

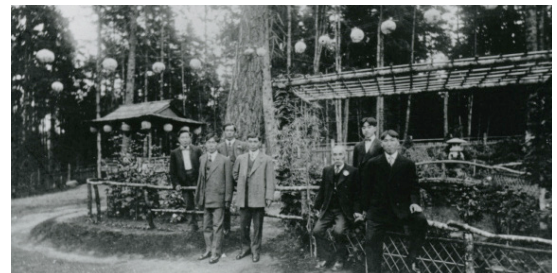


Township of Esquimalt, British Columbia, Canada

2020 Annual Report

For the year ended December 31, 2020

Township of
ESQUIMALT



Cover

Top: Gorge Park

Middle (L-R): Patch from the Gorge Hotel, first built in 1879; BC Ambulance and Esquimalt Fire Department members dressed in personal protective equipment; 1907 photo of some of the individuals responsible for the Gorge teahouse and gardens: group to left- back row unidentified, front row L-R: Kensuke Takata, Hayato Takata; group to right L-R: Isaburo Kishida (landscape designer), Yushio Kishida (his adopted son), Yoshi Jiro.

Bottom: Signage at the entrance of CFB Esquimalt

Welcome to ESQUIMALT

Our vision

The Township of Esquimalt is a vibrant, distinct and diverse community for people to discover and belong.

Our mission

The Township of Esquimalt works to make our economic, cultural, social and environmental community a better place for today and for the future.

Our core values

Accountability—We are transparent and take responsibility for our policies, our decisions and our actions.

Integrity—We practice high standards of ethical behaviour and open communication that inspires trust.

Respect—We value people and treat everyone with dignity and fairness.

Service excellence—We meet community needs and achieve high-quality results through teamwork, partnerships, innovation and creativity.

Passion—We approach our work with conviction and enthusiasm.



Image: Esquimalt Municipal Sports Centre, 1961

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Township operations

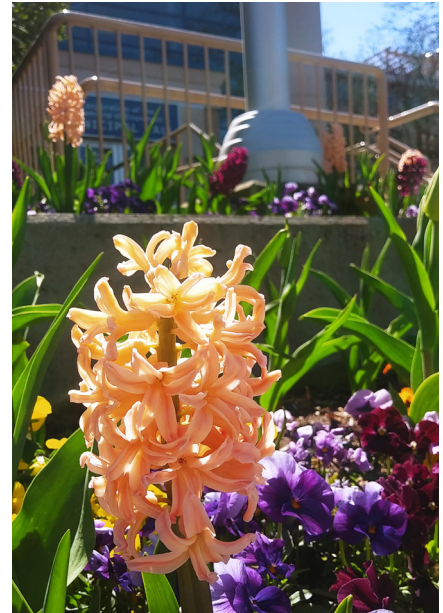
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Esquimalt 2020: year in review



Springtime at Esquimalt Municipal Hall



Defined by the sea

For the First Nations people who have resided here for centuries, Esquimalt means “place of gradually shoaling waters.” In fact, it was the quality of Esquimalt’s natural harbour which led to the community being selected as the site for the headquarters of the Royal Navy’s Pacific Squadron in 1865. Today, this same site serves as home to the Canadian Forces Base Esquimalt. The naval base is now the largest employer in Esquimalt, and the original town site has disappeared inside the boundaries of the Base.

Esquimalt is defined by the water and shores that surround it. It is comprised of a peninsula bounded on the south by the Juan de Fuca Strait, on the west by Esquimalt Harbour, and on the north by a long finger-like inlet of tidal water called the Gorge Waterway. Moving inland, the landscape is characterized by rocky outcrops and hills in the west and central areas, and relatively level lands to the south and north. The ocean shoreline is home to rocky headlands, coves and bays, and several beaches with public access.

Esquimalt at a glance

- The area now known as Esquimalt has been inhabited by Coast Salish First Nations for over 4,000 years.
- Esquimalt (pronounced Ess-KWY-malt) is an anglicized version of the First Nations word “es-whoy-malth,” which means the place of gradually shoaling waters.
- Year of incorporation: September 1, 1912.
- Esquimalt is home to close to 18,000 residents.
- Esquimalt boasts several local businesses and a graving dock.
- The municipality covers approximately 10 square kilometres (or 1,000 hectares).
- Esquimalt has over 40 hectares of parkland, many of these parks overlooking waterways along the Strait of Juan de Fuca and the Gorge Waterway.
- The Township is endowed with over 30 parks, beaches and green spaces.
- Esquimalt Gorge Park was first established in 1905.
- The Township’s highest point is 71m at Highrock Park.

Mayor's message



On behalf of Esquimalt Council, I am proud to share our 2020 highlights.

It's an understatement to say that 2020 was a strange year. It felt somewhat like Groundhog Day and a roller coaster all at once.

The year began with heavy snow and rain that put crews working long hours to keep streets safe and prevent flooding. An unfortunate oil tank spill made its way to Gorge Creek, but swift action by public works staff kept the spill from spreading very far. While that seemed like a bumpy start to the year, we could not anticipate the events around the corner.

A short time later and in response to the COVID-19 pandemic, the Esquimalt Emergency Operations Centre (EOC) was officially activated on March 12, 2020. EOC staff were charged with the unenviable task of creating various plans relating to staff and public safety measures, maintaining our facilities and infrastructure, and what to do in worst-case scenarios.

We quickly adapted our Council Procedure Bylaw to allow council and committee of the whole to meet electronically and later responded to the Ministerial Order allowing electronic public hearings. We also extended the penalty for property taxes to September to allow residents and businesses more time to pay their property taxes.

After the initial adjustments were made due to the pandemic, council and staff had to get back to the business of running the township. I'm proud to say that we still moved forward with many of our strategic priorities, for example our climate action efforts.

In order to move forward with our strategic objectives, we held public engagement campaigns for integrated resource management, parks projects, our climate plan and other important initiatives. The focus on digital communications presented some challenges but I'm pleased to say the community participated despite some new processes.

As situations evolved with closings and reopenings, we continued to work alongside our partners in the community like the Greater Victoria Public Library, the neighbouring First Nations and municipalities, the CRD and the school boards to ensure we were as collaborative as possible. We saw community leaders coming together to coordinate problem solving and help each sector of our community through information sharing.

We also reached out to local businesses both through the Esquimalt Chamber of Commerce as well as through direct engagement to see if and how they wanted support from us. Our communications staff integrated "shop local" messaging into corporate communications as well as shared business funding opportunities, pandemic recovery news and other tools to help support our local businesses. On a related note, 2020 also saw the completion of the 2020 Business Investment Roadmap with South Island Prosperity Partnership.

Our Gorge Park Pavilion had its groundbreaking ceremony in the fall of 2020. We are well on our way in this exciting addition and look forward to its completion in 2021.

The Esquimalt Town Square also saw a major milestone in 2020 with residents moving in and considerable progress in the buildings' finishings. We are all anticipating the vibrancy we'll see when the community spaces and commercial spaces are occupied in 2021.

Out in the community, it was heartwarming to see the boundless goodwill being shared between neighbours. People were there to lend a hand (or a shovel, or a cup of sugar) to those who needed it. I am proud of the resiliency and community spirit demonstrated by our residents, staff and businesses this past year.

A handwritten signature in black ink that reads "Barbara Desjardins".

Barbara Desjardins
Mayor of the Township of Esquimalt

Mayor and Council



Barbara Desjardins - Mayor

Appointments

- Capital Regional District Board/Hospital Board
- Capital Region Housing Corporation
- Victoria and Esquimalt Police Board (Co-Chair)
- Municipal Insurance Association of British Columbia (Alternate #2)
- South Island Prosperity Project (Alternate)
- Te'mexw Treaty Advisory Committee (Alternate)
- Colquitz/Gorge Special Management Watershed Steering Committee (Alternate)
- Destination Greater Victoria

Internal Appointments

- Department of National Defence Liaison
- Emergency Executive Committee
- Local Grants Committee
- School Liaison (Alternate)



Esquimalt Mayor and Council 2018-2022

The Mayor and Council of the Township of Esquimalt were elected for a four-year term in October 2018.

Mayor and Council adopt bylaws and policies, approve the municipal budget, and serve on various committees within the municipality and region.

