

DISTRICT OF OAK BAY 2020 ANNUAL REPORT



DISTRICT OF
OAK  **BAY**

FOR THE YEAR ENDED DECEMBER 31, 2020

Oak Bay, British Columbia

prepared by Corporate Services Department

approved by Council June 28, 2021



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OUR OAK BAY

We acknowledge that the land on which we gather is the traditional territory of the Coast and Straits Salish Peoples. Specifically we recognize the Lekwungen speaking people known today as the Songhees and Esquimalt Nations, and that their historic connections to these lands continue to this day.

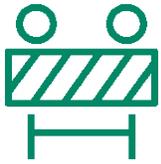
Oak Bay is a beautiful seaside community defined by its residential neighbourhoods, village centres with local businesses, historic character, mature tree canopy, accessible shorelines and abundance of green space. Together these features combine to make Oak Bay one of the world's most desirable communities in which to live, work and play.

The District is located on the southern tip of Vancouver Island in British Columbia. The City of Victoria borders Oak Bay's west boundary, and the District of Saanich lies to the north. Oak Bay is one of 13 member municipalities that form the Capital Regional District.

The University of Victoria is partially located in the District, as is a small portion of Camosun College. Additional community landmarks include both public and independent schools, two golf courses, a marina, a yacht club and a luxury boutique hotel.



OAK BAY AT A GLANCE



\$66.8

Total Construction Values*
in Millions



10,000+

Urban Forest Trees



76

Hectares of Total
Park Space



105

Properties included in
Heritage Registry*



18,094

Population



105

Total Roads in km

142

Total Sidewalks in km



49.2

Average Age



\$653,758

Total Building Permit
Revenue*



5

Recreation Facilities

OAK BAY MUNICIPAL COUNCIL



Top Row Left to Right: Councillor Tara Ney, Councillor Andrew Appleton, Councillor Hazel Braithwaite, Councillor Cairine Green

Bottom Row Left to Right: Councillor Esther Paterson, Mayor Kevin Murdoch, Councillor Eric Wood Zhelka

Oak Bay Council consists of a Mayor and six Councillors who are elected to four year terms. Members of the current Council officially took office in November 2018.

Council is responsible for local government leadership including establishing priorities and policies, and making governance decisions that reflect the best interests of present and future Oak Bay citizens. Each Member of Council represents the District of Oak Bay in its entirety. Council Members may also serve on District and regional Committees, Boards, and Advisory Bodies where their function is to provide strategic input and direction to District Initiatives, to establish budget priorities, and to provide advice on regional issues.

Council generally meets on the second and fourth Monday of each month, and sits as Committee of the Whole on the third Monday of each month. Members of the public are welcome and encouraged to attend open meetings of Council. Meetings usually start at 7 p.m. and are held in the Council Chambers unless otherwise noted. Meeting information is available at <https://oakbay.civicweb.net/portal/>

CONNECT WITH OUR COUNCIL



Mayor Kevin Murdoch	mayor@oakbay.ca	250-896-4983
Councillor Andrew Appleton	aappleton@oakbay.ca	250-880-3247
Councillor Hazel Braithwaite	hbraithwaite@oakbay.ca	250-880-3443
Councillor Cairine Green	cgreen@oakbay.ca	250-920-9534
Councillor Tara Ney	tney@oakbay.ca	250-818-7213
Councillor Esther Paterson	epaterson@oakbay.ca	250-888-2975
Councillor Eric Wood Zhelka	ezhelka@oakbay.ca	250-704-8641

MESSAGE FROM THE MAYOR



I am pleased to introduce the 2020 Annual Report on behalf of Oak Bay Council. 2020 was a year defined by the arrival of the COVID-19 global pandemic, with every aspect of District and Council operations impacted. I am very proud of how staff and Council responded, with all senior staff participating in an Emergency Operations Center that allowed for seamless and responsive decision making, and Council moving smoothly to online meetings. I would like to acknowledge the hard work of our Parks and Recreation department, which saw over 200 staff impacted and every service changed several times to align with Public Health Orders.

As an example of work undertaken, Oak Bay prioritized access to outdoor space to facilitate safe activities. Unlike most regional jurisdictions, Oak Bay was able to keep all our public spaces open through 2020, thanks to increased garbage collection, washroom cleaning, and parks maintenance. I am so appreciative of our residents as well, who took public safety to heart and regularly followed guidelines related to social distancing, masks, etc. Of course, the Provincial government was a great partner, providing financial flexibility and assistance to Oak Bay to facilitate payment flexibility and compensation for lost revenue.

The ban on gatherings has a significant impact on public engagement and involvement. While nothing can replace seeing residents in person in Chambers, important work had to move forward and so we implemented new tools such as <https://connect.oakbay.ca/> and open online meetings to allow for public input on all issues large and small.

2020 saw the continued focus by Council to address long-deferred investment to address infrastructure needs. This included ongoing increased investment in roads, pipes, and buildings, and restoration of the cenotaph; it also saw foundational changes to improve governance and transparency. A new procedures bylaw was completed in 2020 to clarify and enhance all aspects of municipal business while adding clarity and opportunities for public involvement. Agendas are coming out earlier for public review, minutes are being published faster for transparency, and all Council meeting information is provided in one spot for ease of access (www.oakbay.civicweb.net). 2020 also saw the revamp of all of our Committees and Commissions, with a renewed commitment to training, support, and public transparency. Council and staff continue to improve both our planning, budgeting, and reporting to ensure it's easier to find summary information and provide all the details for those interested. You will see this reflected in the Corporate Plan, 5-year Financial Plan, Budget documents, Annual Report, and Quarterly Reports.

While delayed by the pandemic, work on developing housing options to meet community needs continued through 2020. Thankfully, Oak Bay was one of the first municipalities to complete a Housing Needs Report early last year, which helps inform the upcoming Housing Framework discussion.

I continue to appreciate the collegial and professional approach taken by this Council in making decisions in the best long-term interests of the residents, business community, municipality and region. I hope you find this document of interest, and that it helps you better understand your community and the challenges and opportunities facing us collectively.

A handwritten signature in blue ink that reads "Kevin Murdoch".

Kevin Murdoch, Mayor

MESSAGE from the CHIEF ADMINISTRATIVE OFFICER



On behalf of the District of Oak Bay, thank you for reading the 2020 Annual Report outlining the District's many achievements and its plans for the coming year.

To say that 2020 was a difficult and challenging year for us as individuals, as organizations and as a community is, of course, an immense understatement. However, it is equally true that the ways in which people resiliently found ways to support each other and focus on solutions in this trying time was nothing short of inspirational.

With challenge comes opportunity, and it is this approach that keeps the District on a path to continued improvement. Recently the District, for the first time ever, was awarded the Canadian Award for Financial Reporting (CANFR) for the 2019 Annual Report. This Award recognizes excellence in governmental accounting and financial reporting, and represents a significant accomplishment by a local government.



Recognition for commitment to accountability and transparency in reporting feels rewarding as this philosophy has become a foundational piece of the District's corporate culture. Interested readers now have access to several documents that make up the District's Transparency and Accountability Project; interconnected documents designed to focus on enhancing the quality of the District's corporate reporting, This project includes the Annual Report, the Corporate Plan, a robust Five-Year Financial Plan and the Official Community Plan. This project saw Oak Bay place as one of the top three finalists in the Union of BC Municipalities (UBCM) "Excellence in Governance" Award category for 2020.

The District continues seeking out ways to optimize its workings as a local government. As optimization continues, I am grateful to the Mayor and Council for their thoughtful and respectful governance; to staff for their diligent efforts and professional expertise; and, to our many volunteers who give tirelessly of their valuable personal time to better our community in countless ways.

For me, it is an honour to continue serving the Mayor and Council, staff, and the community as the Chief Administrative Officer for the District of Oak Bay.

Lou Varela, Chief Administrative Officer

DISTRICT OF OAK BAY

MISSION AND VISION STATEMENT

OAK BAY MISSION STATEMENT

The District of Oak Bay holds that its purposes include:

- a) providing for good government of its community,
- b) providing for services, laws and other matters for community benefit,
- c) providing for stewardship of the public assets of its community, and
- d) fostering the economic, social and environmental well-being of its community.

(Community Charter, Section 7)

OAK BAY OFFICIAL COMMUNITY PLAN VISION STATEMENT

The following vision statement detailed in the District's Official Community Plan is expressed in the present tense, as it represents the community's aspiration for how Oak Bay will be described in the future.

"Oak Bay is a vibrant and safe community located in a spectacular natural setting. Residents are passionate and proud of the many qualities that make Oak Bay one-of-a-kind. These include its sense of community, streetscapes, village charm, residential character, natural coastal environment, parks, recreation facilities and opportunities, enviable quality of life, vibrant arts and culture scene, high quality education opportunities, heritage values, mixed architectural styles, and well-conserved historic architecture.

Oak Bay is a dynamic community that respects and enhances the existing community structure and core characteristics that make it distinct from adjacent communities, while supporting the changes necessary to meet current and future needs. These features are central to Oak Bay's resilience and sustainability; protecting the best of what we have and adapting to embrace the future.

Oak Bay is a community that values and supports diversity in its population. It offers a broad range of residential, social, and cultural opportunities as well as commercial activities for its residents, and strives to be economically, environmentally, and socially sustainable in its practices. Oak Bay's residents are active contributors in local decision-making, working collaboratively with municipal Council and staff to ensure that Oak Bay will continue to thrive for years to come."

For more information on the District's Official Community Plan, please visit www.oakbay.ca/municipal-services/planning/official-community-plan





COUNCIL PRIORITIES 2019-2022



Coming to grips with competing pressures on Oak Bay's finite resources is foundational in the community's path forward. Within this context, Council established the five Priorities shown in the graphic above for the municipality that staff will implement through departmental work plans. These Priorities will be achieved by:



reviewing and planning for community needs while reflecting Oak Bay's unique character,



integrating an Asset Management Program with a long-term Financial Plan,



optimizing operational effectiveness and fostering public engagement,



stewarding the community history, landscape, culture and amenities within the context of southern Vancouver Island, and



committing to economic, environmental, social sustainability within the District's operations and decision making.

Look for the symbols shown above throughout this Annual Report for a visual connection between Council's 2020 Priorities and future department initiatives. Although each initiative is noted as delivering on one primary Council Priority, in reality many of the Initiatives deliver on multiple Priorities.

MONITORING SUCCESS & DISTRICT PRIORITIES

Council Priorities will be achieved through the implementation of broad “actions”. Action statements encompass Official Community Plan (OCP) and corporate goals recognized to be of importance to the District. The goals included in the graphic below, that are derived from the OCP, are indicated with a bullet and corporate goals are indicated with an arrow. Corporate goals are subsequently implemented through department work plans. Metrics are used to measure progress and observe year over year trends that help to inform operating and governance decisions.



Alignment of Council Priorities with Official Community Plan and Council Goals



• Denotes goals identified in the Official Community Plan - ▶ Denotes corporate goals

COUNCIL PRIORITIES 2019 - 2022

Council identified five Priorities representing areas of focus for their four year term. Council Priorities are initiatives that staff undertake in addition to meeting regulatory obligations, delivering core services, and ensuring that processes, systems, and customer service are continually enhanced. Priorities are incorporated into departmental workplans through planned initiatives with developed timelines for project completion. Initiatives are then considered and funded through the annual budget cycle.

The District's Corporate Plan details projects to be undertaken to deliver on Council's identified Priorities. Council decisions and staff actions are captured in the Plan. The Annual Report serves as a vehicle to report out on those actions. In the process of developing the Corporate Plan, Council identified specific metrics to measure. Metrics help the District focus staff and prioritize resources on important initiatives and build the foundation for continuous improvement into the future.

The metrics included in this section of the Annual Report explore how metrics can be expanded to capture outcomes, relate to Council's Priorities, and reference key performance indicators.

Once Council identifies a metric to be tracked, they also set a desired trend to either increase, decrease or maintain. Staff then work towards achieving that desired trend and provide updates on progress on the performance throughout the year and evaluate the cumulative result. A check mark indicates that the result meets the desired trend, a triangle denotes that the performance did not achieve the trend as determined by Council and N/A means that there is insufficient data at this time to report a result. TBD indicates that further work is required to identify Council's desired trends. Several of these metrics were identified through the development of the 2019 Corporate Plan and staff continues to collect the data needed to accurately reflect the trends occurring in the municipality.

↑	↓	→	▲	✓	TBD
Increase	Decrease	Maintain	Not Achieved	Achieved	Further work required to identify Council's desired trends



Throughout 2020 the District has pivoted to align service delivery and service levels with COVID protocols. Often this required additional capacity to complete Initiatives, or Initiatives were paused entirely. The mask has become symbolic with COVID and, in this Annual Report, identifies those initiatives impacted by the pandemic.





PRIORITY: ENSURE ACCESS TO DIVERSE HOUSING OPTIONS WITHIN THE BUILT ENVIRONMENT

by reviewing and planning for community needs while reflecting Oak Bay’s unique character

Metrics	Desired Trend	Actual Trend	Result
# permitted secondary suites	TBD	→	N/A
# permits issued for upgrading	TBD	→	N/A
% rezoning applications for increased density that are approved	TBD	→	N/A
# new apartment units approved in Village areas	TBD	→	↑
% of total housing stock that are apartments and townhouses	TBD	→	↑
% multi-family units	TBD	→	↑
# housing demolitions	TBD	↓	↓
# net new housing units (new units - demolitions)	TBD	↑	N/A

The desired trends and associated metrics for ensuring diverse housing options within the built environment were unknown at the end of 2020. Staff continue to conduct research and analysis to help inform Council’s decision-making for developing a housing framework and policies to support it. Once Council determines the desired trends, staff will report on results going forward in subsequent Annual Reports. The actual trends indicate that the majority of reported metrics did not change and were holding steady in 2020

Planned Initiatives for 2021:

- Complete final strategy for Secondary Suite Study
- Enhance Bylaw Enforcement (Short-term rentals etc.)
- Commence study to identify infill housing options for neighbourhoods

Future Initiatives:

- Commence development of Village Area Plans
- Comprehensive Zoning Bylaw Update (2023)
- Identify infill housing options and specific housing needs for neighbourhoods (2022)





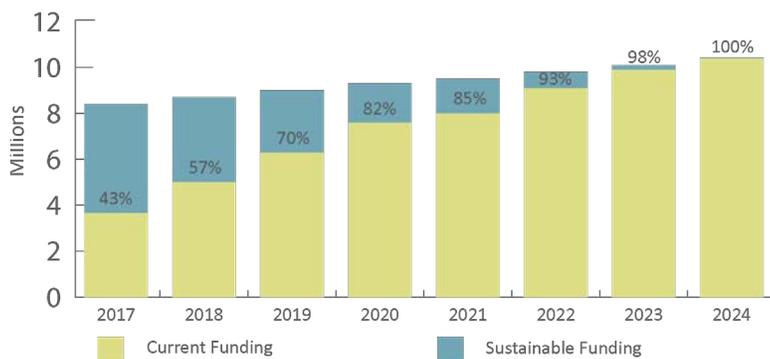
PRIORITY: ACHIEVE SUSTAINABLE SERVICE DELIVERY

by integrating an Asset Management Program within a long-term Financial Plan

Metrics	Desired Trend	Actual Trend	Result
% assets for which life-cycle costs, risks and financial variability are identified	↑	↑	✓
Capital projects funded in alignment with asset management plans	↑	↑	✓

Council expressed a desire for these metrics to increase for this Priority. Staff reported that the District continues to accelerate the development of infrastructure rehabilitation projects for delivery in 2021 and beyond.

In 2020, Council made a significant commitment to fund the District’s aging infrastructure. This commitment transitioned Oak Bay towards a more proactive approach to sustainable infrastructure maintenance and replacement with anticipated long-term savings. By incorporating funding recommendations informed by the asset management program, as well as increasing contributions to the Infrastructure Reserve, the District is progressing towards sustainable delivery targets.



ASSET REPLACEMENT FUNDING As a % of Estimated Sustainable Funding

* see important qualifier below

*Staff have estimated sustainable annual funding to be \$10.4M in 2024, however this figure is subject to further change and refinement. The replacement cost of the assets represented in this estimate may be subject to volatile cost escalation as construction costs rise. Furthermore, the District is planning to conduct the following asset master plans that may impact estimates: (1) Facilities Master Plan, (2) Sanitary Sewer Master Plan, and (3) Stormwater Master Plan.

Planned Initiatives for 2021:

- Advance the Marina Lease Negotiations
- Continue development of a Sanitary Sewer Master Plan
- Initiate Asset Retirement Obligation Review
- Undertake a Pavement Condition Assessment
- Begin development of a Facilities Master Plan
- Prepare a Sustainable Infrastructure Replacement Plan
- Develop a Fire Master Plan
- Refurbish Municipal Hall

Future Initiatives:

- Development of a Storm Sewer Master Plan (2022-2023)



PRIORITY: PROVIDE SERVICE EXCELLENCE

by optimizing operational effectiveness and fostering public engagement

Metrics	Desired Trend	Actual Trend	Result
Staff engagement score 	↑	TBD	N/A
% initiatives completed within 110% of planned budget and timeline	↑	TBD	N/A
% service requests responded to within 1 week	↑	TBD	N/A
% of policies, processes and procedures updated	↑	↑	✓
# of residents engaged/consulted	↑	↑	✓

Many of the metrics included under this Priority were newly identified in the 2019 Corporate Plan. While Council determined the desired trend for each, data is being collected to support this tracking.

