number of community partners on the Oak Bay Arts & Culture Festival in August. The event featured a week of cultural activities.
- The Neighborhood Learning Centre in the new Oak Bay High School opened in September. The new spaces have been well received, and programs have been very successful.
- Council added Culture to the mandate of the Parks and Recreation department in November.
- More than 450 volunteers contributed thousands of hours helping to remove invasive species from parks in 2015.



## 2015 Awards

### *2015 British Columbia Recreation & Parks Association (BCRPA) Award for Program Excellence*

Recreation Oak Bay shared this award with our regional partners (Saanich, Victoria, Esquimalt, Westshore, Seaparc and Panorama recreation departments) who all developed the Active Communities Learn to Skate program. The program has been shared with others, and is now in use in Squamish, North Vancouver, Port Alberni and High Level, Alberta.

### *Best in the City Awards by the News Group for 2015*

#1 - Best Recreation Centre - Oak Bay Recreation Centre

#2 - Best Swimming Pool - Oak Bay Recreation Centre

## Community Support

The Parks and Recreation Commission and staff are very grateful to the many community groups and individuals who continue to volunteer their time in order to enhance the parks and recreation amenities in the Oak Bay Community.

Some of these groups include:

- Girl Guides
- Oak Bay Rotary Club
- Kiwanis Club of Oak Bay
- Oak Bay Seniors Association
- Monterey Volunteers
- Brighton Trail Volunteers
- Friends of Uplands Park
- Native Plant Garden Volunteers

## PUBLIC WORKS – DEPARTMENT REPORT

David Brozuk, Superintendent

### Mission Statement

To maintain and upgrade the District of Oak Bay's infrastructure to a standard that supports the preservation and enhancement of a safe, liveable and attractive community.

### Value Statement

The Department strives to effectively steward the District of Oak Bay's infrastructure and physical assets. In the management of these assets the Public Works Department endeavours to deliver cost effective, high-quality results. The Department is open to constructive criticism from its stakeholders and will confront challenges as an opportunity to excel. The Public Works Department will respond to infrastructure emergency situations, providing immediate direction and response to help ensure the safety and protection of the public and the environment.

Excellent customer service will be delivered to Oak Bay residents and the Public Works Department will provide a safe and supportive workplace.



## Services

### New Construction

- Carry out capital works projects approved by Council, e.g., installation, rehabilitation and renewal of storm drains, sanitary sewers and water mains; sidewalk construction and replacement; road rebuilding and resurfacing; road work related to traffic and pedestrian safety. Maximize services and resources within approved spending levels.

### Infrastructure Maintenance

- Sewers: Keep clear and generally maintain storm and sanitary sewer mains so that they function at or close to their design capacity, in accordance with a systematic schedule based on historical field data.
- Roads: Preserve road base through timely maintenance measures; enhance public safety by continuous inspection and hazard repair; replace deteriorated road base as maintenance budget allows.
- Sidewalks: Maintain sidewalks in accordance with risk management policy.
- Water: Maintain all system components in good working order; service all fire hydrants in accordance with a systematic schedule; maintain and repair meters to ensure accurate readings.
- Fleet: Maintain and repair all vehicles in municipal fleet; track operating costs and make provision for full life cycle cost coverage.
- Traffic: Install, repair and maintain all traffic control devices such as traffic signals, parking restriction signs and markings, crosswalks, traffic islands and motorist's signs.
- Street Lighting: Maintain, repair and upgrade street lighting in residential and business areas.
- Public Amenities: install and maintain street furniture and other public amenities such as bus shelters, lamp standards, bicycle racks, litter containers, benches, davit poles, railings and street signs; remediate all vandalism.

## Major Highlights for 2015

### **Water System**

The District of Oak Bay aims to consistently meet community service expectations with cost-effective and sustainable delivery of safe, adequate, secure, reliable and aesthetically pleasing potable water. The water distribution system provides high-quality potable water and water flow for fire protection to more than 18,000 District residents. In 2015, 230 m of water main was replaced on Greatford Place, and 355 m of water main was replaced on Cadboro Bay Road. Three fire hydrants were also replaced in 2015.

The District has been working towards reducing energy use and greenhouse gas emissions in its delivery of services. For example, the District is using trenchless technology where possible to replace pipes, which reduces carbon emissions. In 2015, 260 m of water main on Allenby Street was lined.

### **Storm Sewer System**

Oak Bay's storm sewer system includes many older pipes that require an annual replacement program to maintain the system. In 2015, 145 m of pipe was replaced on Dufferin Avenue as well as 270 m on Thompson Avenue. Additionally, 8 catch basins and 6 storm drain manholes in various locations were replaced in 2015.

### **Roads and Sidewalks**

Oak Bay allocates funds for annual road repair and maintenance. This includes sidewalk replacement and installation of new curb-drops. In 2015, nearly 6000 square meters of asphalt was replaced on Oak Bay Avenue. Nearly 200 m of sidewalk on Dufferin Avenue and 220 m of sidewalk on Thompson Avenue was replaced. Moreover, 17 curb drops were installed in various locations.

### **Solid Waste and Recycling Management**

Oak Bay collects solid waste that is directed to the Hartland landfill. Curb side recycling and garden waste are collected by a private operator and transported to a sorting depot in Victoria. In 2015, over 1.1 million tonnes of solid waste was collected.

Oak Bay also operates a municipal yard and recycling facility. In 2015, the district collected over 2,800 tonnes of organics, 900,000 kilograms of solid waste, 500,000 kilograms of recyclable steel and almost 300,000 kilograms of mixed recyclables.

## ENGINEERING SERVICES – DEPARTMENT REPORT

Daniel Horan, Director

### Mission Statement

To provide and manage the District's infrastructure in such a way that will maintain and enhance the Municipality's health and safety in a sustainable and business-like manner.

### Value Statement

The Engineering Department will assume responsibility and take ownership of maintenance operations and infrastructure projects required to achieve its mission.

The Department will:

- Use best practices.
- Strive for efficiency and cost-effectiveness.
- Create works that are environmentally sustainable.
- Seek information from appropriate sources.
- Strive to keep information current and accurate.
- Strive to develop improved processes for the collection, maintenance and distribution of data.
- Maintain good engineering standards.
- Meet with its peer agencies to exchange ideas for mutual benefit.
- Function within the confines of its bylaws.
- Work proactively to enhance its existing bylaws and policies.
- Support staff training and skill upgrading.

The Department will gather the necessary information and data from its employees, its customers and other professionals in order to fulfill its mandate and goals. The Engineering Department will treat its customers with respect and strive to provide effective and efficient service within a safe and supportive workplace environment.

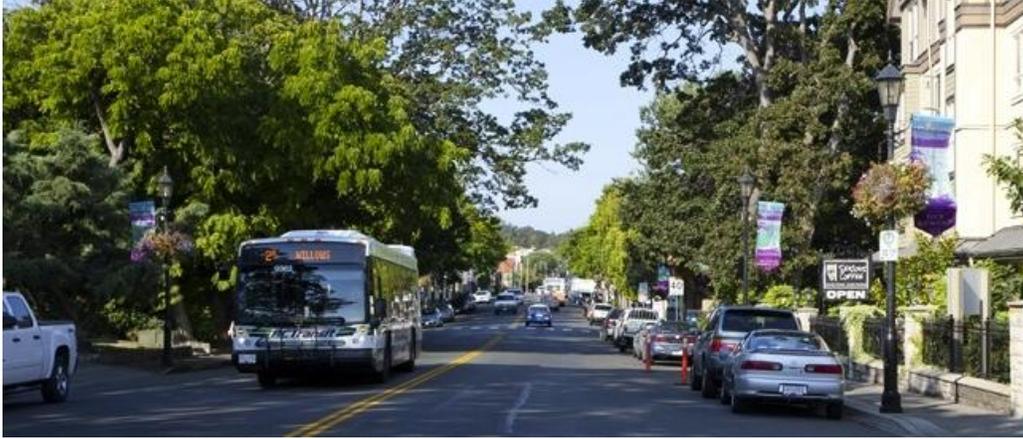
## Engineering - Customers & Services

Engineering staff serve or accommodate the following customers:

- Municipal Council – as an advisory body serving elected officials with specialized information and advice.
- Municipal Ratepayers and Residents – as the provider of infrastructure for the health, safety and daily living enjoyment of the community. To provide relevant information to the public on municipal works and services in general.
- Oak Bay Volunteer Sub-committee Groups – as a developer and supplier of information maps and supporting documents.
- Municipal Businesses – as a supporting partner in community events sanctioned by Council.
- Other Municipal Operating Departments – as a provider of cost estimates for the annual Municipal budget, as a maintainer of financial records for goods and services provided and received and as a consultant, project manager and data provider on capital works and other initiatives.
- Peer Government Agencies – as a participant in group committees resolving common problems.
- Private and Public Utilities – as a source of municipal bylaws and infrastructure information for utility design.

Engineering Services is responsible for the design and layout of services within the public and dedicated rights-of-way for the following infrastructure:

Sanitary sewer mains	Roads	Traffic control signage
Storm-water mains	Sidewalks	Sewer, storm & water pump stations
Water Mains (potable)	Street lighting	



### **Design and Layout Service**

The design and layout service is performed through the following functions:

#### *Data Collection*

- Collect visual and video information
- Gather data electronically
- Design databases
- Develop data collection procedures
- Optimize tools and methods for data selection
- Perform quality data control and storage

#### *Data Analysis*

- Review and aggregate data
- Combine data streams
- Create reports, studies and maps
- Develop recommendations and conclusions

#### *Data Dissemination*

- Distribute information both internally and externally
- Service an ever-expanding user community
- Create electronic file structures to facilitate data access
- Develop and maintain data and search tools

#### *Design*

- Collect data as input to electronic design software
- Design by traditional methods
- Apply engineering knowledge
- Prepare working documents

### **Project Management and Maintenance Support**

- Perform cost analysis, scheduling input, infrastructure layout, construction documentation, construction progress monitoring, plan modifications [as required] and record maintenance
- Identify priority areas for new construction and maintenance

## Significant Issues and Trends

Oak Bay's municipal infrastructure is aging and requires continued focussed attention to on maintenance and upkeep program.

The increased demand for off-site servicing for residential single-family dwelling (SFD) projects as well as smaller subdivisions is significantly increasing the annual requirement for municipal engineering and public works support requirements. This demand is expected to increase in the coming years.

Future Engineering and Public Works projects in Oak Bay are likely to require greater levels of community engagement in order develop solutions that solve complex problems while addressing broad stakeholder concerns.

The provincial government's Municipal Wastewater Regulation requires all municipalities in British Columbia to have separate stormwater and sanitary sewer systems. Separation of the combined sewers is an integral part of the Capital Regional District's Core Area Liquid Waste Management Plan, which is designed to meet the Province's Municipal Wastewater Regulation. Significant coordination work and public engagement is expected in order to move ahead with reasonable solutions to the Uplands single pipe system.