Thanking our committees

We want to acknowledge the dedicated individuals who volunteer their time on our advisory committees. These committees provide relevant and knowledge-based advice to council around important community decisions.



Ken Armour - Councillor

Appointments

- Capital Regional District Arts Commission (Alternate)
- South Island Prosperity Project
- Te'mexw Treaty Advisory Committee

Internal Appointments

- Environmental Advisory Committee
- Celebration of Lights Committee
- Local Grants Committee
- Township Community Arts Council



Meagan Brame - Councillor

Appointments

- Art of Reconciliation Project (Alternate)
- Capital Regional District Board / Hospital Board (Alternate)
- Capital Regional District Arts Commission
- Capital Regional Housing Corporation Board (Alternate)
- Greater Victoria Harbour Authority (Alternate)

Internal Appointments

- Advisory Planning Commission (APC) Liaison
- APC Design Review Committee (DRC) Liaison
- Buccaneer Days Liaison
- School Liaison



Jacob Helliwell - Councillor

Appointments

- Capital Regional Climate Action Inter-Municipal Task Force
- Greater Victoria Labour Relations Association (Alternate)
- Greater Victoria Harbour Authority
- Municipal Insurance Association of British Columbia
- Partners for Climate Protection

Internal Appointments

- Advisory Planning Commission (APC) Liaison
- APC Design Review Committee (DRC) Liaison



Lynda Hundleby - Councillor

Appointments

- Capital Regional Housing Trust Fund Commission
- Capital Regional Water Supply Commission (Alternate)
- Greater Victoria Labour Relations Association
- Municipal Insurance Association of British Columbia (Alternate #1)
- Partners for Climate Protection (Alternate)
- Colquitz/Gorge Special Management Watershed Steering Committee

Internal Appointments

- Environmental Advisory Committee
- Esquimalt Farmers Market Liaison



Tim Morrison - Councillor

Appointments

- CRD Regional Water Supply Commission
- CRD Emergency Services Telecommunications (C.R.E.S.T.)

Internal Appointments

- Esquimalt Together Against Graffiti (ETAG)
- Local Grants Committee
- Parks and Recreation Advisory Committee



Jane Vermeulen - Councillor

Appointments

- Greater Victoria Public Library Board
- Victoria/Esquimalt Harbour Society
- Art of Reconciliation Project

Internal Appointments

- Parks and Recreation Advisory Committee
- Esquimalt Ribfest

Message from the Chief Administrative Officer



It is my pleasure to present the Township of Esquimalt's 2020 Annual Report on behalf of Corporate Administration.

The township's annual report provides an opportunity to reflect on the accomplishments and financial reporting of the past year.

This past year during the pandemic was unprecedented with significant challenges for the organization. In spite of the many required restrictions and health guidelines, the professional and dedicated staff at the township rose to the challenge. Processes and protocols were adjusted to ensure the health and safety of employees who then worked tirelessly to keep the organization moving forward and keeping as many of our services open to the community as possible.

Progress on the Esquimalt Gorge Park Pavilion continued and the community will be engaged further on programming options to be implemented when this facility opens later in 2021. The public safety building initiative also continued to move forward with feasibility study and initial design being considered by council.

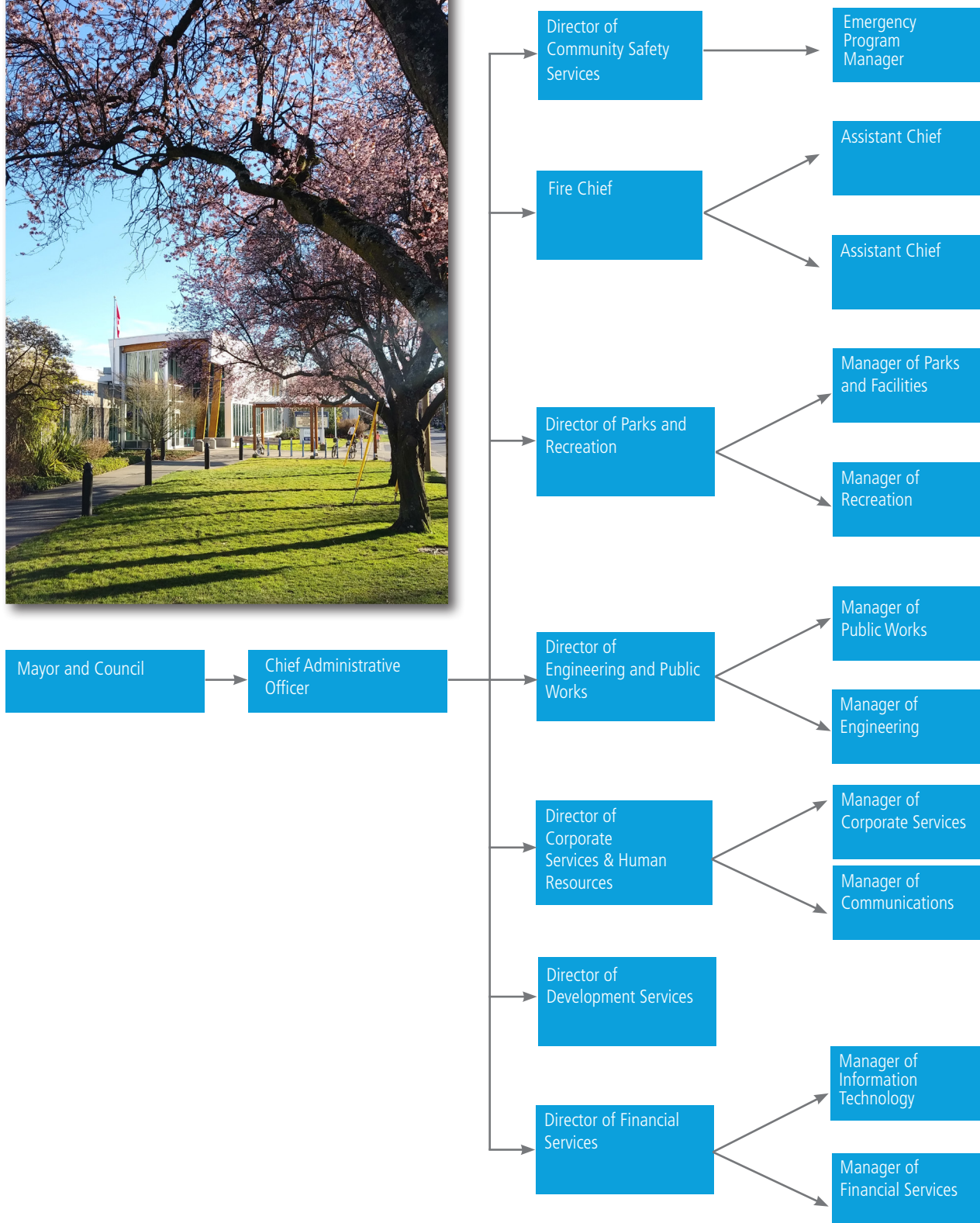
Subsequent to the significant public engagement on the McLoughlin Amenity Funds that took place throughout 2018, council assessed projects and made decisions on how to proceed on some significant projects such as a pavilion at Gorge Park and a new public safety building. Project consultants and architects have been engaged for the next steps of designing and building these exciting initiatives. The new library space as part of the Esquimalt Town Square project has also seen significant progress throughout the year and will be available for use in early fall.

I invite everyone to review this annual report, which highlights these achievements as we move forward.

A handwritten signature in black ink, appearing to read 'L. Hurst'.

Laurie Hurst
Chief Administrative Officer

Organizational Chart



Strategic Priorities & Goals

2020-2023

The report

Mayor and Council met in late 2018 and January 12, 2020 to develop and identify key strategic priorities and goals to be undertaken during the term of Council 2020 – 2023.

The Chief Administrative Officer and senior leadership group then used the draft strategic priorities and goals in a separate workshop to update and develop operational strategies and work plans to support the direction set by Council. The operational strategies were developed with consideration to capacity and resource requirements.

The draft Strategic Priorities and Goals including supporting operational strategies were then presented for public input and adopted by Council on April 15, 2020.