Planned Initiatives for 2021:

- Provide Records Management and *Freedom of Information and Protection of Privacy Act* training for staff
- Implement Human Resources Plan (ongoing) 
- Undertake a network security audit
- Upgrade payroll software
- Update Land Use Procedure Bylaw
- Update Council chambers audio equipment

Future Initiatives:

- Advance implementation of the District’s Records and Information Management System
- Website Refresh

Additional information on these Initiatives can be found in the District of Oak Bay’s 2020 – 2024 Financial Plan available at www.oakbay.ca/financial-plan





PRIORITY: ENHANCE AND PROMOTE QUALITY OF LIFE AND SENSE OF PLACE

by stewarding the community's history, landscape, culture, and amenities within the context of Southern Vancouver Island

Metrics	Desired Trend	Actual Trend	Result
# trees replaced versus # trees removed	↑	↑	✓
# attendance at cultural events 	↑	↓	▲
# archives digitized	↑	↑	✓
Volunteer Hours - Recreation 	↑	↓	▲
Volunteer Hours - Archives 	↑	↓	▲
Volunteer Hours - Oak Bay Volunteer Services (partially funded by District of Oak Bay)	↑	↑	✓
\$ value of amenities added	↑	↑	✓
# heritage designated houses on Heritage Registry	↑	↑	✓
# homes within Heritage Conservation Areas	↑	→	▲

Planned Initiatives for 2021:

- Undertake deer management research project

Future Initiatives:

- Prepare Parks, Recreation and Culture Master Plan (2024)
- Design Carnarvon Park building
- Update dog-use policies

Archives: More than 10 000 images were created by the archivist May-Dec 2020, 100 in response to enquiries but most in preparation for digital-only reference needs during the 2021 planned closure period. Completed photographing of Council minutes 1906-1913, all property appraisal cards, all building permit books, and most maps. These will continue to be useful once the archives are open again, with more photography of original records and scanning of historic photographs to come. For more information on Oak Bay Archives, please visit <https://www.oakbay.ca/our-community/archives>

The Oak Bay Community Heritage Register lists buildings and sites deemed of heritage value or character. Preservation and enhancement of community heritage helps current residents feel a sense of belonging and attracts new residents to the area. There are 105 properties on the Community Heritage Register and 49 of those are currently heritage designated. For more information on the District's Community Heritage Register, please visit <https://www.oakbay.ca/our-community/heritage/heritage-sites/tour-heritage-properties>.

Additional information on these Initiatives can be found in the District of Oak Bay's 2020 – 2024 Financial Plan available at www.oakbay.ca/financial-plan



PRIORITY: DEMONSTRATE LEADERSHIP IN FOSTERING COMMUNITY HEALTH AND RESILIENCE

by committing to economic, environmental, and social sustainability within District operations and decision-making

Metrics	Desired Trend	Actual Trend	Result
% District-owned buildings meeting seismic standards	↑	→	N/A
# business licenses	↑	↑	✓
# total visits to Parks, Recreation and Culture facilities 	↑	↓	▲
Parks, Recreation and Culture facility recovery rate 	↑	↓	▲
Greenhouse gas emissions from District operations 	↓	↑	▲

This Priority permeates each of Council’s other four Priorities. While this Priority was officially new to 2019, much associated work was already carried out throughout the District in prior years. Economic, environmental and social sustainability remain as central tenets of the current Council’s mandate.

Planned Initiatives for 2021:

- Install Electric Vehicle (EV) charging station at municipal facilities
- Complete a Garry Oak Ecosystem Inventory
- Commence implementation of the Coolkit program
- Develop information sheet on reducing demolition waste
- Complete the Sea Level Rise Study
- Participate in a regional evacuation route planning project

Future Initiatives:

- Develop programs and associated policies to accelerate GHG and energy reductions for the retrofit and adaptation of existing buildings, and for new building construction
- Review fire related policies and procedures

Additional information on these Initiatives can be found in the District of Oak Bay’s 2021 – 2025 Financial Plan available at www.oakbay.ca/financial-plan





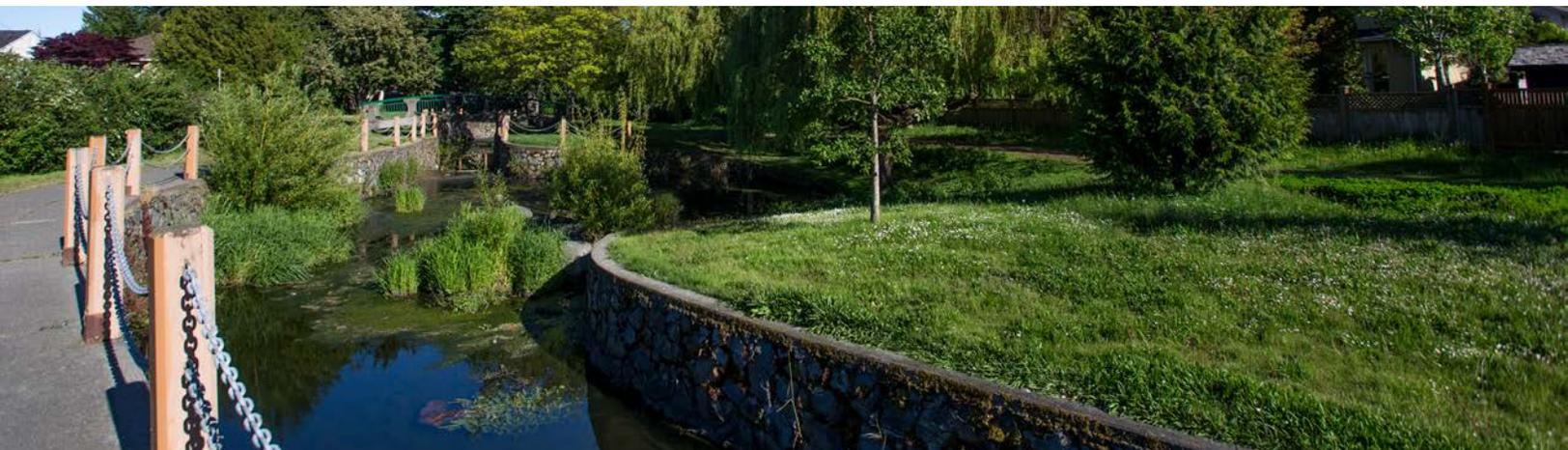
ECONOMIC SUSTAINABILITY HIGHLIGHTS

In 2020, the District received a total of \$5,570,031 in grants from a variety of funding sources.

Grants Received	2020(\$)
BC Active Transportation Grant – University Connection Pathway	264,473
BC Government Room Tax	115,000
Community Destination Marketing Organization (Oak Bay Tourism)	23,500
Climate Action (CARIP)	34,472
COVID-19 Restart Grant	3,589,000
Emergency Operations Centre Cost Recovery	99,754
Emergency Program Grants	25,000
Federal Gas Tax	817,099
ICBC Transportation Safety Improvements	94,725
Infrastructure Planning Grant – Bowker Creek Daylighting Corridor Study	10,000
Licensed Care Grants	26,937
Other Miscellaneous Grants	18,564
Small Community Grant (for communities with a population under 19,000)	145,462
Traffic Fine Revenue	223,660
Union of BC Municipalities – Housing Needs Report	15,000
Urban Deer Management	42,385
Veteran’s Affairs – Cenotaph	25,000

Grants received provide support to specific District projects or programs.

- In 2020, the District received \$3.59M for COVID-19 restart activities. Council has set these funds aside to support continued operations at the District's Parks Recreation and Culture Department.
- The District activated its Emergency Operations Centre (EOC) in 2020. Approximately \$99,700 of the costs of operating the EOC were reimbursed by Emergency Management BC.
- In 2020, funds received from ICBC partially funded the traffic signal upgrade at Foul Bay Road and Oak Bay Avenue. The Province of BC provided additional money to continue with the Urban Deer Management study to provide immuno-contraception to does for population control.



ENVIRONMENTAL SUSTAINABILITY HIGHLIGHTS

In 2019, Council declared a climate emergency in Oak Bay and resolved to work towards the goal of carbon neutrality by 2030. In addition to the District Initiatives identified, Council also established the Community Climate Action Working Group to assist in developing community-based initiatives that would further contribute to the reduction of Greenhouse Gas emissions. Staff and Council also worked together on the implementation of Level 2 of the BC Energy Step Code. Once fully implemented, the Step Code will ensure all new construction in Oak Bay, and across the province, is net zero energy ready by 2032.

Combined Sewer Overflows are events where sanitary sewage and stormwater is discharged into the ocean because pump stations are temporarily overwhelmed during storms. The following table outlines the number of combined sewer overflows that occurred at the Humber and Rutland Pump Stations. Eliminating these overflows is required under the Province's Municipal Wastewater Regulation, and is the primary objective of the District's Uplands Sewer Separation Project.

Outfall	Number of overflows per year		
	2020	2019	2018
Humber Pump Station	11	4	10
Rutland Pump Station	10	6	12

This table describes the materials collected at the Municipal drop off depot.

Recycled Materials Collected	2020	2019	2018
Organics	3,465 tonnes	3,185 tonnes	2,971 tonnes
Solid Waste - Yard	656 tonnes	700 tonnes	708 tonnes
Solid Waste - Curb	1,072 tonnes	975 tonnes	1,011 tonnes
Steel Recycling	174 tonnes	183 tonnes	208 tonnes
Mixed Recycling	235 tonnes	233 tonnes	227 tonnes

This table provides an overview of the usage of the electric vehicle charging station located at the Oak Bay Municipal Hall.

Electric Vehicle Charging Metrics	2020	2019	2018
Vehicles Charged	3,242	3,265	2,430
Total Charging Time	7,469 hours	7,482 hours	5,106 hours
Total Energy Used	29,200 kWh	26,661 kWh	19,490 kWh
Total Cost (Approximate)	\$3,504	\$2,666	\$1,765
Longest Connection Time	21 hours	24 hours	12 hours
Median Connection Time	91 minutes	90 minutes	70 minutes
Average Connection Time	2 hours 18 minutes	2 hours 17 minutes	1 hour 34 minutes

SOCIAL SUSTAINABILITY HIGHLIGHTS

Each year Council receives requests for funding to support community groups and organizations undertaking work in Oak Bay or that benefits the residents of Oak Bay. Council reviews and approves funding levels in accordance with District policy as part of the annual budget and Financial Plan process.

Applicant	2020 Funds Approved
Canadian Francophone Games	\$15,000
Capital Region Food & Agriculture Initiatives Round-table	500
Community Association of Oak Bay	2,000
Destination Greater Victoria	5,000
Friends of Uplands Park	2,500
Gage Gallery Arts Collective	1,300
Greater Victoria Bike to Work Week	1,650
Greater Victoria Green Teams	3800
St John Society	1,500
Maritime Museum of BC	2,000
Oak Bay Heritage Foundation	5,000
Oak Bay Lawn Bowling Club	5,000
Vancouver Island South Film and Media Commission	10,000
Victoria Sexual Assault Centre	5,580
Victoria Women's Transition House	1,220
*Oak Bay High School Scholarship	1,500
*South Island Prosperity Project	44,331

* Perpetual grant funding

Total Grants in Aid approved by Council	
2020	\$107,881
2019	116,936
2018	106,566
2017	100,094

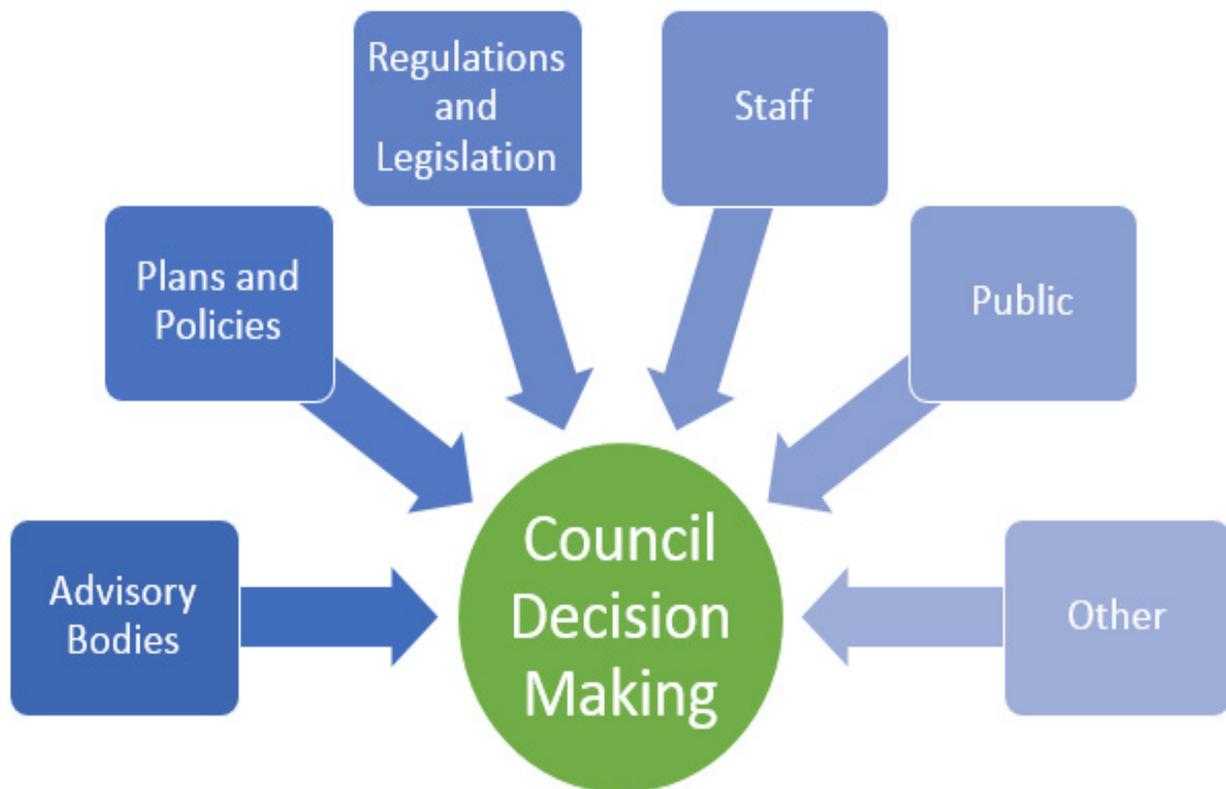
Grant Funding provided to the Oak Bay Volunteer Services	
2020	\$35,000
2019	35,000
2018	35,000
2017	30,000



COUNCIL ADVISORY BODIES

The work of the District’s volunteers is deeply valued by both Council and staff. While Council’s Advisory Bodies were paused for several months in 2020 due to the COVID-19 pandemic, they continued to be strong tools for public engagement and civic involvement.

In Oak Bay, Advisory Bodies are primarily established to inform Council’s governance role and associated decision-making process through the receipt of input, advice and recommendations. The composition of Advisory Bodies is thoughtfully established to ensure the individuals appointed are a representation of the broader interests of the community.



In 2020, Council adopted a comprehensive new Committee and Commission Policy and all new Terms of Reference and Establishing Bylaws for each of the District’s Advisory Bodies. This was followed by an extensive volunteer recruitment campaign and development of a new, robust volunteer orientation program

Committees and Commissions provide important advice and recommendations to Council on matters related to their mandate or referred to them by Council. Other sources that inform Council’s governance decisions and plans include input from the public and staff, and all applicable policies, plans, regulations, and legislation.

The members of the Oak Bay Advisory Bodies are greatly valued for the significant contributions that they make to the community. The District recognizes and sincerely appreciates the exceptional skills and generous contributions of our diverse volunteer members.

Advisory Bodies - 2020 Volunteer Members

Advisory Design Panel

2020 Members

Will King

Justin Gammon

Kim Milburn

Carl Peterson

Frans Compeer

Advisory Planning Commission

2020 Members

Pam Copley

Patrick Frey

Virginia Holden

Kristina Leach

Kaye Low

Kris Nichols

Caroline Smart

Tim Taddy

Community Climate Action Working Group

2020 Members

Pam Copley

Patrick Frey

Virginia Holden

Kristina Leach

Kaye Low

Kris Nichols

Caroline Smart

Tim Taddy

Public Art Advisory Committee

2020 Members

Barbara Adams, Arts Laureate

Robert Amos

Patricia Lortie

Jane Evans

Jennifer McIntyre

Teresa Pryce

Alexa Andolong

Heritage Commission

2020 Members

Bronwyn Taylor

Cora Smith

Janice Appleby

Patricia Wilson

Jane Hall

OTHER MUNICIPAL VOLUNTEER BODIES

Board of Variance

The Board of Variance differs from the District's Advisory Bodies in that it is a quasi-judicial body established under the provisions of the British Columbia *Local Government Act* with the authority to vary provisions of the Zoning Bylaw that do not change the permitted use or density.

2020 Members

James Murtagh

Robert Peterson

Tim Wait

Oak Bay Police Board

In British Columbia, oversight of municipal police departments is undertaken by an appointed police board made up of civilian members of the community. Under the *Police Act* a municipal police board is the employer of all sworn and civilian staff of the Police Department, develops the annual police budget, and, in consultation with the Chief Constable, is required to determine the priorities, goals and objectives of the Oak Bay Police Department. Mayor Kevin Murdoch serves as Chair of the Oak Bay Police Board.

2020 Members

Mary Kelly

Brian Rendell

Wendy Zink

Blair Littler

RELATED ORGANIZATIONS

Oak Bay Tourism

The Tourism Committee was established by Council as a requirement by the Province that specified municipal hotel taxes [Municipal and Regional District Tax (MRDT)] collected on tourist accommodation must be applied to the promotion of tourism within the municipality. The District has two hotels, the Oak Bay Beach Hotel and the Oak Bay Guest House, that collect a 2% tax from hotel guests which are used to promote Oak Bay as a destination. Although the Tourism Committee is a Select Committee of Council, it operates autonomously from the District.

2020 Members

Ken Agate

Madone Pelan

Duncan Murphy

Brian Dolsen

Tiffany Giles

Joan Peggs

Steve Earnshaw

Jeff McKay

Rob Jennings

Heritage Foundation

The Heritage Foundation functions under the regulations of the British Columbia *Societies Act*. The Foundation raises funds for the conservation and restoration of heritage properties and other community heritage initiatives and hosts several public events each year to promote community heritage.