## Major Highlights for 2015

The District moved forward on the Uplands Combined Sewer Separation project. The District hosted five public open houses between November 7th and November 30th, providing residents with opportunities to examine options for separation and to provide comments and suggestions. More than 200 citizens from Oak Bay signed in at the Open House sessions, with the majority of the attendees recording addresses that fall within the Uplands Combined Sewer Separation project catchment areas. A total of 117 survey responses were also received by the District, the majority of them from Uplands property owners.

The Department conducted traffic studies and intersection improvements with the assistance of ICBC and consultants. The key areas of study were the Estevan Avenue/Musgrave Street intersection, as well as the Cadboro Bay Road/Thompson Avenue intersection.

The Department began a 5-year sanitary and 10-year storm system television inspection program. The aim of the program is to investigate pipe conditions to better inform rehabilitation or replacements plans.

The Department selected the InfoWater modelling application and began work to develop a framework for better analysis, business planning and infrastructure management of the District's water network.

The Department continued to work with the Capital Regional District's (CRD) Engineering Department to collect hydraulic data by installing flow meters in north Oak Bay.

The Engineering Services department completed site inspections and designs in support of capital projects in the District. The key projects supported were the storm main replacement on Thompson Avenue, as well as the water main replacement on Cadboro Bay Road.

In support of the CRD's Cross Connection Control activities to safeguard the region's potable water supply, the Department led an analysis of potential cross contamination issues within municipal buildings. The potential issues were addressed by installing the most appropriate cross connection devices.

The Director of Engineering Services, Mr. David Marshall, retired in December 2015 after 33 years of service in the District. During 2016, Mr. David Brozuk acted as Director of Engineering Services until a new Director was found.

## BUILDING & PLANNING – DEPARTMENT REPORT

Roy Thomassen, Director

Building and Planning Department provides advice and services to the regulation of development activity and community growth. Development application processing, building inspection, business licensing, and bylaw enforcement are basic services provided by Building and Planning Department in order to ensure a safe, healthy and sustainable lifestyle for the residents of Oak Bay.

### Building and Planning Department Clients

- Municipal Council, Committees, Commissions and Municipal Departments – perform assigned tasks; provide information and assistance as required or requested.
- Oak Bay citizens, owners, business owners, and members of the building industry – providing bylaw and land use information, monitoring building projects, and consultation with professional architects and engineers, contractors and developers regarding development within the Municipality of Oak Bay.

### Building and Planning Department Services

#### Planning and Zoning

- Ensuring planning and zoning compliance in conjunction with the issuance of building permits.
- Providing planning and zoning information to residents, builders, developers, professionals and Council.
- Managing and processing Board of Variance applications, development permit applications, and development variance permit applications, rezoning applications, sub-division applications, heritage alteration permits, heritage revitalization agreements and Official Community Plan amendments.
- Stewardship of the Zoning Bylaw and the Official Community Plan.



The Clive Project complete

Building Inspection

- Ensuring health and safety requirements of the B.C. Building Code when processing building permit applications.
- Providing Building Code related information to residents, and members of the building industry.
- Consulting with property owners, developers and members of the building industry regarding proposed developments.



Oak Bay Beach Hotel

Bylaw Enforcement

- Provide bylaw information as requested to customers.
- Investigate written complaints when received.
- Take appropriate action to achieve bylaw compliance.

Business Licensing

- Ensuring that a business licences are issued for each business operating within the District of Oak Bay.
- Providing bylaw-related information to customers.
- Consulting with other local jurisdictions regarding businesses operating within the Capital Regional District.





### Statistical Summary of Activities

All figures listed are calculated from January to December, 2015.

#### Land Use Planning Fees:

Type of Application	2014	2015
Subdivision	\$3,650	\$6,150
DP/DVP/Rezoning	\$22,725	\$18,720
Year end Total	\$26,375	\$24,870

#### Building Permit Fees and Business License Fees:

Type of Permit	2014	2015
Building Permits	\$812,355	\$514,411
Business Licenses	\$92,440	\$92,770
Year End Total	\$904,795	\$607,181

#### Construction Value:

Type of Construction	2014	2015
Residential	\$34,524,600	\$40,579,695
Commercial	\$46,864,000	\$1,370,950
Year end Total	\$81,388,600	\$41,950,645

## Completed in 2015

- The Oak Bay Floor Area Review (FAR) Committee was formed by motion of Council in 2013 to look at Zoning Bylaw regulations in the RS-4 and RS-5 residential zones. The recommended changes to the Zoning Bylaw were approved by Council in June 2015. The changes re-established the Floor Area Ratio for properties zoned RS-4 and RS-5.
- The Oak Bay High School replacement project began in January 2014 and was completed for the September 2015 School start.
- The Building and Planning Department hired a planner.
- Land Use Procedures and Fees Bylaw was updated to reflect applications for Land Use Developments as part of the OCP implementation. New application forms created to assist requirements for various land use applications.
- An updated Business License Bylaw was adopted by Council in December 2015, which reflects new legislation and software changes.

## FIRE – DEPARTMENT REPORT

David G. Cockle, Fire Chief

### Mission Statement

Provide enhanced fire protection and public safety services that will avoid the loss of life and property through fire prevention, emergency preparedness and intervention.

### Value Statement

We stress prevention, early intervention and emergency preplanning to avoid or minimize the loss of life and property. We will accept great personal risk to save another person's life, moderate risk to save property and minimal risk to save what is already lost. We commit to provide quality public safety programs, professional development and exemplary maintenance of equipment. We endeavour to provide a seamless co-response with other protective services and municipal departments. We treat our customers with respect and strive to provide quick and effective service.

### Department Customers

The Oak Bay Fire Department is a direct provider of emergency and non-emergency services to the following customers:

- The citizens of the Municipality of Oak Bay.
- The businesses, employees and customers located within the Municipality of Oak Bay.
- Persons attending and working at the University of Victoria.
- The citizens of the panhandle area of the Municipality of Saanich (automatic response area).
- Other Municipal Departments (e.g. Police, Public Works, Parks and Recreation Department, including Administration).
- Mutual aid partners – Saanich Fire Department, Victoria Fire Department, Esquimalt Fire Department and the Capital Regional District Hazardous Materials Response Team.

## Department Services

The Fire Department is committed to the delivery of protective and emergency management services that are community based. This commitment to community ensures that our Fire Department and Emergency Program tailor their programs and priorities to align with the needs of the residents and businesses in the District of Oak Bay. Oak Bay Fire Department members continue to participate actively in community events such as the Remembrance Day Service, Halloween Bonfire, Christmas Light up, Christmas Sail-Past, Victoria Day Parade, Oak Bay Summer Markets and the Oak Bay Tea Party Parade.

The Department also attends block parties and community special events which enhances our service commitment with the community. Department members continue to raise funds in the community to support Muscular Dystrophy, Santa's Anonymous, Oak Bay High School Bursary and towards the amphitheatre outdoor classroom for Monterey Middle School.

The Department/ IAFF Local 1856 Honour Guard participated in ten functions during 2015, including the Oak Bay Tea Party Parade and Remembrance Day Ceremonies.



## Significant Issues & Trends



### **Underground Oil Storage Tanks**

The department has been apprised of recent changes to the BC Fire Code regarding the way the District deals with abandoned underground oil storage tanks. The new Code states that the removal, abandonment, disposal or temporary taking out of service of an underground storage tank shall be in conformance with good engineering practice. The Insurance and Financial industries are lobbying clients to remove their abandoned underground storage tanks.

In 2015, the department provided inspection services for the removal of 182 tanks of which 21 of the sites were contaminated and required remediation through the Ministry of Environment Standards. Currently 12% of tanks removed have had some level of contamination. Our records indicate 1400 underground tanks remaining in the District are either abandoned or in service.

### **Medical First Responder**

The Oak Bay Fire Department participates in the Provincial First Responder Program, providing emergency medical assistance to our residents. The British Columbia Ambulance Service had revamped their dispatch protocols in 2015 based on their Resource Allocation Plan and had indicated a reduction of First Responder resource allocation of 35%. Oak Bay fire responded to 820 first responder requests in 2015, an increase of 10% over the previous year.

### **Capital Regional District Hazardous Materials Response Team**

The department continues to take a lead role in the Capital Regional District (CRD) Hazardous Materials Response Team. This team has been fully operational over the past year, with the Oak Bay Fire Department having 14 members trained and ready. Over the past year we were requested to respond outside our jurisdiction three times as part of the team. The overall team has been split into 4 platoons, aligned with Fire department shift structures to provide immediate response to an incident. Two of the four platoon leader positions are currently staffed by Oak Bay Fire Department personnel who are responsible for the training and coordination of the CRD Regional Hazmat team.

Time spent attending an incident, required training session, or meetings is paid to the members from the fire department overtime budget but is reimbursed to the department by the CRD.

### **Voluntary Fire/Life Safety Upgrade Program**

The voluntary fire/life safety inspection building upgrade program for private buildings continues to progress as a systematic way for the department to work with property owners to enhance fire safety for residents. There were 16 significant life safety building upgrades completed in 2015 with 10 active upgrades at various stages of completion. The department reviewed 179 building plan requests and Code research requirements. The department provided 66 public education sessions including fire extinguisher training, school fire drills, school fire safety education, fire station tours, senior fire safety, apartment and condo fire safety, municipal staff fire safety, etc. We conducted seven fire loss investigations during 2015 which is a significant reduction from previous years. The Fire Prevention Division investigated 22 residential complaints of bylaw infractions relating to District Fire Service bylaws and worked with residents to achieve compliance.

### **Fit Testing for Municipal Staff**

Council approved the purchase of a new TSI Porta Count Fit testing machine to meet the Worksafe BC standard for employees wearing masks. The Fire Department has been given the responsibility of testing all municipal employees who are required to wear a mask during the course of their duties. All departments are now meeting regulatory obligations and have identified a process to ensure regular maintenance of equipment and mask selection for staff. Each year approximately 180 individual tests will be conducted on 75 staff members. The purchase of this equipment and a predetermined testing schedule has resulted in an increased level of safety for all municipal staff.

### **Response**

The fire department responded to 1475 calls for assistance in 2015. This breaks down into 820 Medical Aid calls and 655 Fire/Rescue/assistance calls. Response requests were up slightly from 2014 numbers of 1340 calls for assistance, but well within the average response requests over the past five years.