The 2020-2023 Strategic Priorities Report is a “living document” that is regularly reviewed and updated by Council during its term. Members of the public or of any Township advisory committee may at any time submit comments to Council on the document. Any input received will be brought forward to Council by staff on a regular basis when the report is reviewed and updated.

Strategic priorities chart

The preparation of a strategic priorities chart is an important part of the strategic planning process to translate plans into action and to provide a handy reference for Council, staff and the public. The supporting operational strategies lists the various actions to be undertaken by the Township in order to implement the direction set out by Council in the chart, and assigns responsibility for priorities to staff with regular monitoring, updating and reporting progress to Council and the public.

The chart and operational strategies are used by staff to prepare a draft budget and financial plan for Council's consideration, and to develop departmental work programs. It is also intended that Council's advisory committees will ensure that their work plans are focused on assisting Council and staff to achieve these strategic priorities. The strategic priorities chart is reviewed regularly to make adjustments, update priorities and celebrate achievements.

See esquimalt.ca for a copy of the 2020-2023 Strategic Priorities Report.

Strategic Priorities & Goals

2020-2023

RESILIENT & DIVERSE ECONOMIC ENVIRONMENT



- Develop and seek opportunities for the municipal lands within the Esquimalt Town Centre
- Support revitalization and beautification initiatives along Esquimalt Road
- Boost investment in the local economy and promote the growth and diversity of businesses

EXCELLENCE IN PUBLIC SERVICE



- Support Chief Administrative Officer to maintain an organizational culture of collaboration, learning and engagement consistent with the Township's core values
- Ensure capacity is adequate to support the goals in the Strategic Plan
- Engage, respect and respond to the needs of our community

LOCAL SERVICES & INFRASTRUCTURE



- Identify infrastructure repair and proactively plan for replacement needs
- Identify long-term financial requirements for local services and infrastructure
- Promote opportunities to share services where operationally and financially beneficial
- Work to achieve equitable costing and optimization of policing in Esquimalt
- Support ongoing improvements to transportation corridors
- Plan for continuity of core local services and infrastructure in the event of an emergency

HEALTHY, LIVABLE & DIVERSE COMMUNITY



- Support community growth, housing and development consistent with our Official Community Plan (OCP)
- Support multi-modal transportation strategies that reflect the cumulative impact of business and residential development
- Support the arts, culture and heritage community
- Enhance opportunities for Parks & Recreation
- Fully utilize the \$17M McLoughlin amenity funds to maximum potential
- Advance the work of reconciliation with Indigenous Peoples
- Control deer in partnership with other governments
- Develop and implement strategies that reduce impact on the environment consistent with our Climate Action Charter goals
- Develop health strategies for our community

BUILD AND ENHANCE PARTNERSHIPS



- Work with Esquimalt and Songhees First Nations to support economic, cultural, social and environmental opportunities
- Work with governments, school districts and stakeholders to enhance relationships and advance issues impacting the community
- Work with Esquimalt community groups to advance economic, cultural, social and environmental opportunities



Township operations: A commitment to service excellence



Guided by Council's strategic priorities, our team of employees strive to meet the needs of our community and achieve high quality results through innovation, creativity and teamwork.

We continually seek new ways to improve our customer service delivery through technology and by eliminating duplication. We believe in open communication and a respectful workplace.

Pathway at Gorge Park.

Victoria Police Department—Esquimalt Division

The dedicated officers of the Esquimalt Division are committed to the residents and business community of the Township of Esquimalt. Their mission is to “deliver excellence in public safety for two diverse communities through engagement, prevention, innovative policing and the Framework Agreement”.

The Victoria Police Department’s Esquimalt Division provides policing services to the Township of Esquimalt and the community of Vic West.

Based in the heart of the Township, the Esquimalt Division is home to a number of dedicated police officers, support staff, and shared policing services. Our Community Resource Officers pride themselves on their ability to effectively respond to community challenges through collaboration with citizens, community partners, members of the business community, and local government.

The Esquimalt Division is also home to the K-9 Section which provides a number of services which support our front-line officers including detection (drugs, firearms, and explosives) and tracking (criminal suspects and missing persons). Our Mobile Youth Services (MYST) officer, also based in Esquimalt, plays a key role in providing services and support to youth who are at risk of exploitation.

The members and staff are committed to a style of service delivery that is rooted in community policing, high visibility, and close connections with our citizens.

2020 was a busy and challenging year for the members and staff of the Esquimalt Division. Despite the onset of the COVID pandemic, the Esquimalt Division provided prompt, courteous, and kinetic service to the commu-

nity. 2020 also saw significant change to the leadership of the Division with the retirements of Inspector Keith Lindner and Sergeant Sean Plater. They provided long-standing service to the community with professionalism and kindness and they will certainly be missed.

Highlights

- Facilitated the Moose Hide Campaign amongst the VicPD staff to promote a commitment to honour, respect, and protect women and children
- Collaborated with the township on the design of the new public safety building
- Participated in joint Emergency Management training and exercises with the township and City of Victoria
- Partnered with members of our business community through project ‘Holiday Connect’ to renew relationships and increase visibility
- Engaged key stakeholders through the newly-formed ‘Community Leaders’ group
- Partnered with the Saanich Police Department to create an Integrated K-9 service, based in Esquimalt
- Increased information-sharing through participation in the Community Leaders group
- Obtained new computer software to better track, analyze, and investigate graffiti
- Completed lockdown procedures for our local schools



Sergeant Sean Plater (L) and Inspector Keith Lindner (R) retired in 2020. Their hard work and community spirit will be missed.

Corporate Services



The Corporate Services Department is comprised of administration, legislative matters (council and its committees), communications, archives, and human resources. The department supports internal and external communications, administration and records management, including handling of access to records requests.

Corporate Services is led by the chief administrative officer (CAO) who provides overall guidance and direction to all departments and is the principal advisor to council. Corporate Services staff includes the director of corporate services and human resources, manager of communications, manager of corporate services, archivist/records coordinator, executive assistant to the mayor and CAO and administrative staff.

The department is primarily responsible for providing support services to the corporation and to mayor and council, as well as ensuring that council priorities are implemented. The department is also responsible for archives, which preserves and makes available municipal and community records of enduring value.

The Corporate Services team provides customer service, records management, information and privacy compliance, human resources, health and safety, internal and external corporate communications, archives, community engagement, website and social media administration and facilitates the election process.

Administration, legislative and human resources highlights

The township prioritized records management in 2020 as part of a larger project to transition to more electronic recordkeeping.

There was a lot of progress, including:

- Approximately 135,000 electronic files were either moved to the new electronic records classification structure or were deleted in accordance with the Township's Records Classification and Retention Schedule.
- 573 boxes were reviewed that had been deposited in off-site records storage between 2003 and 2012 with little to no description of their contents. Each individual box was reviewed by the Archivist/Records Coordinator or departmental administrative staff. In total:

Connecting to strategies and priorities

- **Encourage and facilitate community involvement that supports non-governmental initiatives**
- **Consider improvement to user services on website to make more accessible**

- 446 boxes were destroyed,
- 127 boxes were properly indexed and returned to off-site storage, and
- \$2,676 in annual savings were achieved (storage cost of one box is approximately \$6/year)
- 952 employee files were centralized to human resources that were previously scattered throughout multiple offices in the Esquimalt facilities.
- Website improvements including several forms made into fillable PDFs .
- Improved transparency of council meetings and increased public access to information by revising practices to include PowerPoint presentations to agenda packages, posting late items to the website and posting resolution summaries of each meeting to the website.
- Developed succession plans to ensure adequate human resources capacity to support the goals of council's strategic plan.
- Supported an organization culture of collaboration, learning and engagement consistent with the township's core values by reviewing and updating the township's performance evaluation program, implementing a Respectful Workplace Policy, and providing "wellness webinars" to all staff to support their health and wellbeing during COVID.

Communications highlights

- Designed and distributed corporate documents such as annual report, tax newsletter and community-wide newsletter.
- Moved Mayor's Open Door events to livestream.



- Met with Songhees First Nation communications staff to discuss areas of mutual communications support and increased collaboration.
- Received “verified” status for township Twitter account resulting in an added level of security and authority over township content on the platform.
- Improved layout and content for council meeting notice emails to increase readability, engagement and access to information.
- Worked with fire department staff to revamp departmental website content.

