



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



**ANNUAL REPORT 2016**





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# YOUR OAK BAY



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

In 2016, the District undertook its first Community Satisfaction Survey to help guide Council's future priorities, corporate plans and budget.

## OAK BAY COMMUNITY SATISFACTION SURVEY

**99% of residents rated quality of life as good or very good.**

Reasons: safety, natural beauty, accessibility or proximity to key services such as shops and schools, good municipal services and strong sense of community.

**83%** of residents believe that they get good value for their tax dollars

**72%** of all residents believe they receive just the right amount of information from the District

**94%** of residents say they are very or somewhat satisfied with the level and quality of District services overall

**67%** of all residents would prefer to increase taxes in order to maintain or expand service levels

Most residents (**61%**) say they would prefer that the District set aside funds each year to fund future large projects

The full survey report is available at [www.oakbay.ca](http://www.oakbay.ca)

## COMMUNITY DEMOGRAPHICS<sup>1</sup>

Land Area	<b>10.5</b> square kilometres	<b>HOUSEHOLDS</b>	
<b>POPULATION</b>		Total private dwellings	<b>8,122</b>
Total Population	<b>18,094</b>	<b>Some Dwelling Characteristics</b>	
Average Age	<b>49.2</b> years	Total private dwellings	<b>8,122</b>
		Single-detached homes	<b>4,935</b>
		Apartments	<b>2,460</b>
		Duplexes	<b>200</b>

## COMPARATIVE COMMUNITY PROFILES

	Average Age	Population over 65 years	Average Household Size	Population Increases Since 2011	Average Assessed Market Value of Homes <sup>2</sup>
Oak Bay	49.2 years	31.6%	2.3 people	.4%	\$1,036,000
Victoria	44.5 years	24.9%	1.8 people	7.2%	\$547,2000
Langford	38.6 years	12.4%	2.5 people	20.9%	\$420,000
Saanich (SD 61)	43.5 years	20.8%	2.4 people	4.0%	\$544,500
Provincial Average	42.3 years	18.3%		5.6%	

<sup>1</sup> All Statistics from 2016 Canada Census

<sup>2</sup> BC Assessment Roll Market Value July 1, 2016



# OAK BAY MUNICIPAL COUNCIL



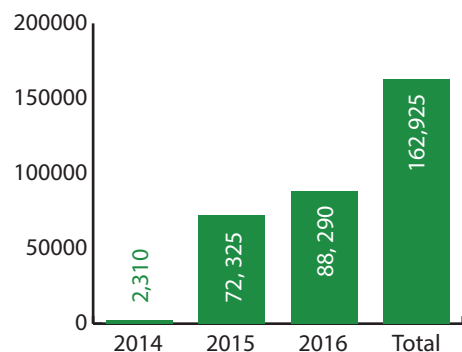
**Top row left to right:** Councillor Michelle Kirby, Councillor Tom Croft, Councillor Hazel Braithwaite, Councillor Kevin Murdoch

**Bottom row left to right:** Councillor Tara Ney, Mayor Nils Jensen, Councillor Eric Zhelka

Oak Bay Council consists of a Mayor and six Councillors who are elected for four-year terms. Members of the current Council were elected in November 2014.

Council is responsible for local government leadership – responsibilities that include establishing priorities and policies, and making decisions that reflect the best interests of Oak Bay citizens and the community today and for the future. Each member of Council represents the District of Oak Bay at large and may serve on both District and Capital Regional District committees, boards and advisory groups where their function is to provide strategic input and direction on District initiatives, establish budget priorities and advice on regional issues.

Council generally meets the second and fourth Monday of each month, and sits as Committee of the Whole the third Monday of each month. Both meetings start at 7 pm in Council Chambers unless otherwise noted. Meeting information is available at [www.oakbay.ca](http://www.oakbay.ca)



**Approximate Pages Diverted Through Electronic Agendas**

## DID YOU KNOW?

**34** Council Meetings

**11** Committee of the Whole Meetings

**3** Public Hearings

**3** Budget Estimates Meetings

**10** Police Board Meetings

**8** Volunteer Advisory Bodies held 80 meetings

## MESSAGE FROM THE MAYOR

On behalf of Council, I am pleased to introduce the 2016 Annual Report for the District of Oak Bay. Council takes seriously the trust placed in our leadership, and is proud of the District's accomplishments.

In 2016, we continued to attract new residents from across the Capital Region, the Lower Mainland, and around the world who value our enduring commitment to green space, recreation and culture, urban-village amenities, safety and security.

Guided by the District's Strategic Plan, six primary objectives influenced Council's work and aligned our decision-making as we moved forward with the implementation of the District's Official Community Plan.

- To proactively support reasoned community growth
- To ensure the District is well managed and well governed to serve our residents
- To take an active role in building a safe livable community
- To develop, maintain and protect our infrastructure
- To recognize the importance of diverse transportation options to building our community
- To work closely and collaboratively with our regional neighbours

In order to keep pace with the renewal taking place across our community, projects undertaken in 2016 focussed on addressing our aging infrastructure, and ensuring that the unique character of our community was maintained and enhanced as part of the gradual evolution of our neighbourhoods.

Phase 1 of the Henderson Road Water Main extension was completed this past year introducing important resiliency into our water supply for South Oak Bay. Work continues in 2017 that will ensure access to alternate sources of water is available.

Following a comprehensive public engagement process to select a solution for the provincially mandated separation of the combined sewers in the Uplands Neighbourhood, Council selected a new stormwater main system. This option was largely supported by residents and endorsed by the Capital Regional District. In 2017, pending approval from the British Columbia Ministry of Environment, grant funding will be invested in the design phase of this essential project.

To enable the careful stewardship of our prized legacy of natural spaces and mature tree canopy, the District moved forward with its Urban Forest Strategy completing a comprehensive public consultation process that defined the community's vision for the urban forest. Implementation of the final strategy will continue in 2017 to ensure the responsible management of the health and distribution of trees in our community for the next 20 years.

Culture was officially added to the Parks and Recreation Department in 2016. Our neighbourhoods were enlivened through pop-up art installations. Painted pianos became art pieces as well as spontaneous performance venues. This infusion of creative energy helped foster community well-being, and contributed to the economic vibrancy of our village centres. Under the direction of Oak Bay's Arts Laureate Barbara Adams, 2017 will see the expansion of our cultural programming throughout the year.

I'm also very proud to announce that in 2016, the Corporation of the District of Oak Bay attained carbon neutral designation. This achievement is a reflection of Council and staff's commitment to energy efficiency and operational sustainability.



These are just some of the highlights from last year – there are many more in the pages that follow.

Planning for the future was a priority throughout the year and continues in 2017. The District remains committed to providing high-quality municipal programs, services and infrastructure for all residents, and to engaging responsibly as we navigate and shape the future together.

Locally elected government officials – Council – understand what direct accountability means to our citizens. In 2016, to improve transparency in decision-making and to strengthen citizen engagement, we began to livestream Council meetings and Committee of the Whole meetings as well as make available archived recordings on our website. To encourage participatory government decision-making and to assist staff, several citizen and volunteer entities offered their advice and expertise. More than 60 Oak Bay residents provided service to the District in 2016 ensuring that the needs and wishes of the community were considered and reflected in the District's priorities. Our community owes these residents our gratitude for their service in 2016.

Council joins me in recognizing our management team and staff for their ongoing professionalism, and daily dedication to preserving and enhancing the quality of life that we all enjoy in Oak Bay. Our sincere thanks.



Nils Jensen  
Mayor





## MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

I am proud to present the District of Oak Bay's 2016 Annual Report, which details the District's achievements in administration, service delivery, planning and innovation, as well as the District's financial position. Under the direction of Council, the District's management team and staff are charged with successfully implementing the District's Strategic Plan, as well as the daily delivery of high-quality municipal services and programs.

This report provides a snapshot into staff's day-to-day responsibilities and accomplishments in 2016, including the uninterrupted provision of potable water; waste collection, recycling and disposal services; sanitary and stormwater systems; maintenance of roads, sidewalks and boulevards; streetlights; fire and police protection; emergency management programs; cultural programming; library and archive services; and the operation and maintenance of parks, recreation and community centres. All of these activities underpin the quality of life that Oak Bay residents value. Most often, these activities go unnoticed allowing for the seamless integration of services and programs across the community for the benefit of all residents.

Progress was made on the implementation of the Official Community Plan. Community consultation was a key part of the planning work completed for the Urban Forest Strategy, and throughout 2016, Council's appointed Advisory Planning Commission helped guide important planning decisions to manage reasoned population growth and to determine the types of housing needs in Oak Bay.

Triggered in part by the retirement of long-term employees, a Human Resource Plan was initiated in 2016 to ensure the District continues to be a productive, professional workplace with the skills, training and experience required to function optimally. Three new professionals joined the management team this past year – a Director of Finance, a Director of Engineering, and a Director of Corporate Services. The cumulative impact of the District's employee renewal over the past two years has set the District on a solid foundation to manage effectively and efficiently the demands of the present and the future.