Priorities	Accomplishments
<p>Prioritize and replace aging fire equipment</p>	<ul style="list-style-type: none"> <li>• Implemented the hose replacement plan through the purchase of hose to replace pre 1980 hose. The plan to update fire hose to current NFPA standard is in the second year of five.</li> <li>• Updated six nozzles and multiple appliances for front line firefighting.</li> <li>• General repair and maintenance to all fire equipment to ensure operational readiness.</li> </ul>
<p>Initiate a Health and Wellness Program for the department</p>	<ul style="list-style-type: none"> <li>• Identified job related health risk factors for employees.</li> <li>• Created a comprehensive and holistic wellness program to meet the needs of all members.</li> <li>• Completed an annual comprehensive Health Risk Assessment for all members to measure functional fitness levels including physical measurements, nutritional factors, psychological factors and life style practices.</li> <li>• Educated firefighters on the virtues of good nutrition.</li> <li>• Implemented High Intensity Interval training for members fitness.</li> <li>• Initiated a volunteer Chaplain in the department for compassionate and confidential support to the members and families.</li> <li>• Implemented stress reduction techniques and PTSD awareness.</li> <li>• Members able to serve their community with an even higher standard of excellence.</li> </ul>
<p>Fire Prevention: Expand opportunities for Fire Prevention/Public Education</p>	<ul style="list-style-type: none"> <li>• Developed new school presentation programs and delivered to 10 classes.</li> <li>• Delivered 66 public education sessions including fire extinguisher training, school drills, Fire safety talks for condo owners and residents.</li> <li>• Continued our public information sessions on smoke detectors, fire extinguishers and general fire prevention information at public events.</li> <li>• Developed community partnerships with business improvement associations to enhance relationships.</li> <li>• Continue to update information to current standards for installation and removal of underground oil storage tanks.</li> </ul>

Priorities	Accomplishments
Review Governance	<ul style="list-style-type: none"> <li>Initiated a department bylaw review to identify changes required to meet new regulatory frameworks for the Building Code and Fire Services Act.</li> </ul>
Address coordinated fire investigation procedures	<ul style="list-style-type: none"> <li>Additional training, including certification for four fire investigators to level two.</li> <li>Work with other agencies to develop a coordinated team approach to manage fire investigations.</li> </ul>
Expand partnerships with municipal stakeholders	<ul style="list-style-type: none"> <li>Work with internal, stakeholders, planning, building and engineering to streamline information sharing and increase productivity to our clients.</li> <li>Engage with external stakeholders to share current information on bylaw, code and regulation changes.</li> <li>Engage with other Fire Departments to renew mutual aid agreements.</li> </ul>
Firefighter training: Identify the need to increase training requirements to meet industry standards	<ul style="list-style-type: none"> <li>Address training requirements to meet industry standards, employee and fire department certification and contractual agreements.</li> </ul>
Proactively plan for the cost of infrastructure replacement and large capital expenditures	<ul style="list-style-type: none"> <li>Engaged with Police and the Planning and Building departments to work with Moore Architecture consultants to review municipal building infrastructure and needs analysis for the Police and Fire building to meet Council's strategic objectives.</li> <li>Extended the life of Engine 11 one more year to address the fluctuation of the American dollar to allow for more capital reserve funding to be established prior to purchase.</li> </ul>

## EMERGENCY PROGRAM – DEPARTMENT REPORT

David G. Cockle, Fire Chief/Emergency Planning Coordinator

### Vision

Oak Bay is a resilient municipality supported by an outstanding team of staff and volunteers

### Mission Statement

To create and maintain a cooperative organization to manage risks from major emergencies and disasters that may affect the municipality and its residents.

“Neighbours Helping Neighbours Build a Disaster Resilient Community.”

### Value Statement

At the direction of Oak Bay’s Council, the Oak Bay Emergency Program (OBEP) endeavours to provide for the protection of public safety, health, the environment, critical infrastructure and economic stability through the mutual cooperation with government and community. The Program provides a framework for active cooperation among District staff, designated OBEP volunteers and Oak Bay citizens to identify, mitigate and manage risks and respond to emergency events such as major storms, earthquakes, chemical releases, fires and marine oil spills. The OBEP operates under the legislative requirements of the BC Emergency Program Act and the District of Oak Bay Emergency Program Bylaw No. 4489.

### Community Resiliency

The District of Oak Bay is actively engaged in becoming a “Disaster Resilient Community”. A disaster resilient community is defined as one that provides for the protection of public safety and health, the environment, critical infrastructure and property, and economic stability. While no community can ever be completely safe from hazards, we work to minimize our vulnerability by applying the principles of risk management and emergency response and recovery planning to include risk assessment, mitigation, business continuity and recovery.

The District of Oak Bay is recognized by the United Nations as the Role Model for Participatory Community Resilience in Risk Reduction. As a Role Model City, Oak Bay will share its knowledge and benefit from the interaction with other cities working toward the same goals.

## Emergency Program Customers

The Oak Bay Emergency Program is a direct provider of emergency disaster services to the following:

- The citizens of the District of Oak Bay.
- Oak Bay businesses and their employees.
- Persons attending and working at the University of Victoria.
- District Mayor and Council.
- District departments and agencies, including Administration, Engineering, Parks and Recreation, Building and Planning, Public Works and Police.
- Mutual aid partners as defined in the 2000 Regional Disaster Mutual Aid Agreement.

## Program Services

### Emergency Incident Mitigation, Preparedness, Response and Recovery

- Develops comprehensive disaster management plans for mitigation and preparedness before, response during and recovery after an incident.
- Facilitates access to food, clothing, shelter, transportation and medical services to those affected by emergencies and disasters through Emergency Support Services (ESS).
- Provides alternate communications through a network of Amateur Radio Operators (Comms).
- Educates Oak Bay Council, staff and OBEP volunteers on risk assessment, preparedness, disaster response, business continuity and disaster recovery.
- Provides information to Oak Bay citizens and businesses to enable them to respond to and recover from an emergency/disaster event.
- Assists local governments on request through a Mutual Aid Agreement.





### Administration

- Provides District staff and OBEP volunteers with training in their responsibilities within the Program.
- Prepares, administers and is accountable for the management of the Emergency Program.
- Ensures the OBEP reflects the requirements of Bylaw 4489 and the BC Emergency Program Act of 1993 as amended.
- Advises District Mayor and Council and Administration on emergency planning, identified hazards and state of preparedness of the community, as requested.
- Assists other District departments and agencies with disaster risk management and makes recommendations on disaster reduction policies to enhance response and recovery for the District.
- Administers the Program's budget and contracts.
- Maintains Program databases.
- Ensures Program vehicles and equipment are maintained in good repair and are operational at all times.

### Public Education

- Provides Emergency Preparedness information to Oak Bay citizens, including children, families, seniors, community organizations, and businesses making them aware of life safety issues within the District and more capable to respond to and recover from emergencies and disasters.
- Provides Emergency Response and Recovery Plan training for Mayor and Council, District Staff and OBEP Volunteers.
- Provides training for District staff and OBEP volunteers on Emergency Management courses, including Emergency Operation Centre (EOC) and Emergency Support Services (ESS) to enhance response and recovery capabilities.

## Significant Issues & Trends

Oak Bay emergency planners have identified through the Emergency Program Strategic Plan a need to upgrade the Municipal Hall as the primary EOC site for the District. The following planning concerns have been identified for the building:

- Sustainability of the building during an earthquake. Unreinforced masonry buildings are susceptible to failure during extended shaking.
- Alternate EOC sites include Windsor Park Pavilion, the Scout Hall and the Fire and Police stations. Each has its own operational concerns and none are designed to manage multiple work stations with modern communications and electronics.

Oak Bay emergency planners have also identified structural issues with the Municipal Hall, Public Works Administration Building, the Fire Hall and Police Station. An infrastructure study for these buildings has been conducted this year.

OBEP staff continue to actively participate at local, regional and provincial government levels to develop and implement comprehensive disaster plans.



Priorities	Accomplishments
Continue implementation of the OBEP Strategic Plan	<ul style="list-style-type: none"> <li>• Contributed to the process to assess municipal buildings for seismic upgrading.</li> <li>• Continued with the development and implementation of a comprehensive Emergency Support Services plan for the District.</li> </ul>
Develop partnerships and collaborations in the Region	<ul style="list-style-type: none"> <li>• Was a key contributor to the development of a Regional Emergency Management Agreement through the Local Government Emergency Program Advisory Commission.</li> <li>• Continued the process of renewing our Mutual Aid Agreements with local municipalities.</li> <li>• Continued negotiating Memorandums of Understanding with local facilities, services and organizations to support the OBEP during the response and recovery phases of an emergency or disaster.</li> <li>• Developed numerous productive relationships, collaborations and partnerships that have enabled us to expand and extend our people and material resources.</li> </ul>
Continue to build the OBEP Volunteer Program	<ul style="list-style-type: none"> <li>• Attracted nine new volunteers to the Oak Bay Emergency Program (OBEP): 3 to Communications (Comms), 1 to Emergency Preparedness Education (EPE) and 5 to Emergency Support Services (ESS). OBEP now has 50 active volunteers on its call-out roster.</li> <li>• Recognized volunteers for 5, 10 and 15 years of service, implemented a new central volunteer call-out system, and revised the volunteer handbook.</li> <li>• Developed a 5-member Level One Evacuee Response Team.</li> <li>• Worked with local municipalities to develop a Volunteer Intake Centre Plan for effective deployment of affiliated and non-affiliated volunteers during an emergency or disaster.</li> </ul>
Provide Emergency Management and Response training to staff and volunteers	<ul style="list-style-type: none"> <li>• Completed development and implementation of an in-house, 6-module Emergency Operation Centre training program for staff.</li> <li>• Provided Oak Bay staff, fire and police with 10 external Emergency Operations Centre and Emergency Management training opportunities.</li> <li>• Provided OBEP volunteers with 15 external, internal and online ESS and Amateur Radio learning opportunities. OBEP volunteers also participated in several Regional ESS and Comms exercises.</li> </ul>

Priorities	Accomplishments
<p>Work with community volunteers and organizations to develop a disaster resilient community.</p>	<ul style="list-style-type: none"> <li>• Delivered an emergency preparedness (EP) Program to all Grade Three students in Oak Bay. This year the program, done in partnership with the Canadian Red Cross, reached approximately 180 students. This is an increase of almost 20% from previous years.</li> <li>• Developed a coordinated OBEP communications plan, which has included the development of new EP educational materials.</li> <li>• Continued working with our regional partners to develop new regional education materials. We had displays and/or materials at all the Oak Bay public events including the Wednesday Night Markets, the Tea Party Parade and all of the Block Watch and block parties and participated in several regional Emergency Preparedness events, including ShakeOut BC drill and the National Emergency Preparedness Week.</li> <li>• Continued to provide general emergency preparedness (EP) information sessions to Oak Bay residents and additional presentations to local community organizations, condo owners, strata councils, businesses and Block Watch and local neighbourhood groups. This year we presented more than ten public and private EP information sessions.</li> <li>• Initiated planning for a commercial radio program to enhance the District's communications capacity in a disaster.</li> </ul>

## **POLICE – DEPARTMENT REPORT**

Andy Brinton, Police Chief

### **Mission Statement**

The members of the Oak Bay Police Department are committed to the promotion of partnerships with the community, leading to sharing in the delivery of police services. We pledge to: treat all people equally and with respect, uphold the Canadian Charter of Rights and Freedoms, serve, protect and work with the community and other agencies to prevent and resolve problems that affect the community's safety and quality of life.