Archives highlights

- The Archives received a sizable donation from the family of Joe Iannarelli, former manager of the sports centre. The donation includes photo albums, team sweaters, trophies, pins and badges.
- 98 audio cassette tapes were also digitized from the archives’ oral history collection, including interviews from the 1980s with early Esquimalt residents.
- Awarded two grants from Canadian Heritage:
- \$7,500 grant from the Canada Cultural Spaces Fund for designing a new archives space in municipal hall.
- \$10,000 grant from the COVID-19 Emergency Fund, which will be used to support operational activities.

COVID-related activities

- In alignment with Public Health Orders, council meeting processes have been continually adapted since March 2020 to increase electronic participation by council members and to allow for electronic input from members of the public including amending the Council Procedure Bylaw.
- Created dedicated COVID communications including graphics, posters, web content and signage.
- Processes have been developed to allow for electronic public input on agenda items, encouraging that either correspondence be submitted or that individuals sign up to participate via conference call during the meeting.
- Streamlining advisory committee processes has been another priority throughout the pandemic. Meetings of the township’s boards, committees, and commissions have been shifted to our Legistar platform, the same meeting management software utilized for council meetings. This shift has allowed for the live streaming of meetings and has created a unified location for all Esquimalt agendas and minutes.
- Implemented Zoom meetings and other electronic platforms council, committee of the whole, In Camera and committee meetings to permit electronic participation by council, committee members, staff and members of the public.
- Implemented safety measures and safety plans for staff and patrons, and new policies for staff (COVID Attendance Policy, Work From Home Policy) to deal with recommendations from the Public Health Officers
- The archives has remained closed to the public and volunteers since March 17 but the Archivist/Records Coordinator continues to respond to research requests and other questions by telephone or email.
- The Archivist/Records Coordinator initiated a weekly newsletter entitled “Archives from a Distance” for the Archives volunteers as a way to keep them connected with each other and Archives. The newsletter comprises a collection of links to historical or archival websites to explore in lieu of their volunteer shifts.

Community Safety Services



The department aims to strengthen community safety through a focused and coordinated approach that improves the quality of life for all residents.

The Community Safety Services Department is the primary liaison between the Township and the Victoria Police Department, and is comprised of bylaw enforcement, building inspection, business licencing and the emergency program.

Business Licencing

The township monitors and controls the types and kinds of businesses that are allowed within the township. This is done through the business licence program. Prior to issuing a business licence, the application is reviewed by the Development Services Department to ensure it meets the zoning for the intended location. The application is then reviewed by the Fire Department to ensure that the building is suitable from a fire safety perspective for its intended use, and finally the Building Department ensures that the structure, signage and building construction are suitable for the intended business use. Once all of the checks are satisfactory, the business licence officer reviews and approves the licence if appropriate.

Highlights

- The township issued or renewed 759 business licences in 2020, an increase of 9 over 2019
- 13 communities participating in the Intercommunity Business Licence Agreement; the township has issued 10 ICBLs in 2020

Bylaw Enforcement

Esquimalt Bylaw Enforcement monitors and enforces municipal bylaws and takes a proactive approach to encouraging voluntary compliance through public education and awareness of municipal regulations.

We are also responsible for animal management and the administration of our contract with Victoria Animal Control Services.

Highlights

- Conducted 393 investigations
- Civil injunction process used with success to enforce the zoning bylaw in relation to a property in the 800-block of Esquimalt Road
- Licence of use and occupation for private moorage attached to municipal land
- Victoria Animal Control Services investigated 453 incidents and issued 86 verbal warnings, 288 written notices, 40 violation tickets and impounded 32 animals

Building Inspection

Building Inspection is responsible for the regulation of construction, alteration, repair or demolition of buildings and structures within the township and helps ensure the safety and integrity of buildings and structures in the municipality.

Building Inspectors conduct inspections at various stages of construction and keep records on file for future reference. 2020 saw a significant demand for permit applications and a near doubling in construction value over 2019 to nearly 94 million dollars.

Emergency Program

The Esquimalt Emergency Program manages overall emergency planning for the Township and is comprised of municipal staff members, protection services, and volunteers. The program is responsible for training, public education, activating the municipal Emergency Operations Centre and liaising with federal, provincial and regional emergency management partners. The program also coordinates and maintains the Emergency Response and Recovery plans for the Township, which includes business continuity, and updates the plans annually with input from staff members.

Volunteers are a vital component of the program with the delivery of public education through the Neighbourhood Emergency Preparedness Program. The Emergency Social Services team helps to coordinate essential services for residents that are displaced from their homes and the Emergency Radio Communications (ERC) Team provides back up communications when they are needed most.

ERC provides communications back-up within Esquimalt and between Greater Victoria municipalities in the event that traditional means of communication are lost.

ERC consists of certified amateur radio volunteers who operate base station and portable radio equipment capable of communicating locally, across B.C. and the Pacific Northwest using voice and data protocols.



Highlights

- Activation of township EOC for a record 293 days in response to the Covid-19 pandemic.
- Purchased tablets and IT equipment with funds from a UBCM grant. This is to support emergency support services modernization.
- The Esquimalt Emergency Program, City of Victoria and VicPD completed a joint exercise on evacuations planning thanks to UBCM funding
- Neighbourhood Emergency Preparedness Program held three workshops (pre-pandemic)
- Continued membership in the Local Government Emergency Program Advisory Commission (LGEPAC), Public Education Working Group, and Regional Emergency Support Services Directors Group supporting regional capacity and resiliency
- Emergency Radio Communications and Emergency Social Services volunteer teams have adapted to meet virtually to continue ensuring capacity to respond to emergencies in the community
- Esquimalt Alert registrants grew by 35 per cent in 2020 to a total of 1,785 subscribers

COVID-related activities

- Activated EOC in March 2020
- Guided municipal response
- Established and reviewed covid protocols
- Review and approve safe work practices for buildings and staff
- All CSS services are considered “essential”
- Established safe work protocols for Building Inspector and Bylaw Management Officer

Connecting to strategies and priorities

- **Advocate with intergovernmental entities to promote issues affecting Esquimalt**
- **Ensure processes for business and development are clear and consistent**
- **Control deer in partnership with other governments**
- **Facilitate policy discussion for private use of public lands**



We are working with the University of Victoria and the Province to conduct an immunocontraception study in the Township with the ultimate goal of reducing and controlling the number of Columbia Black Tailed deer within Esquimalt.

Development Services



The Development Services Department is responsible for ensuring that community development within Esquimalt occurs in a manner consistent with the goals and policies set out in the Official Community Plan.

Community planning highlights

A community survey was launched on May 10 to obtain feedback from the community about detached accessory dwelling units (DADUs). There were 484 respondents, 96 per cent of whom lived in Esquimalt. Eighty-four per cent of the respondents either supported or strongly supported using development permits to regulate DADUs. Fifty per cent of the respondents were 31-49 years old. Of the various issues identified with DADUs, privacy was the most important. The survey was promoted on the various township social media platforms as well as through posters, a news release, directly contacting organizations such as the Chamber of Commerce. Staff presented the results of the survey to council in October. The results formed the basis for an amendment to the Zoning Bylaw that would allow DADUs on eligible properties in Esquimalt. The proposed bylaw amendments will be presented to council in 2021.

Climate action highlights

Checkout bag regulation

Although supported by council, the Checkout Bag Regulation Bylaw was put on hold as a result of a court decision that determined that the bylaw fell

under the concurrent spheres of influence provision of the Community Charter and therefore needed to be signed by the Minister of the Environment and Climate Change Strategy. Council rescinded third reading of the bylaw, amended it to change the effective date and directed staff to send the bylaw to the Minister. The bylaw was sent to the Minister for approval in November.

Climate action planning

Phase one of the Community Climate Mitigation Plan was completed in March of 2020 when the Climate Emergency Response Report was delivered to council with eight recommendations for immediate actions to reduce greenhouse gas emissions in Esquimalt. Work continued on the plan throughout the summer, fall and winter as the consultant team and staff met with community stakeholders and the Environmental Advisory Committee to fine tune a full list of climate actions. Late in the year, public engagement with all residents took place through an online open house and an online survey (221 surveys were completed).

The Together for Climate Project wrapped up in September 2020. The strategies for adaptation to the changing climate in the Township will be combined with those for reducing greenhouse gases to slow climate change in the final Climate Action Plan.