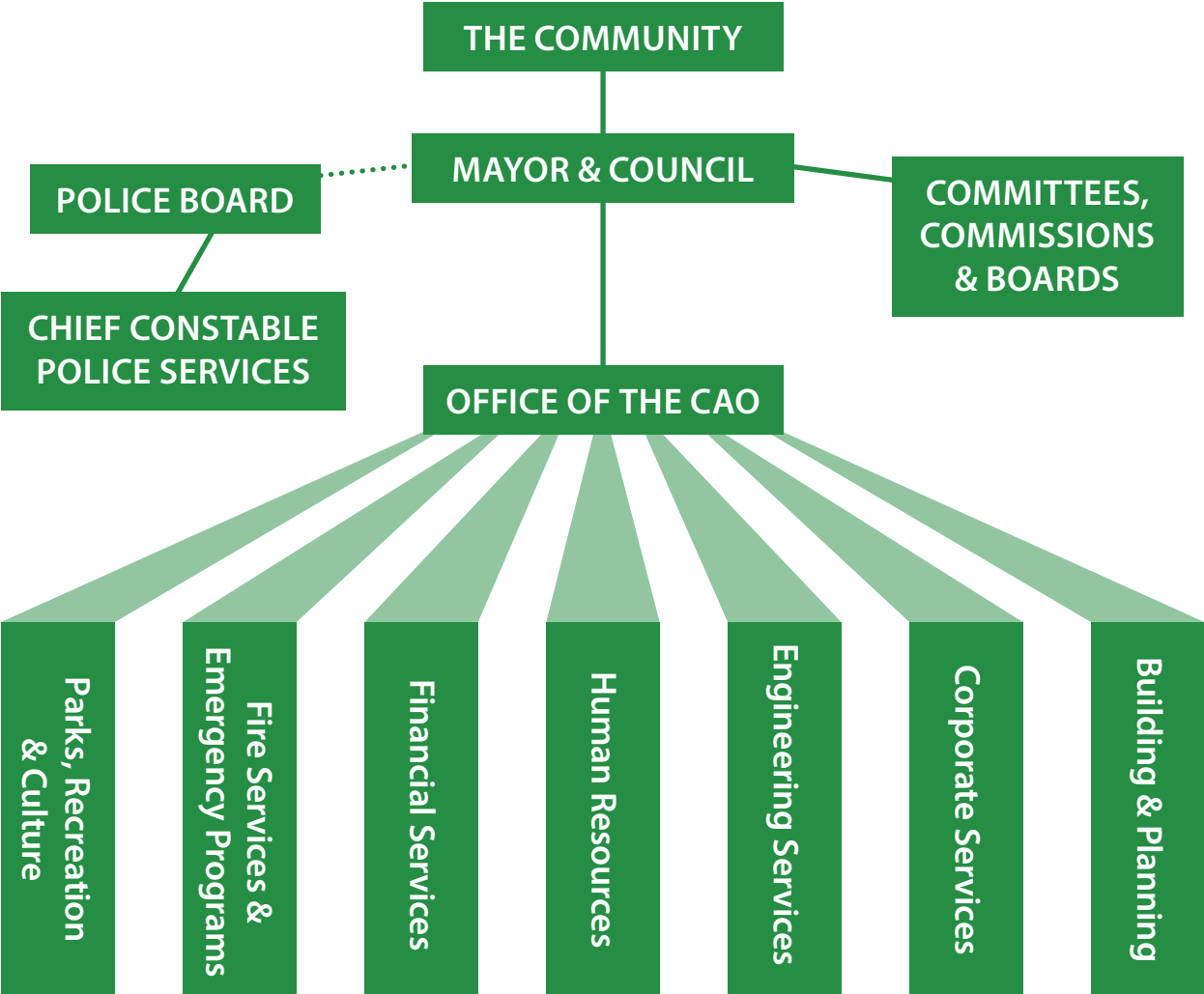
Highlights of each Department's operational and strategic priority accomplishments are provided in the pages that follow. 2016 was a productive year of renewal. I am very grateful to my management team and all the staff whose dedication and determination helped Council move forward and accomplish District priorities, while ensuring, at the same time, that Oak Bay residents continued to receive the high-quality programs and services that they have come to expect. I look forward to another productive year ahead.



Helen Koning  
Chief Administrative Officer



# DISTRICT OF OAK BAY ORGANIZATIONAL STRUCTURE



**Helen Koning**  
Chief Administrative Officer

**Roy Thomassen**  
Director of  
Building and Planning

**Bonnie Donnelly**  
Manager of  
Human Resources

**Andy Brinton**  
Chief Constable

**Dan Horan**  
Director of  
Engineering Services

**Ray Herman**  
Director of Parks,  
Recreation and Culture

**Warren Jones**  
Director of  
Corporate Services

**Debbie Carter**  
Director of  
Financial Services

**Dave Cockle**  
Fire Chief

# STRATEGIC PRIORITIES 2015–2018



Planning for the future plays a key role in your Council's considerations. In 2016, the long-range plan guiding Council priority actions was the *Council Strategic Priorities 2015–2018 Plan*. The Plan established Council's priorities based on community input and need. These priorities were developed with a long time-frame in mind. Implementation of the Plan is monitored through quarterly reviews conducted by Council. This process strategically identifies the District's highest priorities and ensures that resources are directed to the most important projects. The results you see reported in the 2016 Annual Report reflect Council's continued commitment to provide high quality public services and infrastructure.

In 2016, Council began a comprehensive review of its strategic priorities. The result was the adoption of the *Strategic Priorities 2017–2018 Plan*. This Plan will guide Council and corporate activities for 2017, 2018 and beyond.

# MONITORING SUCCESS AND DISTRICT PERFORMANCE BY STRATEGIC GOALS



## **Strategic Goal 1:** **Proactively support reasoned community growth**

### **What Was Achieved**

- Continued implementation of the Official Community Plan (OCP)
- Issued 784 building and plumbing permits after conducting 2,645 inspections
- Provided guidance and support while receiving and processing 1,146 land use applications

## **Strategic Goal 2:** **Focus on being well managed and well governed to serve our residents**

### **What Was Achieved**

- Achieved carbon neutral designation for the Corporation of the District of Oak Bay
- Introduced livestreaming and archived recording of Municipal Council and Committee of the Whole meetings and website enhancements resulting in greater transparency in decision-making and corporate governance
- Completed transition to electronic agendas and minutes for Municipal Council and Police Board agendas saving more than 88,000 sheets of paper in 2016
- Selected a new software provider to replace and upgrade the recreation registration processes
- Advanced heritage and history awareness and preservation through enhanced heritage and archive programming and services
- Conducted the District's first scientifically reliable and valid "Community Satisfaction Survey" to ascertain the views of residents on a wide variety of topics in order to inform corporate plans and priorities

## **Strategic Goal 3:** **Take an active role in building a safe, livable community**

### **What Was Achieved**

- Appointed an Arts and Culture Programmer to support the efforts of the Arts Laureate and the arts and culture community in sustaining and raising Oak Bay's cultural profile
- Ensured public safety through Police staff development, proactive enforcement, public education and outreach to youth, and quality investigations

## **Urban Forest Strategy**

Oak Bay's trees and green spaces are a key part of our community's identity. As our trees age and our community develops, there will be changes in our urban forest. In order to manage these changes, the District of Oak Bay has initiated an Urban Forest Strategy to guide the long-term health and distribution of trees in our community.

In 2016, the District completed a comprehensive public consultation process to define the community's vision for the urban forest, to develop a succession strategy for trees as they age out of the population, and to develop community supported targets for future canopy cover.

A report has been created that addresses a 20-year Urban Forest Management Plan (UFMP) defining the steps the community needs to take to ensure the long-term health and distribution of trees in our community and to achieve its long-term urban forest vision. The UFMP will affect how trees within Oak Bay are managed and will establish direction for key activities including canopy cover growth, new tree planting, tree health and maintenance, tree protection and budgeting.

## **Acorn Arts Award Recognizes Oak Bay Artist Pat Martin Bates**

The Acorn Arts Award recognizes a living artist, group, institution, or business that has made an outstanding contribution to elevate awareness and appreciation of the arts in Oak Bay. The Award is administered by the District's Department of Parks, Recreation and Culture, and is adjudicated by the Oak Bay Arts Laureate and the Public Art Committee. In 2016, by a unanimous vote, the Committee presented the first Acorn Arts Award to Oak Bay artist Pat Martin Bates.

Pat Martin Bates, a long-time resident of Oak Bay, is at the summit of a distinguished career and is recognized both locally and internationally. Her innovative print-making techniques, involving deep embossing and piercing of paper, has brought her many honours, including the Gold Medal at the International Biennale of Prints in Fredrikstad, Norway.

- Completed a comprehensive public consultation process to inform the Urban Forest Strategy
- Provided guidance through Fire Services on enforcement of the Fire Code and other regulations to ensure the protection of life, property and the environment
- Completed the first full year of programming for the popular Neighborhood Learning Centre, which including the consolidation of child care programs
- Applied for a \$20,000 grant to partner with the Province of BC and Urban Wildlife Stewardship Society for a Deer Management Program (received grant in 2017)
- Established the Upstairs Lounge in the Oak Bay Recreation Centre as a viable and popular live music venue
- Maintained a proactive and high visibility Police presence in the community through bicycle and foot patrols, marine patrols, and general enforcement initiatives

## **Strategic Goal 4: Develop, maintain and protect our infrastructure**

### **What Was Achieved**

- Coordinated the Municipal Building Analysis study for 29 municipal buildings that included a master program development and options analysis for five municipal buildings: Fire Hall, Public Works, Public Library, Monterey Recreation Centre, and Municipal Hall
- Completed the public engagement and decision-making processes for the Uplands Combined Sewer Separation Project. A new stormwater main system was selected to meet the provincial government's Municipal Wastewater Regulation and was endorsed by the CRD
- Purchased property at 1538 Monterey Avenue for future municipal use
- Completed Phase 1 of the Henderson Road Water Main extension, installing 220 metres of 20" water main along Henderson from Neil Street to Middowne Road to increase system survivability and resilience by providing alternate sources of water supply to South Oak Bay

## Strategic Goal 5: Recognize the importance of diverse transportation options to building our community

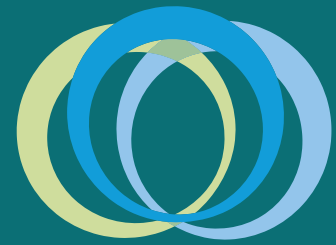
### What Was Achieved

- Delivered a Traffic Speed study that was endorsed by Council, with further direction to deliver on an implementation plan for consistent District-wide speed limit zones
- Endorsed the Age-Friendly Action Plan, that included research and community engagement to develop strategies intended to address existing challenges and future needs of an aging population

## Strategic Goal 6: Work closely and collaboratively with our regional neighbours

### What Was Achieved

- Participated in the area's integrated policing teams and maintained strong relationships with other police agencies throughout the CRD
- Continued our on-going Service Agreement with the Saanich Police Department that allows Oak Bay Police to access key services, such as Forensics and IT Crime
- Entered into a Fire Services Agreement with five municipalities to cooperate in fighting fires and other emergencies to enhance life safety and property protection
- Built and enhanced partnerships with the Province, regional and local governments through participation on numerous primary committees, including the Local Government Emergency Program Advisory Commission (LGEPAC), the Regional Emergency Management Partnership (REMP) and the Emergency Management BC Water Supply Chain Committee (WSSC)



## BC CLIMATE ACTION COMMUNITY 2015

### Climate Action Charter

District goal in 2007 – Green House Gas reduction of 33% by 2020

2016: District has reduced Green House Gas emissions by 31% to date

The District is a signatory to the Climate Action Charter (Charter) working cooperatively with the Province of British Columbia and the Union of BC Municipalities, and has achieved Level 1 and Level 2 recognition for efforts undertaken to address climate change and to reduce greenhouse gas emissions in District corporate operations as well as the broader community.

The District has also been busy amending its operations practices over the past few years to become a recognized carbon neutral corporation. In 2016 the District achieved this goal.

In 2016 the District:

- installed 500 LED streetlights
- upgraded lighting systems at Oak Bay Recreation Centre, including fitness studio, swimming pool and parking lot
- installed REALice, an energy efficient ice-making system in Oak Bay Recreation Centre arena

These are in addition to many enhancements that have occurred over the past few years.

# DISTRICT OF OAK BAY DEPARTMENTS



## ADMINISTRATION

District of Oak Bay Administration includes the Office of the Chief Administrative Officer, Financial Services, Human Resources and Corporate Services. These departments are largely responsible for providing support services to the Mayor and Council and Corporation and for ensuring that Council priorities are implemented.