### **Value Statement**

The Oak Bay Police Department is a community based policing organization. The Department recognizes that investigation, detection and the apprehension of offenders is only part of the police function. This activity is and always will be a vital component of the police role. By itself, however, it is not the answer as crime rates and calls for service demonstrate. The Oak Bay Police mandate is not limited or restricted to dealing with crime. It is much broader in scope and includes a response to social disorder and calls of a general assistance nature. Noisy parties, bylaw enforcement, traffic safety, youth problems and issues, neighbourhood disputes, public education, problem children, alcoholism and drug abuse and issues regarding mental health are all part of the Department's workload.

The Oak Bay Police Department believes that our community safety and well-being is best achieved by addressing the root causes of criminal behaviour. The Department advocates community partnerships with a multi-agency approach and collaboration as a means of enhancing public safety and problem solving. It is through community policing and particularly problem oriented policing that the Oak Bay Police Department fulfils its role.



## Department Customers

The Police Department serves or responds to the following customers/agencies:

- All Oak Bay citizens and those passing through our community.
- All Oak Bay businesses.
- Municipal/Provincial/Federal criminal justice and non-criminal justice agencies.
- School and university populations.
- Oak Bay Police Board.
- Courts and Restorative Justice.
- First nations (Songhees) at Willows Beach (Sitchamalth).

## Department Services

Under the auspices of the Oak Bay Police Board, which is chaired by the Mayor and has four other members appointed from the community at large, the Oak Bay Police force as an independent department provides a complete range of services to the community of Oak Bay. Although members of the Department are municipal police officers, they in fact have jurisdiction within the entire province of British Columbia.

### Investigations

- Conduct statutory investigations in relation to the following laws and enactments: criminal, federal, provincial, municipal bylaws.

### General Patrol

- Uniformed members conduct random preventative patrols of the entire community and while so doing focus on traffic enforcement and attempt to quell developing problem spots such as noisy parties or other unruly behaviour. Focused patrols are conducted in areas identified by the public or police statistics as being problematic.

### Public Assistance

- Provide a broad range of general assistance to the public on matters not specifically mandated by legislation.

### School Liaison

- A full time officer dedicated to working within the schools, dealing with youth issues and the delivery of youth programs.

### Business and Community Liaison

- A full time officer dedicated to working with the businesses and community service groups in the delivery of crime prevention programming.

### Detective Services

- Conduct criminal investigations beyond the capacity of General Patrol members.

### Integrated Policing

- The Department participates in a number of integrated teams. This is a coordinated approach to ensure a capacity for police functions either highly technical in nature or resource heavy. This involved other area police agencies and has been found to be successful both operationally and financially. Among other things, such agreements cover: Emergency Response Team, Regional Domestic Violence Unit, Integrated Mobile Response Team, Mobile Youth Services Team, Crowd Management Unit, Traffic enforcement, Homicides Investigations and Canine Services.

### Agency Participation

- Members of the Department participate with numerous regional support agencies that provide support and services to the police, e.g., Victim Services, Greater Victoria Police Diversity Committee, Violence Against Women In Relationships Regional Committee, Alzheimer Society, Mental Health, Regional Crown, Provincial Emergency Preparedness, Business Improvement Association, Business Watch, Block Watch.

### Secondment Opportunities

- Members of the Oak Bay Police Department participate as seconded members to the Combined Forces Special Investigations Unit, the Capital Region Integrated Road Safety Unit, and the Mobile Youth Services Team.

## Significant Issues & Trends

- Implementation of Department Strategic Plan:** Continued implementation of the department's strategic plan. Of note was a series of initiative focusing on youth and senior safety.
- Sergeant Promotion Process:** The Department ran a promotion process resulting in a prioritized promotion list for 2016 and 2017. There was one promotion from the previous list.
- Special Events:** Oak Bay again saw a significant number of special events occurring within the jurisdiction. The Department works with the organizers to develop detailed traffic and safety plans. In most cases there is a requirement for our members and reserves constables to be present at the event to assist. Examples were: Tour de Victoria cycling event, the Tweed Ride cycling event, Victoria Marathon, Oak Bay Tea Party, the Truck Parade, Christmas Light Up, Oak Bay Summer Night Markets, and the Oak Bay Halloween Festivities.
- Hiring Process:** Due to a retirement within the Department a new hire took place.
- Reserve Program:** This program saw the departure of 2 members; however, the department was able to bring 1 new volunteer Reserve Constable on strength.
- Collective Bargaining:** The new Collective Agreement was finalized in late 2015.
- BC Law Enforcement Memorial Ceremony:** The Department co-hosted the BCLEM ceremony along with BC Corrections this year. This involved a weekend of events culminating with a formal ceremony at the BC Legislature grounds with 400 police officers in attendance from around the province.
- Alexis Team:** This is an initiative where high producing members in the field of impaired driving investigations are recognized within the province. The Department is proud to say that one of our members was recognized in 2015.
- Operational highlights:** There were a number of effective investigations conducted during the year. Of note was work on a series of residential break and enter cases in mid 2015. Some close work with Victoria PD lead to a break in the case resulting in a number of charges against an individual. There was also a robbery of a financial institution on Oak Bay Avenue. that led to a series of offences in Victoria and Saanich over the next 24 hours. Through a concerted effort by all 3 agencies an arrest was made and charges laid. These cases are indicative of the cooperative policing approach in the region.



## 2015 Statistical Summary

## REPORTABLE TO STATS CANADA

Offence Category	2013	2014	2015
Robbery	4	4	1
Assaults/Sex Assaults	30	30	26
Utter Threats	19	14	10
B&E – business	12	7	8
B&E – residence	31	17	45
B&E – other	11	4	17
Theft of Motor Vehicle	12	6	3
Theft from Motor Vehicle	110	86	88
Theft under \$5,000	119	91	89
Fraud	45	33	38
Mischief	111	117	127
Cause Disturbance	19	11	8
Trespass at night	2	1	3
Breach/Bail violations	12	7	10
Drug Possession	29	29	34
Impaired Drivers	18	18	35
Fail to Stop (Provincial)	28	26	19

## NON-REPORTABLE TO STATS CANADA

Category	2013	2014	2015
Bylaws	210	227	199
Parking Violations	140	118	133
Collisions	161	156	189
Assist Public	599	620	625
Lost and Found	273	252	297
Suspicious Persons	443	477	524
False Alarms	479	460	458
Liquor Offences	58	72	57
Property Check Program	224	262	245
Violation Tickets/Warnings Issued	1173	1543	1204
<b>Total File Count</b>	<b>4495</b>	<b>4606</b>	<b>4671</b>

2015 Progress Report on Objectives

Objective	Reduce Crime and Enhance Public Safety
Strategy	A series of crime prevention initiatives on seniors' personal safety.
Measure	Successful delivery of comprehensive presentations.
Progress Past Year	Oak Bay PD were able to make 2 presentations to seniors groups as well as present at the World Elder Abuse Awareness Day. There was also media presentations on the topic.
Strategy	In-service elder abuse awareness training for police officers
Measure	Delivery to the Oak Bay Police Dept. police officers
Progress Past Year	Presentations on Elder Abuse Awareness have been made to all department personnel. Department personnel also presented at the BC Crime Prevention Symposium in Vancouver.

Objective	Traffic Safety and Enforcement
Strategy	The Oak Bay Police Reserve Program to conduct Speed Watch sessions.
Measure	Involvement by the Reserve Program in the Speed Watch Program.
Progress Past Year	Two Reserve Csts. Were trained. There were 6 deployments of the fixed speed reader boards based on traffic complaints.
Strategy	Oak Bay Police members to support the local Active Transportation to School events.
Measure	Involvement in a number of events.
Progress Past Year	Oak Bay Police members took part in 3 events. The Department also worked with the municipality in redesigning cross walk and school zones for 2 different schools.

Objective	Youth Crime Prevention
Strategy	Delivery of WITS and LEADS programs to elementary students
Measure	Delivery of this program to as many classes as possible.
Progress Past Year	These programs were delivered to 2 elementary schools in the areas and will be continued in 2015
Strategy	Delivery of PARTY (Prevent Alcohol and Risk Related Trauma In Youth) program to Grade 10 students
Measure	Successful delivery to the areas Grade 10 students.
Progress Past Year	The PARTY program is delivered to all Grade 10 students at Oak Bay High School. The format was 6 stations where the students could go from one station to the next where they heard 22 minute presentations. There were also 11 presentations on drug awareness and legal topics.
Strategy	Participate In Greater Victoria Police Camp
Measure	Successful involvement in the camp.
Progress Past Year	There was no police camp held during the Spring Break in 2015.

Objective	Police Visibility
Strategy	Police Post and High Visibility Policing
Measure	Sustained high visibility initiatives throughout the year.
Progress Past Year	There were 2052 hours spent on Police Post, Bike Patrols, Foot Patrols, Marine Patrols, and Static Traffic Monitoring.
Strategy	Mountain Bike Training
Measure	Additional trained members
Progress Past Year	There was one member trained this year.
Strategy	Police-Student Sporting Event
Measure	Successful interaction with a student led activity.
Progress Past Year	There was one event held this year.

Objective	Leveraging Area Expertise and Sharing Resources
Strategy	Explore short term secondment opportunities
Measure	Involvement in secondments.
Progress Past Year	There was one short term secondment in 2015. There were investigations where members worked with other departments but for limited time frames. We have also had patrol members freed up to work with the Detective Office on individual investigations
Strategy	Annual training by Integrated Mobile Crisis Unit
Measure	Delivery of training to Oak Bay Police members.
Progress Past Year	One member received training from IMCRT and is now one of three OBPD members qualified her to provide relief for IMCRT when they have a temporary vacancy. One member attended the Missing and Exploited Children conference.

Objective	Community Engagement
Strategy	Building Replacement discussion
Measure	Continue efforts towards exploring building replacement/upgrade
Progress Past Year	The District of Oak Bay will be conducting a municipal wide building assessment of which the police building is included. .
Strategy	Publish column in local newspaper
Measure	A series of public safety messages in the local media
Progress Past Year	Working with the local paper on the goal of regular contributions from the department. There has been one article in the “Your Magazine” and several one off awareness articles in the Oak Bay News.  The in-service media training will be carried over to 2016 due to other pressures.

Objective	Community Engagement (continued)
Strategy	Publish overview page on municipal website to inform public of integrated policing involvement
Measure	Updating website
Progress Past Year	The integrated teams have been updated with 2015 numbers. The website has the new Police Information Check procedures and now posting the Strategic Plan Quarterly updates.
Strategy	School Liaison Officer will meet with the school based Parent Advisory Committees
Measure	Consultation with parent groups
Progress Past Year	There were PAC meetings attended at the Monterey Middle School and Willows Elementary School.