2020 Members

Brita Harrison Brooke

Jane Hall

Susan Ross

Margaret Palmer

Cassie Kangas

Bronwyn Taylor

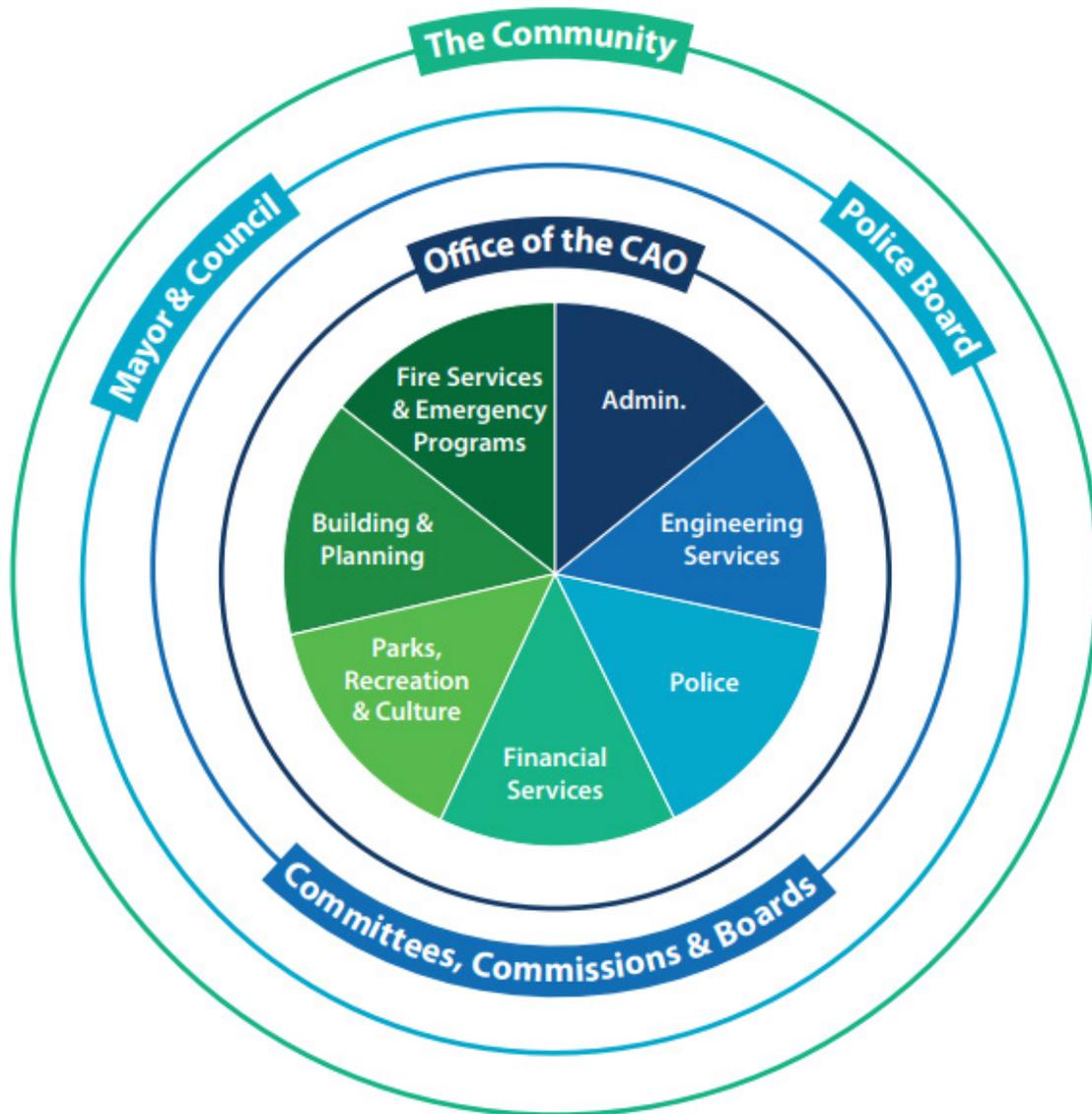
Jane Nielson

Robert Taylor

Sarah Taylor

MUNICIPAL SERVICES AND OPERATIONS

ORGANIZATIONAL STRUCTURE



Lou Varela
Chief Administrative Officer

Bruce Anderson
Director of Building and Planning

Signe Bagh
Director of Strategic Initiatives

Ray Bernoties
Chief Constable

Bonnie Donnelly
Manager of Human Resources

Ray Herman
Director of Parks, Recreation and Culture

Christopher Paine
Director of Financial Services

Dan Horan
Director of Engineering and Public Works

Darren Hughes
Fire Chief

Selina Williams
Director of Corporate Services

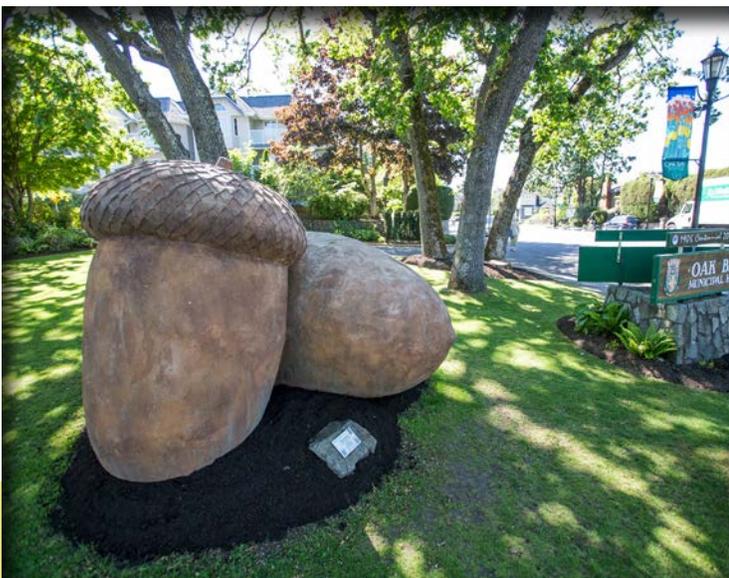
ADMINISTRATION

Administration is led by the Chief Administrative Officer (CAO) who is the same as the general manager for the Corporation as a whole, provides guidance and direction to all operating departments, and functions as the principal advisor to Council. Administration also consists of the Director of Strategic Initiatives, Director of Corporate Services, Manager of Human Resources, Communications Specialist, Archivist, the Executive Assistant to the CAO and Mayor, and a Legislative Assistant.

The CAO is Council's single employee who is ultimately responsible for implementing Council's Priorities and policies through the support of all other District staff. The CAO also provides advice to Council and is responsible for implementing governance decisions as articulated in Council's resolutions.

Administration is primarily responsible for providing support services to the Corporation, Mayor and Council, as well as ensuring that Council Priorities are implemented. Administration fulfills an important role in advancing Municipal objectives by leading the following functions and activities:

- Organizing all meetings of Council, including preparation of agendas and minutes and providing meeting management,
- Supporting Council in developing Council's Priorities,
- Administering the Strategic Plan, Budget process and Annual Report cycle,
- Delivering human resource services including recruitment and selection, workforce planning, training and development, employee and labour relations, disability management, job evaluation and health and safety,
- Supporting Council in fostering relationships with First Nations,
- Overseeing records management,
- Processing requests for access to records and ensuring compliance with Freedom of Information and Protection of Privacy policies and legislation,
- Administering leases and agreements for the District,
- Managing District-owned property,
- Issuing Special Event Permits,
- Coordinating internal and external corporate communications,
- Facilitating archives services by collecting, preserving, and sharing the community's documented heritage, and
- Implementing animal control.



ADMINISTRATION - 2020 HIGHLIGHTS



- 

 Provided *Freedom of Information and Protection of Privacy Act* and Respectful Workplace training for Council
- 
 Advanced negotiation of Marina Lease
- 
 Advanced the Urban Deer Management Research Project
- 

 Advanced Human Resources Plan components
- 
 Supported Capital Regional Hospital District discussions surrounding the future of Oak Bay Lodge
- 
 Renewed leases on two District-owned homes to provide supportive housing for refugees
- 
 Procured and implemented public engagement platform software
- 
 Improved meetings for Council, Council's Committees and the public through:
 - completion of Council's Procedure Bylaw and associated guidelines
 - completion of the new Committee and Commissions Policy
 - transition of webcasting to new, more intuitive software
- 
 Developed the Occupational Health and Safety Program
- 
 Applied for grant funding for Tod House for emergency repairs and conservation work
- 
 Adopted a new Corporate Records Classification System
- 
 Recruited Director of Corporate Services, Deputy Director of Corporate Services, Archivist, and Executive Assistant to the Mayor and CAO and facilitated the hiring of the Deputy Police Chief
- 
 Applied for the Canadian Award for Financial Reporting and achieved finalist status for the UBCM Excellence Award
- 
 Enhanced organizational optimization through:
 - implementation of quarterly Priorities reporting with integrated financial quarterly reporting
 - preparation of a Business Continuity Plan
 - mapping of District services (Service Level Overview)
 - developing an organization wide work planning framework
 - refining the Corporate Plan, Budget and Annual Report Process
- 
 Completed restoration of Cenotaph

ADMINISTRATION - 2021 PLANNED INITIATIVES



Diverse Housing Sustainable Service Service Excellence Quality of Life Health & Resilience



Select proponent and initiate Marina Lease negotiations (to be completed in 2022)



Continue to support current contract for Urban Deer Management Research



Advance rezoning application for 1538 Monterey Avenue to include Congregate Housing as a permitted use to provide for a "Welcome House"



Complete derelict vessel review



Recruit Occupational Health & Safety Officer, HR/Strategic Initiatives Assistant, Executive Assistant and a Legislative Assistant



Train management/supervisory staff and implement Performance Feedback and Review program



Implement Learning and Development Policy (including tuition reimbursement)



Commence implementation of the Occupational Health and Safety Program



Initiate development of a Workforce and Succession Plan



Complete Council Chambers audio/visual technological upgrade



Expand use of meeting management software to improve operational efficiency and effectiveness of agenda and minute production, resolution tracking and progress reporting



Issue Request for Proposals and award contract for Animal Control services



Develop new FOI Policy and Procedures Manual and formalize corporate FOI training program



Formalize Records Management training program and implement corporate records classification and retention system



Investigate and consult on regulatory options for banning single use plastics



Commence one-year review of Committee and Commission Policy and Orientation Program

Progress updates can be found in the Corporate Plan, available at www.oakbay.ca/corporate-plan

ADMINISTRATION - Statistics

Administration Metrics	2020	2019	2018
Employees	9	8	7
Meetings of Council Supported	75	69	51
Meeting Minutes Posted on Time (adopted at the next Council)	52	59	46
Number of FOI Requests Received	32	21	14
Bylaws Reviewed	5	13	23
Parking Tickets Issued 🚗	1,571	2,475	4,307
Special Event Permits Issued 🚗	6	23	35
Block Party Permits Issued 🚗	0	25	35
Total Web pages Viewed	2,500,000	1,988,028	1,744,020
Volunteer Hours Contributed to Archives 🚗	210	1,335	1,130
District-wide FTE*	288.10	191	190
District-wide Job Postings (includes auxiliary and regular)	52	117	120
Archives Research Inquiries Conducted 🚗	111	400	345
Archives Program Participants (school programs, history talks, special events) 🚗	84	335	450
Archival Collections Acquired 🚗	3	23	20

* Changed from reporting on number of staff in 2019 to Full Time Equivalency in 2020



ADMINISTRATION - EMERGENCY OPERATIONS CENTRE -

The District's Emergency Operations Centre (EOC) was activated on March 13, 2020 to support Oak Bay's response to the COVID-19 pandemic. The EOC's work was undertaken by a team of senior District staff led by the Chief Administrative Officer as the EOC Director. Throughout the remainder of the year, this team supported emergency response and recovery efforts, by:

- developing and coordinating emergency policies
- providing public information
- disseminating information to media
- liaising with other agencies
- managing risks
- coordinating all jurisdictional operations in support of the emergency response through implementation of the jurisdiction's Action Plan
- collecting, evaluating, and disseminating information
- developing Action Plans
- preparing Situation Reports
- maintaining documentation
- preparing advance plans
- supporting recovery
- securing facilities, services, personnel, equipment and materials
- submitting funding requests and maintaining financial records

A key role of the EOC was to ensure that decisions regarding service delivery (both service reductions and resumption to more normal service levels) were made through health and safety lenses.

The EOC coordinated Council, public and media communications. Service level changes were shared with Council and the public, with updates documented on the District's Service Level Overview which is available on the District's website.

Throughout the EOC's activation, staff's focus was on operational matters. The EOC was not enabled to take on governance issues or responsibilities. Council continued to be responsible for municipal governance and all policy decision making, including bylaw amendments and other regulatory changes required during EOC activation.



ADMINISTRATION - EOC 2020 HIGHLIGHTS

Diverse
HousingSustainable
ServiceService
ExcellenceQuality of
LifeHealth &
Resilience

Led Emergency Operations Centre Activation in response to COVID-19 pandemic



Conducted 42 EOC meetings



Coordinated work on 444 distinct tasks including:

- Led the development and review of safety plans for re-start of operations
- Created and updated District-wide pandemic protocols
- Developed COVID-19 Management Guidelines
- Initiated COVID-19 safe Council meetings
- Developed and implemented COVID-19 policies/procedures (i.e. Working from Home)
- Developed and implemented wellness sessions for staff



Posted 103 website updates and public notices



Shared 358 social media posts across Twitter, Facebook and Instagram



Filed 74 Situation Reports with the Province



Submitted 14 expenditure authorization requests to the Province. Of those, 5 were approved totaling \$99,754.



FINANCIAL SERVICES AND INFORMATION TECHNOLOGY

Financial Services is responsible for the overall financial management of the municipality, payroll and benefits administration, procurement, risk management, insurance and information technology.

A full range of financial services are provided including: accounting, audit, budgeting, cash management, accounts payable, accounts receivable, payroll processing five different payroll groups and the maintenance of benefit programs for all staff.

Financial Services leads the following functions:

- Daily billing and collection of all revenues including property taxes, utility bills, dog licenses, business licenses, permits, and a variety of other fees and charges. Pre-approved installment tax and utility payment systems are provided in addition to online services,
- Managing the provision of fiscal services including debt-servicing costs, interest charges, transfers to reserves and contingency,
- Long-term financial planning, asset management, equipment replacement planning, and policy development are just some of the many other services provided,
- Monitoring parking enforcement, and
- Coordinating the District's information technology, including network design, security, and maintenance of the computer networks.



FINANCIAL SERVICES - 2020 HIGHLIGHTS



Diverse Housing Sustainable Service Service Excellence Quality of Life Health & Resilience



Achieved Canadian Award for Financial Reporting



Achieved Distinguished Budget Report Award



Conducted Network Security Awareness training



Implemented network switch replacement



Upgraded the Corporation to Office 365 



Prepared the Information Technology Master Plan



Consolidated and revised reserve bylaws



Updated Policies as follows:

- Corporate Investment Policy
- Corporate Expense Reimbursement Policy
- Sustainable Procurement Policy



Developed and implemented a Department Budget Transfer Policy



Transitioned solid waste fee to utility billing



Transitioned to online tax deferment portal



Initiated Alternative Tax Collection Scheme Bylaw 



Purchased accounts receivable software



Implemented new Council meeting streaming software 



Diversified investment portfolio, earning approximately \$200,000 in incremental revenues 



Implemented Electronic Funds Transfer for accounts payable vendors 

FINANCIAL SERVICES - 2021 PLANNED INITIATIVES



-  Prepare long-term Infrastructure Funding Report
-  Upgrade payroll software
-  Rewrite Information Technology Policy
-  Complete Finance Committee review
-  Conduct utility billing review
-  Initialize Alternative Tax Collection Scheme Bylaw
-  Commence Asset Retirement Obligation review
-  Implement development tracker software
-  Undertake network security audit

Progress updates can be found in the Corporate Plan, available at www.oakbay.ca/corporate-plan



FINANCIAL SERVICES - Statistics

Financial Services Metrics	2020	2019	2018
Employees	7.8	7.8	7.8
Cash Receipting and Banking (transactions processed)			
• EDI/ECOM	22,051	17,606	17,966
• Cash/Cheque/Point of Sale (POS)	8,658	17,817	19,180
• Utility Pre-Authorized Withdrawal	2,899	2,854	2,808
• Property Tax Pre-Authorized Withdrawal	6,164	6,153	6,193
Dog Licenses Processed	1,615	1,692	1,669
Payroll			
• T4s Issued	659	744	839
Property Tax Notices			
• Levies	46,704,302	46,987,217	43,563,783
• Notices Issued	6,584	6,584	6,577
• Electronic Home Owner Grants	4,375	1,675	1,725
• Paper Home Owner Grants	17	2,783	2,824
• Total Home Owner Grants Claimed	4,392	4,458	4,549
Deferment Applications Processed	1,245	1,131	995
Utility Bills Issued	17,693	17,862	18,059
Accounts Payable			
• Invoices Processed	9,793	10,409	11,117
Information Technology			
• Support Tickets	1,281	710	724
Procurement			
• RFP & Tenders Issued	30	21	24



POLICE SERVICES

The members of the Oak Bay Police Department are committed to the promotion of partnerships within 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. The Police Department is responsible for law enforcement, conducts investigations, provides prevention programs and community outreach, and coordinates communication with the public to maintain order.