The Chief Administrative Officer is Council's one employee and is ultimately responsible for implementing Council's priorities and policies through the support of all other staff. The Chief Administrative Officer provides advice to Council and is responsible for implementing Council's decisions. Financial Services oversees long-term financial planning, develops the District's annual budget and collects property taxes and utility charges.



## PARKS, RECREATION AND CULTURE

The Parks, Recreation and Culture Department operates under the auspices of the Parks, Recreation and Culture Commission, a body appointed by Council and established by bylaw. The department provides a wide array of programs and services, including the operation of the Oak Bay Recreation Centre, Henderson Recreation Centre, Monterey Recreation Centre, the Windsor Pavilion and the Neighborhood Learning Centre in Oak Bay High School.





## BUILDING AND PLANNING

The Building and Planning Department works with residents, stakeholders, the development community and Council to manage change and guide the District's sustainable growth. The department is responsible for processing applications for building permits, land use changes and development proposals. The department works with the community to create long-range plans and policies that support our economic, environmental and social goals in order to ensure a safe, healthy and sustainable lifestyle for the residents of Oak Bay.

## ENGINEERING AND PUBLIC WORKS

The Engineering and Public Works Department is responsible for the District's key infrastructure services including water distribution, wastewater services, solid waste collection, and transportation. The Department 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.



## FIRE SERVICES

The mission of the Fire Department is to provide exceptional fire protection and public safety services stressing prevention, early intervention, and emergency pre-planning to ensure the protection of life, property and the environment.

## EMERGENCY PROGRAMS

The mission of the Emergency Services Program is to create and maintain a collaborative organization to assist the District of Oak Bay to mitigate/prevent, prepare for, respond to and recover from major emergencies and disasters that may affect the municipality and its residents.

## POLICE SERVICES

The Police Department is responsible for law enforcement. The Department plays an active role building a safe and livable community by ensuring public safety through the delivery of crime prevention programs and quality investigations, proactive enforcement, public education and community outreach. The Department works closely and collaboratively with our regional neighbours and participates in the area's integrated policing teams.



# ADMINISTRATION

District of Oak Bay Administration includes the Office of the Chief Administrative Officer, Financial Services, Human Resources and Corporate Services. These departments are largely responsible for providing support services to the Mayor, Council and the Corporation and for ensuring that Council priorities are implemented.

The Chief Administrative Officer is Council's one employee, and is ultimately responsible for implementing Council's priorities and policies through the support of all other staff. The Chief Administrative Officer provides advice to Council and is responsible for implementing Council's decisions. Financial Services oversees long-term financial planning, develops the District's annual budget, and calculates and collects property taxes and utility charges.

The Administration staff play an important role in advancing municipal priorities and activities by leading the following functions and activities:

- Facilitating preparation of Council's Strategic Priorities
- Five-Year Financial Plan and Annual Report preparation
- Preparation of agendas and meeting management for Council and Committee of the Whole
- Records management
- Freedom of Information and Protection of Privacy policies and access to records requests
- Payroll and benefits management
- Information technology
- Corporate financial administration and management
- Human resource services including recruitment and selection, workforce planning, training and development, employee and labour relations, disability management, job evaluation and health and safety
- Corporate communications
- Archives services
- Parking enforcement
- Animal control



## ARCHIVES SERVICES DID YOU KNOW?

Photo collections  
are available  
online 24/7

**900** volunteer  
hours were  
contributed

**21** donations  
were received –  
up from **8** in 2013

**28,528** website  
visits – up from  
**5,819** in 2013

## 2016 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- Led public engagement and decision-making processes for the Uplands Combined Sewer Separation Project
- Introduced livestreaming, archived recording of Municipal Council and Committee of the Whole meetings and website enhancements resulting in greater transparency in decision-making and corporate governance
- Completed transition to electronic agendas and minutes for Municipal Council and Police Board agendas, saving more than 88,000 sheets of paper in 2016
- Coordinated the District's first scientifically reliable and valid "Community Satisfaction Survey" to ascertain the views of residents on a wide variety of topics in order to inform corporate plans and priorities
- Applied for a \$20,000 grant to partner with the Province of BC and Urban Wildlife Stewardship Society for a Deer Management Program (received grant in 2017)
- Enhanced archives programming and services

## 2016 OPERATIONAL ACCOMPLISHMENTS

- Initiated a Human Resource Plan to ensure the District continues to have a workplace with the skills, training and experience required to function effectively and efficiently
- Coordinated preparation of agendas and minutes for more than 50 Council Meetings, Committee Meetings and Public Hearings
- Coordinated preparation of Five-Year Financial Plan and 2016 Annual Report
- Met with provincial government Ministries to advance Oak Bay's interests related to separation of combined sewers in the Uplands neighbourhood, deer management and derelict boats
- Streamlined application processes for special events, street closures, park permits and film production to support customers and community events



[WWW.OAKBAY.CA](http://WWW.OAKBAY.CA)

**DID YOU  
KNOW?**

**1,310,117**  
pages viewed

**30,000**  
more visits  
than in 2015

**18,000**  
more users  
than in 2015

# PARKS, RECREATION AND CULTURE

The Parks, Recreation and Culture department operates under the auspices of the Parks, Recreation and Culture Commission, a body appointed by Council and established by bylaw. The department provides a wide array of programs and services, including the operation of the Oak Bay Recreation Centre, Henderson Recreation Centre, Monterey Recreation Centre, the Windsor Pavilion and the Neighbourhood Learning Centre in Oak Bay High School. The department maintains over 76 hectares of park spaces that include playing fields, natural areas, lawns and gardens and the Henderson Par 3 golf course. The Parks division also maintains 27 kilometres of public boulevards and beach accesses, and an urban forest with more than 10,000 trees. Recreation Oak Bay continues to be widely recognized for excellence in programming, customer service and outstanding financial performance.

## 2016 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- Appointed an Arts and Culture Programmer to support the efforts of the Arts Laureate and the arts and culture community in sustaining and raising Oak Bay's cultural profile
- Completed a comprehensive public consultation process to inform the Urban Forest Strategy
- Successfully completed the first full year of programming for the popular Neighbourhood Learning Centre, including the consolidation of child care programs
- Selected a new software provider to replace and upgrade the recreation registration processes
- Established the Upstairs Lounge in the Oak Bay Recreation Centre as a viable and popular live music venue

## 2016 OPERATIONAL ACCOMPLISHMENTS

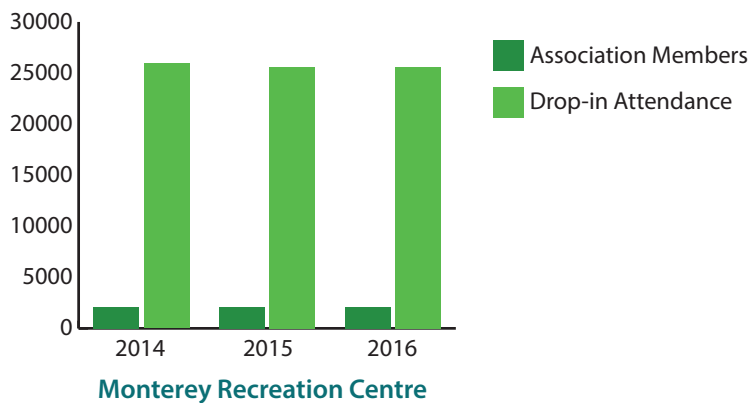
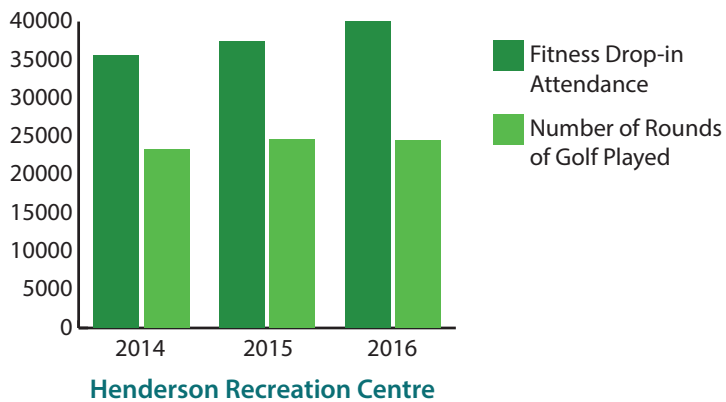
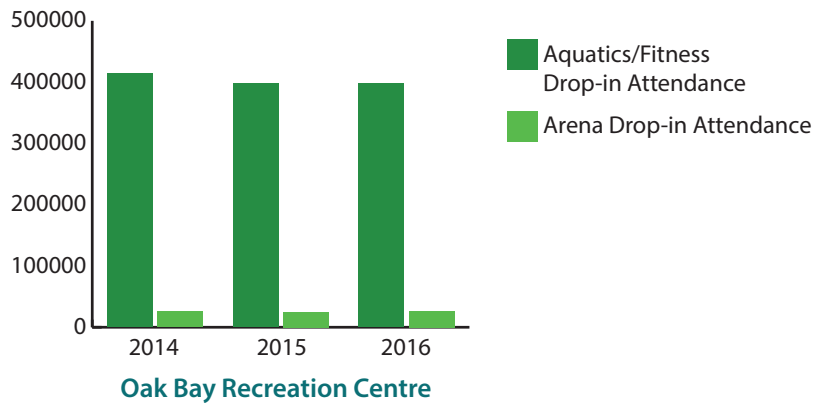
- Launched the Sculpture Walk as part of the ArtsAlive program that provided all community members with the opportunity to select a sculpture to be considered for purchase by the municipality
- Contributed to the Corporation's attainment of carbon neutral designation in 2016
- Established the first Memorandum of Understanding with the Monterey Recreation & Activity Association (MRAA). The MOU formalizes the relationship between the District of Oak Bay and the MRAA and clearly defines their respective responsibilities for providing recreational and social opportunities for older adults
- Obtained a \$101,000 three-year federal grant from the Habitat Stewardship Program for Uplands Park and Cattle Point to protect the habitat of rare and endangered plants
- Community volunteers contributed more than 2,000 hours to maintain parks
- 64 trees were removed and 102 trees were planted on municipal property, including 31 Garry oaks

## DID YOU KNOW?

**WE MAINTAIN:**

<b>27</b> kilometres of public boulevards and beach accesses	<b>76</b> hectares of park spaces	<b>10,000</b> mature trees	<b>5</b> recreation and community centres
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## RECREATION OAK BAY ATTENDANCE



## DID YOU KNOW?

Oak Bay Recreation  
"BEST IN THE CITY"  
(Black Press Readers  
Choice 2016)

**3,900** people attended  
**25** concerts in the  
Upstairs Lounge

**8** film productions  
took place in our  
community

# BUILDING AND PLANNING

The Building and Planning Department works with residents, stakeholders, the development community and Council to manage change and guide the District's sustainable growth. The department is responsible for processing applications for building permits, land use changes and development proposals. The department works with the community to create long-range plans and policies that support our economic, environmental and social goals in order to ensure a safe, healthy and sustainable lifestyle for the residents of Oak Bay through:

- Ensuring planning and zoning compliance when considering building permits and land use applications
- Providing planning and zoning information to residents, builders, developers, real estate agents and Council
- Managing and processing the following applications: board of variance submissions; building permits; development permits; development variance permits, heritage alteration permits; heritage revitalization agreements; Official Community Plan amendments; rezoning proposals; and subdivision proposals
- Providing stewardship of the Zoning Bylaw, Building Bylaw, and Official Community Plan
- Providing technical and administrative support to the Advisory Design Panel, Advisory Planning Commission, Board of Variance and the Heritage Commission
- Consulting with property owners, developers and members of the building industry regarding proposed developments
- Ensuring health and safety standards compliance while processing building permit applications and monitoring during development
- Providing building code related information to residents, professionals and other members of the building industry
- Providing bylaw information to residents
- Investigating bylaw complaints and taking appropriate action to achieve bylaw compliance
- Reviewing and issuing business licences for businesses operating within the District of Oak Bay
- Providing stewardship of records and files for land use applications, building permits, bylaw complaint files, and business licences



## 2016 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- Continued implementation of Official Community Plan (OCP)
- Coordinated Municipal Building Analysis study of 29 municipal buildings that included a master program development and options analysis for five municipal buildings: Fire Hall, Public Works, Public Library, Monterey Recreation Centre and Municipal Hall
- Streamlined application and notification processes for building, land use and heritage applications to be more cost-effective and customer oriented
- Expanded electronic database to enhance management of departmental records
- Enhanced support and communications for advisory bodies – including completion of an Advisory Planning Commission manual and training seminar

## 2016 OPERATIONAL ACCOMPLISHMENTS

- Hired a new planning technician to assist with volume of land use applications
- Updated format for properties added to the Community Heritage Register
- Conducted 2,645 inspections related to building and plumbing permits
- Received 1,070 building permit applications and 76 land use applications involving development permits, development variance permits, zoning amendments, covenant amendments, submissions to the Board of Variance, and official community plan amendments
- Coordinated with Fire Department on significant safety upgrades to existing buildings



### DID YOU KNOW?

**554** business licences

**294** commercial licences

**784** building/plumbing permits issued

**226** home-based business

**9** licensed daycares

Conducted **2,645** inspections related to building and plumbing permits

## Friends of Uplands Park

Friends of Uplands Park (FOUP) is a volunteer group working in partnership with the District to provide opportunities for stewardship, education, and inspiration related to Uplands Park.

Over **2,000** volunteer hours were contributed

**30.6** hectares of natural area and provides for **22** rare and endangered plant species

**90** events held in 2016: invasive species removal, schools programs and public outreach

## 2016 LAND USE APPLICATIONS

As part of ongoing efforts to increase efficiencies, the tracking information system has been enhanced for land use applications. 2016 will act as the base year to track annual application activity in the following categories:

Application type	Number Received
Board of Variance	1
Building Permits	1,070
Covenant Amendment	1
Development Permit	5
Development Variance Permit	26
Land Use Contracts	0
Heritage Addition	2
Heritage Alteration Permit	2
Heritage Revitalization Agreement	2
OCP Amendment	0
Siting and Design	24
Subdivision	7
Zoning	6
<b>TOTAL</b>	<b>1,146</b>

## 2016 BUILDING AND BUSINESS LICENCE REVENUES

Activity	2014	2015	2016
Building Permits	\$813,355	\$514,218	\$606,740
Business Licences	\$92,440	\$92,771	\$97,837
Development and Variance Permits	\$22,725	\$14,700	\$36,000
Subdivision Fees	\$3,650	\$6,150	\$5,500

## CONSTRUCTION VALUES: \$-MILLIONS

Construction Type	2014	2015	2016
Residential	\$34.5	\$40.6	\$47.8
Commercial	\$46.9	\$1.4	\$1.3
Other	\$2.3	\$1.8	\$2.6
Year-end Total	\$83.7	\$43.8	\$51.7





## ArtsAlive

ArtsAlive is Oak Bay Parks, Recreation and Culture's annual public sculpture program where pieces are selected to be shown outdoors in our municipality for approximately one year. Each artist is sponsored by a local business or community group. During the year, the community votes for their favourite art piece and the most popular work will be considered for possible purchase by the municipality. The other sculptures will be for sale for private residences or be donated to Oak Bay in return for a tax receipt.

ArtsAlive builds on two very successful and engaging summers of temporary outdoor public art displays in Oak Bay with a plan to build a legacy of permanent public art and performances spaces for Oak Bay. This project has been spearheaded over the past three years by Oak Bay Arts Laureate Barbara Adams, whose vision and leadership is quickly making Oak Bay a destination for arts and culture.

# 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 and recycling collection, and transportation. The Department 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 Department accomplishes this via the following major functions:

- Planning and design of municipal engineering services
- Infrastructure asset management through asset data collection, analysis, planning and prioritization
- Capital project management and support
- Construction projects to install, rehabilitate or renew storm drains, sanitary sewers, and water mains
- Construction projects to resurface or replace sidewalks and roads
- Construction projects to deliver safer streets for traffic, cyclists and pedestrians
- Daily operations and maintenance of infrastructure such as sewers, roads, sidewalks, water distribution, traffic control, street lighting and public amenities

## 2016 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- Supported Council in the Uplands Sewer Separation Project decision-making and public engagement process. Council selected a new storm drain system and received Capital Regional District endorsement of this system as the way ahead to separate the combined sewers in the Uplands and meet the provincial government’s Municipal Wastewater Regulation
- Delivered a Traffic Speed study that was endorsed by Council, with further direction to deliver an implementation plan for consistent District-wide speed limit zones
- Completed Phase 1 of the Henderson Road Water Main extension, installing 220 metres of 20" water main along Henderson from Neil Street to Middowne Road, the aim of which is to increase system survivability and resilience by providing alternate sources of water supply to South Oak Bay

## THE RISING TREND: CONNECTING MORE HOMES TO MUNICIPAL SEWERS & WATER

Year	Storm/Sanitary Sewers	Water	Total
2013	61	22	83
2014	74	38	112
2015	91	41	132
2016	Demand: 125 Completed: 105	Demand: 63 Completed: 48	Demand: 188 Completed: 153

## 2016 OPERATIONAL ACCOMPLISHMENTS

### Infrastructure Improvements

- Replaced 260 metres of storm main on Dunlevy Street
- Replaced 45 metres of storm main on Oliver Street
- Replaced 14 metres of storm main on Sandowne Road
- Replaced three catch basins, two storm drain manholes and one sewer manhole in various locations
- Using trenchless technologies, significantly increased the output of the sewer rehabilitation program; lined 563 metres of sanitary sewer mainlines and 347 metres of storm mainlines using cured-in-place techniques, and pipe-burst an additional 93 metres of sanitary sewer mainlines
- Approximately 5600 square metres of asphalt was replaced on Newport Avenue to Beach Drive as part of the District’s annual pavement management strategy
- 265 metres of sidewalk on Henderson Road and 225 metres of sidewalk on Dunlevy Street were replaced
- Five curb drops were installed in various locations
- Phase 2 of the LED Street Lighting project was completed, with 500 additional LED street lights installed
- Installed two new bus shelters (Foul Bay/Haultain, Henderson/Frederick Norris)
- Completed 2016 CCTV Pipe Condition Assessment Work (7.1 km of storm main and 12.9 km of sewer main assessed)
- 153 Storm/Sanitary/Water services for residents were completed

### DISTRICT OF OAK BAY RECYCLING

Recycled Materials Collected	2014	2015	2016
Organics	2,734 tonnes	2,800 tonnes	2,900 tonnes
Solid Waste	871 tonnes	900 tonnes	890 tonnes
Steel Recycling	230 tonnes	222 tonnes	216 tonnes
Mixed Recycling	288 tonnes	300 tonnes	310 tonnes

## DID YOU KNOW?

### OAK BAY MAINTAINS:

**99.6 km**  
sanitary  
sewer mains

**115 km**  
water mains

**140 km**  
storm  
sewer mains

**105 km**  
roads

**142 km**  
sidewalks

## POLICE SERVICES

The members of the Oak Bay Police Department are committed to the promotion of partnerships with the community, leading to sharing in the delivery of police services. We pledge to treat all people equally and with respect, uphold the Canadian Charter of Rights and Freedoms, serve, protect and work with the community and other agencies to prevent and resolve problems that affect the community's safety and quality of life. The Police Department is responsible for law enforcement, conducts investigations and provides prevention programs and community outreach and communication to maintain order.

### 2016 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- The Police Department continued to take an active role in building a safe and liveable community by ensuring public safety through proactive enforcement, public education and quality investigations
- Worked closely and collaboratively with our regional neighbours by taking part in the area's integrated policing teams and maintaining strong relationships with the other police agencies throughout the CRD



## 2016 OPERATIONAL STATISTICS

Offence	2014 Total	2015 Total	2016 Total
Robbery	4	1	0
Assaults/Sex Assaults	30	26	24
Utter Threats	14	10	8
B&E – business	7	8	5
B&E – residence	17	45	43
B&E – other	4	17	11
Theft of Motor Vehicle	6	3	7
Theft from Motor Vehicle	86	88	95
Theft under \$5,000	91	89	85
Fraud	33	38	46
Mischief	117	127	122
Cause Disturbance	11	8	11
Counterfeit Currency	1	2	14
Trespass at Night	1	3	2
Breach/Bail Violations	7	10	4
Drug Possession	48	34	20
Impaired Drivers (CC and 90 day IRP)	31	35	17
Fail to Stop (Provincial)	26	19	14

## NON-REPORTABLE TO STATISTICS CANADA

Category	2014	2015	2016
Bylaw Infractions	227	198	245
Parking Violations	118	133	127
Collisions	156	189	149
Assist Public	620	620	682
Lost and Found	252	297	340
Suspicious Persons	477	522	416
False Alarms	460	458	436
Liquor Offences	72	57	28
Property Check Program	262	245	211
Violation Tickets/Warnings Issued	1,543	1,205	1,043
<b>PRIME FILE COUNT</b>	<b>4,606</b>	<b>4,671</b>	<b>4,590</b>