Objective	Developing Our Employees
Strategy	Develop integrated training opportunities with other agencies
Measure	Ongoing training opportunities
Progress Past Year	There were several training initiatives including: <ul style="list-style-type: none"> <li>- Conflict Resolution</li> <li>- Drug Recognition Expert re-certification</li> <li>- CACP Conference</li> <li>- Search and Seizure training</li> <li>- Municipal Management Training</li> <li>- Greater Victoria Crowd Management Unit training</li> <li>- ERASE (Anti-Bullying and Threat/Risk Assessment Training)</li> <li>- Forensic Interviewing</li> <li>- Emergency Evacuations</li> <li>- BC Crime Prevention Symposium</li> <li>- Road to Mental Readiness training</li> <li>- CREST training</li> <li>- Combined Forces Specialized Enforcement Unit</li> <li>- Bean Bag/CEW/CID Training</li> <li>- AED Training</li> </ul>
Strategy	Develop in-house training sessions for Reserve Constables
Measure	Well trained Reserve Constables
Progress Past Year	There is one new Reserve Cst. currently being trained. Two Reserve Csts. attended a Crime Prevention Conference in Vancouver in November 2015. All three active Reserve Csts. have received use of force training either in Oak Bay or with the Saanich Police reserve members.

**APPENDIX A**

Parking Reserve Fund & Alternative Transportation  
Infrastructure Reserve Fund Report

**THE DISTRICT OF THE CORPORATION OF OAK BAY**

**Report on 2015 Parking Reserve Funds  
(In Accordance with Local Government Act S. 525)**

	<u>Parking Reserve Fund</u>	<u>Alternative Transportation Infrastructure Reserve Fund</u>
Balance, beginning of year	\$ 885,813.94	\$ 13,913.01
Payments received in lieu of off-street parking		
Interest earned	\$ 10,909.29	\$ 31.13
Expenditures during the year		
Transfers made during the year	_____	_____
Balance, end of year	<u>\$ 896,723.23</u>	<u>\$ 13,944.14</u>

Budgeted expenditures during 2015 and 2016 from this Fund are:

	2015	2016
Bike shelters	<u>\$ 10,000</u>	<u>\$ -</u>
Bus shelters	<u>\$ 10,000</u>	<u>\$ -</u>

**APPENDIX B**

## Report on Permissive Tax Exemptions

**THE DISTRICT OF THE CORPORATION OF OAK BAY****2015 Permissive Property Tax Exemptions**

<u>Name</u>	<u>Municipal Tax Relief</u>
Emmanuel Baptist Church	\$12,912.89
Guide Hall	\$1,036.00
Kiwanis Manor	\$5,595.08
Kiwanis Tea Room	\$483.04
Oak Bay Lawn Bowling Club	\$6,463.26
Oak Bay United Church	\$7,633.03
Queenswood Montessori School	\$2,955.45
St. Mary's Church	\$8,522.73
St. Patrick's Church	\$25,441.33
St. Phillip's Church	\$3,329.20
Scout Hall	\$1,505.62
	<hr/>
	<u>\$75,877.61</u>

## **APPENDIX C**

### Financial Information Act Reports

THE CORPORATION OF THE DISTRICT OF OAK BAY

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID  
TO OR ON BEHALF OF EACH EMPLOYEE  
FOR THE YEAR: 2015

1. ELECTED OFFICIALS

	<u>Remuneration</u>	<u>Expenses</u>	<u>Allowances</u>	<u>Total</u>
Braithwaite, H.	\$8,059.92	\$1,281.95	\$ 4,024.08	\$13,365.95
Croft, T. H.	\$8,059.92	\$3,982.34	\$ 4,024.08	\$16,066.34
Jensen, N. B.	\$18,991.44	\$3,906.81	\$ 9,481.92	\$32,380.17
Kirby, M. W.	\$8,059.92	\$2,939.65	\$ 4,024.08	\$15,023.65
Murdoch, K.	\$8,059.92	\$666.75	\$ 4,024.08	\$12,750.75
Ney, T.	\$8,059.92	\$2,949.19	\$ 4,024.08	\$15,033.19
Zhelka, E.	\$8,059.92	\$1,022.89	\$ 4,024.08	\$13,106.89
	<u>\$67,350.96</u>	<u>\$16,749.58</u>	<u>\$33,626.40</u>	<u>\$117,726.94</u>

**THE CORPORATION OF THE DISTRICT OF OAK BAY  
SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID  
TO OR ON BEHALF OF EACH EMPLOYEE  
FOR THE YEAR: 2015**

**2. OTHER EMPLOYEES**

<u>Name</u>	<u>Department</u>	<u>Remuneration</u>	<u>Expenses</u>
Adam, Daniel	Fire	\$ 82,213	\$ 194
Adsett, Duane	Fire	\$ 105,316	\$ 1,030
Ahokas, Jason	Fire	\$ 101,709	\$ 199
Ballantyne, John	Fire	\$ 111,441	\$ 3,746
Barclay, Janet	Recreation	\$ 101,954	\$ 463
Beaumont, Kyle	Fire	\$ 89,677	\$ 274
Brown, Cody	Fire	\$ 87,915	\$ 725
Brown, Grant	Recreation	\$ 105,204	\$ 463
Brown, Nichola	Recreation	\$ 75,292	\$ -
Brozuk, David	Public Works	\$ 83,712	\$ -
Buser, Rene	Building & Planning	\$ 87,164	\$ 420
Cliff, George	Public Works	\$ 86,307	\$ -
Cobus, Lesley	Recreation	\$ 75,610	\$ -
Cockle, David	Fire	\$ 127,193	\$ 2,003
Currie, John	Public Works	\$ 88,818	
Ding, K. Richard	Engineering	\$ 95,390	\$ 927
Herman, Ray	Recreation	\$ 140,786	\$ 907
Hilton, Lorraine	Administration	\$ 115,847	\$ 1,585
Hodge, Jason	Fire	\$ 87,589	\$ 147
Hughes, Darren	Fire	\$ 120,459	\$ 2,711
Hyde-lay, Christopher	Parks	\$ 101,031	\$ 732
Ireland, Riley	Fire	\$ 103,182	\$ 683
Jones, Maura	Administration	\$ 82,196	\$ 1,763
Josephson, Michael	Fire	\$ 92,282	\$ 2,091
Joynton, Jason	Fire	\$ 110,836	\$ 704
Kivell, Robert	Fire	\$ 104,590	\$ 4,566
Koning, Helen	Administration	\$ 173,881	\$ 3,601
Malinosky, Kris	Fire	\$ 103,533	\$ 2,200
Marshall, David	Engineering	\$ 138,311	\$ 2,139
Marshall, R. Gordon	Fire	\$ 122,070	\$ 2,885
Michaluk, Andrew	Fire	\$ 90,488	\$ 552
Pearse, Thomas	Fire	\$ 116,972	\$ 2,166
Pearson, James	Recreation	\$ 77,609	\$ -
Pimentel, Fernando	Finance	\$ 103,551	\$ 1,544
Popham, Jonathan	Fire	\$ 122,194	\$ 695
Roberts, Tim	Parks	\$ 75,284	\$ -
Roskelley, Donald	Fire	\$ 120,406	\$ 5,572
Scott, Brad	Fire	\$ 107,250	\$ 1,493
Stewart, C. Roger	Fire	\$ 116,134	\$ 1,737
Swan, Gregory	Fire	\$ 97,047	\$ 1,493
Thomassen, Roy	Building & Planning	\$ 123,046	\$ 466
Thomson, Cameron	Fire	\$ 121,102	\$ 2,939
Thorneloe, Adam	Fire	\$ 98,844	\$ 1,944
Trenholm, Bradley	Fire	\$ 97,868	\$ 2,577
Trumble, Douglas	Fire	\$ 93,993	\$ 1,493
Walker, Patricia	Finance	\$ 129,798	\$ 2,833

Total of Employees > \$75,000	\$ 4,710,881
Others, Police or less than \$75,000	\$ 12,646,829
<b>TOTAL EARNINGS -OTHER EMPLOYEES</b>	<b>\$ 17,357,710</b>

**THE CORPORATION OF THE DISTRICT OF OAK BAY**

**3. RECONCILIATION OF REMUNERATION**

YEAR ENDING DECEMBER 31, 2015

Remuneration of elected officials	\$ 67,351
Total remuneration - other employees	<u>\$ 17,357,710</u>
Subtotal	\$ 17,425,061
Total per Statement of Revenue and Expenditure (includes employee benefits)	<u>\$ 20,191,546</u>
Variance	<u>\$ 2,766,485</u>

Remuneration in the financial statements is on an accrual basis, whereas the above amounts paid are on a cash basis. In addition, employee benefits are not included in the remuneration figure, and some costs are charged to non-expense accounts. It is not practical to reconcile these two sets of data.

**THE CORPORATION OF THE DISTRICT OF OAK BAY**

**SCHEDULE OF DEBTS**

**YEAR ENDING DECEMBER 31, 2015**

**Long Term Debt**

Information on the long term debt of this organization is shown in Note 5 to the Financial Statements.

**Debts covered by sinking funds or reserves**

As shown in Notes 5 and 9(a) to the Financial Statements, long term debt of \$4,715,000 has been borrowed through the Municipal Finance Authority. The debentures are issued on a sinking fund basis. At December 31, 2015 the debt total was \$2,786,480.

**THE CORPORATION OF THE DISTRICT OF OAK BAY**  
**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**  
**YEAR ENDING DECEMBER 31, 2015**

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

**THE CORPORATION OF THE DISTRICT OF OAK BAY**

**STATEMENT OF SEVERANCE AGREEMENTS**

**YEAR ENDING DECEMBER 31, 2015**

There were no severance agreements made between The Corporation of the District of Oak Bay and its non-unionized employees during 2015.