Other activities

- Consolidate energy efficiency reports for public buildings and identify gaps
- Finalize a Climate Adaptation Plan
- Finalize a Climate Action Plan
- Present staff report to Council on options to implement the step code
- Present staff report to Council for an EV ready by-law for new development
- Review all emergency policies and programs to ensure that they recognize and reflect climate change
- Conduct public education on oil tanks and report results to Council

Connecting to strategies and priorities

- **Support community growth, housing and development consistent with our Official Community Plan**
- **Ensure processes for business and development are clear and consistent**
- **Develop and implement strategies that reduce impact on the environment consistent with our Climate Action Charter goals**



Residential Retrofit Acceleration Project (RRAP)

- Worked with RRAP partners to develop Bring it Home 4 Climate pilot project, to encourage homeowners to upgrade heating and envelope systems
- Mailed out letter and rebate information for oil tank to heat pump program and Bring it Home 4 Climate program to over 800 residences where oil tank permits had been issued in the past. Responded to approximately 150 enquiries and updates from residents regarding rebate program and/or heating system
- Signed agreement with Clean BC to deliver \$5,000 in rebates to Esquimalt homeowners for switching from natural gas or oil to heat pump systems. Twenty-six Esquimalt residences have registered for a heat pump rebate so far with Clean BC
- Established dedicated email, oiltank@esquimalt.ca, for homeowners to ask about previous permits and obtain information on fuel switching
- Completed Carbon Tax and greenhouse gas emissions inventory for required reporting to province. Rebated approximately \$40,000 for Sustainability Reserve Fund from Carbon Tax credits

Development highlights

Despite COVID-19, it was a busy year. Most of the new development proposals are for multi-family buildings.

The multi-family typology helps densify Esquimalt's urban fabric which generally results in less sprawl, improved service delivery efficiency, reduction in greenhouse gas emissions, and enhanced economic development—all in support of the objectives of the Official Community Plan.

Other activities

- Prepare zoning bylaw amendments for detached accessory dwelling units
- Complete staff report on the feasibility and benefits of having a policy regarding detached accessory dwelling units, carriage houses and below market housing

COVID-related activities

- Able to maintain business almost as usual due to existing online tools and staff availability by phone/appointment
- Revised format for public hearings to allow for webcast combined with phone-in option
- Advisory Planning Commission and the Design Review Committee continued to operate under COVID – protocols

HOUSING SURVEY: LEGALIZE DETACHED SUITES?

Detached accessory dwelling units are currently not legal in Esquimalt; we want to hear your thoughts on what allowing them could look like.



SURVEY CLOSES JUNE 15

esquimalt.ca/housing
f t i 250-414-7100

Township of
ESQUIMALT

A community survey was used to help gather input around detached accessory dwelling units and what residents wanted to see included in a township policy. The survey was promoted using posters (above), social media and other means of promotion.

Engineering and Public Works



The Engineering and Public Works Department maintains, upgrades and develops municipal infrastructure.

Engineering focuses on the planning, design and project management of new infrastructure and upgrading existing infrastructure along with proposed new developments. Public Works ensures that the existing infrastructure is maintained and operated in an effective manner as well as providing additions or improvements to existing infrastructure.

The infrastructure falls into three main groups: linear (roads, sidewalks, sewers, drains), vertical (building maintenance, signage, intersections, streetlights) and mobile (purchase and maintenance of vehicles).

Engineering highlights:

In 2020, Engineering staff took part in several areas of work including undertaking capital projects for linear and vertical infrastructure like sidewalks, road paving and traffic lights.

The department also maintained existing infrastructure and planned for forthcoming linear and vertical infrastructure as part of asset management. This includes data collection and the maintenance of recorded information for infrastructure systems.

New developments and new building permits are reviewed by staff in collaboration with the Development Services Department to ensure efficient customer service.

Highlights

- Participated on Esquimalt Liaison Committee for concerns and activities associated with Wastewater Treatment Project
- Designed access ramps at Grenville Avenue and Park Terrace
- Cross section for Lyall Street from Head Street to Canteen Road adopted by Council which includes replacement of asphalt sidewalk and speed control measures. Working with CRD to finalize scope of work for Lyall Street from Lampson to Head Street
- Carried out traffic and bike counts at 33 locations
- High-level review of potential location for a controlled intersection along Tillicum Road between Craigflower Road and Tillicum Bridge with the preferred location at the intersection of Gorge Park and Tillicum Road
- Carried out conceptual study of Integrated Resource Management/gasification for municipal solid waste, kitchen scraps and yard/garden streams
- Street light replacement program continued with streetlights being installed on Kinver, Fraser, Juno and Plaskett streets.

- New sidewalk designed and built on Comerford Street between Carlisle Street and Esquimalt Road
- Obtained Certificates of Compliance for both on site and off-site locations for Esquimalt Town Square
- Completed relocation of sanitary and storm service laterals
- Submitted grant application for end of pipe treatment of storm water for Gorge Creek and Westbay outfalls
- Obtained partial funding for Active Transportation Study
- Issued ten traffic orders
- Reviewed 38 development applications
- Reviewed 51 building permit applications

COVID-related activities

- For beginning months split public works crews into two crews with one on/off to provide redundancy to respond to emergencies and maintain infrastructure
- Engineering staff began to work from home when possible while carrying out site inspections on a by-appointment basis
- Moved from two separate public works crews to two staging area for each of the crews
- Finally, both crews merged and staged out of public works as per safe work plan
- Sourced extra cleaning materials to accommodate municipal hall and public work yard safety plans



Public Works highlights:

In 2020, Public Works staff took part in several areas of work which consisted mainly on operating and maintaining existing infrastructure systems for linear, vertical and mobile assets. Where needed, staff constructed new, replaced or upgraded portions of the infrastructure systems in addition to purchasing new mobile assets.

Highlights

- Pump station maintenance
- Catch basin cleaning
- Oil/water/grit separator cleaning
- Street sweeping
- Significant snow and ice event in February
- Pothole repair and sink hole repair
- Road markings/curbs painted
- Trip hazard survey completed
- Maintenance of parks infrastructure and vertical infrastructure
- Fleet unit maintenance
- Purchase of new garbage bins
- Purchase of brine truck, crew cab
- Construction of new sidewalk along Comerford Road from Carlisle Street to Esquimalt Road
- Construction of access ramps at Grenville Avenue and Park Place
- Replacement of emergency generator completed at public works yard
- Veteran banner policy adopted but purchasing postponed to 2021 due to COVID-19

Connecting to strategies and priorities

- **Develop an Active Transportation Plan**
- **Research and consider best practices for multi-modal traffic initiatives and strategies**
- **Enhance intersection safety and explore parking options**
- **Continued implementation of sidewalk master plan**
- **Continued implementation of roadway master plan**
- **Continued implementation of street lighting improvements and upgrades**
- **Explore local initiatives for other waste streams**
- **Complete and update infrastructure and asset inventory**
- **Development of asset management strategy and plans**
- **Promote opportunities to share services where operationally and financially beneficial**
- **Develop management plan with the Department of National Defence and Public Works Canada for storm drain spill events**
- **Evaluate transportation corridors for opportunities and options for enhancement**



The Active Transportation Plan kicked off in late 2020 with public engagement slated for early 2021.

Parks and Recreation



Esquimalt is a compact community with a wealth of parks and recreation opportunities maintained and operated by the Parks and Recreation Department. The department provides programs and services for local and regional residents and hosts sporting and special events in the community.