## 2016 OPERATIONAL ACCOMPLISHMENTS

- On-going Service Agreement with the Saanich Police Department
- Enhanced safety in the schools by working with school staff to update the SAFE Plans (School Action for Emergencies) for area schools
- Promoted safety among elementary school aged youth through programs such as WITS (Walk away, Ignore, Talk about it, Seek help) program and ERASE (Expect Respect and A Safe Education) bullying program
- Promoted safety among high school aged youth through the PARTY (Prevent Alcohol and Risk Related Trauma in Youth) program to Grade 10 students
- Promoted road safety through the implementation of provincial enforcement campaigns such as Speed Watch
- Maintained a proactive and high visibility presence in the community through bicycle and foot patrols, marine patrols, and general enforcement initiatives
- Improved external communications and strengthened social media presence
- Continued staff development through in-service training in areas including critical incident de-escalation, elder abuse recognition and intervention, integrated regional response familiarization and instructor certifications in firearms training
- Promoted staff well-being through the delivery of the Road to Mental Readiness (R2MR) Program
- Contributed to policing education by providing instructors for impaired driving investigational training and records management training to other jurisdictions
- Increased Reserve Constable Program by two volunteer members
- Continued regional participation in the Mobile Youth Services Team, the Special Combined Forces Enforcement Unit, the Integrated Road Safety Unit, Vancouver Island Integrated Major Crime Unit, the Greater Victoria Emergency Response Team, Domestic Violence Unit, and the Crowd Management Team
- Continued community event support: traffic control and public safety presence for events throughout the year including parades, cycling events, marathons, Remembrance Day Service, Summer Night Markets, Oak Bay Tea Party, and the Christmas Light Up
- Provided community presence support throughout the year: block parties and vacant home checks



# FIRE 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 our 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
- Providing support to both team members and victims after trauma and crisis

## 2016 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- Played an active role in building a safe community by ensuring the protection of life, property and the environment
- Enforced regulations including building and municipal bylaws, and the Fire Code ensuring that our community is liveable and safe
- Worked collaboratively with our neighbouring municipalities and partners to provide services to our residents
- Entered into a Fire Services Agreement with five municipalities to co-operate in fighting fires and other emergencies to enhance the level of life safety and property protection available to citizens



## 2016 OPERATIONAL ACCOMPLISHMENTS

- Responded to 1445 requests for assistance (846 medical responses and 599 Fire, Rescue assistance responses)
- Responded to five significant fires in Oak Bay for 2016 equating to 1.6 million dollars in fire loss (the most significant fire was the Satellite Apartment building fire that displaced the residents for several months)
- Attended to 428 Fire Prevention Inspections
- Inspected 25 new business applications
- Fire suppression crews completed 86 company inspections and preplan updates
- Fire Department Smoke Alarm Program had the fire crews attend to 41 calls for smoke alarm installs / battery replacement and inspections
- Completed 16 significant life-safety building upgrades with eight active upgrades at various stages of completion
- Reviewed 181 building plan requests and Code research requirements
- Provided 61 public education sessions including fire extinguisher training, school fire drills, school fire safety education, fire station tours, senior fire safety, apartment and condo fire safety, and municipal staff fire safety
- Fire Prevention Division investigated 19 residential complaints of bylaw infractions relating to District Fire Service bylaws and worked with residents to achieve compliance
- Provided inspection services for the removal of 157 abandoned underground oil storage tanks of which 23 of the sites were contaminated sites registered with the Ministry of the Environment
- Continued to participate in the Provincial First Responder Program and the Capital Regional District Hazardous Materials Response Team
- The Voluntary Fire/Life Safety Upgrade Program for private buildings continues to progress as a systematic way for the department to work with property owners to enhance fire safety for residents
- Continued to participate actively in community events such as the Remembrance Day Service, Halloween Bonfire, Christmas Light Up, Christmas Sail-Past, Victoria Day Parade, Oak Bay Summer Markets, Oak Bay Tea Party Parade and community block parties that enhances our service commitment with the community

### FIRE SERVICES DID YOU KNOW?

We responded to **1,445** requests for assistance

**846** medical responses and **599** Fire Rescue responses

Provided inspection services for the removal of **157** abandoned underground oil storage tanks of which **23** of the sites were contaminated sites registered with the Ministry of the Environment

Records suggest **1,300** underground oil storage tanks remain in the District, either abandoned or in service



# EMERGENCY PROGRAMS

The mission of the Emergency Services Program is to create and maintain a collaborative organization to assist the District of Oak Bay to mitigate/prevent, prepare for, respond to and recover from major emergencies and disasters that may affect the municipality and its residents.

## 2016 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- Played an active role in increasing the Council's ability to meet its legislative responsibilities outlined in the BC Emergency Program Act and the District of Oak Bay Emergency Program Bylaw
- Continued to build partnerships with the Province, regional and local governments through participation on numerous primary committees, including the Local Government Emergency Program Advisory Commission (LGEPAC), the Regional Emergency Management Partnership (REMP) and the Emergency Management BC Water Supply Chain Committee (WSCC)
- Continued to explore all opportunities to improve the effectiveness and efficiency of the Emergency Services Program

## 2016 OPERATIONAL ACCOMPLISHMENTS

- Promoted and advocated for Emergency Preparedness through displays, the distribution of emergency preparedness materials and presentations at numerous community events including the Wednesday Night Markets, the Tea Party Parade and block parties, plus participation in three Quake Cottage and several ShakeOutBC events
- Continued to enhance community emergency resources through building robust partnerships with the University of Victoria, local government mutual aid partners, and local and regional suppliers
- Tripled the number of volunteers (60) in the Oak Bay Emergency Program who participate in Emergency Support Services, Emergency Preparedness and Recovery Education, Radio Communications, Level One Response, and the Planning Working Group
- Provided more than 25 staff and volunteer training opportunities
- Participated in province-wide Emergency Response exercise and amateur radio exercises
- Represented local government on the Regional Emergency Management Partnership Committee
- Provided Emergency Preparedness training and awareness to residents and community groups including Block Watch, churches and 200 Grade 3 students
- Provided Emergency Support Services for evacuees at a 15-unit apartment fire

# VOLUNTEER ADVISORY BODIES

## DISTRICT OF OAK BAY'S VOLUNTEER ADVISORY BODIES

"Oak Bay is blessed by the extraordinary commitment of hundreds of citizen volunteers each year. Whether dedicating time and expertise to Friends of Uplands Park, Oak Bay Archives or our Arts and Culture initiatives, thousands of citizen volunteer hours contribute to our sense of community and quality of life experience. Volunteers also play a huge role in guiding Council's decision-making and informing staff's work. To encourage participatory government decision-making and to assist staff, several citizen and volunteer entities offered their advice and expertise. More than 60 Oak Bay residents provided service to the District in 2016 ensuring that the needs and wishes of the community were considered and reflected in the District's priorities. Our community owes these residents our gratitude for their service in 2016. On behalf of Council and staff, thank you to all our volunteers."

*Mayor Nils Jensen*

## DID YOU KNOW?

**2,000** volunteer hours were spent on the stewardship of Uplands Park

**900** volunteer hours were dedicated to Oak Bay Archives

### Advisory Design Panel

- John Armitage
- Frans Compeer
- Jennifer Deakin
- Lynn Gordon-Findlay
- John Herbert
- Cassie Kangas
- James Kerr
- Andrea Nemeth
- Bronwyn Taylor
- David Wilkinson

### Advisory Planning Commission

- Andrew Appleton
- Hope Burns
- Rus Collins
- Pam Copley
- Brian Holl
- Michael Low
- Kris Nichols
- Esther Paterson
- Andrew Stinson
- Tim Taddy

### Board of Variance

- Tim Wait
- Kristina Leach
- James Murtagh

### Heritage Commission

- Richard Collier
- Marion Cumming
- Cairine Green
- Joan Heagle
- Jan Mears
- Margaret Palmer
- Susan Ross
- Robert Taylor
- Monica Walter
- Patricia Wilson

### Heritage Foundation

- Phebe Chartrand
- Marion Cumming
- Cassie Kangas
- Brita Harrison Brooke
- Joan Heagle
- Paul Maurenbrecher
- Jane Nielsen
- Susan Ross
- Bronwyn Taylor
- Robert Taylor
- Patricia Wilson

### Oak Bay Tourism

- Ken Agate
- Brian Dolsen
- Steve Earnshaw
- Sue Hayes
- Heather Holmes
- Angus Matthews
- Kris Morash
- Joan Peggs
- Steve Sinclair
- Derek Vair

### Parks, Recreation & Culture Commission

- Linda Allen
- Alison Davis
- Matt Fairbarns
- James Hoffman
- Monty Holding
- Victor Lotto
- Sandi Piercy
- Darlene Therrien
- Ann Wilmut

### Police Board

- Mary Kelly
- Blair Littler
- Brian Rendell
- Sandra Waddington

### Heritage in Oak Bay

The community of Oak Bay displays its rich heritage in its homes and neighbourhoods, and its sites and historic structures. Preservation and enhancement of Oak Bay heritage is one of the building blocks for a healthy and sustainable community. In 2017, planning for a Heritage Conservation Area will proceed. Heritage preservation in Oak Bay is guided by the following principles:

1. Incorporating preservation into community planning processes;
2. Educating residents and visitors about Oak Bay's history and heritage;
3. Encouraging community involvement around heritage issues;
4. Preserving and maintaining heritage resources, where possible; and,
5. Ensuring new development is compatible with the existing community.



# APPENDICES

Financial Statements of

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

Year ended December 31, 2016



## APPENDIX B

### THE DISTRICT OF THE CORPORATION OF OAK BAY

#### 2016 Permissive Property Tax Exemptions

<u>Name</u>	<u>Municipal Tax Relief</u>
Emmanuel Baptist Church	\$12,619.54
Guide Hall	\$1,053.82
Kiwanis Manor	\$5,983.53
Kiwanis Tea Room	\$494.00
Oak Bay Lawn Bowling Club	\$6,594.88
Oak Bay United Church	\$7,407.48
Queenswood Montessori School	\$2,961.89
St. Mary's Church	\$8,381.03
St. Patrick's Church	\$25,092.39
St. Phillip's Church	\$3,355.74
Scout Hall	\$1,528.01
	<hr/>
	<u>\$75,472.31</u>

# APPENDIX C

**THE CORPORATION OF THE DISTRICT OF OAK BAY**  
**SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID**  
**TO OR ON BEHALF OF EACH EMPLOYEE**  
**FOR THE YEAR 2016**

**1. ELECTED OFFICIALS**

	<u>Remuneration</u>	<u>Expenses</u>	<u>Allowances</u>	<u>Total</u>
Braithwaite, H.	\$8,172.96	\$789.32	\$ 4,080.00	\$13,042.28
Croft, T. H.	\$8,172.96	\$1,303.91	\$ 4,080.00	\$13,556.87
Jensen, N. B.	\$19,258.08	\$8,303.38	\$ 9,613.92	\$37,175.38
Kirby, M. W.	\$8,172.96	\$1,795.90	\$ 4,080.00	\$14,048.86
Murdoch, K.	\$8,172.96	\$792.75	\$ 4,080.00	\$13,045.71
Ney, T.	\$8,172.96	\$1,616.96	\$ 4,080.00	\$13,869.92
Zhelka, E.	\$8,172.96	\$1,056.30	\$ 4,080.00	\$13,309.26
	<u>\$68,295.84</u>	<u>\$15,658.52</u>	<u>\$34,093.92</u>	<u>\$118,048.28</u>