POLICE SERVICES - 2020 HIGHLIGHTS



Completed a community survey which resulted in 541 responses providing positive feedback



Provided strong school program presence through video presentations 



Enhanced high visibility bike patrols through Bike Course training for five officers



Collaborated with Westshore RCMP to develop a new Police Dog Service Agreement decreasing costs to residents and ensuring a continued high level of service to Oak Bay



Participated in the Greater Victoria Police Diversity Committee to create positive relations with the diverse communities in the region



Provided training opportunities in areas including speed enforcement and impaired driving enforcement



Contributed to regional integrated police units and teams through financial commitments or member participation



Improved traffic safety by working collaboratively with the District to identify and problem solve for key areas of concern



Completed renovation of unused cell space to create Sergeant's office and Breathalyzer Room



Completed renovation of the interview room using trauma-informed design to provide a comfortable and safe environment for victims dealing with police



Developed an internal Quality Assurance Program and commenced reviews of key areas



Enhanced community wellness during the pandemic by partnering with Oak Bay Fire Department to provide a Christmas Parade for residents 



Hired a Police Chief, Deputy Police Chief and four Police officers maintaining full membership and proactively screened a 2021 candidate



Police Chief participated on the BC Chief's Association Ethics Committee as Chair and as the BC representative on the Canadian Association of Chief's of Police Ethics Committee

POLICE SERVICES - 2021 PLANNED INITIATIVES



Acquire the first fully marked / operational Electric Police Vehicle



Enhance member wellness through the implementation of a Special Municipal Constable program to reduce call-outs, lower costs and ensure effective service delivery



Host Bike Course training for Oak Bay Police members and outside agencies



Enhance School Liaison Program in collaboration with students, teachers and community including the Greater Victoria Police Diversity Committee



Renovate existing space for training and meeting use



Install new CCTV to enhance departmental security and quality of investigations



Conduct Quality Assurance Reviews in high risk areas



Develop Mission, Vision and Values with Police Board



Conduct Policy review and update as needed

*For more details on 2020 Police Department initiatives, please visit the Police department’s website at www.oakbay-police.org/about/strategic-plan.

Employees	2020	2019	2018
Sworn Police Officers Funded by Oak Bay	23	23	23
Civilian Staff	4	3.6	3.6
Sworn Police Officers Externally Funded	3	3	3
Total	30	29.6	29.6



POLICE STATISTICS

Offence	2020	2019	2018
Robbery	0	3	0
Assaults	26	31	38
Sexual Assaults	7	11	9
Utter Threats	21	17	4
Break and Enter - Business	7	16	6
Break and Enter - Residence	17	36	18
Break and Enter - Other	9	6	7
Theft of Motor Vehicle	3	11	12
Theft from Motor Vehicle	126	131	105
Theft of Bikes	26	34	42
Theft Under \$5,000	71	94	77
Fraud	59	47	38
Mischief	102	34	138
Cause Disturbance	31	25	22
Counterfeit Currency	0	0	1
Trespass at Night	2	1	1
Breach/Bail Violations	25	22	14
Drug Possession	4	0	14
Impaired Drivers (CC and 90 day IRP)	14	23	16

Category	2020	2019	2018
Bylaw Infractions	241	131	236
Parking Violations	107	148	138
Collisions	84	126	121
Assist Public	677	645	756
Lost and Found	338	337	327
Suspicious Persons	490	565	465
False Alarms	158	305	334
Liquor Offences	33	41	41
Property Check Program	99	331	253
Violation Tickets/Warnings Issued	741	1,178	1,321
Prime File Count	4,159	4,986	4,812

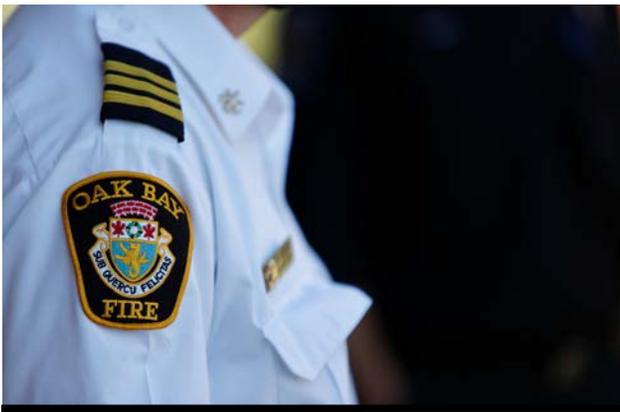
Police Metrics*	2020	2019	2018
Traffic Incidences			
• Pedestrian Injury Collisions	3	3	8
• Total Injury Collisions	11	23	20
• Total Number of Collisions	86	126	121
• Number of Injured Cyclists	4	6	7



FIRE AND EMERGENCY SERVICES

The mission of the Fire Department is to provide exceptional fire protection and public safety services to prevent the loss of life and property through:

- Stressing prevention, early intervention and emergency pre-planning to ensure the protection of life, property and the environment,
- Delivering prompt and effective fire prevention, emergency preparedness and intervention services,
- Delivering fire and emergency management services that are community based by ensuring that programs and priorities align with the needs of the residents and businesses in the District of Oak Bay,
- Taking an integrated, systematic approach to emergency and public safety issues and services, and
- Providing support to both team members and victims after trauma and crisis.



FIRE AND EMERGENCY SERVICES 2020 HIGHLIGHTS



Supported the Fire Department Health and Wellness program to develop physical and mental resiliency of frontline staff



Entered into a new Tri-Party Fire Mutual Aid Agreement with the City of Victoria and the District of Saanich



Improved firefighter safety through the purchase of protective firefighting gear that ensures a high level of protection from heat and carcinogens when fighting fires



Completed Fire Underwriters Survey



Provided staff training to support proficiency across all disciplines, safe and effective operations and succession planning



Painted the Fire Hall interior including apparatus bays and office spaces



Replaced hoses, nozzles, appliances, and other small equipment as per industry standards and guidelines based on a prioritized replacement strategy

FIRE SERVICES 2021 - PLANNED INITIATIVES



Diverse Housing Sustainable Service Service Excellence Quality of Life Health & Resilience



Complete replacement of the emergency generator



Tender a new Fire Engine



Tender a new Ladder Truck



Locate and prepare site for a portable apparatus building



Replace thermal imaging equipment

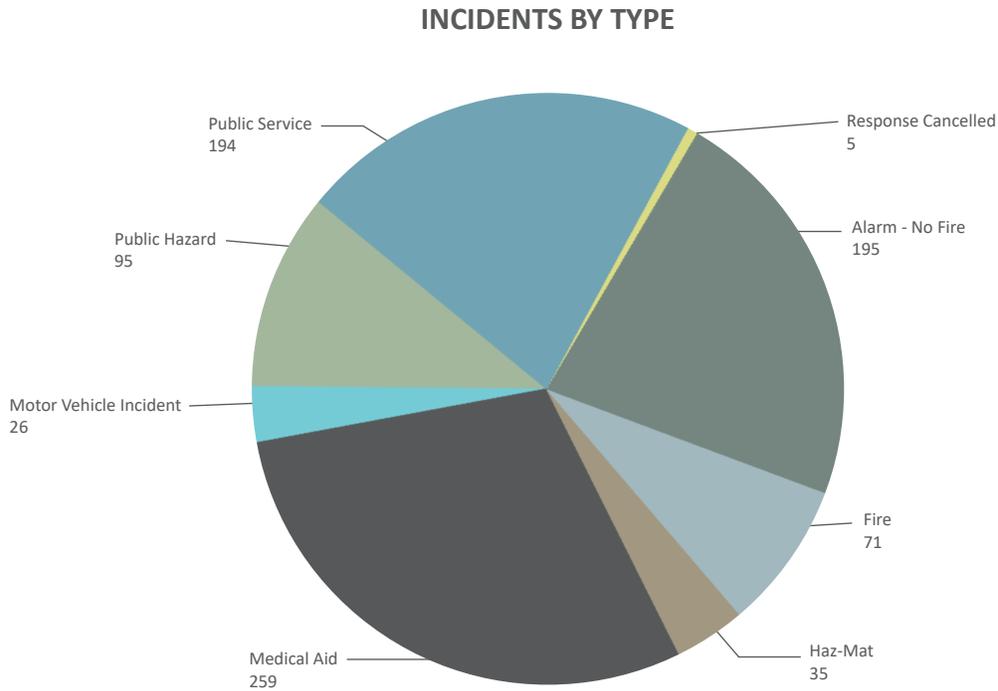
Progress updates can be found in the Corporate Plan, available at www.oakbay.ca/corporate-plan

FIRE AND EMERGENCY SERVICES - Statistics

Fire Services Metrics	2020	2019	2018
Employees	28	28	28
• Uniformed Members	26	26	26
• Civilian Staff	2	2	2
Response to Requests for Assistance 	899	1,178	1,331
• Medical	262	600	720
• Fire and Other	637	519	611
Response to Significant Fires	1	13	15
• Estimated Value of Fire Loss	\$817,700	\$584,075	\$422,648
Fire Prevention Inspections	236	439	353
New Business Inspections	8	12	32
Company Inspections and Pre-plan Updates	4	85	83
Smoke Alarm Program and Inspections	54	41	35
Significant Life-Safety Building Upgrades	33	58	74
Review of Building Plans and Code Research	27	21	25
Education Sessions	4	49	40
University of Victoria			
• Response to Requests for Assistance	56	59	57
• Fire Prevention Inspections and Consultations	19	45	59
Investigation of Fire Services Bylaw Complaints	10	15	31
Underground Oil Storage Tank Inspections	122	85	70
Department Personnel Training Hours Completed	10,724	8,538	8,472

FIRE SERVICES - Statistics

Oak Bay Fire Department personnel respond to a variety of incident types. The main categories are illustrated in the pie chart below and the distribution of calls between emergency and routine responses illustrated in the accompanying graphs.

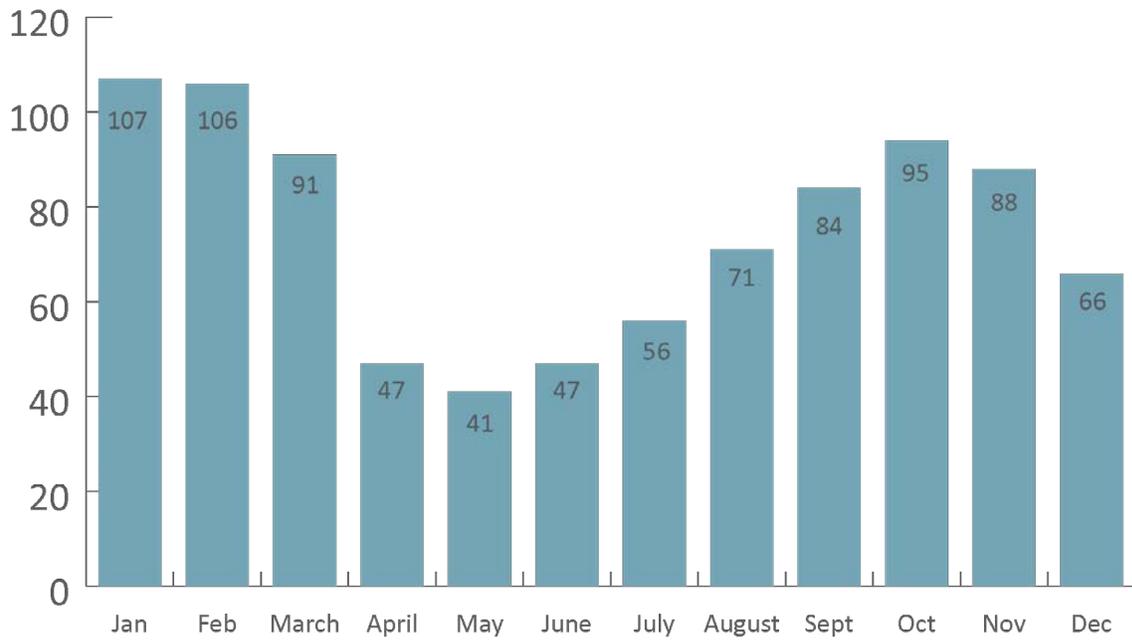


821 incidents occurred in 2020
465 were emergency and 356 were routine.

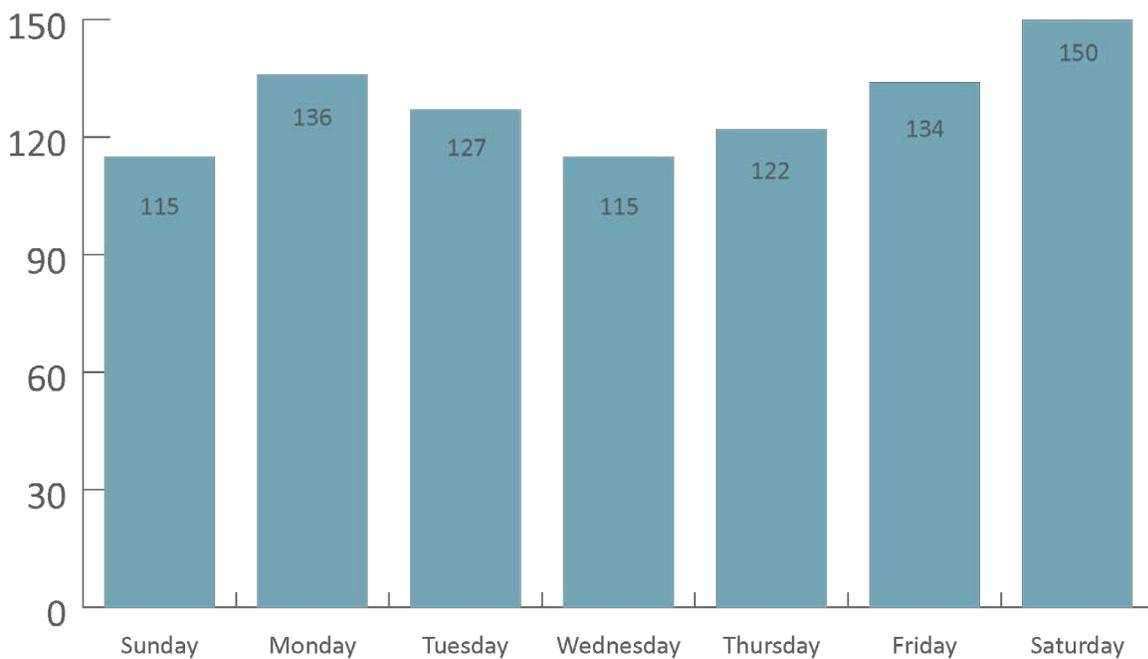


FIRE SERVICES - Statistics cont.

Call distribution by month



Call distribution by day of the week



EMERGENCY PROGRAM (PART OF FIRE AND EMERGENCY SERVICES)

The purpose of the Emergency Program is to assist the District of Oak Bay in its preparation and planning to mitigate, prevent, prepare for, respond to and recover from major emergencies and disasters that affect the municipality and its residents.

EMERGENCY PROGRAM 2020 HIGHLIGHTS



Acquired a new communications trailer using grants provided by the Provincial Government



Provided public information sessions on emergency preparedness for small and large groups of Oak Bay residents



Completed Emergency Evacuation Plan



EMERGENCY PROGRAM 2021 INITIATIVES



Continue public education on emergency preparedness through public information sessions to be held throughout the community during the year



Update the grade 3 education program for students to ensure that the message is relevant for today's children and that information is consistent with modern curriculum



Provide emergency response training for senior Municipal staff, including a tabletop scenario planned to exercise the skills required during an emergency event



Collaborate with other jurisdictions and First Nations to establish a cross jurisdictional evacuation plan

Progress updates can be found in the Corporate Plan, available at www.oakbay.ca/corporate-plan

EMERGENCY PROGRAM - Statistics

Emergency Program Metrics	2020	2019	2018
Residents Provided Emergency Preparedness Training	200	370	1,100
Training Opportunities Provided to Volunteers, Staff and Council Members	60	80	85
Volunteers	60+	60	60
Volunteers Reaching Service Anniversaries:			
• 5 Years	2	2	5
• 10 Years	2	1	2
• 20 Years	0	0	3
• 25 Years	0	1	1
• 30 Years	1	0	0
Volunteers Recruited	3	6	10
Volunteers Departing (retirements, relocations, other)	3	7	8
Total Grant Money Received	\$50,000	\$50,000	\$25,000



BUILDING AND PLANNING

Building and Planning staff support Council in guiding the District's sustainable growth. The department is responsible for long range land use planning and special projects, and for processing land use applications and Building Permits. The department works with the community to create long range plans and policies that support Council's economic, environmental, heritage and social goals to ensure a safe, healthy and sustainable lifestyle for the residents of Oak Bay.

The department undertakes the following functions and activities:

Developing policies and programs that support the vision of the Official Community Plan, Zoning Bylaw and Building Bylaw,

- Managing and processing: Official Community Plan amendments, rezoning proposals, Heritage Revitalization Agreements, Development Permits, Development Variance Permits, Heritage Additions, Heritage Alteration Permits, Siting and Design submissions, subdivision proposals, Board of Variance submissions, and Building Permits,
- Providing technical and administrative support to the Advisory Design Panel, Advisory Planning Commission, Board of Variance and Heritage Commission, and
- Reviewing and issuing business licences for businesses operating within the District of Oak Bay.

BUILDING AND PLANNING 2020 HIGHLIGHTS



Diverse Housing Sustainable Service Service Excellence Quality of Life Health & Resilience



Continued Secondary Suite Study 



Continued participating in Sea Level Rise Study with the Capital Regional District



Completed an amendment to the OCP to implement the District's first Heritage Conservation Area (Prospect HCA)



Recipient of a Housing Needs Grant from UBCM



Completed the Housing Needs Report



Presented Allan Cassidy Awards to recipients



Implemented the Building Energy Step Code 3



Supported the Community Climate Action Working Group, a select Committee appointed by Council serving a term running November 2019 through March 2020.