THE CORPORATION OF THE DISTRICT OF OAK BAY

SCHEDULE SHOWING PAYMENTS MADE FOR THE PROVISION OF  
GOODS OR SERVICES

YEAR ENDING DECEMBER 31, 2015

Suppliers who received aggregate payments exceeding \$25,000

1051735 BC Ltd.	\$	57,405.46
Acklands-Grainger Inc.	\$	30,648.33
Acme Supplies Ltd.	\$	79,939.42
Alpha Roofing & Sheet Metal Inc.	\$	43,764.00
Aon Reed Stenhouse Inc.	\$	148,761.00
Aquashine Building Services	\$	39,887.97
Astroturf West Distributors Ltd.	\$	138,285.00
B.C. Hydro and Power Authority	\$	455,054.66
B.C. Life & Casualty Company	\$	70,798.16
B.C. Pension Corporation	\$	1,940,442.19
Bison Properties Ltd.	\$	78,504.87
Black Press	\$	62,315.86
Blackhall, C.	\$	29,691.90
Bloom Yoga	\$	37,640.93
Brophy, K.	\$	27,798.21
Butler Brothers Supplies Ltd.	\$	76,190.30
Canada Customs & Revenue Agency	\$	32,813.47
Canadian Red Cross	\$	25,903.49
Capital Regional District	\$	3,868,234.75
Chevron Canada Limited	\$	201,114.54
City of Victoria	\$	53,576.21
Commissionaires, The	\$	38,574.98
Corix Water Products	\$	127,379.20
Cougar Pacific Systems	\$	43,989.75
Crest	\$	55,829.00
Cydney Hellier Gray Design	\$	29,129.08
Dell Computer Corporation	\$	69,563.48
Draycor Construction Ltd.	\$	451,042.61
Ells, K.	\$	49,112.02
Emco Corporation	\$	102,534.30
Emterra Environmental	\$	464,261.89
Fortis BC	\$	98,840.97
Greater Victoria Public Library	\$	1,006,857.66
Great-West Life Assurance Co.	\$	69,894.38
Greater Victoria Labour Relations Assoc.	\$	36,833.73
Greater Victoria School Board	\$	600,229.94
GVLRA - CUPE Ltd. Trust	\$	95,771.48
H2X Contracting Ltd	\$	48,041.51
HJA Water Management Consulting	\$	34,916.86
Honeywell Limited	\$	71,413.58
Hot House Marketing	\$	57,333.16
IGI Resources Inc.	\$	41,611.73
Insituform Technologies Ltd.	\$	145,448.62
Insurance Corporation of B.C.	\$	87,630.60
Island Asphalt Company	\$	582,443.69
J N Development Group Inc.	\$	49,625.69
Jenner Chev Olds Ltd.	\$	104,588.99
Jim Pattison Toyota Victoria	\$	26,862.28
Justice Institute of BC	\$	25,528.35
Kerr Wood Leidel Associates Ltd.	\$	129,449.44
KPMG LLP	\$	30,277.80

Lehigh Materials Ltd	\$ 101,478.45
Levitt Safety	\$ 30,476.61
Lopeter Trucking Ltd.	\$ 117,275.38
Lordco Parts Ltd.	\$ 27,440.84
McElhanney Consulting Services Ltd.	\$ 149,192.75
Michell Brothers Farm Composting	\$ 143,839.06
Mid-Island Aggregate (2013) Ltd.	\$ 116,749.68
Ministry of Finance & Corporate Relations	\$ 67,432.70
Ministry of Provincial Revenue	\$ 226,657.75
Monk Office Supply Ltd.	\$ 55,516.11
Municipal Insurance Association of BC	\$ 173,810.27
Music Together Victoria	\$ 64,100.21
Northridge Excavating Ltd.	\$ 49,094.91
Olson Energy Management	\$ 38,358.28
Owners of Starta Plan SP VIS 1308	\$ 27,500.00
Pacific Audio Works	\$ 30,599.61
Pacific Blue Cross	\$ 517,010.20
Primecorp	\$ 25,277.37
Raylec Power Ltd.	\$ 213,504.97
Richardson Sport Inc.	\$ 34,293.04
Saanich, the Corporation of the	\$ 524,320.48
Scho's Line Painting Ltd.	\$ 51,790.12
Soccertron Jem Enterprises Inc.	\$ 38,028.44
Softchoice Corporation	\$ 72,999.12
Springer, K.	\$ 48,351.18
Stewart McDannold Stuart	\$ 52,794.02
Suburban Motors	\$ 76,585.70
Sysco Victoria Inc.	\$ 142,529.41
Telus communications (BC) Inc	\$ 41,980.88
Telus Mobility	\$ 52,610.22
Tempest Development Group	\$ 50,797.78
Top Quality Coatings Ltd.	\$ 26,565.00
Victoria Animal Control Services	\$ 73,083.21
W A Jones and Sons Trucking Ltd.	\$ 73,549.60
Western Traffic Ltd.	\$ 48,189.81
Wholesale Fire & Rescue Ltd.	\$ 36,060.49
Workers Compensation Board of BC	\$ 306,556.96
Xerox Canada Ltd.	\$ 54,991.84
Zebra Design	\$ 85,891.40

Total Suppliers Equal and Over \$25,000	\$ 16,341,071
Other Suppliers Less Than \$25,000	\$ 4,003,004
	<u>\$ 20,344,076</u>

**Payment to suppliers for grants and contributions exceeding \$25,000**

Oak Bay Business Improvement Association	\$	80,000
Oak Bay Volunteer Services	\$	<u>25,000</u>
	\$	<u>105,000</u>

**Reconciliation**

Total of suppliers receiving > \$25,000	\$	16,341,071
Total of suppliers receiving < \$25,000	\$	4,003,004
Total grants and contributions > \$25,000	\$	<u>80,000</u>
	\$	20,424,076
Total per Note 12 of financial statements	\$	<u>12,994,188</u>
Variance	\$	<u>7,429,888</u>

Expenditures in the financial statements are on an accrual basis, whereas the above amounts paid are on a cash basis. It is important to note that not all payments are expenditures, and that not all expenditures are payments. It is not practical to reconcile these two sets of data.

**THE CORPORATION OF THE DISTRICT OF OAK BAY**

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

"original signed by"  
Debbie Carter  
Director of Financial Services  
June 20, 2016

## **APPENDIX D**

### Audited Financial Statements

Financial Statements of

**THE CORPORATION OF THE  
DISTRICT OF OAK BAY**

Year ended December 31, 2015

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Financial Statements

Year ended December 31, 2015

### Financial Statements

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## **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The accompanying financial statements of The Corporation of the District of Oak Bay (the "District") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with public sector accounting principles established by The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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



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*Chief Administrative Officer*



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*Director of Financial Services*



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

## INDEPENDENT AUDITORS' REPORT

*To the Mayor and Councillors of The Corporation of the District of Oak Bay*

We have audited the accompanying financial statements of The Corporation of the District of Oak Bay which comprise the statement of financial position as at December 31, 2015, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, these financial statements present fairly, in all material respects, the financial position of The Corporation of the District of Oak Bay as at December 31, 2015, and its results of operations, its change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

May 9, 2016

Victoria, Canada

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Statement of Financial Position

December 31, 2015, with comparative information for 2014

	2015	2014
<b>Financial assets:</b>		
Cash and cash equivalents	\$ 1,272,807	\$ 671,770
Investments (note 2)	37,762,015	35,016,436
Taxes receivable	550,548	1,198,877
Other accounts receivable	1,785,301	1,399,081
	<u>41,370,671</u>	<u>38,286,164</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	2,956,636	2,798,172
Deposits	1,184,182	1,243,683
Prepaid property taxes	1,526,561	1,436,840
Deferred revenue (note 3)	6,702,043	5,767,266
Employee future benefit obligations (note 4)	1,747,300	1,654,900
Long-term debt (note 5)	2,786,480	3,062,263
	<u>16,903,202</u>	<u>15,963,124</u>
<b>Net financial assets</b>	24,467,469	22,323,040
<b>Non-financial assets:</b>		
Tangible capital assets (note 6)	53,410,226	51,960,750
Inventory of supplies	500,704	571,729
Prepaid expenses	476,923	465,715
	<u>54,387,853</u>	<u>52,998,194</u>
<b>Accumulated surplus (note 7)</b>	<u>\$ 78,855,322</u>	<u>\$ 75,321,234</u>

Commitments and contingent liabilities (note 9)

See accompanying notes to financial statements.



Director of Financial Services

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2015, with comparative information for 2014

	Financial plan (note 11)	2015	2014
Revenue:			
Taxation, net (note 8)	\$ 22,291,661	\$ 22,340,209	\$ 21,321,544
Sales and services	7,172,105	7,699,012	7,336,815
Other revenues	2,153,344	1,957,467	1,999,405
Government transfers	598,349	622,140	531,336
Investment income	174,000	442,099	463,156
Sales of water and sewer charges	5,263,149	5,646,225	4,998,544
Total revenue	37,652,608	38,707,152	36,650,800
Expenses:			
General government	4,658,666	4,768,920	4,038,860
Protective services	9,323,106	9,041,843	8,552,620
Transportation services	2,946,212	3,286,170	3,104,355
Environmental health services	1,190,798	1,236,897	1,270,674
Recreation services	11,370,412	11,760,796	11,238,283
Water utilities	2,747,693	3,037,176	2,757,301
Sewer collection system	1,974,084	2,041,262	1,543,699
Total expenses	34,210,971	35,173,064	32,505,792
Annual surplus	3,441,637	3,534,088	4,145,008
Accumulated surplus, beginning of year	75,321,234	75,321,234	71,176,226
Accumulated surplus, end of year	\$ 78,762,871	\$ 78,855,322	\$ 75,321,234

See accompanying notes to financial statements.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Statement of Change in Net Financial Assets

Year ended December 31, 2015, with comparative information for 2014

	Financial plan (note 11)	2015	2014
Annual surplus	\$ 3,441,637	\$ 3,534,088	\$ 4,145,008
Acquisition of tangible capital assets	(5,424,386)	(3,346,169)	(2,906,049)
Amortization of tangible capital assets	-	1,874,170	1,899,585
Loss on disposal of tangible capital assets	-	8,123	45,918
Proceeds on disposal of tangible capital assets	-	14,400	43,800
	(5,424,386)	(1,449,476)	(916,746)
Acquisition (use) of inventory of supplies	-	71,025	(47,437)
Use of prepaid expenses	-	(11,208)	(158,218)
	-	59,817	(205,655)
Change in net financial assets	(1,982,749)	2,144,429	3,022,607
Net financial assets, beginning of year	22,323,040	22,323,040	19,300,433
Net financial assets, end of year	\$ 20,340,291	\$ 24,467,469	\$ 22,323,040

See accompanying notes to financial statements.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Statement of Cash Flows

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 3,534,088	\$ 4,145,008
Items not involving cash:		
Amortization of tangible capital assets	1,874,170	1,899,585
Loss on disposal of tangible capital assets	8,123	45,918
Change in non-cash operating assets and liabilities:		
Taxes receivable	648,329	(787,735)
Other accounts receivable	(386,220)	(509,897)
Accounts payable and accrued liabilities	158,464	636,317
Deposits	(59,501)	177,970
Prepaid property taxes	89,721	(110,349)
Deferred revenue	934,777	1,245,004
Employee future benefit obligations	92,400	(119,500)
Inventory of supplies	71,025	(47,437)
Prepaid expenses	(11,208)	(158,218)
	6,954,168	6,416,666
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(3,346,169)	(2,906,049)
Proceeds on disposal of tangible capital assets	14,400	43,800
	(3,331,769)	(2,862,249)
<b>Investing activities:</b>		
Investments	(2,745,579)	(2,897,516)
<b>Financing activities:</b>		
Long-term debt issued	100,781	187,013
Long-term debt repaid	(376,564)	(345,277)
	(275,783)	(158,264)
Increase in cash	601,037	498,637
Cash, beginning of year	671,770	173,133
Cash, end of year	\$ 1,272,807	\$ 671,770

See accompanying notes to financial statements.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Notes to Financial Statements

Year ended December 31, 2015

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The Corporation of the District of Oak Bay (the "District") was incorporated on July 2, 1906 under the Municipal Act, a statute of the Province of British Columbia. Its principal activities are the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sewer and fiscal services.