**THE CORPORATION OF THE DISTRICT OF OAK BAY  
SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID  
TO OR ON BEHALF OF EACH EMPLOYEE  
FOR THE YEAR 2016**

**2. OTHER EMPLOYEES**

Name	Department	Remuneration	Expenses
Adam, Daniel	Fire	\$ 125,404	\$ 1,143
Adsett, Duane	Fire	\$ 145,706	\$ 2,656
Ahokas, Jason	Fire	\$ 144,941	\$ 443
Ballantyne, John	Fire	\$ 148,589	\$ 1,891
Barclay, Janet	Recreation	\$ 105,520	\$ 2,000
Beaumont, Kyle	Fire	\$ 130,960	\$ 2,878
Brown, Cody	Fire	\$ 121,853	\$ 490
Brown, Grant	Recreation	\$ 103,849	\$ 930
Brozuk, David	Public Works	\$ 112,043	\$ -
Buser, Rene	Building & Planning	\$ 81,003	\$ 1,654
Carter, Debbie	Finance	\$ 123,302	\$ 3,578
Cliff, George	Public Works	\$ 89,025	\$ -
Cockle, David	Fire	\$ 173,503	\$ 2,351
Currie, John	Public Works	\$ 85,238	\$ -
Ding, K. Richard	Engineering	\$ 94,072	\$ 759
Herman, Ray	Recreation	\$ 139,098	\$ 88
Hodge, Jason	Fire	\$ 124,656	\$ 1,342
Hughes, Darren	Fire	\$ 165,921	\$ 2,258
Hyde-lay, Christopher	Parks	\$ 99,667	\$ -
Ireland, Riley	Fire	\$ 136,427	\$ 1,738
Jensen, Deborah	Building & Planning	\$ 80,830	\$ 70
Johnson, Terry	Public Works	\$ 102,762	\$ 225
Jones, Maura	Administration	\$ 86,020	\$ 903
Josephson, Michael	Fire	\$ 121,296	\$ 1,284
Joynton, Jason	Fire	\$ 148,376	\$ 3,003
Kivell, Robert	Fire	\$ 139,987	\$ 1,671
Koning, Helen	Administration	\$ 174,063	\$ 2,748
Malinosky, Kris	Fire	\$ 140,473	\$ 1,591
Marshall, R. Gordon	Fire	\$ 160,451	\$ 2,142
Michaluk, Andrew	Fire	\$ 84,020	\$ 643
Nielsen, Peter	Public Works	\$ 75,684	\$ -
Pearse, Thomas	Fire	\$ 84,729	\$ -
Pearson, James	Recreation	\$ 79,626	\$ 415
Popham, Jonathan	Fire	\$ 157,750	\$ 2,456
Roberts, Tim	Parks	\$ 76,714	\$ -
Roskelley, Donald	Fire	\$ 164,593	\$ 1,221
Scott, Brad	Fire	\$ 141,253	\$ 863
Stewart, C. Roger	Fire	\$ 157,910	\$ 1,794
Swan, Gregory	Fire	\$ 126,249	\$ 864
Thomassen, Roy	Building & Planning	\$ 121,570	\$ 575
Thomson, Cameron	Fire	\$ 164,349	\$ 1,187
Thomeloe, Adam	Fire	\$ 134,634	\$ 2,253
Trenholm, Bradley	Fire	\$ 137,457	\$ 3,442
Trumble, Douglas	Fire	\$ 136,710	\$ 434
Total of Employees greater than \$75,000		\$ 5,448,281	
Others, Police or less than \$75,000		\$ 12,966,229	
<b>TOTAL EARNINGS - OTHER EMPLOYEES</b>		<b>\$ 18,414,510</b>	

\* Note: Fire salaries include retroactive pay for the period 2012-2015



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

**3.**

**RECONCILIATION OF REMUNERATION**

**YEAR ENDING DECEMBER 31, 2016**

Remuneration of elected officials	\$ 68,296
Total remuneration - other employees	<u>\$ 18,414,510</u>
Subtotal	\$ 18,482,806
Total per Segmented Statement of Revenue and Expenditure (includes employee benefits)	<u>\$ 21,680,982</u>
Variance	<u>\$ 3,198,176</u>

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

**THE CORPORATION OF THE DISTRICT OF OAK BAY**  
**SCHEDULE OF DEBTS**  
**YEAR ENDING DECEMBER 31, 2016**

**Long Term Debt**

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

**Debts covered by sinking funds or reserves**

As shown in Notes 5 and 9(a) to the Financial Statements, long term debt of \$4,715,000 has been borrowed through the Municipal Finance Authority. The debentures are issued on a sinking fund basis. At December 31, 2016 the debt total was \$2,523,810.

**THE CORPORATION OF THE DISTRICT OF OAK BAY**  
**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**  
**YEAR ENDING DECEMBER 31, 2016**

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

**THE CORPORATION OF THE DISTRICT OF OAK BAY**  
**STATEMENT OF SEVERANCE AGREEMENTS**  
**YEAR ENDING DECEMBER 31, 2016**

There were no severance agreements made between The Corporation of the District of Oak Bay and its non-unionized employees during 2016.

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

**SCHEDULE SHOWING PAYMENTS MADE FOR THE PROVISION OF  
GOODS OR SERVICES  
YEAR ENDING DECEMBER 31, 2016**

**Suppliers who received aggregate payments exceeding \$25,000**

0953044 BC Ltd	\$ 47,404.34
1051735 BC Ltd	\$ 40,189.41
Acklands-Grainger Inc.	\$ 28,092.13
Acme Supplies Ltd.	\$ 106,500.20
Andrew Sheret Ltd	\$ 38,398.82
Aon Reed Stenhouse Inc.	\$ 149,462.00
Aquashine Building Services	\$ 46,748.50
Bachand Marie	\$ 31,767.78
B.C. Hydro and Power Authority	\$ 445,326.24
B.C. Life & Casualty Company	\$ 74,293.92
Black Press Group Ltd	\$ 27,670.55
Black Press	\$ 36,658.98
Bloom Yoga	\$ 38,452.73
Butler Brothers Supplies Ltd.	\$ 73,098.41
Canadian Red Cross	\$ 28,474.23
Canada Customs & Revenue Agency	\$ 25,653.65
Canpro Construction	\$ 84,445.84
Capital City Paving	\$ 469,500.84
Capital Regional District	\$ 4,004,746.89
Chevron Canada Limited	\$ 183,200.77
City of Victoria	\$ 64,558.22
Commissionaires, The	\$ 39,060.84
Corix Water Products	\$ 221,476.22
Cougar Pacific Systems	\$ 26,677.31
Crest	\$ 56,420.00
Dams Ford Lincoln Sales Ltd	\$ 74,641.28
Diamond Head Consulting Ltd	\$ 66,640.20
DL's Bins Ltd	\$ 37,650.59
Draycor Construction Ltd.	\$ 50,115.85
Dupuis Nicole	\$ 28,197.97
Dynamic Specialty Vehicles Ltd	\$ 83,947.13
E.B. Horsman & Son	\$ 146,115.99
Eli Pasquale Group Inc	\$ 28,276.97
Ells, K.	\$ 61,555.93
Emco Corporation	\$ 50,030.35
Emterra Environmental	\$ 478,704.69
Finning (Canada)	\$ 136,069.92
Fitness Twon Commercial	\$ 223,028.90
Fortis BC	\$ 75,373.76
Greater Victoria School Board (Rentals Dept)	\$ 67,488.00
Great-West Life Assurance Co.	\$ 69,987.40
Greater Victoria School Board	\$ 71,210.20
GVLRA - CUPE Ltd. Trust	\$ 100,918.31
Greater Victoria Labour Relations Assoc.	\$ 37,083.88
Harbour International Trucks	\$ 143,198.76
Hillside Printing	\$ 27,718.31
Hi-Pro Sporting Goods	\$ 69,949.80
HJA Water Management Consulting	\$ 28,448.65
Hot House Marketing	\$ 34,157.42
H2X Contracting Ltd	\$ 34,420.37
IGI Resources Inc.	\$ 36,931.58
Insituform Technologies Ltd.	\$ 194,318.58
Insurance Corporation of B.C.	\$ 108,036.00

Island Asphalt Company	\$ 116,444.64
Island Key Computer Ltd	\$ 26,724.60
Jenner Chev Olds Ltd.	\$ 38,330.77
Kerr Wood Leidel Associates Ltd.	\$ 27,062.81
Lehigh Materials Ltd	\$ 235,989.95
Lopeter Trucking Ltd.	\$ 110,140.49
Lordco Parts Ltd.	\$ 27,476.93
McElhanney Consulting Services Ltd.	\$ 74,340.28
Michell Brothers Farm Composting	\$ 151,439.28
Ministry of Provincial Revenue	\$ 254,390.35
Ministry of Finance & Corporate Relations	\$ 68,222.72
Monk Office Supply Ltd.	\$ 56,439.18
Moore Wilson Architects	\$ 133,435.01
Municipal Insurance Association of BC	\$ 171,439.23
Music Together Victoria	\$ 66,215.68
Nederman Canada	\$ 41,615.84
Olson Energy Management	\$ 29,193.27
Opus International Consultants (Canada)	\$ 26,269.98
Pacific Blue Cross	\$ 539,280.38
Paragon Strategic Services Ltd	\$ 29,904.44
Parker Johnston Industries Ltd	\$ 126,990.57
Perfectmind Inc	\$ 90,232.68
Pitneyworks Prepaid	\$ 30,240.00
P.R. Bridge Systems Ltd	\$ 38,762.85
Primecorp	\$ 25,964.20
Qelensen Contracting Ltd	\$ 63,501.50
RC Education Services	\$ 36,297.52
Richardson Sport Inc.	\$ 33,476.50
Richlock Rentals Ltd	\$ 44,122.85
Royal Victoria Yacht Club	\$ 66,876.88
Ryzuk Geotechnical	\$ 26,913.86
Saanich, the Corporation of the	\$ 478,382.53
Schaffer Don	\$ 35,720.75
Scho's Line Painting Ltd.	\$ 50,504.42
Soccertron	\$ 28,556.17
Softchoice Corporation	\$ 71,673.65
South Island Prosperity Project	\$ 26,233.00
Springer, K.	\$ 63,958.92
Stewart McDannold Stuart Barristers & Solicitors	\$ 146,528.16
Stewart McDannold Stuart In Trust	\$ 1,602,564.48
Suburban Motors	\$ 51,153.17
Swich Services	\$ 39,625.60
Sysco Victoria Inc.	\$ 133,357.93
Telus Communications (BC) Inc	\$ 38,117.85
Telus Mobility	\$ 45,850.41
Tempest Development Group	\$ 54,160.50
Urban Core Ventrues Ltd Inc No BC0774627	\$ 30,653.27
Urban Forum Associates	\$ 26,818.19
Vadim Computer Management Group Ltd	\$ 27,253.49
Victoria Landscape Gravel Mart Ltd	\$ 27,908.74
Victoria Animal Control Services	\$ 74,173.89
Western Traffic Ltd.	\$ 27,570.87
Wilson & Proctor Ltd	\$ 37,283.73
Workers Compensation Board of BC	\$ 320,680.78
WSP Canada Inc	\$ 41,107.50
Xerox Canada Ltd.	\$ 56,360.62
<b>Total Suppliers Equal and Over \$25,000</b>	<b>\$ 15,296,429</b>
<b>Other Suppliers Less Than \$25,000</b>	<b>\$ 4,154,848</b>
<b>Total Suppliers</b>	<b>\$ 19,451,278</b>