BUILDING AND PLANNING - 2021 INITIATIVES



Complete the final strategy for Secondary Suite Study for Council's consideration



Implement measures from the Sea Level Rise Study



Commence study to identify infill housing options for neighbourhoods



Commence Community Climate Action Recommendations



Implement the Building Energy Step Code 3



Update Land Use Procedures and Fees Bylaw



Present 2021 Allan Cassidy Awards

Progress updates can be found in the Corporate Plan, available at www.oakbay.ca/corporate-plan



BUILDING AND PLANNING - Statistics

Building and Planning Metrics	2020	2019	2018
Employees	8.1	8.1	9
Bylaw Enforcement			
• Complaints Received	270	164	130
• Site Investigations	9	30	33
• Tickets Issued	10	10	11
Building Inspections	2,042	2,431	2,788
Properties on Heritage Register	105	105	102
OCP Public Engagement Events		6	6

BUILDING AND BUSINESS LICENCE REVENUES

Activity	2020	2019	2018
Building Permits	\$653,758	\$510,392	\$723,773
Business Licences	\$108,775	\$99,398	\$95,155
OCP and Zoning Amendments	0	\$1,500	\$6,000
Development and Development Variance Permits	\$14,000	\$11,600	\$17,600
Other Permits	\$4,700	\$4,450	\$16,450
Subdivision	N/A+	\$1,700	\$1,300

BUILDING PERMITS ISSUED

Permit Type	2020	2019	2018
Residential			
• Single Family Dwelling	237	212	303
• Multi Family Dwelling	33	23	30
Commercial			
• Commercial	18	13	13
Public & Community			
• Institutional	2	4	5
Miscellaneous			
• Accessory Buildings	26	16	26
• Accessory Structures	7	2	2
• Demolition	25	32	34
• House Move	1	4	6
• Plumbing	252	206	245
• Irrigation	18	42	69
• Wood Burning Appliances	0	0	1
• Blasting	12	8	14
• Signs	4	8	8
• Renewal	12	15	5
Total	647	585	761

BUILDING AND PLANNING - Statistics cont.

CONSTRUCTION VALUES (\$ MILLIONS)*

Activity	2020	2019	2018
Residential	\$50.7	\$39.7	\$58.2
Commercial	6.4	1.9	17.5
Other	9.6	2.2	1.5
Year End Total	\$66.8	\$43.8	\$77.2

*Values include rounding

LAND USE APPLICATIONS

Application Type	Number Received		
	2020	2019	2018
Board of Variance	2	2	2
Building Permits	647	577	791
Covenant Amendment	0	1	0
Development Permit	4	4	7
Development Variance Permit	10	9	13
Land Use Contracts	0	0	0
Heritage Addition	0	1	6
Heritage Alteration Permit	1	2	6
Heritage Revitalization Agreement	0	0	5
OCP Amendment	0	1	0
Siting and Design	14	11	20
Subdivision	0	3	3
Zoning	1	1	2
Total	679	612	855



ENGINEERING AND PUBLIC WORKS

The Engineering and Public Works department is responsible for the District's key infrastructure services including water distribution, wastewater collection, solid waste collection, and transportation. Under the guidance of Council, Engineering and Public Works is committed to developing and renewing Oak Bay's municipal infrastructure and utilities in sustainable ways to meet the community's present and future needs. The team accomplishes this via the following major functions:

- Planning and design of municipal engineering services,
- Monitoring infrastructure asset management through asset data collection, analysis, planning and prioritization,
- Managing and supporting capital projects,
- Coordinating construction projects to install, rehabilitate or renew storm drains, sanitary sewers and water mains,
- Managing solid waste services, including curbside garbage and organics pickup, recycling, and operation of the Elgin Street drop off depot,
- Completing construction projects to resurface or replace sidewalks and roads,
- Implementing construction projects that deliver safer streets for pedestrians, cyclists and drivers, and
- Providing daily operations and maintenance of infrastructure such as sewers, roads, sidewalks, water distribution, traffic control and street lighting.



ENGINEERING AND PUBLIC WORKS 2020 HIGHLIGHTS



Delivered on increased maintenance and capital works performance targets over 2019 despite significant challenges and changes in practice due to COVID-19 



Painted the exterior of the Municipal Hall and interior of the lobby, Committee Room and Council Chambers



Developed the 2021-2023 Capital Improvement Plan to support Council's direction to achieve sustainable service delivery in water, wastewater and transportation safety 



Upgraded the Municipal Hall fire alarm system



Completed installation of final phase of LED Street Light Project



Commenced development of Sanitary Sewer Master Plan 



Upgraded traffic signals at Oak Bay Avenue and Foul Bay Road, with support from the ICBC Road Improvement Program



Installed Rapid Rectangular Flashing Beacons at two crosswalks: Foul Bay/Leighton and San Carlos/Beach Drive



Reconfigured and upgraded the Beach Drive/King George Terrace intersection to improve safety



Completed an Electric Vehicles charging station options analysis



Established a temporary yard waste transfer station at the Oak Bay Recreation Centre (April through June) to alleviate lines at the Elgin Street facility during the COVID shutdown 



Adapted the Street Occupancy Permit process to enable businesses to use public space (sidewalks, public parking) for patios, in response to COVID-19 



Implemented temporary sidewalk widening and traffic calming measures to enable social distancing 



Engaged a new service provider for curbside organics pickup, including an expansion in level of service to include yard waste

ENGINEERING AND PUBLIC WORKS - 2021 INITIATIVES



Begin development of a Sewer Master Plan



Complete Municipal Hall renovation project



Commence implementation of Tod House Assessment Report recommendations



Construction of EV charging stations

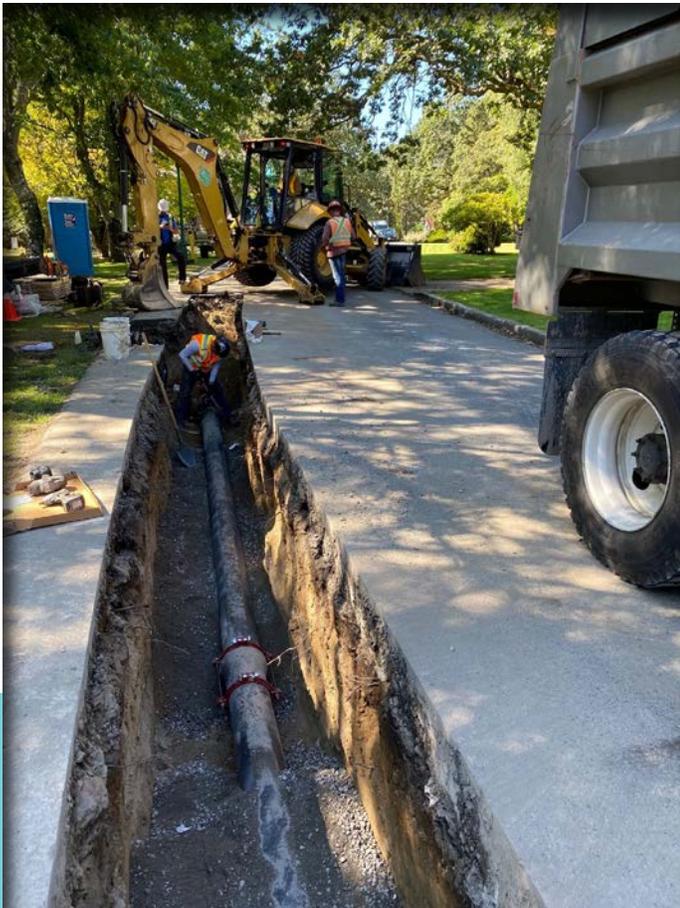


Deliver Facilities Master Plan



Expand the Capital Improvement Program, particularly in water, wastewater, and transportation safety

Progress updates can be found in the Corporate Plan, available at www.oakbay.ca/corporate-plan



ENGINEERING AND PUBLIC WORKS - Statistics

Engineering and Public Works Metrics	2020	2019	2018
Employees	55	54	54
Storm Main Replaced	405 m	151 m	285 m
Sanitary Sewer Main Replaced	90m	0	0
New Fire Hydrants	4	9	3
Catch Basins Replaced	29	8	7
Storm Drain/Sewer Manholes Replaced	10	8	1
Sanitary Sewer Trenchless Rehabilitation Program	3.6km	0	1.7 km
Road Rehabilitation Completed	20,941 m ²	15,556 m ²	15,294 m ²
Sidewalk Replaced	225 m	330 m	545 m
Curb Drops Installed	22	16	13
CCTV Pipe Condition Assessments			
• Storm Main	17.1 km	10.5 km	7 km
• Sewer Main	5.80	0	14 km
Storm/Sanitary/Water Service Connections	Demand: 216 Completed:192	Demand: 184 Completed:139	Demand: 209 Completed:148
Traffic Speed/Volume Counts Conducted	10	10	11



PARKS, RECREATION AND CULTURE

Parks, Recreation and Culture provide a wide array of programs and services including the operation of the Oak Bay Recreation Centre, Henderson Recreation Centre, Monterey Recreation Centre, Windsor Pavilion and the Neighbourhood Learning Centre in Oak Bay High School. The Parks Division maintains:

- 76+ hectares of park spaces which include playing fields, natural areas, lawns and gardens and the Henderson Par 3 Golf Course,
- 27 kilometers of public irrigated boulevards and beach accesses,
- 2.5 km of municipal hedging,
- 10,000+ trees in the urban forest,
- 11 playgrounds, and
- 300 benches and picnic tables.

The Culture Division, introduced in 2016, supports a wide variety of arts and culture initiatives in the community including public art displays, concerts in the park, and numerous special events.



PARKS, RECREATION AND CULTURE - 2020 HIGHLIGHTS



Modified internal processes and plans to continue to provide safe services to the public during the pandemic



Inducted Margaret Lidkea into the Oak Bay Wall of Fame



Completed a revision of the Tree Protection Bylaw



Completed the Energy Loop Heat Recovery Project at Oak Bay Recreation Centre (OBRC)



Replaced the pool roof at the Oak Bay Recreation Centre



Replaced flooring in the Garry Oak Room at the Monterey Centre



Commenced replacement of the step-down electrical transformer at the Oak Bay Recreation Centre

2021 INITIATIVES



Repave the parking lot at the Oak Bay Recreation Centre



Replace strength equipment at Oak Bay and Henderson Centres' Fitness Studios



Complete replacement of the step down electrical transformer at the Oak Bay Recreation Centre



Commence work to replace the arena chiller at the Oak Bay Recreation Centre



Complete a Garry Oak Ecosystem Inventory

Progress updates can be found in the Corporate Plan, available at www.oakbay.ca/corporate-plan



PARKS, RECREATION AND CULTURE - Statistics

Parks, Recreation and Culture Metrics	2020	2019	2018
Employees			
• Regular	70	70	70
• Auxiliary	300	300	300

Parks Department Metrics	2020	2019	2018
Calls for Service - Trees - Received	549	416	520
Calls for Service - Trees - Completed	471	320	486
Tree Permits for Private Property	403	264	260
Protected Trees Removed from Private Land (over 60 cm in diameter)		125	169
Trees Removed for Construction (over 30 cm diameter)	34	17	26
• Trees Replanted (as per Tree Protection Bylaw)	65	31	41
Trees Removed from Private lands (dead, diseased or dying)	159	87	77
• Trees Replanted (as per Tree Protection Bylaw)	159	145	117
Municipal Trees Removed on Public Lands (dead, diseased or dying)	140	N/A	N/A
• Municipal Trees replanted on Private Lands	157		
Friends of Uplands Park Education and Stewardship Events	103	183	169
• Total Participants	2,098	4,591	3,969
Public and School Volunteer Hours			
• Uplands Park	1695.25	3,818	1,400
• Anderson Hill	711.50	300	400
• Trafalgar Park	1120	1,400	1,450
• Native Plant Garden	130	100	140
• Brighton Walkway	200	185	200
• Queens' Park	75	60	130
• Oak Bay Beach by Glenlyon School	-	680	*
• Green Team at Uplands and Anderson Hill Parks	278	227	*
• Tree Canada Events**	125		
• Kitty Islet / McNeil Bay**	306		
Total biomass removed from nature area parks			
• Chipped	170 cubic yards	170 cubic yards	50 cubic yards
• Unchipped	430 cubic yards	430 cubic yards	580 cubic yards

*New metrics for 2018

Recreation and Culture Department Metrics	2020	2019	2018
Film Productions 	11	7	7
Concerts in the Upstairs Lounge 	13	42	28
Total Programs Offered 	2,135	4,741	4,538
Total Participants in Registered Programs 	15,574	37,691	36,836

*New metrics for 2018

CULTURE - Public Art

Oak Bay allocates a total of \$20,000 annually for capital and maintenance of public art to the Public Art Fund. Ten percent (10%) of the annual contribution (\$2,000) is committed to maintenance of existing works; the balance (\$18,000) is used for the purchase, planning, design, and fabrication/installation of public art. To date, the District of Oak Bay has retained the following pieces of art for permanent display:

Sculpture & Artist	Location	Date Installed	Cost	Source of Funding
"Salish Sea" by Chris Paul	Oak Bay Marina Parking Lot/ Turkey Head	May, 2015	\$23,600	\$9,700 - public donations \$4,600 - Arts and Culture Operating Budget surplus; \$9,300 - Oak Bay Public Art Fund
"Rebirth" by David Hunwick	Entrance Park - corner of Foul Bay Rd. and Oak Bay Ave.	May, 2016	\$17,250	\$10,000 - Province of BC Grant; \$7,250 - Oak Bay Public Art Fund
"Sleeping Giants" by Nathan Scott and Fred Dobbs	Oak Bay Municipal Hall (front lawn)	May, 2017	\$16,585	2016 People's Choice Winner: \$16,585 - Oak Bay Public Art Fund
"The Hunt" by Ken Hall	Queens' Park on Beach Drive	January, 2018	\$25,000	\$10,000 - Province of BC Grant; \$15,000 - public Donations
"Bodhi Frog" by Doug Taylor	Willows Beach Esplanade at Estevan Avenue	January, 2018	\$11,000	\$11,000 - private donation
"Lunar Transitions" by Fred Dobbs	Garden at Monterey Rec. Centre and Oak Bay Public Library	May, 2018	\$21,060	2017 People's Choice Winner; \$21,060 - Oak Bay Public Art Fund
"M'akhotso" by Linda Lindsay	Monterey Rec. Centre-Monterey Ave	May, 2018	\$18,000	Mayors' Arts Legacy Fund
"Gardener's Gown" by Bev Petow	Scented Garden at Windsor Park	May, 2019	\$8,000	\$8,000 - private donation
"Salmon Cycle" by Trinita Waller	Bowker Creek Walkway near Monterey Avenue	June, 2019	\$20,160	2018 People's Choice Winner; \$20,160 - Oak Bay Public Art Fund
"Harmony Humpbacks" by Daniel Cline	Willows Park entrance	August, 2020	\$20,160	2019 People's Choice Winner; \$20,160 - Oak Bay Public Art Fund
"Winds of Time" by Linda Lindsay	King George Terrace lookout above Trafalgar Park	March, 2021	\$21,280	\$21,280 - private donation
"Jelly" by Nathan Smith	TBD	TBD	\$15,000	\$15,000 - private donation
"Portal" by Heather Passmore	TBD	TBD	\$5,000	\$5,000 - private donation



Art@Live Oak Bay

CANADIAN AWARD FOR FINANCIAL REPORTING

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the Corporation of the District of Oak Bay for its annual financial report for the fiscal year ended December 31, 2019.

The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government organization must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we will be submitting this Annual Report to GFOA to determine its eligibility for another award.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**Corporation of the District of Oak Bay
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO



MESSAGE from the CHIEF FINANCIAL OFFICER



May 15, 2021

I am pleased to present the District of Oak Bay's Statement of Financial Information (SOFI) for the year ended December 31, 2020. This statement includes the District's audited consolidated financial statements.

The District has adopted numerous financial management related policies and bylaws. These policies guide the District when preparing financial plans, utilizing and safeguarding financial resources, and reporting financial results.

The most prominent policies, which may be viewed at the District of Oak Bay Municipal website, include:

- **Purchasing Bylaw & Policy:** The authority to make purchasing decisions and to bind the Corporation contractually have been delegated pursuant to the District's "Delegated Authority of Administrative Functions Bylaw, 2004". This bylaw refers to the District's Sustainable Procurement Policy which outlines purchasing limits and related processes.
- **Reserve Fund Bylaw & Reserves and Surplus Policy:** Council may, by bylaw, establish a reserve fund for a specific purpose and direct that funds be deposited to the credit of that reserve.
- **Investment Policy:** The District's investment choices are limited by the *Community Charter*. The District's Investment policy provides additional guidance for the prudent investment of surplus funds.
- **Other Policies:** other relevant policies include the District's Asset Management, Property Tax Exemption, Expense Reimbursement, Grant in Aid, and Whistleblower Policies.

The SOFI, and the financial statements therein, are the responsibility of the District of Oak Bay's management. The SOFI has been prepared in compliance with the *Financial Information Act*, Section 167 of the *Community Charter*, and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board.

The District maintains a system of internal accounting controls, including policies and procedures, designed to safeguard the assets of the corporation and provide reliable financial information. The financial statements have been audited by KPMG LLP, whose role is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement.

KMPG LLP has expressed that, in their opinion, these statements present fairly, in all material respects, the financial position of the District as at December 31, 2020 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

The District provides a wide variety of services to its ratepayers, citizens, visitors and other stakeholders. Services include parks and recreation, fire protection, policing, bylaw enforcement, water utilities, sanitary sewer, solid waste and organics collection, drainage, and development services.

The District relies on the Capital Regional District for the provision of bulk water and sanitary sewer conveyance and treatment. The District funds many intermunicipal services through Capital Regional District, and the Greater Victoria Public Library. These services, and others, are reflected in the District's financial results.

The financial results reflect an improved financial position and a commitment to long term financial planning. The District's net financial position grew significantly by \$11.0M (10.6%). Of this, \$6.8M was set aside in reserves (primarily for infrastructure replacement), while the remaining \$4.2M increased equity in Tangible Capital Assets (TCA).