COVID-related activities

- Esquimalt Recreation Centre and Archie Browning Sports Centre closed March 17, 2020 and partially re-opened on June 23, 2020
- Out-of-school care camps remained open for essential workers through spring break. Out-of-school care closed for the remainder of the school year. Camps resumed in July 2020.
- Worked closely with British Columbia Centre for Disease Control to ensure full summer camp program ran safely and effectively.
- Launched virtual programming including fitness workouts, arts and culture programs and preschool activities.
- Prepared online events such as Earth Day, World Ocean's Day, and World Migratory Bird Day.
- Adapted the event permit process to accommodate large outdoor COVID-safe events such as Esquimalt Farmers Market and Esquimalt High School grad procession.
- Suspended all memberships and moved all programming to registered drop-in only (reflected in increased registration numbers)
- Building maintenance completed interior renovations to support circulation routes and social distancing.
- Two temporary dressing rooms were added to the sports centre arena
- Temporary walls were built in the men's and women's changerooms at the recreation centre to separate the showers from the changeroom.
- Grouting of the pools and pool deck was completed and a new duct sox was installed to improve ventilation.
- Repaired the skimmer and drains in the tots' pool
- Completed extensive interior painting in both the recreation centre and sports centre

Recreation

The recreation department offers a wide variety of programs that serve the community by providing options for all ages and abilities. From athletics to arts to peer support, Esquimalt Recreation's goal is to be a place for everyone.

Highlights

- 2,451 memberships sold (before COVID shutdown)
- 156 children enrolled in school year before and after care programs
- Average of 106 youth attending the Esquimalt Teen Centre each week (pre shut down)
- 1,860 children enrolled in summer camps
- 85,156 program registrations
- 322 facility rental permits issued: 132 for the Esquimalt Recreation Centre; 190 for the Archie Browning Sports Centre (* Closed to all bookings: May-Dec)

Parks

The Parks Department is responsible for the maintenance and conservation of Esquimalt's stunning parks, trails and beaches. While maintaining Township parks to a high standard, staff members follow principles of sustainability and ecology, ensuring that future generations will continue to enjoy our coastal and upland parks and greenways. Though 2020 constrained some community activities, volunteers and staff still made an impact on our parks.

Highlights

- A restoration project within a linear forested area along Gosper Crescent in Esquimalt Gorge Park resulted in the removal of invasive plants, dead birch trees, and the planting of 200 native trees and shrubs. A vegetation management plan was completed for this area.
- A demonstration pollinator meadow was developed adjacent to Gorge Creek to attract native pollinators



such as birds, butterflies, and mason bees. The meadow is composed of native plants, mason bee boxes, bird houses, perches, an interpretive sign, and protective fencing to fend off plant grazers.

- A split rail fence was installed on the North side of Gorge Creek to provide protection of the Migratory Bird Sanctuary. A survey was completed for the Gorge Creek and estuary identifying existing natural assets in preparation for the development of a natural area plan. This is to develop a diverse and natural habitat for a wide range of species and to specifically benefit Pacific salmonids in the Gorge Waterway by installing complex estuarine environments, beach spawning opportunities for forage fish and developing interpretive signage to increase public awareness.
- A self-guided volunteer invasive pull program was initiated at Saxe Point Park, Highrock Park, Macaulay Point Park and Esquimalt Gorge Park with self-serve tool boxes.
- The Esquimalt Gorge Park Pavilion and site development design drawings were completed and the project was tendered and awarded to Knappett. A ribbon cutting to commence construction occurred in September.
- Cameras, automatic gate opener/closer was added to the Parks Department yard to increase security.
- 366 park bookings: 205 at Bullen Park; 79 at Saxe Point Park; 38 at Le'cole Brodeur Field; 11 at Esquimalt Gorge Park; 26 at Memorial Park; 7 at Macaulay Point Park

Significant trail projects included:

- 600 metres of pathway were upgraded to gravel trails at Macaulay Point Park
- 685 metres of trail were upgraded from wood chip to gravel in Highrock Park
- 400 metres of new gravel trail was installed in Esquimalt Gorge Park to create a continuous walking loop



400 metres of new gravel trail was installed in Esquimalt Gorge Park to create a continuous walking loop

Overall restoration stats in 2020 were:

- 5,200 metres squared invasive plant removal
- 200 native shrubs/trees planted
- 160 volunteers registered
- 500 park stewardship volunteer hours
- 149 tree cutting/pruning permit applications were processed
- 166 trees were approved for removal from private property
- 268 trees to be planted as replacement for private trees
- 61 trees were approved for pruning on private property
- 111 municipal trees were pruned
- 40 municipal trees were removed
- 58 municipal trees were planted

Connecting to strategies and priorities

- **Support the arts, culture and heritage community**
- **Enhance opportunities for Parks & Recreation**
- **Fully utilize the \$17 million McLoughlin amenity funds to maximum potential**
- **Develop and implement strategies that reduce impact on the environment consistent with our Climate Action Charter goals**
- **Develop health strategies for our community**
- **Work with governments, school districts and stakeholders to enhance relationships and advance issues impacting the community**

Financial Services and Information Technology



The Financial Services and Information Technology Departments are responsible for management of the Township's financial affairs and technology requirements to ensure public accountability and transparency while supporting Council's strategic objectives.

Financial Services

The Financial Services Department serves as the first point of contact at the municipal hall. In addition to addressing all general enquiries, the department is responsible for overall cash management. This includes collection of property tax, dog and business licence payments, investment of funds and securities, management of payroll and benefits and processing of disbursements made by the Township. Additionally, to ensure the Township is protected against the effects of damage on accidental loss, staff maintain claims and insurance premiums and work closely with other departments to ensure that risks to the Township are minimized.

Each year, a detailed budget identifies all revenues and funding sources for operating and capital expenditures, including projections for a five year period. This financial plan and the annual taxation levies necessary to support the service levels of municipal operations are approved by Council. Additionally, the Township's reserves are assessed to ensure long term fiscal sustainability and adequacy of funding for future capital projects.

The Township's financial statements, prepared in accordance with generally accepted accounting principles and Public Sector Accounting Board (PSAB)

recommendations, are audited annually. In addition to satisfying all audit and regulatory reporting requirements, the department generates timely and accurate financial information for review and analysis by Council and senior management to ensure fiscal accountability and facilitate decision making.

Highlights

- Managing Safe Restart funds
- Continued risk and claims management
- Accommodated COVID protocols during budget and tax process

Information Technology

The Information Technology (IT) Department is responsible for the design, deployment, management and support of services to enable the efficient use of technology across all departments. This includes all network hardware and software, security and telephone systems, cellular phones, wireless technologies, mobile applications and audio/video presentation infrastructure, at all municipal locations. IT staff are also responsible for backup and replication of systems and data for business continuity and recovery in the event of an emergency or disaster.

Highlights

- Installed CCTV to safeguard township facilities and assist with public safety
- Acquired cyber insurance through a third-party provider

COVID-related activities

- Increased access for staff to work from home and while ensuring adequate data security
- Shifted to electronic process for timely processing of all vendor payments
- Adjusted services to allow for partial reopen of municipal hall and appointment-based services
- Using Safe Restart Grant to fund revenue shortfalls and additional operating costs

Connecting to strategies and priorities

- **Identify long term financial requirements for infrastructure**
- **We achieve excellence in customer service**
- **We encourage a resilient and diverse economic environment**

Fire Rescue



The Esquimalt Fire Department provides fire suppression, investigation, prevention and education services to residents of the Township.

Other services the department provides include medical first responder, confined space entry and hazardous materials response.

In 2020, Esquimalt Fire Department responded to 652 incidents, a significant decrease as compared to 1,066 incidents in 2019. The significant change in call volume occurred due to COVID-19 and the directions from the Provincial Health Officer to reduce medical responses.

There were some significant changes in service that the department underwent in 2020 due to COVID 19, for instance several public outreach activities.

The substantial completion of our pre-incident planning program was a significant accomplishment in 2020. Pre-incident plans allow firefighters to quickly access utilities, locate specific rooms, and identify access points to multi-residential and commercial buildings. The department also worked closely with other fire data management software users in the region to develop a universal map for their mobile data terminals.

The department changed its delivery of public education to the community. This included the updating of the fire department's section of the Township's website to include videos and other relevant information for public education. In addition, members of the department and a few local citizens made a smoke alarm and carbon monoxide video to bring awareness of the importance of having a working detector in the home.

In August, the department submitted a request for a review of our current Fire Underwriters Survey rating. The updated results are expected in early 2021. The department also received a new rescue truck commonly referred to as Rescue 10. This frontline rescue apparatus will ensure that firefighters have reliable access to additional specialized tools for technical rescues and fire ground operations. This new apparatus is expected to have a service life of 25 years.

In November, the department hosted some Resilient Mind Workshops for the region. Several departments attended and provided positive feedback and gratitude for promoting the opportunity to improve the mental health of frontline responders.