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

Oak Bay Business Improvement Association	\$ 82,570
Oak Bay Volunteer Services	\$ 30,000
	<u>                    </u>
Total grants and contributions > \$25,000	<u>\$ -</u>

**Reconciliation**

Total of suppliers receiving > \$25,000	\$ 15,296,429
Total of suppliers receiving < \$25,000	\$ 4,154,848
	<u>                    </u>
Total grants and contributions > \$25,000	\$ -
	<u>                    </u>
	\$ 19,451,278
	<u>                    </u>
Total per Note 13 of financial statements	\$ 12,309,521
	<u>                    </u>
Variance	\$ 7,141,757

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

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

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

"original signed by"  
Debbie Carter  
Director of Financial Services  
May 31, 2017



## APPENDIX D

### THE CORPORATION OF THE DISTRICT OF OAK BAY

#### Financial Statements

Year ended December 31, 2016

#### Financial Statements

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

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

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

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

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

  
\_\_\_\_\_  
Chief Administrative Officer

  
\_\_\_\_\_  
Director of Financial Services



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

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of The Corporation of the District of Oak Bay which comprise the statement of financial position as at December 31, 2016, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

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

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

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, these financial statements present fairly, in all material respects, the financial position of The Corporation of the District of Oak Bay as at December 31, 2016, and its results of operations, its change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

May 8, 2017  
Victoria, Canada

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets:</b>		
Cash and cash equivalents	\$ 1,735,114	\$ 1,272,807
Investments (note 2)	39,287,256	37,762,015
Taxes receivable	436,704	550,548
Other accounts receivable	1,614,741	1,785,301
	<u>43,073,815</u>	<u>41,370,671</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	2,386,097	2,956,636
Deposits	2,326,500	1,184,182
Prepaid property taxes	1,654,946	1,526,561
Deferred revenue (note 3)	7,522,487	6,702,043
Employee future benefit obligations (note 4)	1,715,200	1,747,300
Long-term debt (note 5)	2,523,810	2,786,480
	<u>18,129,040</u>	<u>16,903,202</u>
<b>Net financial assets</b>	<b>24,944,775</b>	<b>24,467,469</b>
<b>Non-financial assets:</b>		
Tangible capital assets (note 6)	56,718,164	53,410,226
Inventory of supplies	510,263	500,704
Prepaid expenses	512,324	476,923
	<u>57,740,751</u>	<u>54,387,853</u>
<b>Accumulated surplus (note 7)</b>	<b>\$ 82,685,526</b>	<b>\$ 78,855,322</b>

Commitments and contingent liabilities (note 9)

See accompanying notes to financial statements.



Director of Financial Services

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2016, with comparative information for 2015

	Financial plan (note 11)	2016	2015
<b>Revenue:</b>			
Taxation, net (note 8)	\$ 22,973,768	\$ 23,003,542	\$ 22,340,209
Sales and services	7,661,008	8,054,255	7,699,012
Other revenues	1,070,319	1,506,140	1,957,467
Government transfers	560,974	604,210	622,140
Investment income	152,000	418,239	442,099
Sales of water and sewer charges	5,809,295	6,093,460	5,646,225
<b>Total revenue</b>	<b>38,227,364</b>	<b>39,679,846</b>	<b>38,707,152</b>
<b>Expenses:</b>			
General government	4,228,196	4,156,665	4,768,920
Protective services	9,572,632	9,533,025	9,041,843
Transportation services	2,964,591	3,065,913	3,286,170
Environmental health services	1,251,576	1,406,143	1,236,897
Recreation services	11,904,146	12,217,448	11,760,796
Water utilities	2,944,266	3,298,913	3,037,176
Sewer collection system	2,090,168	2,171,535	2,041,262
<b>Total expenses</b>	<b>34,955,575</b>	<b>35,849,642</b>	<b>35,173,064</b>
Annual surplus	3,271,789	3,830,204	3,534,088
Accumulated surplus, beginning of year	78,855,322	78,855,322	75,321,234
<b>Accumulated surplus, end of year</b>	<b>\$ 82,127,111</b>	<b>\$ 82,685,526</b>	<b>\$ 78,855,322</b>

See accompanying notes to financial statements.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Statement of Change in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	Financial plan (note 11)	2016	2015
Annual surplus	\$ 3,271,789	\$ 3,830,204	\$ 3,534,088
Acquisition of tangible capital assets	(8,896,671)	(5,193,003)	(3,346,169)
Amortization of tangible capital assets	-	1,745,979	1,874,170
Loss on disposal of tangible capital assets	-	88,586	8,123
Proceeds on disposal of tangible capital assets	-	50,500	14,400
	(8,896,671)	(3,307,938)	(1,449,476)
Acquisition (use) of inventory of supplies	-	(9,559)	71,025
Use of prepaid expenses	-	(35,401)	(11,208)
	-	(44,960)	59,817
Change in net financial assets	(5,624,882)	477,306	2,144,429
Net financial assets, beginning of year	24,467,469	24,467,469	22,323,040
Net financial assets, end of year	\$ 18,842,587	\$ 24,944,775	\$ 24,467,469

See accompanying notes to financial statements.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 3,830,204	\$ 3,534,088
Items not involving cash:		
Amortization of tangible capital assets	1,745,979	1,874,170
Loss on disposal of tangible capital assets	88,586	8,123
Changes in non-cash operating assets and liabilities:		
Taxes receivable	113,844	648,329
Other accounts receivable	170,560	(386,220)
Accounts payable and accrued liabilities	(570,539)	158,464
Deposits	1,142,318	(59,501)
Prepaid property taxes	128,385	89,721
Deferred revenue	820,444	934,777
Employee future benefit obligations	(32,100)	92,400
Inventory of supplies	(9,559)	71,025
Prepaid expenses	(35,401)	(11,208)
	<u>7,392,721</u>	<u>6,954,168</u>
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(5,193,003)	(3,346,169)
Proceeds on disposal of tangible capital assets	50,500	14,400
	<u>(5,142,503)</u>	<u>(3,331,769)</u>
<b>Investing activities:</b>		
Investments	(1,525,241)	(2,745,579)
<b>Financing activities:</b>		
Long-term debt issued	142,792	100,781
Long-term debt repaid	(405,462)	(376,564)
	<u>(262,670)</u>	<u>(275,783)</u>
Increase in cash	462,307	601,037
Cash, beginning of year	1,272,807	671,770
Cash, end of year	<u>\$ 1,735,114</u>	<u>\$ 1,272,807</u>

See accompanying notes to financial statements.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

## Notes to Financial Statements

Year ended December 31, 2016

---

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

### 1. Significant accounting policies:

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

#### (a) Reporting entity:

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

##### (i) Consolidated entities

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

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

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

#### (b) Basis of accounting:

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

#### (c) Cash and cash equivalents:

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



# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

---

## 1. Significant accounting policies (continued):

### (d) Investments:

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

### (e) Government transfers:

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

### (f) Deferred revenue:

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

### (g) Property tax revenue:

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

### (h) Investment income:

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

### (i) Long-term debt:

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

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

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## 1. Significant accounting policies (continued):

### (j) Employee future benefits:

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

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

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

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

#### (i) Tangible capital assets:

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

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

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

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

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

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

---

## 1. Significant accounting policies (continued):

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

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

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

#### (iv) Interest capitalization:

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

#### (v) Leased tangible capital assets:

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

#### (vi) Inventories of supplies:

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

### (l) 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.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 1. Significant accounting policies (continued):

### (m) Use of estimates:

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

## 2. Investments:

	2016	2015
MFA Money Market Fund	\$ 29,423,730	\$ 28,007,707
MFA Bond Fund	224,111	220,932
MFA Intermediate Fund	9,639,415	9,533,376
	<u>\$ 39,287,256</u>	<u>\$ 37,762,015</u>

The fair value of the Funds approximates the recorded value.

## 3. Deferred revenue:

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

	2016	2015
Gas Tax Agreement Funds balance	\$ 5,957,207	\$ 5,102,639
Unearned revenues	1,565,280	1,599,404
<b>Total deferred revenue</b>	<b>\$ 7,522,487</b>	<b>\$ 6,702,043</b>

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

### 3. Deferred revenue (continued):

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

#### Schedule of Gas Tax Agreement Funds

	2016	2015
Opening balance of unspent funds	\$ 5,102,639	\$ 4,267,689
Add:		
Amounts received during the year	812,456	785,987
Interest earned	42,112	48,963
	854,568	834,950
Closing balance of unspent funds	\$ 5,957,207	\$ 5,102,639

### 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, 2016.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

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

Information about liabilities for employee benefit plans is as follows:

	2016	2015
Accrued benefit liability, beginning of year	\$ 1,747,300	\$ 1,654,900
Service cost	126,700	122,400
Interest cost	50,000	48,300
Long-term disability expense	(63,100)	63,000
Amortization of net actuarial gain	(5,800)	(6,700)
Benefit payments	(139,900)	(134,600)
Accrued benefit liability, end of year	\$ 1,715,200	\$ 1,747,300

The difference between the actuarially accrued benefit obligation of \$1,724,500 (2015 - \$1,709,900) and the accrued benefit liability of \$1,715,200 (2015 - \$1,747,300) is an actuarial net loss of \$9,300 (2015 - gain of \$37,400). 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 \$113,600 (2015 - \$233,700).

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

	2016	2015
Discount rates	3.30 %	3.10 %
Expected future inflation rates	2.50 %	2.50 %
Expected wage and salary increases	2.59 to 4.63 %	2.59 to 4.63 %

### Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (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, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local government.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

---

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

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation for the Municipal Pension Plan will be December 31, 2018, with results available in 2019. 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.

The District paid \$1,887,814 (2015 - \$1,828,465) for employer contributions while employees contributed \$1,469,949 (2015 - \$1,435,767) to the plan in fiscal 2016.