	2020 Budget	2020 Actual
Revenue	\$50.5M	\$50.7M
Expenses	(47.3M)	(39.7M)
Accounting Surplus	3.2M	11.0M
Transfer To Reserves		(6.8M)
Invested in TCA		(4.2M)
TOTAL		\$-

The financial results demonstrate a strong commitment to asset management. Investment in capital assets such as roads, sidewalks, and water and sewer pipes totaled \$6.3M. This represents a 70% increase compared to 2019.

Subsequent to December 31, 2019, COVID-19 was declared a pandemic by the World Health Organization. Public Health Orders in response to the pandemic significantly reduced the District's ability to deliver Recreational services. As a result, net operating results from the Parks, Recreation and Culture (PRC) department fell short of budget by \$1.1M. Despite falling PRC revenues, the District's revenues grew by approximately 2.4M due to increased taxation and government transfers. The District received a COVID-19 Safe Restart Grant from the Province of BC in the amount of \$3.59M which offset reduced PRC and other revenues. This grant has been set aside in a reserve to support PRC operations for 2021 and 2022.

District expenses reduced by \$600,000 from 2019 to 2020 due mainly to reduced PRC spending. Spending was less than budget by approximately \$7.6M due to reduced PRC spending and underutilization of contingency budgets.

This pandemic situation presented, and continues to present, uncertainty over the District's future cash flows, and may have a significant impact on the District future operations. In particular, the District's recreation, building permit, interest, and investment revenues are at risk.

The District's tax base is primarily residential (approximately 95%). However, the District's non-residential tax base is showing signs of hardship. Business class assessments declined by 9% from 2020 to 2021 due to falling income earning potential. This results in an increased and concentrated tax burden on the District's residential tax base.

The District has prepared a five-year financial plan that details an estimated \$220M in operational and \$85M in capital spending from 2021-2025. The plan aims to achieve sustainable service delivery by funding infrastructure replacement sustainably. The District expects that a significant proportion of its infrastructure will become due for replacement within the next 5-10 years. The cost to replace this infrastructure will represent a significant challenge for the community. Staff are carefully analyzing infrastructure life-cycle costs, so that reserve contributions are funded in an intergenerationally equitable manner. Annual tax-funded reserve contributions are forecasted to reach \$10M by 2024.



Christopher Paine, CPA, CGA
Director of Financial Services

STATEMENT OF FINANCIAL INFORMATION

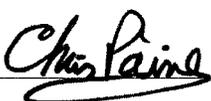
**FOR THE YEAR ENDED DECEMBER 31, 2020
(FINANCIAL INFORMATION ACT)**

DISTRICT OF
OAK  BAY

**STATEMENT OF FINANCIAL
INFORMATION APPROVAL**

For the year ended December 31, 2020

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



Christopher Paine, CPA, CGA
Director of Financial Services
June 14, 2021



Mayor Kevin Murdoch
June 14, 2021

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.



Director of Financial Services

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of the Corporation of the District of Oak Bay (the "District"), which comprise:

- the statement of financial position as at end of December 31, 2020
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2020 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Handwritten signature of KPMG LLP in black ink, with a horizontal line underneath.

Chartered Professional Accountants

Victoria, Canada
May 10, 2021

THE CORPORATION OF THE DISTRICT OF OAK BAY

Statement of Financial Position

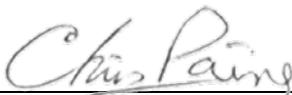
December 31, 2020, with comparative information for 2019

	2020	2019
Financial assets:		
Cash and cash equivalents	\$ 18,398,723	\$ 2,650,854
Investments (note 2)	53,793,275	55,933,741
Taxes receivable	897,033	668,564
Other accounts receivable	4,034,131	3,102,135
	<u>77,123,162</u>	<u>62,355,294</u>
Financial liabilities:		
Accounts payable and accrued liabilities	12,525,246	2,819,608
Deposits	4,262,966	5,452,716
Prepaid property taxes	1,776,732	1,829,779
Deferred revenue (note 3)	8,152,731	8,601,254
Employee future benefit obligations (note 4)	1,709,600	1,647,900
Long-term debt (note 5)	985,401	1,321,427
	<u>29,412,676</u>	<u>21,672,684</u>
Net financial assets	47,710,486	40,682,610
Non-financial assets:		
Tangible capital assets (note 6)	66,263,890	62,383,009
Inventory of supplies	525,812	526,036
Prepaid expenses	629,419	522,282
	<u>67,419,121</u>	<u>63,431,327</u>
Accumulated surplus (note 7)	<u>\$ 115,129,607</u>	<u>\$ 104,113,937</u>

Commitments and contingencies (note 9)
Contractual rights (note 10)

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

On Behalf of the District:



Director of Financial Services

THE CORPORATION OF THE DISTRICT OF OAK BAY

Statement of Operations and Accumulated Surplus

Year ended December 31, 2020, with comparative information for 2019

	Financial plan (note 12)	2020	2019
Revenue:			
Taxation, net (note 8)	\$ 28,749,600	\$ 28,814,709	\$ 26,882,573
Sales and services	8,981,600	4,758,055	8,987,012
Other revenues	1,730,700	1,303,908	1,274,089
Developer contributions	-	467,960	240,000
Government transfers	1,551,200	5,570,035	2,353,192
Investment income	825,000	1,000,227	1,149,991
Sales of water and sewer charges	8,630,700	8,811,460	7,436,974
Total revenue	50,468,800	50,726,354	48,323,831
Expenses:			
General government	6,710,100	5,376,355	5,083,883
Protective services	12,451,800	10,734,863	10,722,018
Transportation services	4,320,300	3,760,185	3,529,147
Environmental health	1,614,700	1,618,663	1,456,634
Recreational services	14,662,200	11,705,067	13,877,817
Water utility	3,951,500	3,454,694	3,051,430
Sewer collection system	3,605,600	3,060,857	2,655,674
Total expenses	47,316,200	39,710,684	40,376,603
Annual surplus	3,152,600	11,015,670	7,947,228
Accumulated surplus, beginning of year	104,113,937	104,113,937	96,166,709
Accumulated surplus, end of year	\$ 107,266,537	\$ 115,129,607	\$ 104,113,937

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

THE CORPORATION OF THE DISTRICT OF OAK BAY

Statement of Changes in Net Financial Assets

Year ended December 31, 2020, with comparative information for 2019

	Financial plan (note 12)	2020	2019
Annual surplus	\$ 3,152,600	\$ 11,015,670	\$ 7,947,228
Acquisition of capital assets	(12,085,300)	(5,879,793)	(3,498,001)
Developer contributions of tangible capital assets	-	(467,960)	(240,000)
Amortization of capital assets	2,340,000	2,441,403	2,316,894
Loss on disposal of tangible capital assets	-	25,469	5,126
Proceeds on disposal of tangible capital assets	-	-	54,500
	(9,745,300)	(3,880,881)	(1,361,481)
Use (acquisition) of inventory of supplies	-	224	(112,380)
Acquisition of prepaid expenses	-	(107,137)	(178,126)
	-	(106,913)	(290,506)
Change in net financial assets	(6,592,700)	7,027,876	6,295,241
Net financial assets, beginning of year	40,682,610	40,682,610	34,387,369
Net financial assets, end of year	\$ 34,089,910	\$ 47,710,486	\$ 40,682,610

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

THE CORPORATION OF THE DISTRICT OF OAK BAY

Statement of Cash Flow

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 11,015,670	\$ 7,947,228
Items not involving cash:		
Amortization of tangible capital assets	2,441,403	2,316,894
Loss on disposal of tangible capital assets	25,469	5,126
Donation of tangible capital assets	(467,960)	(240,000)
Actuarial adjustment on debt	(172,578)	(194,864)
Changes in non-cash operating assets and liabilities:		
Taxes receivable	(228,469)	(31,487)
Other accounts receivable	(931,996)	(23,555)
Accounts payable and accrued liabilities	9,705,638	(271,229)
Deposits	(1,189,750)	(1,072,050)
Prepaid property taxes	(53,047)	151,071
Deferred revenue	(448,523)	(54,550)
Employee future benefit obligations	61,700	(43,100)
Inventory of supplies	224	(112,380)
Prepaid expenses	(107,137)	(178,126)
	19,650,644	8,198,978
Capital activities:		
Acquisition of tangible capital assets	(5,879,793)	(3,498,001)
Proceeds on disposal of tangible capital assets	-	54,500
	(5,879,793)	(3,443,501)
Investing activities:		
Investments	2,140,466	(4,530,209)
Financial activities:		
Long-term debt repaid	(163,448)	(227,233)
Increase (decrease) in cash and cash equivalents	15,747,869	(1,965)
Cash and cash equivalents, beginning of year	2,650,854	2,652,819
Cash and cash equivalents, end of year	\$ 18,398,723	\$ 2,650,854

See accompany notes to financial statements.

THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements

Year ended December 31, 2020

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 11).

(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.

(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.

1. Significant accounting policies (continued):**(e) Government transfers:**

Government transfers are recognized in the financial statements as revenue in the period the transfers are authorized and any eligibility criteria have been met, except when, and to the extent that, the transfer gives rise to an obligation that meets the definition of a liability for the recipient government. Transfers received which meet the definition of a liability 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. Investment income is allocated to various reserves and operating funds on a proportionate basis.

(i) Long-term debt:

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

(j) Employee future benefits:

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

Sick leave and other retirement benefits are also available to the District's employees. The costs of these benefits are 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.

1. Significant accounting policies (continued):**(k) Non-financial assets:**

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

(i) Tangible capital assets:

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

Asset	Useful life – years
Land improvements	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.

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

(ii) Contributions of tangible capital assets:

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

(iii) Works of art and cultural and historic assets:

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

(iv) Interest capitalization:

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

1. Significant accounting policies (continued):

(k) Non-financial assets (continued):

(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) Liability for contaminated sites:

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. A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standard exists
- (ii) contamination exceeds the environmental standard
- (iii) the District is directly responsible or accepts responsibility for the liability
- (iv) future economic benefits will be given up, and
- (v) a reasonable estimate of the liability can be made.

(m) Measurement uncertainty:

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. 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.

1. Significant accounting policies (continued):**(m) Measurement uncertainty (continued):**

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization which resulted in many governments worldwide enacting emergency measures to contain the spread of the virus. Restrictions have been put in place by the federal, provincial and municipal governments in Canada regarding travel, business closures, isolation/quarantine orders, and general reduction in activities. While these effects are expected to be temporary and relatively short-term, the duration of the disruption and any related financial impact to the District cannot be reasonably estimated at this time. Given the unprecedented and pervasive impact of changing circumstances, there is inherently more uncertainty with respect to the reporting of the District's operations and financial position as compared to prior periods.

2. Investments:

	2020	2019
MFA Money Market Fund	\$ 27,913,213	\$ 45,570,910
MFA Bond Fund	5,605,073	235,814
MFA Intermediate Fund	-	10,127,017
MFA Fossil Fuel Free Bond	9,071,487	-
Term deposits	11,203,502	-
	\$ 53,793,275	\$ 55,933,741

The fair value of the Funds approximates the recorded value. Investments include \$203,502 (2019 - nil) in accrued interest receivable.

3. Deferred revenue:

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

	2020	2019
Gas Tax Agreement Funds balance	\$ 6,319,464	\$ 6,232,255
Unearned revenues	1,833,267	2,368,999
Total deferred revenue	\$ 8,152,731	\$ 8,601,254

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. Certain funds received under the Gas Tax Agreement have been publicly committed by Council for use towards a specific sewer infrastructure project, and as such, have met the definition of a liability. Amounts will be recognized in revenue as expenditures are incurred on the project.

Schedule of Gas Tax Agreement funds

	2020	2019
Opening balance of unspent funds	\$ 6,232,255	\$ 6,106,315
Add:		
Interest earned	87,209	125,940
Closing balance of unspent funds	\$ 6,319,464	\$ 6,232,255

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, 2019 and extrapolated to December 31, 2020. Information about liabilities for employee benefit plans is as follows:

	2020	2019
Accrued benefit liability, beginning of year	\$ 1,647,900	\$ 1,691,000
Service cost	149,200	131,600
Interest cost	51,000	57,800
Long-term disability expense	7,300	(900)
Actuarial adjustment	26,500	3,700
Benefit payments	(172,300)	(235,300)
Accrued benefit liability, end of year	\$ 1,709,600	\$ 1,647,900

4. Employee future benefit obligations (continued):

The difference between the actuarially accrued benefit obligation of \$2,008,600 (2019 \$1,862,700) and the accrued benefit liability of \$1,709,600 (2019 - \$1,647,900) is an actuarial net loss of \$299,000 (2019 - \$214,800).

This actuarial loss 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 \$234,000 (2019 - \$192,200).

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

	2020	2019
Discount rates	2.1%	2.70%
Expected future inflation rates	2.5%	2.50%
Expected wage and salary increases	2.58% to 4.50%	2.58% to 4.50%

Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2019, the plan has 213,000 active members and 106,000 retired members. Active members include approximately 41,000 contributors from local government.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$2,053,518 (2019 - \$2,050,188) for employer contributions while employees contributed \$1,551,693 (2019 - \$1,553,746) to the plan in fiscal 2020.

4. Employee future benefit obligations (continued):**Municipal Pension Plan (continued)**

The next valuation for the Municipal Pension Plan will be December 31, 2021, with results available in 2022.

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

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, 2017. At December 31, 2019, the total plan provision for approved and unreported claims was \$19,081,300 with a net surplus of \$4,244,806. The actuary does not attribute portions of the unfunded liability to individual employers. The District paid \$92,251 (2019 - \$86,679) for employer contributions and District employees paid \$92,388 (2019 - \$81,508) for employee contributions to the plan in fiscal 2020.

5. Long-term debt:

	2020	2019
Debtenture debt - MFA Issue 80 payable at \$142,594 annually; fixed interest payments 2.85% paid semi-annually (\$134,378). Final payment October 3, 2023.	\$ 985,401	\$ 1,300,573
Capital loans - MFA, payable monthly; payments include interest between 2.21% -3.04%; matured in 2020	-	20,854
Total long-term debt	\$ 985,401	\$ 1,321,427

(a) Debtenture 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.

5. Long-term debt (continued):

(a) Debenture debt (continued):

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, 2020 was \$4,715,000.

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

	Principal payments
2021	\$ 142,594
2022	142,594
2023	142,594
	\$ 427,782

(c) Total interest expense on long-term debt for the year ending December 31, 2020 amounted to \$134,378 (2019 - \$134,378).

6. Tangible capital assets:

Cost	Balance, December 31, 2019	Additions	Disposals/ transfers	Balance, December 31, 2020
Land	\$ 2,852,877	\$ -	\$ -	\$ 2,852,877
Land improvements	1,731,788	21,014	-	1,752,802
Building and building improvements	26,377,922	552,822	(27,529)	26,903,215
Machinery and equipment	4,392,194	339,126	-	4,731,320
IT equipment	1,496,466	258,827	-	1,755,293
Vehicles	6,279,272	455,783	-	6,735,055
Roads, drains, sewer and water	65,938,850	4,568,502	(86,682)	70,420,670
Assets under construction	473,068	151,679	(22,950)	601,797
Total	\$ 109,542,437	\$ 6,347,753	\$ (137,161)	\$ 115,753,029

6. Tangible capital assets (continued):

Accumulated amortization	Balance, December 31, 2019	Additions	Disposals/ transfers	Balance, December 31, 2020
Land improvements	\$ 497,767	\$ 55,519	\$ -	\$ 553,286
Building and building improvements	9,816,905	472,132	(30,287)	10,258,750
Machinery and equipment	2,094,477	310,818	-	2,405,295
IT equipment	1,142,661	210,476	-	1,353,137
Vehicles	3,406,985	297,600	-	3,704,585
Roads, drains, sewer and water	30,200,633	1,094,858	(81,405)	31,214,086
Total	\$ 47,159,428	\$ 2,441,403	\$ (111,692)	\$ 49,489,139

Net book value	Balance, December 31, 2019	Balance, December 31, 2020
Land	\$ 2,852,877	\$ 2,852,877
Land improvements	1,234,021	1,199,516
Building and building improvements	16,561,017	16,644,465
Machinery and equipment	2,297,717	2,326,025
IT equipment	353,805	402,156
Vehicles	2,872,287	3,030,470
Roads, drains, sewer and water	35,738,217	39,206,584
Assets under construction	473,068	601,797
Total	\$ 62,383,009	\$ 66,263,890

(a) Assets under construction:

Assets under construction having a value of \$601,797 (2019 - \$473,068) have not been amortized. Amortization of these assets will commence when the asset is available for service.

(b) Contributed tangible capital assets:

Contributed assets having a value of \$467,960 (2019 - \$240,000) were acquired from developers as part of subdivision installations, including drainage, and sewer and water infrastructure. These contributed assets were recognized at an estimate of fair value of the cost of the materials and installation.

6. Tangible capital assets (continued):

(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.

(e) Write-down of tangible capital assets:

There were no write-downs of assets during 2019 or 2020.

7. Accumulated surplus:

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

	2020	2019
Surplus:		
Equity in tangible capital assets	\$ 65,278,489	\$ 61,061,582
Operating fund	14,764,144	13,697,469
Total surplus	80,042,633	74,759,051
Reserve Funds:		
Village parking	963,077	949,787
Fire equipment	1,870,299	1,501,473
Land sale	38,561	38,029
Machinery and equipment	2,065,225	2,230,717
Heritage	2,250,392	2,219,337
Tax sale property	1,841	1,815
Parks acquisition	479,615	472,997
Capital works	18,063,626	17,506,922
Alternative transportation infrastructure	14,606	14,404
Infrastructure renewal	5,750,732	4,419,405
COVID-19 Restart	3,589,000	-
Total reserve funds	35,086,974	29,354,886
	\$ 115,129,607	\$ 104,113,937

On November 19, 2020, the District received a COVID-19 Safe Restart Grant for \$3,589,000 from the Province of British Columbia to help address the fiscal impacts of COVID-19. The grant was recognized as revenue when received and transferred to an operating reserve to fund future eligible expenditures.