### 1. Significant accounting policies:

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

#### (a) Reporting entity:

The financial statements include a combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all of the District's activities and funds. Inter-departmental balances and organizational transactions have been eliminated.

##### (i) Consolidated entities

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

##### (ii) Funds held in trust

The financial statements exclude trust assets that are administered for the benefit of external parties (note 10).

#### (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) Cash and cash equivalents:

Cash and cash equivalents are defined as cash on hand, demand deposits, and short-term highly liquid investments with a maturity date of less than 3 months at acquisition that are readily converted to known amounts of cash and which are subject to an insignificant risk of change in value.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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## 1. Significant accounting policies (continued):

### (d) Investments:

Investments are recorded at cost. Investments in the Municipal Finance Authority of British Columbia ("MFA") Bond, Intermediate and Money Market Funds are recorded at cost plus earnings reinvested in the funds.

### (e) Government transfers:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers received for which expenses are not yet incurred are included in deferred revenue.

### (f) 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.

### (g) Property tax revenue:

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

### (h) 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.

### (i) Long-term debt:

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

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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## 1. Significant accounting policies (continued):

### (j) Employee future benefits:

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

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

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

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

#### (i) Tangible capital assets:

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

Asset	Useful life - years
Land improvements	15 - 50
Building and building improvements	25 - 100
Machinery and equipment	3 - 30
IT equipment	5 - 8
Vehicles	10 - 20
Roads and drainage	25 - 100

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.

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

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

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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## 1. Significant accounting policies (continued):

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

#### (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.

#### (vi) Inventories of supplies:

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

### (l) Use of estimates:

The preparation of financial statements in conformity with 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 and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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## 1. Significant accounting policies (continued):

(m) Adoption of accounting policy:

Contaminated sites:

The District adopted the Public Sector Accounting Board Standard PS 3260 *Liability for Contaminated Sites* effective January 1, 2015. Under PS 3260, contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. This Standard relates to sites that are not in productive use where an unexpected event resulted in contamination. The District adopted this standard on a retroactive basis and there were no adjustments to opening accumulated surplus as a result of the adoption of this standard.

## 2. Investments:

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	2015	2014
MFA Money Market Fund	\$ 28,007,707	\$ 25,403,675
MFA Bond Fund	220,932	215,607
MFA Intermediate Fund	9,533,376	9,397,154
	<hr/>	<hr/>
	\$ 37,762,015	\$ 35,016,436

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The fair value of the Funds approximates the recorded value.

## 3. Deferred revenue:

Deferred revenue, reported on the statement of financial position, is made up of the following:

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	2015	2014
Gas Tax Agreement Funds balance	\$ 5,102,639	\$ 4,267,689
Unearned revenues	1,599,404	1,499,577
	<hr/>	<hr/>
Total deferred revenue	\$ 6,702,043	\$ 5,767,266

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# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

### 3. Deferred revenue (continued):

Gas Tax Agreement funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Gas Tax Agreement funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

#### Schedule of Gas Tax Agreement Funds

	2015	2014
Opening balance of unspent funds	\$ 4,267,689	\$ 3,443,583
Add:		
Amounts received during the year	785,987	785,987
Interest earned	48,963	38,119
	834,950	824,106
Closing balance of unspent funds	\$ 5,102,639	\$ 4,267,689

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 4. Employee future benefit obligations:

The District provides sick leave and certain benefits to its employees. These amounts and other employee related liabilities will require funding in future periods and are set out below.

Accumulated sick leave represents the liability for sick leave banks accumulated for estimated draw downs at future dates. Retirement benefit payments represent the District's share of the cost to provide employees with various benefits upon retirement including lump sum retirement payments, death benefits, certain vacation entitlements in the year of retirement, and pension buyback arrangements for qualified employees. The accrued employee benefit obligations and the net periodic benefit cost were estimated by an actuarial valuation completed effective for December 31, 2013 and extrapolated to December 31, 2014 and subsequently to December 31, 2015.

Information about liabilities for employee benefit plans is as follows:

	2015	2014
Accrued benefit liability, beginning of year	\$ 1,654,900	\$ 1,774,400
Service cost	122,400	107,100
Interest cost	48,300	56,800
Long-term disability expense	63,000	(154,300)
Amortization of net actuarial gain	(6,700)	(12,600)
Benefit payments	(134,600)	(116,500)
Accrued benefit liability, end of year	\$ 1,747,300	\$ 1,654,900

The difference between the actuarially accrued benefit obligation of \$1,709,900 (2014 - \$1,601,600) and the accrued benefit liability of \$1,747,300 (2014 - \$1,654,900) is an actuarial net gain of \$37,400 (2014 - \$53,300). This actuarial gain is being amortized over a period equal to the employees' average remaining service period of 10 years.

The total expense recorded in the financial statements in respect of obligations under this plan amounts to \$233,700 (2014 - \$9,600).

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 4. Employee future benefit obligations (continued):

The significant actuarial assumptions adopted in measuring the District's accrued benefit obligations are as follows:

	2015	2014
Discount rates	3.10 %	3.10 %
Expected future inflation rates	2.50 %	2.50 %
Expected wage and salary increases	2.59 to 4.63 %	2.59 to 4.63 %

### Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusteesd pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2012 indicated an unfunded liability of \$1,370 million for basic pension benefits. The next valuation will be as at December 31, 2015, with results available later in 2016. The actuary does not attribute portions of the unfunded liability to individual employers. The District paid \$1,828,465 (2014 - \$1,531,844) for employer contributions and District employees paid \$1,435,767 (2014 - \$1,241,300) for employee contributions to the plan in fiscal 2015.

### GVLRA – CUPE Long-Term Disability Trust

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The District and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined at December 31, 2014. At December 31, 2015, the total plan provision for approved and unreported claims was \$19,101,700 with a net deficit of \$1,519,599. The actuary does not attribute portions of the unfunded liability to individual employers. The District paid \$96,360 (2014 - \$91,619) for employer contributions and District employees paid \$100,118 (2014 - \$99,521) for employee contributions to the plan in fiscal 2015.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 5. Long-term debt:

	2015	2014
Debenture debt - MFA Issue 80 payable at \$142,594 annually; fixed interest payments 4.775% paid semi-annually (\$112,571). Final payment October 3, 2023.	\$ 2,445,316	\$ 2,689,200
Capital leases - MFA, payable monthly; payments include interest between 1.30 - 2.00%; terms from 2010 to 2020.	341,164	373,063
<b>Total General Capital Fund debt</b>	<b>\$ 2,786,480</b>	<b>\$ 3,062,263</b>

### (a) Debenture debt:

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

The District issues its debentures through the MFA. Debentures are issued on a sinking fund basis, where the MFA invests the District's sinking fund payments so that the payments, plus investment income, will equal the original outstanding debt amount at the end of the repayment period. The gross value of debenture debt at December 31, 2015 is \$4,715,000.

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

	Minimum lease payments	Estimated principal payments	Total
2016	\$ 135,425	\$ 142,594	\$ 278,019
2017	81,682	142,594	224,276
2018	56,123	142,594	198,717
2019	48,102	142,594	190,696
2020	19,832	142,594	162,426
	<b>\$ 341,164</b>	<b>\$ 712,970</b>	<b>\$ 1,054,134</b>

### (c) Total interest expense on long-term debt for the year ending December 31, 2015 amounted to \$113,521 (2014 - \$114,519).

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 6. Tangible capital assets:

Cost	Balance December 31, 2014	Additions	Disposals/ Transfers	Balance December 31, 2015
Land	\$ 2,852,877	\$ -	\$ -	\$ 2,852,877
Land improvements	787,286	77,131	-	864,417
Building and building improvements	23,082,036	270,572	-	23,352,608
Machinery and equipment	2,700,936	245,117	(16,962)	2,929,091
IT equipment	808,670	74,297	(57,923)	825,044
Vehicles	5,624,969	201,986	(69,530)	5,757,425
Roads, drains, sewer and water	54,159,062	1,695,555	(58,766)	55,795,851
Assets under construction	548,585	781,512	-	1,330,097
<b>Total</b>	<b>\$ 90,564,421</b>	<b>\$ 3,346,170</b>	<b>\$ (203,181)</b>	<b>\$ 93,707,410</b>

Accumulated amortization	Balance December 31, 2014	Disposals	Amortization expense	Balance December 31, 2015
Land improvements	\$ 175,202	\$ -	\$ 37,577	\$ 212,779
Building and building improvements	7,653,691	-	419,400	8,073,091
Machinery and equipment	1,315,330	(14,336)	215,721	1,516,715
IT equipment	493,724	(57,923)	115,581	551,382
Vehicles	2,586,405	(52,523)	294,758	2,828,640
Roads, drains, sewer and water	26,379,319	(55,875)	791,133	27,114,577
<b>Total</b>	<b>\$ 38,603,671</b>	<b>\$ (180,657)</b>	<b>\$ 1,874,170</b>	<b>\$ 40,297,184</b>

Net book value	December 31, 2014	December 31, 2015
Land	\$ 2,852,877	\$ 2,852,877
Land improvements	612,084	651,638
Building and building improvements	15,428,345	15,279,517
Machinery and equipment	1,385,606	1,412,376
IT equipment	314,946	273,662
Vehicles	3,038,564	2,928,785
Roads, drains, sewer and water	27,779,743	28,681,274
Assets under construction	548,585	1,330,097
<b>Total</b>	<b>\$ 51,960,750</b>	<b>\$ 53,410,226</b>

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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## 6. Tangible capital assets (continued):

### (a) Assets under construction:

Assets under construction having a value of \$1,330,097 (2014 - \$548,585) have not been amortized. Amortization of these assets will commence when the asset is available for service.

### (b) Contributed tangible capital assets:

There were no contributed assets recognized during 2014 or 2015.

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

Where an estimate of fair value could not be made, tangible capital assets are recognized at a nominal value. Land is the only category where nominal values have been assigned.

### (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.

During the year, the District purchased a work of art titled "The Salish Sea" by Chris Paul. The purchase price of \$24,000 was expensed in the current year.

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

The write-down of tangible capital assets during the year was nil (2014 - nil).