2020 responses by category

Type of response	2020	Overall %
Alarm calls	123	18.87%
Assist public	35	5.37%
Burning complaints	33	5.07%
Electrical emergency	10	1.54%
Hazardous materials	20	3.07%
Medical aid	293	44.94%
Motor vehicle incidents	43	6.60%
Other fires	15	2.30%
Other responses	46	7.06%
Rescue	2	0.31%
Structure fires	32	4.91%
TOTAL	652	100%

Per cent adjusted for rounding. Table total = 100.04%

COVID-related activities

- Reduced medical aid calls (due to Provincial Health Order)
- Suspended in person delivery of public education
- Suspended the smoke alarm campaign
- Developed a COVID -19 plan and a Phase 2 Restart Plan
- Canceled the fire department annual open house

Connecting to strategies and priorities

- **Fully utilize the \$17 million McLoughlin amenity funds to maximum potential**
- **Promote opportunities to share services where operationally and financially beneficial**

Township operations by the numbers in 2020



Corporate Services:

- 91** agendas, notices and minutes prepared for regular, special and In Camera Council and Committee of the Whole Meetings
- 28** Freedom of Information request responses
- 78** Archives requests for research and information
- 16** proclamations prepared and posted to website
- 61** public service announcements and news releases issued through the corporate website
- 634,754** page views on corporate website
- 368** new followers on municipal Twitter account
- 249** new likes on municipal Facebook account
- 369** new followers on Instagram account
- 155** new followers on LinkedIn account
- 1,785** subscribers to Esquimalt Alert emergency notification service



Financial Services and Information Technology:

- 5,692** property tax notices generated
- 661** property tax certificates
- 1,461** dog licences issued
- 5,580** vendor invoices processed



Parks and Recreation:

- 2,451** memberships sold (before COVID shutdown)
- 156** children enrolled in school year before and after care programs
- 106** youth on average attending the Esquimalt Teen Centre each week (pre-shut down)
- 1,860** children enrolled in summer camps
- 85,156** program registrations
- 322** facility rental permits issued:



Fire Rescue:

- 652** total responses to incidents
- 32** structure fire responses
- 293** medical aid responses
- 2** rescues
- 123** alarm calls



Community Safety Services:

- 759** business licences issued or renewed
- 92** new business licence applications
- 95** plumbing permits issued
- 105** building permits issued (just under \$94M in construction value)
- 444** bylaw enforcement tickets issued
- 339** written warnings issued



Engineering and Public Works oversees:

- 66** tonnes of asphalt placed
- 410** linear metres of sidewalks maintained
- 10** sanitary service lateral installed
- 17** blocked sanitary service laterals repaired
- 10** sanitary service laterals installed
- 13** storm service laterals installed
- 11** blocked storm service lateral repaired
- 2** catchbasins installed
- 85** mobile assets
- Collection of:
 - » **1,072** tonnes of garbage
 - » **600** tonnes of kitchen scraps
 - » **2,178** tonnes of yard and garden;



Development Services:

- 4** public hearings
- 15** new rezoning applications
- 23** new development applications
- 2** board of variance applications



Photo of Constable Paul [Hicksm], Chief Art Burton, Mayor Art Young and Municipal Clerk George Merz receiving new microfiche machine in 1988. Records Management in the 80s! Ref 006-17-19.



Esquimalt residents took advantage of nice days to enjoy the community during the COVID-19 pandemic.

Financial Section

Financial Reporting Responsibility

Auditors' Report

Financial Statements

Statistical Information



Walkway at the Gorge Waterway.

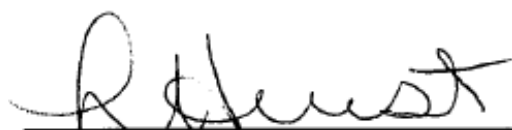
Management's responsibility for financial statements

The accompanying financial statements of the Corporation of the Township of Esquimalt (the "Township") are the responsibility of management and have been prepared in compliance with applicable legislation, and 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. 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 judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Township'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 Council's approval of the financial statements.

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



Chief Administrative Officer



Director of Financial Services

Auditor's Report to the Mayor and Councillors of the Corporation of the Township of Esquimalt



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 Mayor and Councillors of the Township of Esquimalt

Opinion

We have audited the financial statements of the Township of Esquimalt (the Entity), which comprise:

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

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2020, 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.

Basis for Opinion

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

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

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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



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

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
May 3, 2021

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Statement of Financial Position

December 31, 2020 with comparative information for 2019

	2020	2019
Financial assets:		
Cash and cash equivalents (note 2)	\$ 58,715,840	\$ 52,112,170
Property taxes receivable	456,941	629,892
Accounts receivable	717,307	834,939
MFA debt reserve cash (note 11(b))	243,108	238,206
	<u>60,133,196</u>	<u>53,815,207</u>
Liabilities:		
Accounts payable and accrued liabilities	10,951,769	7,968,653
Deferred revenue and deposits (note 3)	18,094,531	21,259,048
Debt (note 4)	4,461,995	5,436,953
Obligations under short term borrowing	-	2,999
Employee benefit and retirement obligations (note 5)	1,485,344	1,323,087
	<u>34,993,639</u>	<u>35,990,740</u>
Net financial assets	<u>25,139,557</u>	<u>17,824,467</u>
Non-financial assets:		
Tangible capital assets (note 6)	84,068,147	80,496,030
Inventory of supplies	163,744	150,637
Prepaid expenses	84,162	97,724
	<u>84,316,053</u>	<u>80,744,391</u>
Commitments and contingencies (note 11)		
Accumulated surplus (note 7)	<u>\$ 109,455,610</u>	<u>\$ 98,568,858</u>

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



Director of Financial Services

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Statement of Operations and Accumulated Surplus

Year ended December 31, 2020 with comparative information for 2019

	Financial plan (note 12)	2020	2019
Revenues:			
Taxes for municipal purposes (note 8)	\$ 17,391,397	\$ 17,390,225	\$ 16,965,769
Payments in place of taxes (note 9)	13,239,159	13,258,895	12,746,911
Sale of services	3,962,449	2,476,588	4,116,938
Capital contributions & donations	-	2,209,347	30,000
Other revenue from own sources	2,165,049	5,336,330	3,090,663
Conditional transfers from other governments (note 10)	2,296,868	4,523,650	2,166,871
Unconditional transfers from other governments (note 10)	610,514	603,295	556,366
Total revenue	39,665,436	45,798,330	39,673,518
Expenses:			
General government	4,384,728	3,693,284	3,894,933
Protective services	14,241,987	14,674,861	13,770,663
Transportation	3,848,634	4,816,496	4,974,174
Environmental health	1,231,730	1,684,206	1,551,803
Environmental development	916,981	797,677	853,330
Recreation, parks and culture	10,586,506	9,245,054	10,722,553
Total expenses	35,210,566	34,911,578	35,767,456
Annual surplus	4,454,870	10,886,752	3,906,062
Accumulated surplus, beginning of year	98,568,858	98,568,858	94,662,796
Accumulated surplus, end of year	\$ 103,023,728	\$ 109,455,610	\$ 98,568,858

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

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Statement of Change in Net Financial Assets

Year ended December 31, 2020 with comparative information for 2019

	Financial plan (note 12)	2020	2019
Annual surplus	\$ 4,454,870	\$ 10,886,752	\$ 3,906,062
Contributed tangible capital assets	-	(2,209,347)	(86,621)
Acquisition of tangible capital assets	(35,033,493)	(4,808,993)	(2,175,356)
Amortization of tangible capital assets	-	3,430,478	3,551,358
Proceeds on disposal of tangible capital assets	-	-	589,970
Loss (gain) on disposal of tangible capital assets	-	15,745	(589,201)
	(35,033,493)	(3,572,117)	1,290,150
Acquisition of inventory supplies	-	(163,744)	(150,637)
Consumption of inventory supplies	-	150,637	153,983
Acquisition of prepaid expenses	-	(84,162)	(97,724)
Consumption of prepaid expenses	-	97,724	80,569
	-	455	(13,809)
Change in net financial assets (debt)	(30,578,623)	7,315,090	5,182,403
Net financial assets, beginning of year	17,824,467	17,824,467	12,642,064
Net financial assets, end of year	\$ (12,754,156)	\$ 25,139,557	\$ 17,824,467