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.

	2020	2019
Taxes		
Property tax	\$ 46,465,851	\$ 45,301,410
Grants in lieu of taxes	214,268	188,255
Special assessments and local improvements	215,418	208,215
1% Utility tax	83,631	93,691
Waste disposal fees	1,605,063	1,543,095
Penalties and interest	173,646	198,510
	<u>48,757,877</u>	<u>47,533,176</u>
Less taxes levied on behalf of:		
Provincial government - school taxes	12,183,705	12,159,688
Capital Regional District	3,102,483	3,180,119
Telus (CREST) - CRD	71,482	65,000
Provincial Government - Non-residential school	433,998	945,914
Capital Regional Hospital District	1,826,992	2,047,009
Municipal Finance Authority	1,864	1,941
BC Assessment Authority	401,750	383,599
BC Transit Authority	1,821,326	1,789,335
Business Improvement Area	99,568	77,998
	<u>19,943,168</u>	<u>20,650,603</u>
Net taxes available for municipal purposes	\$ 28,814,709	\$ 26,882,573

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 of \$82,749 (2019 - \$81,065) 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, 2020 there were contingent demand notes of \$136,718 (2019 - \$136,718) which are not included in the financial statements of the District.

9. Commitments and contingent liabilities (continued):

- (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.

- (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 2015, the District entered into a lease agreement with the Board of Education of School District No. 61 (Greater Victoria) 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. Contractual rights:

The District of Oak Bay's contractual rights arise from rights to receive payments from lease agreements. The District leases real estate property to commercial, affordable housing and non-profit organizations with terms ranging from 1 to 30 years. The District has contractual rights to receive the following amounts of lease revenue in the next 5 years.

Year	Lease revenue
2021	\$ 379,839
2022	379,839
2023	87,740
2024	80,040
2025	80,040
	\$ 1,007,498

11. 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	2020	2019
Financial assets:				
Cash	\$ 693	\$ 78,506	\$ 79,199	\$ 78,396
Investments	345,538	334,907	680,445	674,730
Due from operating fund	27,482	58,205	85,687	36,975
	\$ 373,713	\$ 471,618	\$ 845,331	\$ 790,101

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.

12. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2020 operating and capital financial plans approved by Council on May 7, 2020. The following reconciles the approved financial plan to the financial plan figures reported in these financial statements.

	Financial plan amount
Revenues:	
Financial plan	\$ 47,494,900
Add:	
Regional utility fees	2,631,300
Tod House	342,600
Total revenue	50,468,800
Expenses:	
Financial plan	44,976,600
Add:	
Regional utility costs	2,631,300
Less:	
Internally generated charges	(291,700)
Total expenses	47,316,200
Annual surplus	\$ 3,152,600

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

13. 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:

(a) General Government:

The departments within General Government are Corporate Administration, 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.

13. Segmented information (continued):**(b) 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.

(c) 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.

(d) Environmental Health Services:

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

(e) Recreation Services:

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

(f) 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 less revenue from other sources. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

13. Segmented information (continued):

2020	General Government	Protective Services	Transportation Services	Environmental Health	Recreation Services	Water Utility	Sewer Collection System	Total
Revenue:								
Taxation, net	\$ 2,963,724	\$ 11,598,127	\$ 4,082,037	\$ 1,605,063	\$ 8,565,758	\$ -	\$ -	\$ 28,814,709
Sales and service	57,572	-	-	-	4,700,482	4,821,612	3,989,849	13,569,515
Government transfers	1,077,562	223,660	359,198	-	3,909,615	-	-	5,570,035
Other revenues	315,277	893,110	15,835	-	79,686	-	-	1,303,908
Developer contributions	467,960	-	-	-	-	-	-	467,960
Investment income	1,000,227	-	-	-	-	-	-	1,000,227
Total revenue	5,882,322	12,714,897	4,457,070	1,605,063	17,255,541	4,821,612	3,989,849	50,726,354
Expenses:								
Salaries and wages	2,276,538	9,107,223	2,231,321	461,593	8,194,919	604,951	489,622	23,366,167
Materials, supplies and services	2,888,029	1,462,232	804,174	996,806	2,656,221	2,440,298	2,420,622	13,668,382
Interest and other	-	-	-	-	134,378	100,354	-	234,732
Amortization of tangible capital assets	211,788	165,408	724,690	160,264	719,549	309,091	150,613	2,441,403
Total expenses	5,376,355	10,734,863	3,760,185	1,618,663	11,705,067	3,454,694	3,060,857	39,710,684
Annual surplus	\$ 505,967	\$ 1,980,034	\$ 696,885	\$ (13,600)	\$ 5,550,474	\$ 1,366,918	\$ 928,992	\$ 11,015,670

13. Segmented information (continued):

2019	General Government	Protective Services	Transportation Services	Environmental Health	Recreation Services	Water Utility	Sewer Collection System	Total
Revenue:								
Taxation, net	\$ 1,414,090	\$ 12,837,345	\$ 4,589,092	\$ 1,543,095	\$ 6,498,951	\$ -	\$ -	\$ 26,882,573
Sales and service	111,628	-	-	-	8,875,384	4,020,008	3,416,966	16,423,986
Government transfers	2,148,118	202,568	-	-	2,506	-	-	2,353,192
Other revenues	487,735	720,745	26,309	-	39,300	-	-	1,274,089
Developer contributions	133,000	-	-	-	-	23,000	84,000	240,000
Investment income	1,149,991	-	-	-	-	-	-	1,149,991
Total revenue	5,444,562	13,760,658	4,615,401	1,543,095	15,416,141	4,043,008	3,500,966	48,323,831
Expenses:								
Salaries and wages	2,214,303	9,101,801	2,069,304	391,148	9,248,184	558,342	497,438	24,080,520
Materials, supplies and services	2,689,311	1,448,690	775,522	925,339	3,777,917	2,188,524	2,037,873	13,843,176
Interest and other	-	307	428	-	135,278	-	-	136,013
Amortization of tangible capital assets	180,269	171,220	683,893	140,147	716,438	304,564	120,363	2,316,894
Total expenses	5,083,883	10,722,018	3,529,147	1,456,634	13,877,817	3,051,430	2,655,674	40,376,603
Annual surplus	\$ 360,679	\$ 3,038,640	\$ 1,086,254	\$ 86,461	\$ 1,538,324	\$ 991,578	\$ 845,292	\$ 7,947,228

SCHEDULE OF DEBTS

For the year ended December 31, 2020

A Schedule of Debts has not been prepared because information on the District's long-term debt is shown in Note 5 of the Financial Statements.

As shown in Note 5 and 9(a) to the Financial Statements, long term debt of \$4,715,000 has been borrowed through the Municipal Finance Authority. These debentures are issued on a sinking fund basis. At December 31, 2020, the outstanding debt was \$985,401.

Prepared under the Financial Information Regulation, Schedule 1, section 4.

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

For the year ended December 31, 2020

A Schedule of Guarantees and Indemnity Agreements has not been prepared because the District of Oak Bay has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Prepared under the Financial Information Regulation, Schedule 1, section 5.

SCHEDULE OF REMUNERATION AND EXPENSES

For the year ended December 31, 2020

Regulations require the District of Oak Bay to report the total amount of remuneration for each employee that exceeds \$75,000 and the total amount of expenses paid to or on behalf of that employee in that year. It also requires that the total amount of remuneration and the total amount of expenses paid to or on behalf of each elected office to be reported.

Prepared under the *Financial Information Regulation*, Section 1, subsection 6(2)

Note for the readers

Employee expenses defined in the *Financial Information Regulation* as including travel expenses, memberships, tuition, relocation, vehicle leases, extraordinary hiring expenses, and registration fees and similar amounts which have not been included in the definition of remuneration.

Remuneration all forms of salary, wages, and taxable benefits paid to an employee during the year. Remuneration can differ from total salary because while an employee may earn wages, those wages may not be paid until a different financial period.

Police Remuneration: The Schedule does not include remuneration paid to employees of the Oak Bay Police Department.

(Schedule begins on the following page)

SCHEDULE OF REMUNERATION AND EXPENSES

MAYOR AND COUNCIL

For the year ended December 31, 2020

Name	Remuneration	Expenses	Total
Appleton, Andrew	\$14,604.48	\$564.29	\$15,168.77
Braithwaite, Hazel	14,604.48	564.29	15,168.77
Green, Cairine	14,604.48	564.29	15,168.77
Murdoch, Kevin	34,415.28	579.12	34,994.40
Ney, Tara	14,604.48	564.29	15,168.77
Paterson, Esther	14,604.48	664.29	15,268.77
Wood Zhelka, Eric	14,604.48	564.29	15,168.77
	\$122,042.16	\$4,064.86	\$126,107.02

SCHEDULE OF REMUNERATION AND EXPENSES EMPLOYEES

For the year ended December 31, 2020

Last Name	First Name	Department	Remuneration	Expenses
Adam	Daniel	Fire	\$ 119,574	\$ 758
Adsett	Duane	Fire	128,971	-
Ahokas	Jason	Fire	129,739	1,122
Anderson	Bruce	Building & Planning	142,580	569
Bagh	Signe	Corporate Services	152,275	862
Ballantyne	John	Fire	134,199	-
Banfield	Ian	Fire	91,191	
Beaumont	Kyle	Fire	93,903	386
Brown	Cody	Fire	105,511	75
Brozuk	David	Public Works	119,118	-
Buser	Rene	Building & Planning	80,793	1,102
Carlson	Caitlin	Recreation	78,645	-
Chase	Steven	Public Works	79,515	-
Cobus	Leslie	Recreation	78,917	-
Costin	Donna	Finance	129,921	2,262
Currie	John	Public Works	85,423	-
D'Antonio	Gianfranco	Public Works	78,122	-
Ding	K. Richard	Engineering	101,181	452
Donnelly	Bonnie	Human Resources	117,173	267
Eldridge	Terry	Recreation	79,392	20
Frenkel	Trent	Fire	115,557	422
Goodgrove	Haley	Corporate Services	77,157	1,890
Hauser	Dale	Public Works	78,648	-
Herman	Ray	Recreation	149,338	295
Hodge	Jason	Fire	118,057	743
Hopkins	Debra	Corporate Services	115,615	720
Horan	Daniel	Engineering	148,928	2,195
Hughes	Darren	Fire	153,406	883
Hyde-lay	Christopher	Parks	104,377	-
Ireland	Riley	Fire	109,356	379
Jensen	Deborah	Building & Planning	102,160	569
Johnson	Terry	Public Works	106,126	-
Josephson	Michael	Fire	109,898	364
Joynson	Jason	Fire	130,812	491
Kivell	Robert	Fire	124,896	-
Kreiger	Xanthe "Mandi"	Recreation	80,830	-
Lawrence	Caroline	Recreation	78,555	-
Lee	Darren	Fire	116,847	2,060
Malinosky	Kris	Fire	141,577	2,154

Last Name	First Name	Department	Remuneration	Expenses
Marshall	R. Gordon	Fire	\$ 144,524	\$ -
Matthews	Garrett	Public Works	88,355	474
McCarron	Linda	Recreation	99,351	1,000
Meikle	Steven	Recreation	116,350	-
Paine	Christopher	Finance	153,271	1,523
Paul	Christopher	Parks	79,518	-
Popham	Jonathan	Fire	153,239	767
Roberts	Tim	Parks	86,505	-
Rushton	Eric	Fire	114,062	-
Scott	Brad	Fire	125,311	1,533
Smith	Patrick	Public Works	87,611	-
Stewart	C. Roger	Fire	145,047	-
Swan	Gregory	Fire	125,405	1,610
Thomson	Cameron	Fire	144,916	-
Thorneloe	Adam	Fire	116,991	372
Trenholm	Bradley	Fire	127,358	1,499
Trumble	Douglas	Fire	142,271	-
Varela	Louelyn	Administration	195,783	1,940
Welham	Janet	Recreation	78,645	-
Wetselaar	Jurrien	Public Works	88,124	-
2020 Number of Employees	59 >\$75,000		\$ 6,700,920	
	578 ≤\$75,000		\$ 9,693,694	
Total	614		\$ 16,394,614	

Reconciliation of Schedule of Remuneration and Expenses to Financial Statements

The Schedule of Remuneration and Expenses has been prepared on a cash basis whereas the financial statements have been prepared on an accrual accounting basis, and include payroll related obligations. Therefore, no reconciliation of this schedule with the financial statements has been prepared.

SCHEDULE OF SUPPLIERS OF GOOD AND SERVICES

For the year ended December 31, 2020

Regulations require the District of Oak Bay to report the total amount paid to each supplier for goods and services that exceeds \$25,000 in the year reported.

Prepared under the Financial Information Regulation Schedule 1, subsection 7(1)

Vendor Name	Payment Amount
0869926 BC Ltd dba Richardson Sport Inc	\$ 36,518
Acklands - Grainger Inc	35,334
Acme Supplies Ltd	93,681
Alpha Roofing And Sheet Metal Inc.	400,089
Andrew Sheret Ltd	34,819
Aon Canada Inc	193,605
Aquashine Building Services	48,693
A R Mower & Supply Ltd	73,290
Bartlett Tree Experts	26,266
B.C. Hydro And Power Authority	444,819
B.C. Life & Casualty Company	89,306
C3 Mainline Inspections Inc	157,468
Canadian Linen & Uniform Service	37,951
Capital Regional District (Water)	2,072,940
Capital Regional District	2,772,481
Capital Regional District	302,311
Centralsquare Canada Software Inc	62,601
City Of Victoria	114,426
Colliers Project Leaders Inc	27,048
Commissionaires The	44,559
Crest	85,623
DI'S Bins Ltd	40,281
Don Mann Excavating Ltd	275,857
E.B. Horsman & Son	61,430
E-Comm Emergency Communications	308,134
Ecol Electric (Sask) Inc	36,230
Elisco Enterprises Inc	50,128
Emco Corporation	95,365

Vendor Name	Payment Amount
Emterra Environmental	597,299
Evans, Kevin	45,306
Express Custom Trailer	48,636
Fortis Bc Natural Gas	72,233
GOtraffic Management Inc Association	28,115
Greater Victoria School Board	53,636
Greater Victoria Public Library	28,369
Guillevin International Co	1,198,788
GVLRA/Cupe Long Term Disability Trust	38,138
H2 Accelerator	188,260
HeritageWorks Ltd	65,796
Honeywell Limited	32,587
Hot House Marketing	31,676
H2X Contracting Ltd	53,994
Iconix Waterworks LP	95,493
Insituform Technologies Limited	198,564
Insurance Corporation Of BC	926,097
Island Asphalt Company	124,423
Jenner Chevrolet Buick Gmc Ltd	1,476,310
Jensen Group Architects Inc	47,370
Kerr Wood Leidal Associates Ltd	48,158
KPMG LLP	30,818
KTI Limited	29,715
Lehigh Materials	32,294
Lombard Pre-Cast Inc	225,577
Lordco Parts Ltd	34,273
Magnet Management Ltd	32,037
Mar-Tech Underground Services Ltd	26,003
McElhanney Associates Land Surveying Ltd	27,462
Metro Motors Ltd	86,444
Mitchell Brothers Farm Composting	138,173
Minister Of Finance	156,448
Monk Office Supply Ltd	68,223
Municipal Insurance Association Of BC	39,570
Music Together Victoria	155,341
Northridge Excavating Ltd	41,668
	226,667

Vendor Name	Payment Amount	Vendor Name	Payment Amount
Oak Bay Marina Ltd	68,136	Stantec Consulting Ltd	51,946
Oak Bay Marine Group	57,682	Stewart McDannold Stuart Barristers & Solicitors	75,704
Oakcreek Golf & Turf	46,231	Sysco Victoria Inc.	49,803
Pacific Blue Cross	672,261	Telus Communications (BC) Inc	42,616
Parkland Corporation	225,769	Telus Mobility	76,908
PerfectMind Inc	60,500	The Canada Life Assurance Company	80,345
Prairie Coast Equipment	64,008	Think Communications Inc	56,929
Primecorp	29,025	Trio Ready-Mix (1971) Ltd	79,639
RadioWorks	32,664	Uline Canada Corporation	51,621
Raylec Power LP	159,784	Urban Wildlife Stewardship Society	84,751
Reaction Distributing Inc	107,524	Victoria Landscape Gravel Mart Ltd	31,026
Receiver General (Employer's EI & CPP Contributions only)	973,799	Victoria Animal Control Services Ltd	92,454
Receiver General For Canada - RCMP E Division	62,475	Victoria Drain Services	39,415
Ricoh Canada Inc	53,589	Wegwitz, Sara	27,405
Rollins Machinery Ltd	298,795	Western Equipment Ltd	33,509
Royal Rooter Plumbing & Drain Cleaning Ltd	58,593	Wilson & Proctor Ltd	58,619
Ryzuk Geotechnical	37,225	Workers Compensation Board Of BC	499,602
Saanich The Corporation Of The District Of	536,122	WSP Canada Group Ltd	33,254
Scho's Line Painting Ltd	59,027		
Sea To Sky Network Solutions Inc	389,641	Total Suppliers Equal and Over \$25,000	20,259,909
Sigma Safety Corp	30,294	Other Suppliers Less Than \$25,000	3,931,781
			<u>\$ 24,191,690</u>

Reconciliation of Schedule of Suppliers of Goods and Services to Financial Statements

The Schedule of Suppliers of Goods and Services has been prepared on a cash basis whereas the financial statements have been prepared on an accrual accounting basis, therefore no reconciliation of this schedule with the financial statements has been prepared.

Other Notes

- The Schedule above does not include property taxes collected on behalf of and remitted to other taxing authorities.
- The Schedule above does not include payments made for the refunding of security and other deposits as these are not a provision of good or services.