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 7. Accumulated surplus:

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

	2015	2014
<b>Surplus:</b>		
Equity in tangible capital assets	\$ 50,623,746	\$ 48,898,487
Operating Fund	4,021,841	4,065,108
Total surplus	54,645,587	52,963,595
<b>Reserve Funds:</b>		
Village Parking	896,723	885,814
Fire Equipment	903,403	737,129
Land Sale	1,768,370	1,753,341
Machinery and Equipment	1,945,511	1,621,983
Heritage	2,201,727	2,162,802
Tax Sale Property	1,759	1,754
Parks Acquisition	270,533	267,454
Capital Works	16,206,126	14,913,527
Alternative Transportation Infrastructure	15,583	13,835
Total reserve funds	24,209,735	22,357,639
	\$ 78,855,322	\$ 75,321,234

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 8. Taxation:

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

	2015	2014
Taxes		
Property tax	\$ 37,658,389	\$ 36,500,656
Payments in lieu of taxes	181,372	177,608
Special assessments and local improvements	255,546	229,972
1% Utility tax	131,467	136,067
Waste disposal fees	1,455,800	1,449,027
Penalties and interest	185,682	201,514
	<u>39,868,256</u>	<u>38,694,844</u>
Less taxes levied on behalf of:		
Provincial government - school taxes	9,750,322	9,622,577
Capital Regional District	2,796,534	2,635,204
Telus (CREST) - CRD	67,084	70,504
Provincial Government - Non-residential school	1,044,927	1,179,440
Capital Regional Hospital District	1,791,666	1,804,817
Municipal Finance Authority	1,193	1,165
BC Assessment Authority	361,256	366,419
BC Transit Authority	1,635,062	1,629,171
Business Improvement Area	80,003	64,003
	<u>17,528,047</u>	<u>17,373,300</u>
Net taxes available for municipal purposes	<u>\$ 22,340,209</u>	<u>\$ 21,321,544</u>

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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## 9. 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) MFA 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 are included in the District's financial assets as cash 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, 2015 there were contingent demand notes of \$136,718 (2014 - \$136,718) which are not included in the financial statements of the District.

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

(c) The District is a shareholder and member of the Capital Regional Emergency Service Telecommunications (CREST) Incorporated whose services provide centralized emergency communications, and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.

(d) In the normal course of business, the District is a defendant in various lawsuits for which no liability is reasonably determinable at this time. Should the claims be successful as a result of litigation, amounts will be recorded when a liability is likely and determinable.

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.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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

- (e) During 2008 the Province of BC gave its share (50%) of the heritage property known as Tod House to the District. The value of this transaction was recorded as \$395,000. Concurrently the Province registered a "Possibility of Reverter" against the property. This states that the Province has granted its interest to the District "for so long as the land is used for the specific purpose of managing the Tod House Heritage Site". Previous correspondence with the Province suggests that if the property use is changed the District will pay to the Province 50% of the market value of the property at the time that its use changed. The District has no plans to change the use of Tod House.
- (f) During 2010 the District, under the approval of Council, committed to provide funding of \$1,000,000 towards the construction of a new Community Theatre and art facilities for the new Oak Bay High School. A payment of \$500,000 was made in 2013, with the remainder to be paid upon completion of the project. During 2015, the recipient met the eligibility criteria for the funding and the remaining contribution was paid and recognized.
- (g) During the year, the District entered into a lease agreement with the Board of Education to lease the Neighbourhood Learning Centre, located in the Oak Bay High School. The lease commenced on September 1, 2015 and requires annual lease payments of \$89,984 for a term of 25 years.

## 10. Trust funds:

Trust funds administered by the District have not been included in the statement of financial position nor have their operations been included in the statement of operations.

	Heritage House Trust	Legacy Trusts	2015	2014
Financial assets:				
Cash	\$ 651	\$ 55,074	\$ 55,725	\$ 1,550
Investments	266,992	361,632	628,624	628,879
Due from operating fund	14,414	20,235	34,649	14,044
	\$ 282,057	\$ 436,941	\$ 718,998	\$ 644,473

Since the use of Trust Funds is restricted, their assets and liabilities are not recorded in the financial statements.

The District has received bequests that are to be used for various purposes. These are maintained in the Legacy Trusts, with authorized expenditures being funded from it, and earnings on investments being added to the Trust.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 11. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2015 operating and capital financial plans approved by Council on May 11, 2015 and subsequent amendments. Amortization was not contemplated in the development of the financial plan and, as such, has not been included. The following reconciles the approved financial plan to the financial plan figures reported in these financial statements.

	Financial plan amount
Revenues:	
Financial plan	\$ 42,062,344
Less:	
Transfers from own funds	1,605,950
Financial plan amendments	2,803,786
Total revenue	37,652,608
Expenses:	
Financial plan	42,062,344
Less:	
Capital expenses	5,424,386
Transfer to other funds	1,432,224
Debt principal payments	219,700
Financial plan amendments	775,063
Total expenses	34,210,971
Annual surplus	\$ 3,441,637

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

## 12. Segmented information:

The Corporation of the District of Oak Bay 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:

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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## 12. Segmented information (continued):

(i) General Government:

The departments within General Government are Corporate Administration, Building and Planning, Finance, and Information Technology. These departments are responsible for adopting bylaws, adopting administrative policy, levying taxes, ensuring effective financial management, monitoring performance and ensuring that high quality municipal service standards are met.

(ii) Protective Services:

Protective Services is made up of Police, Fire, Building and Planning and Animal Control. The Police Department ensures the safety of the lives and property of Oak Bay citizens through the enforcement of municipal bylaws and criminal law, the maintenance of law and order, and the prevention of crime. The Fire Department is responsible for providing critical, life-saving services in preventing or minimizing the loss of life and property from fire emergencies. The Fire Department also coordinates the District's emergency program. The Building and Planning department provides a full range of building services related to permits and current regulatory issues and through its Bylaw Enforcement division promotes, facilitates and enforces general compliance with bylaws. Animal Control services enforce the animal control bylaws and operate the pound and adoption centre for animals.

(iii) Transportation Services:

Transportation Services is responsible for the construction and maintenance of roads and sidewalks throughout Oak Bay. Other duties include street cleaning, leaf pickup, snow removal and street lighting. This department is also responsible for the construction and maintenance of the storm drain collection systems.

(iv) Environmental Health Services:

The Environmental Health Services is responsible for the collection and disposal of household garbage.

(v) Recreation Services:

Recreation Services is responsible for providing, facilitating the development of, and maintaining the high quality of parks, recreation facilities, and cultural services.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

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## 12. Segmented information (continued):

### (vi) Water Utilities and Sewer Collection System:

The Water Utilities and Sewer Collection System Departments operate and distribute the water and sewer networks. They are responsible for the construction and maintenance of the water and sewer distribution systems, including mains and pump stations.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. Taxation and payments-in-lieu of taxes are apportioned to General Government, Protective, Transportation, and Recreation Services based on current year expenditures. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 12. Segmented information (continued):

2015	General Government	Protective Services	Transportation Services	Environmental Health	Recreation Services	Water Utility	Sewer Collection System	Total
<b>Revenue:</b>								
Taxation	\$ 3,309,264	\$ 9,136,754	\$ 3,686,254	\$ 1,455,800	\$ 4,752,137	\$ -	\$ -	\$ 22,340,209
Sales and service	120,051	-	-	8,522	7,570,439	3,422,966	2,223,259	13,345,237
Government transfers	363,258	258,882	-	-	-	-	-	622,140
Other revenues	1,195,456	726,320	35,691	-	-	-	-	1,957,467
Investment income	442,099	-	-	-	-	-	-	442,099
<b>Total revenue</b>	<b>5,430,128</b>	<b>10,121,956</b>	<b>3,721,945</b>	<b>1,464,322</b>	<b>12,322,576</b>	<b>3,422,966</b>	<b>2,223,259</b>	<b>38,707,152</b>
<b>Expenses:</b>								
Salaries and wages	1,175,462	7,911,593	1,933,083	323,318	7,896,638	526,830	424,622	20,191,546
Materials, supplies and services	3,487,584	976,649	810,527	744,307	3,168,348	2,283,075	1,523,698	12,994,188
Interest and other	-	-	-	-	113,160	-	-	113,160
Amortization	105,874	153,601	542,560	169,272	582,650	227,271	92,942	1,874,170
<b>Total expenses</b>	<b>4,768,920</b>	<b>9,041,843</b>	<b>3,286,170</b>	<b>1,236,897</b>	<b>11,760,796</b>	<b>3,037,176</b>	<b>2,041,262</b>	<b>35,173,064</b>
<b>Annual surplus</b>	<b>\$ 661,208</b>	<b>\$ 1,080,113</b>	<b>\$ 435,775</b>	<b>\$ 227,425</b>	<b>\$ 561,780</b>	<b>\$ 385,790</b>	<b>\$ 181,997</b>	<b>\$ 3,534,088</b>

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 12. Segmented information (continued):

2014	General Government	Protective Services	Transportation Services	Environmental Health	Recreation Services	Water Utility	Sewer Collection System	Total
<b>Revenue:</b>								
Taxation	\$ 2,595,586	\$ 8,824,079	\$ 3,685,518	\$ 1,449,027	\$ 4,767,334	\$ -	\$ -	\$ 21,321,544
Sales and service	65,500	-	-	9,177	7,262,138	3,234,467	1,764,077	12,335,359
Government transfers	350,666	180,670	-	-	-	-	-	531,336
Other revenues	956,599	1,012,319	30,487	-	-	-	-	1,999,405
Investment income	463,156	-	-	-	-	-	-	463,156
<b>Total revenue</b>	<b>4,431,507</b>	<b>10,017,068</b>	<b>3,716,005</b>	<b>1,458,204</b>	<b>12,029,472</b>	<b>3,234,467</b>	<b>1,764,077</b>	<b>36,650,800</b>
<b>Expenses:</b>								
Salaries and wages	1,298,350	7,442,276	1,788,107	320,315	7,750,904	559,917	425,711	19,585,580
Materials, supplies and services	2,636,193	955,659	725,553	781,399	2,816,547	1,968,109	1,024,007	10,907,467
Interest and other	-	-	-	-	113,160	-	-	113,160
Amortization	104,317	154,685	590,695	168,960	557,672	229,275	93,981	1,899,585
<b>Total expenses</b>	<b>4,038,860</b>	<b>8,552,620</b>	<b>3,104,355</b>	<b>1,270,674</b>	<b>11,238,283</b>	<b>2,757,301</b>	<b>1,543,699</b>	<b>32,505,792</b>
<b>Annual surplus</b>	<b>\$ 392,647</b>	<b>\$ 1,464,448</b>	<b>\$ 611,650</b>	<b>\$ 187,530</b>	<b>\$ 791,189</b>	<b>\$ 477,166</b>	<b>\$ 220,378</b>	<b>\$ 4,145,008</b>