#### **GVLRA – CUPE Long-Term Disability Trust**

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The District and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined at December 31, 2014. At December 31, 2015, the total plan provision for approved and unreported claims was \$19,101,700 with a net deficit of \$1,519,599. The actuary does not attribute portions of the unfunded liability to individual employers. The District paid \$104,750 (2015 - \$96,360) for employer contributions and District employees paid \$101,601 (2015 - \$100,118) for employee contributions to the plan in fiscal 2016.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 5. Long-term debt:

	2016	2015
Debenture debt - MFA Issue 80 payable at \$142,594 annually; fixed interest payments 4.775% paid semi-annually (\$113,160). Final payment October 3, 2023. Actuarial benefits from the re-investments of principal payments estimated at \$1,863,124.	\$ 2,189,238	\$ 2,445,316
Capital leases - MFA, payable monthly; payments include interest between 1.36 - 2.00%; terms from 2010 to 2021.	334,572	341,164
<b>Total General Capital Fund debt</b>	<b>\$ 2,523,810</b>	<b>\$ 2,786,480</b>

### (a) Debenture debt:

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

The District issues its debentures through the MFA. Debentures are issued on a sinking fund basis, where the MFA invests the District's sinking fund payments so that the payments, plus investment income, will equal the original outstanding debt amount at the end of the repayment period. The gross value of debenture debt at December 31, 2016 is \$4,715,000.

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

	Minimum lease payments	Estimated principal payments	Total
2017	\$ 109,587	\$ 142,594	\$ 252,181
2018	84,523	142,594	227,117
2019	76,748	142,594	219,342
2020	49,069	142,594	191,663
2021	14,645	142,594	157,239
	<b>\$ 334,572</b>	<b>\$ 712,970</b>	<b>\$ 1,047,542</b>

### (c) Total interest expense on long-term debt for the year ending December 31, 2016 amounted to \$118,224 (2015 - \$113,521).



# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 6. Tangible capital assets:

Cost	Balance December 31, 2015	Additions	Disposals/ Transfers	Balance December 31, 2016
Land	\$ 2,852,877	\$ -	\$ -	\$ 2,852,877
Land improvements	870,367	752,322	-	1,622,689
Building and building improvements	23,411,564	2,205,121	(66,158)	25,550,527
Machinery and equipment	2,992,033	348,388	(158,263)	3,182,158
IT equipment	842,696	59,306	(19,833)	882,169
Vehicles	5,611,926	611,592	(315,051)	5,908,467
Roads, drains, sewer and water	55,795,850	1,778,445	(134,703)	57,439,592
Assets under construction	1,330,097	(562,171)	-	767,926
<b>Total</b>	<b>\$ 93,707,410</b>	<b>\$ 5,193,003</b>	<b>\$ (694,008)</b>	<b>\$ 98,206,405</b>

Accumulated amortization	Balance December 31, 2015	Disposals	Amortization expense	Balance December 31, 2016
Land improvements	\$ 212,779	\$ -	\$ 37,577	\$ 250,356
Building and building improvements	8,018,737	(6,564)	417,130	8,429,303
Machinery and equipment	1,512,550	(168,773)	145,960	1,489,737
IT equipment	551,381	(19,833)	86,379	617,927
Vehicles	2,828,641	(237,693)	268,027	2,858,975
Roads, drains, sewer and water	27,173,096	(122,059)	790,906	27,841,943
<b>Total</b>	<b>\$ 40,297,184</b>	<b>\$ (554,922)</b>	<b>\$ 1,745,979</b>	<b>\$ 41,488,241</b>

Net book value	December 31, 2015	December 31, 2016
Land	\$ 2,852,877	\$ 2,852,877
Land improvements	657,588	1,372,333
Building and building improvements	15,392,827	17,121,224
Machinery and equipment	1,479,483	1,692,421
IT equipment	291,315	264,242
Vehicles	2,783,285	3,049,492
Roads, drains, sewer and water	28,622,754	29,597,649
Assets under construction	1,330,097	767,926
<b>Total</b>	<b>\$ 53,410,226</b>	<b>\$ 56,718,164</b>

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

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## 6. Tangible capital assets (continued):

### (a) Assets under construction:

Assets under construction having a value of \$767,926 (2015 - \$1,330,097) have not been amortized. Amortization of these assets will commence when the asset is available for service.

### (b) Contributed tangible capital assets:

There were no contributed assets recognized during 2015 or 2016.

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

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

### (d) Works of art and historical treasures:

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

During the year, the District purchased a work of art titled "Rebirth" by David Hunwick. The purchase price of \$15,750 plus installation costs was expensed in the current year.

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

There were no write-downs of tangible capital assets during 2015 or 2016.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 7. Accumulated surplus:

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

	2016	2015
<b>Surplus:</b>		
Equity in tangible capital assets	\$ 54,194,354	\$ 50,623,746
Operating Fund	2,788,094	4,021,841
<b>Total surplus</b>	<b>56,982,448</b>	<b>54,645,587</b>
<b>Reserve Funds:</b>		
Village Parking	905,658	896,723
Fire Equipment	1,080,489	903,403
Land Sale	39,626	1,768,370
Machinery and Equipment	1,893,980	1,945,511
Heritage	2,159,532	2,201,727
Tax Sale Property	1,762	1,759
Parks Acquisition	273,105	270,533
Capital Works	19,334,951	16,206,126
Alternative Transportation Infrastructure	13,975	15,583
<b>Total reserve funds</b>	<b>25,703,078</b>	<b>24,209,735</b>
	<b>\$ 82,685,526</b>	<b>\$ 78,855,322</b>

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 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.

	2016	2015
<b>Taxes</b>		
Property tax	\$ 38,455,590	\$ 37,658,389
Payments in lieu of taxes	177,955	181,372
Special assessments and local improvements	264,493	255,546
1% Utility tax	127,258	131,467
Waste disposal fees	1,487,616	1,455,800
Penalties and interest	147,279	185,682
	<u>40,660,191</u>	<u>39,868,256</u>
<b>Less taxes levied on behalf of:</b>		
Provincial government - school taxes	9,753,351	9,750,322
Capital Regional District	2,872,946	2,796,534
Telus (CREST) - CRD	62,639	67,084
Provincial Government - Non-residential school	1,036,310	1,044,927
Capital Regional Hospital District	1,835,763	1,791,666
Municipal Finance Authority	1,262	1,193
BC Assessment Authority	349,277	361,256
BC Transit Authority	1,664,531	1,635,062
Business Improvement Area	80,570	80,003
	<u>17,656,649</u>	<u>17,528,047</u>
<b>Net taxes available for municipal purposes</b>	<u>\$ 23,003,542</u>	<u>\$ 22,340,209</u>

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

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## 9. Commitments and contingent liabilities:

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

(a) MFA debt reserve fund deposits:

Under borrowing arrangements with the MFA, the District is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits are included in the District's financial assets as cash and are held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the District. At December 31, 2016 there were contingent demand notes of \$136,718 (2015 - \$136,718) which are not included in the financial statements of the District.

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

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

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

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

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

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

- (e) During 2008 the Province of BC gave its share (50%) of the heritage property known as Tod House to the District. The value of this transaction was recorded as \$395,000. Concurrently the Province registered a "Possibility of Reverter" against the property. This states that the Province has granted its interest to the District "for so long as the land is used for the specific purpose of managing the Tod House Heritage Site". Previous correspondence with the Province suggests that if the property use is changed the District will pay to the Province 50% of the market value of the property at the time that its use changed. The District has no plans to change the use of Tod House.
- (f) During 2015, the District entered into a lease agreement with the Board of Education to lease the Neighbourhood Learning Centre, located in the Oak Bay High School. The lease commenced on September 1, 2015 and requires annual lease payments of \$89,984 for a term of 25 years.

## 10. Trust funds:

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

	Heritage House Trust	Legacy Trusts	2016	2015
Financial assets:				
Cash	\$ 666	\$ 75,452	\$ 76,118	\$ 55,725
Investments	283,538	364,506	648,044	628,624
Due from operating fund	15,323	-	15,323	34,649
	<u>\$ 299,527</u>	<u>\$ 439,958</u>	<u>\$ 739,485</u>	<u>\$ 718,998</u>

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

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

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 11. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2016 operating and capital financial plans approved by Council on May 13, 2016 and subsequent amendments. Amortization was not contemplated in the development of the financial plan and, as such, has not been included. The following reconciles the approved financial plan to the financial plan figures reported in these financial statements.

	Financial plan amount
Revenues:	
Financial plan	\$ 46,597,825
Less:	
Transfers from own funds	3,892,939
Financial plan amendments	4,477,522
Total revenue	38,227,364
Expenses:	
Financial plan	46,597,825
Less:	
Capital expenses	8,896,671
Transfer to other funds	1,723,600
Debt principal payments	142,594
Financial plan amendments	879,385
Total expenses	34,955,575
Annual surplus	\$ 3,271,789

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

## 12. Comparative information:

Certain 2015 comparative information has been reclassified to conform with the financial statement presentation adopted for the current year.

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

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

(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.



# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

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## 13. Segmented information (continued):

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

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 13. Segmented information (continued):

2016	General Government	Protective Services	Transportation Services	Environmental Health	Recreation Services	Water Utility	Sewer Collection System	Total
<b>Revenue:</b>								
Taxation	\$ 3,081,371	\$ 9,861,512	\$ 3,536,061	\$ 1,487,616	\$ 5,036,982	\$ -	\$ -	\$ 23,003,542
Sales and service	135,779	136	-	8,002	7,910,338	3,763,905	2,329,555	14,147,715
Government transfers	345,328	258,882	-	-	-	-	-	604,210
Other revenues	622,447	841,456	42,237	-	-	-	-	1,506,140
Investment income	418,239	-	-	-	-	-	-	418,239
<b>Total revenue</b>	<b>4,603,164</b>	<b>10,961,986</b>	<b>3,578,298</b>	<b>1,495,618</b>	<b>12,947,320</b>	<b>3,763,905</b>	<b>2,329,555</b>	<b>39,679,846</b>
<b>Expenses:</b>								
Salaries and wages	1,633,948	8,348,124	1,837,608	341,706	8,406,682	628,733	484,181	21,680,982
Materials, supplies and services	2,434,565	1,051,930	699,057	895,165	3,191,485	2,442,909	1,594,410	12,309,521
Interest and other	-	-	-	-	113,160	-	-	113,160
Amortization	88,152	132,971	529,248	169,272	506,121	227,271	92,944	1,745,979
<b>Total expenses</b>	<b>4,156,665</b>	<b>9,533,025</b>	<b>3,065,913</b>	<b>1,406,143</b>	<b>12,217,448</b>	<b>3,298,913</b>	<b>2,171,535</b>	<b>35,849,642</b>
<b>Annual surplus</b>	<b>\$ 446,499</b>	<b>\$ 1,428,961</b>	<b>\$ 512,385</b>	<b>\$ 89,475</b>	<b>\$ 729,872</b>	<b>\$ 464,992</b>	<b>\$ 158,020</b>	<b>\$ 3,830,204</b>

# THE CORPORATION OF THE DISTRICT OF OAK BAY

Notes to Financial Statements (continued)

Year ended December 31, 2016

## 13. Segmented information (continued):

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