SCHEDULE OF GRANTS OR CONTRIBUTIONS

For the year ended December 31, 2020

Regulations require the District of Oak Bay to report a statement of payments for the purpose of grants or contributions.

Prepared under the Financial Information Regulation, Schedule 1, subsection 7(2)(b).

Organization	Total \$
Canadian Francophone Games	\$ 15,000
Capital Region Food & Agriculture Initiatives Roundtable	500
Community Association of Oak Bay	2,000
Destination Greater Victoria	5,000
Friends of Uplands Park	2,500
Gage Gallery Arts Collective	1,300
Greater Victoria Bike to Work Week	1,650
Greater Victoria Green Teams	3,800
Maritime Museum of BC	2,000
Oak Bay Heritage Foundation	5,000
Oak Bay High School Scholarship	1,500
Oak Bay Lawn Bowling Club	5,000
Oak Bay Volunteer Services	35,000
South Island Prosperity Project	44,331
St John Society	1,500
Vancouver Island South Film and Media Commission	10,000
Victoria Sexual Assault Centre	5,580
Victoria Women's Transition House	1,220
Total	\$ 142,881



PROPERTY TAX RATES 2016-2020

Municipal (\$ per \$1,000 Assessment)	2016	2017	2018	2019	2020
Residential	\$3.3479	\$2.6548	\$2.4748	\$2.5441	\$2.8618
Business/Other	7.0774	6.5533	6.2902	6.1582	6.4307
Recreational/Non-profit	5.1210	5.2854	5.4555	5.7708	5.7583
Farm	3054.2544	2595.9195	3504.3445	4037.4467	4314.1269

Total - Including School, Regional, etc. (\$ per \$1,000 Assessment)

Residential	6.0601	4.9117	4.5116	4.4974	4.8901
Utilities	16.2314	15.8254	15.5853	15.3641	15.1621
Business/Other	15.5345	14.0846	12.9389	12.2199	9.8723
Recreational/Non-profit	9.5211	9.2536	9.1722	9.2399	7.6469
Farm	3481.9506	2974.4153	4003.8591	4565.8195	4837.8213

The tax rates above do not include rates and levies that are not applied to the entire assessment tax base. Other taxes that are applied to only specific properties include:

1. Additional School Tax – applied only to residential properties assessed at greater than \$3M
2. Business Improvement Area – applied only to business class properties within the Business Improvement Area as defined by the *Oak Bay Business Improvement Area Bylaw, 2020*.
3. Boulevard Frontage – applied only to properties within the boulevard roll established by the *Boulevard Frontage Tax Bylaw, 1982*.

Municipal Taxes by Property Class (in 1000's)	2016	2017	2018	2019	2020
Residential	\$ 19,718	\$ 20,293	\$ 21,435	\$ 23,320	\$ 25,084
Business/Other	1,010	1,022	1,065	1,149	1,245
Recreational/Non-profit	130	136	142	153	168
Farm	21	18	25	28	30
Total	\$ 20,879	\$ 21,469	\$ 22,667	\$ 24,650	\$ 26,527

SOURCE: DISTRICT OF OAK BAY FINANCIAL SERVICES DEPARTMENT¹

NEW CONSTRUCTION 2016-2020

	2016	2017	2018	2019	2020
New Construction Assessment	\$31,442,300	\$35,821,861	\$46,609,899	\$74,479,700	\$61,842,400
% Assessment Base	0.55%	0.59%	0.60%	0.84%	0.66%
Taxes Generated from New Growth	119,968	87,831	111,946	193,338	184,352

SOURCE: DISTRICT OF OAK BAY FINANCIAL SERVICES DEPARTMENT

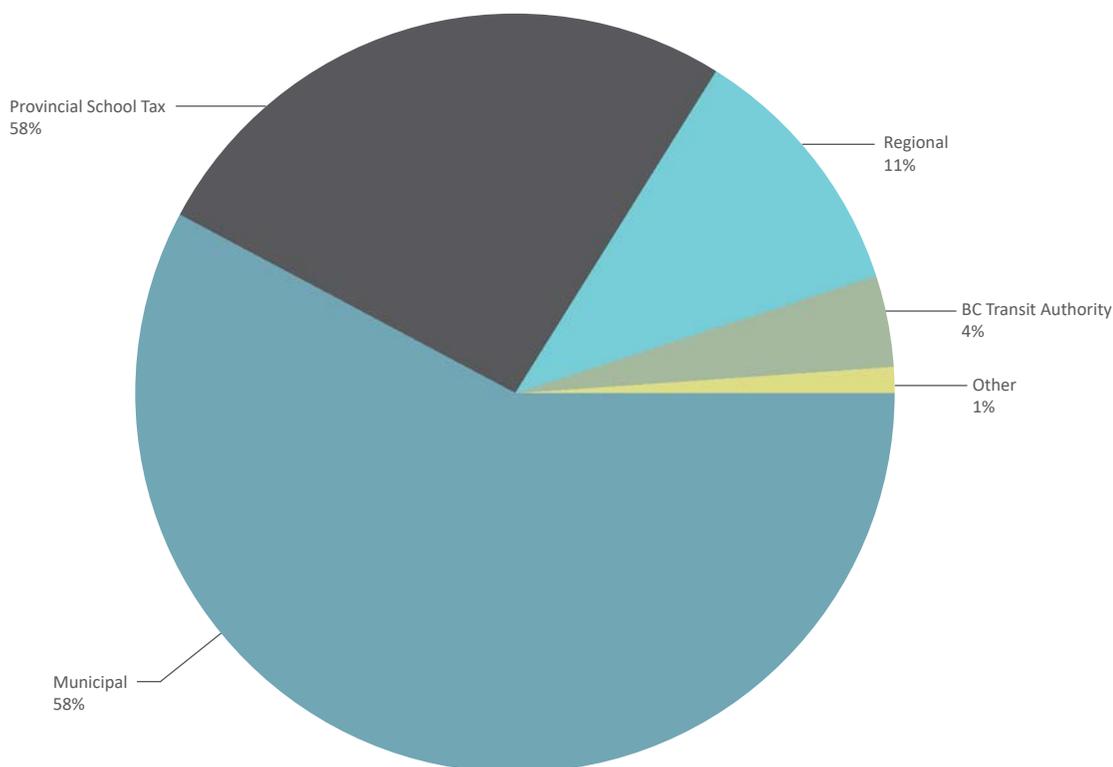
PROPERTY TAX LEVIED AND COLLECTED 2016 – 2020 (IN THOUSANDS)

	2016	2017	2018	2019	2020
Municipal	\$20,880	\$21,470	\$22,666	\$24,651	\$26,528
Provincial School Taxes	10,789	11,435	11,688	13,105	12,634
Regional District	2,873	3,069	3,183	3,180	3,174
Regional Hospital	1,836	2,095	2,090	2,047	1,827
BC Transit Authority	1,665	1,784	1,737	1,789	1,822
BC Assessment Authority	349	359	377	384	402
Boulevard Frontage	184	193	200	208	215
Business Improvement Area	81	80	80	78	100
Municipal Finance Authority	1	2	2	2	2
	\$38,658	\$40,487	\$42,023	\$45,444	\$46,704
Total Current Taxes Levied	\$38,658	\$40,487	\$42,023	\$45,444	\$46,704
Current Taxes Collected	38,355	40,096	41,602	44,940	46,200
Percentage	99.2%	99.0%	99.0%	98.9%	98.9%

* as at December 31 of the respective year

SOURCE: DISTRICT OF OAK BAY FINANCIAL SERVICES DEPARTMENT

2020 PROPERTY TAXES COLLECTED BY AGENCY



SOURCE: DISTRICT OF OAK BAY FINANCIAL SERVICES DEPARTMENT

2020 PRINCIPAL CORPORATE TAX PAYERS

Registered Owner	Primary Property	Taxes Levied
Noah Holdings Ltd	Hotel	\$250,704
Athlone Court Holdings Ltd	Stores & Offices	218,456
Whitehall Enterprises Ltd	Multi-Family Apartment	188,282
Fortis Energy	Utilities	177,468
Oak Bay Marina	Marina	123,470
R K Investment Ltd	Multi-Family Apartment	120,320
Namod Properties Ltd	Multi-Family Apartment	108,409
Sierra Holding Co Ltd	Multi-Family Apartment	107,845
Carlton House Properties Ltd	Multi-Family Apartment	102,804
Royal Victoria Yacht Club	Marina	101,769
Seadragon Properties Inc	Single Family Dwelling	87,382
Overseas Investments Ltd	Multi-Family Apartment	84,490
258957 BC Ltd	Multi-Family Apartment	78,808
Victoria Golf Club	Golf Course	77,217
Nadar Holding Ltd.	Stores & Offices	75,325
Uplands Golf Club	Golf Course	75,080
Gill-Am Investments Ltd	Multi-Family Apartment	72,671
Baptist Housing	Multi-Family Apartment	72,128
Oak Bay Rental Investments Ltd	Stores & Offices	71,053
Oak Bay Gate Ltd	Stores & Offices	68,782
Oak Bay Chaucer Holdings Ltd.	Stores & Offices	62,216
547808 Bc Ltd	Single Family Dwelling	61,488
ANR Investments Ltd	Stores & Offices	60,500
0847957 B.C. Ltd.	Stores & Offices	57,671
Condor Investments Ltd	Multi-Family/Stores	57,243
3rd Quarter Interests Ltd	Multi-Family/Stores	53,105
Sonria Holdings Ltd	Stores & Offices	46,871
Telus Communications (BC) Inc	Utilities	45,675
412117 B C Ltd	Stores & Offices	45,107
1130913 BC Ltd	Multi-Family/Stores	44,808
		\$2,797,147

STATEMENT OF OPERATIONS 2016-2020 (IN THOUSANDS)

Revenue	2016	2017	2018	2019	2020
Taxation, net	\$23,004	\$23,645	\$24,840	\$26,883	\$28,815
Sales and services	8,054	8,115	8,695	8,987	4,758
Other Revenues	1,506	1,596	1,433	1,274	1,304
Develop Contributions	-	-	-	240	468
Government transfers	604	1,970	3,056	2,353	5,570
Investment Income	418	483	884	1,150	1,000
Sales of water and sewer charges	6,093	6,181	6,721	7,437	8,811
	\$ 39,679	\$41,990	\$45,629	\$48,324	\$50,726

Expenses by Function	2016	2017	2018	2019	2020
General Government	\$4,157	\$4,833	\$4,193	\$5,084	\$5,376
Protective Services	9,533	9,636	9,689	10,722	10,735
Transportation Revenue	3,066	3,489	3,420	3,529	3,760
Environmental Health Services	1,406	1,324	1,331	1,457	1,619
Recreation Services	12,217	12,463	13,101	13,878	11,705
Water Utilities	3,299	3,121	3,035	3,051	3,455
Sewer Collection System	2,172	2,539	2,935	2,656	3,061
Total	\$ 35,850	\$37,405	\$37,704	\$40,377	\$39,711

Expenses by Object	2016	2017	2018	2019	2020
Salaries and Wages	\$21,681	\$22,702	\$21,907	\$24,081	\$23,367
Materials, Supplies and services	12,310	12,218	13,487	13,843	13,668
Interest and Other	113	113	118	136	235
Amortization	1,746	2,372	2,192	2,317	2,441
Total	\$ 35,850	\$37,405	\$37,704	\$40,377	\$39,711

SOURCE: DISTRICT OF OAK BAY FINANCIAL SERVICES DEPARTMENT

ANNUAL & ACCUMULATED SURPLUS 2016-2020 (IN THOUSANDS)

	2016	2017	2018 *	2019	2020
Accumulated Surplus, Beginning of Year	\$78,856	\$82,686	\$88,244	\$96,167	\$104,114
Annual Surplus/(Deficit)	3,830	4,586	7,923	7,947	11,016
Accumulated Surplus, End of Year	\$82,686	\$87,272	\$96,167	\$104,114	\$115,130

*Restated: The District had previously not recorded tangible capital assets received from developers during the period from 2011 to 2017. The 2018 net book value of roads, drains, sewers and water assets have been restated to reflect the additional \$972,348. The accumulated surplus has been restated accordingly to recognize the receipt of the tangible capital assets.

SOURCE: DISTRICT OF OAK BAY FINANCE DEPARTMENT

ALLOCATION OF ANNUAL SURPLUSES 2016-2020 (IN THOUSANDS)

	2016	2017	2018	2019	2020
Annual Surplus	\$3,830	\$4,586	\$7,923	\$7,947	\$11,016
Capital Asset Acquisition (Net)	3,570	1,227	2,884	1,783	4,217
Reserve Contributions	260	3,359	5,039	6,164	6,799
	\$3,830	\$4,586	\$7,923	\$7,947	\$11,016

SOURCE: DISTRICT OF OAK BAY FINANCIAL SERVICES DEPARTMENT

RESERVE FUNDS & OTHER FUNDING SOURCES 2016-2020 (IN THOUSANDS)

ANNUAL SURPLUS ALLOCATIONS 2016-2020 (IN MILLIONS)



Reserve Funds & Other Funding Sources	2016	2017	2018	2019	2020
Operating Fund Surplus *	\$2,788	\$4,744	\$12,880	\$13,697	\$14,764
Village Parking	906	913	930	950	963
Fire Equipment	1,080	1,133	1,289	1,501	1,870
Land Sale	40	33	37	38	39
Machinery and Equipment	1,894	1,957	2,234	2,231	2,065
Heritage	2,160	2,164	2,179	2,219	2,250
Tax Sale Property	2	2	2	2	2
Parks Acquisition	273	275	464	473	480
Capital Works *	19,335	19,965	15,135	17,507	18,064
Alternative Transportation Infrastructure	14	14	14	14	15
Infrastructure Renewal	-	649	1,726	4,419	5,751
COVID-19 Restart	-	-	-	-	3,589
Gas Tax Funds - Uplands Sewer Separation **	5,957	6,001	6,106	6,232	6,319
	\$34,449	\$37,850	\$42,996	\$49,283	\$56,171

*Restated: The 2018 Capital Works reserve has been restated by a reduction of \$6,106,316 and correspondingly the Operating Fund 2018 surplus has been restated by an increase of \$6,106,315 to adjust for certain reserves which were misclassified in prior years. The reclassification of amounts corrects an error in the previously reported allocation of accumulated surplus. The overall balance of funding sources remains consistent.

**See Note 3 of the Financial Statements.

SOURCE: DISTRICT OF OAK BAY FINANCIAL SERVICES DEPARTMENT

DEBENTURE DEBT 2016-2020

	2016	2017	2018	2019	2020
Gross O/S* Debt - MFA	\$4,715,000	\$4,715,000	\$4,715,000	\$4,715,000	\$4,715,000
Gross O/S* debt - Capital Lease	334,572	215,488	105,493	20,854	-
Total Gross O/S* Debt	\$5,049,572	\$4,930,488	\$4,820,493	\$4,735,854	\$4,715,000
Less: Sinking Fund Payments	(2,525,762)	(2,794,640)	(3,076,969)	(3,414,427)	(3,729,599)
Net Debt	\$2,523,810	\$2,135,848	\$1,743,524	\$1,321,427	\$985,401
Debt servicing (property taxes)	\$ 380,894	\$ 505,363	\$ 509,408	\$ 556,475	\$ 470,404
Population	18,660	18,485	18,598	18,646	18,918
Net Debt per Capita	\$135	\$116	\$94	\$71	\$52
Debt Servicing per Capita	\$20	\$27	\$27	\$30	\$25
Debt servicing as % of Expenses	1.1%	1.4%	1.4%	1.4%	1.2%
Debt Servicing Limit	9,871,196	10,084,241	10,722,419	11,455,898	12,106,865
% Debt Servicing Limit	3.9%	5.0%	4.8%	4.9%	3.9%

STATEMENT OF FINANCIAL POSITION 2016-2020 (IN THOUSANDS)

	2016	2017	2018	2019	2020
Financial Assets	\$43,074	\$48,671	\$57,772	\$62,355	\$77,123
Financial Liabilities	18,129	19,926	23,385	21,673	29,413
Net Financial Assets/(Net Debt)	24,945	28,745	34,387	\$40,682	\$47,710
Non-Financial Assets	57,741	58,526	61,779	63,431	67,419
Accumulated surplus	\$82,686	\$87,271	\$96,166	\$104,113	\$115,129

Capital Expenditures 2016 - 2020 (IN THOUSANDS)

Expenditures	2016	2017	2018	2019	2020
Land Improvements	\$ 752	\$ 29	\$ 61	\$ 19	\$ 21
Building and Building Improvements	2,205	302	151	393	553
Machinery and Equipment	348	222	167	513	339
IT Equipment	59	263	132	76	259
Vehicles	612	378	69	367	456
Roads, Drains, Sewer, and Water	1,778	1,244	3,274	2,360	4,568
Assets Under Construction	(562)	839	883	11	152
Total	\$5,192	\$3,277	\$4,737	\$3,739	\$6,348

PERMISSIVE TAX EXEMPTIONS 2016-2020

Expenses by Function	2016	2017	2018	2019	2020
Emmanuel Baptist Church	\$12,348	\$13,174	\$14,256	\$16,924	\$20,358
Guide Hall	983	966	952	998	1,179
Kiwanis Manor	9,217	8,418	5,949	11,558	13,731
Kiwanis Tea Room	415	375	378	403	485
Oak Bay Lawn Bowling Club	3,596	3,658	3,782	4,238	5,000
Oak Bay United Church	9,111	9,383	15,205	15,921	8,442
St. Mary's Church	6,479	6,911	7,482	8,884	6,858
St. Patrick's Church	12,239	13,055	14,124	16,781	20,183
St. Phillip's Church	3,336	3,557	3,851	4,564	5,483
Scout Hall	1,457	1,501	1,484	1,558	1,858
Total	\$59,181	\$60,998	\$67,463	\$81,829	\$83,577

DISTRICT OF
OAK  BAY

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