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

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Statement of Cash Flows

Year ended December 31, 2020 with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating activities		
Annual surplus	\$ 10,886,752	\$ 3,906,062
Items not involving cash:		
Contributed tangible capital assets	(2,209,347)	(86,621)
Amortization of tangible capital assets	3,430,478	3,551,358
Change in employee benefits and other liabilities	162,257	118,693
Actuarial adjustment on debt	(440,478)	(399,620)
Loss (gain) on disposal of tangible capital assets	15,745	(589,201)
Change in non-cash operating assets and liabilities:		
Property taxes receivable	172,951	(137,200)
Accounts receivable	117,632	(108,158)
MFA debt reserve fund cash	(4,902)	(5,422)
Accounts payable and accrued liabilities	2,983,116	(660,821)
Deferred revenue and deposits	(3,164,517)	1,093,382
Inventory of supplies	(13,107)	3,346
Prepaid expenses and deposits	13,562	(17,155)
	11,950,142	6,668,643
Capital activities:		
Acquisition of tangible capital assets	(4,808,993)	(2,175,356)
Proceeds on disposal of tangible capital assets	-	589,970
	(4,808,993)	(1,585,386)
Financing activities:		
Short term loan obligation repaid	(2,999)	(15,201)
Debt principal repaid	(534,480)	(784,480)
	(537,479)	(799,681)
Increase in cash and cash equivalents	6,603,670	4,283,576
Cash and cash equivalents, beginning of year	52,112,170	47,828,594
Cash and cash equivalents, end of year	\$ 58,715,840	\$ 52,112,170
Supplemental cash flow information:		
Cash paid for interest	\$ 354,701	\$ 360,008
Cash received from interest	857,252	1,321,849

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

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

The Corporation of the Township of Esquimalt (the "Township") was incorporated on September 1, 1912 under the Municipal Act, a statute of the Province of British Columbia. Its principal activities are the provisions of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sewer and fiscal services.

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in governments worldwide, including the Canadian federal and provincial governments, enacting emergency measures to combat the spread of the virus. The economic conditions and the Township's response to the pandemic had a material impact on the Township's operating results and financial position in 2020. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Township is not known at this time.

1. Significant accounting policies:

The financial statements of the Township are prepared by management in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board ("PSAB") of The Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Township 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 Township's activities and funds. Inter-departmental balances and organizational transactions have been eliminated. The Township does not control any significant external entities and accordingly, no entities have been consolidated in these financial statements.

(b) Basis of accounting:

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

(c) Government transfers:

Government transfers with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability for the recipient government.

Government transfers without stipulations restricting their use are recognized in the financial statements as revenue in the period in which the transfers are authorized, any eligibility criteria are met, and reasonable estimates of the amounts can be made.

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

1. Significant accounting policies (continued):

(d) Deferred revenue:

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

(e) 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.

(f) Investment income:

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

(g) Cash and cash equivalents:

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

(h) Long-term debt:

Long-term debt is reported net of related payments and actuarial earnings.

(i) Employee future benefits:

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

Sick leave benefits and other retirement benefits are also available to the Township'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. The actuarial losses or gains are amortized over a period equal to the employee's average remaining service lifetime.

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

1. Significant accounting policies (continued):

(j) Non-financial assets:

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

(i) Tangible capital assets

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

Asset	Useful life in years
Land improvements	15 - 50
Building and building improvements	10 - 40
Vehicles, machinery and equipment	3 - 30
Water and wastewater infrastructure	25 - 60
Roads infrastructure	20 - 80

Amortization is charged annually, including in the year of acquisition and disposal. Assets under construction are not amortized until the asset is available for productive use. Tangible capital assets are written down when conditions indicate that they no longer contribute to the Township's ability to provide goods and services, or when the value of future economic benefits associated with the asset are less than the book value of the asset.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions including tangible capital assets received in lieu of a developer cost charge, are recorded at fair value at the date of receipt and also are recorded as revenue.

(iii) Works of art and cultural and historic assets

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

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

1. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(iv) Interest capitalization

The Township 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.

(k) Liability for contaminated sites:

The Township records a liability in its financial statements when contamination on non-active property exceeds an accepted environmental standard and the Township is directly responsible, or accepts responsibility, for the damage. The liability is measured at the Township's best estimate of the costs directly attributable to remediation of the contamination.

No contaminated sites liabilities have been recorded in these financial statements.

(l) Use of estimates:

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

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

2. Cash and cash equivalents:

	2020	2019
Cash and bank deposits	\$ 2,401,853	\$ 2,298,893
Municipal Finance Authority Money Market Funds	56,313,987	49,813,277
	\$ 58,715,840	\$ 52,112,170

3. Deferred revenue and deposits:

Deferred revenue, reported on the statement of financial position, includes the following:

	2020	2019
Trust and deposit liabilities	\$ 2,607,008	\$ 2,330,842
Unearned recreation fees	55,154	352,538
Property tax instalments	914,301	1,219,780
McLoughlin Amenity grants	13,972,728	16,908,292
Miscellaneous	545,340	447,596
	\$ 18,094,531	\$ 21,259,048

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

4. Debt:

Bylaw	Purpose	Matures	Rate	Original Amount	Repayments and Actuarial Earnings	Net Balance	
						2020	2019
<u>General Capital</u>							
2492	Recreation Centre	2023/03/10	2.850%	\$ 2,800,000	\$ 2,214,820	\$ 585,180	\$ 772,345
2492	Recreation Centre	2022/03/12	2.250%	4,000,000	3,416,238	583,762	862,125
2834	Roads and Streets	2024/10/14	3.000%	1,200,000	668,627	531,373	654,028
				8,000,000	6,299,685	1,700,315	2,288,498
<u>Sewer Capital</u>							
2565	Sanitary Sewers	2027/12/01	2.250%	2,353,000	1,318,137	1,034,863	1,161,800
2565	Sanitary Sewers	2026/10/19	1.750%	1,129,000	699,064	429,936	493,584
2565	Sanitary Sewers	2025/10/13	0.910%	2,012,000	1,368,927	643,073	759,973
2565	Sanitary Sewers	2024/02/12	2.250%	1,256,000	902,192	353,808	433,098
				6,750,000	4,288,320	2,461,680	2,848,455
<u>General Capital Short Term</u>							
LUA-Jun 27/16	Recreation Centre	2021/06/27	1.210%	750,000	450,000	300,000	300,000
				750,000	450,000	300,000	300,000
				\$ 15,500,000	\$ 11,038,005	\$ 4,461,995	\$ 5,436,953

In 2002, the Council of the Township adopted Bylaw No. 2492 to authorize the borrowing for estimated renovation and upgrade costs for the Esquimalt Recreation Centre in the sum of \$6,800,000.

In 2003, the Council of the Township adopted Bylaw No. 2565 to authorize the construction of improvements to the sanitary sewer system and to borrow upon the credit of the Township a sum not to exceed \$6,750,000.

In 2014, the Council of the Township adopted Bylaw No. 2834 to authorize the construction of improvements to the Admirals Road corridor and to borrow upon the credit of the Township a sum not to exceed \$1,200,000.

In 2016, the Council of the Township adopted Bylaw No. LUA-Jun 27/16 to authorize the development and construction of Fraser Park and to borrow short term upon the credit of the Township a sum not to exceed \$750,000.

Total interest on debt for the year was \$347,897, including accrued interest of \$48,566 (2019 - \$353,192, including accrued interest of \$52,442).

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

4. Debt (continued):

The Township issues its debt instruments through the MFA. The debt is issued on a sinking fund basis, whereby MFA invests the Township's principal payments so that the payments, plus investment income, will equal the original outstanding debt amount at the end of the repayment period. Actuarial earnings on debt represent the repayment and/or forgiveness of debt by the MFA using surplus investment income generated by the principal payments.

Principal payments on debt for the next five years are as follows:

2021	\$	842,501
2022		542,501
2023		421,531
2024		336,852
2025		198,918

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

5. Employee benefit and retirement obligations:

The Township provides sick leave and certain benefits to its employees. These amounts and other employee related liabilities that require funding in future periods 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 Township'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.

Information about liabilities for employee benefit plans is as follows:

	2020	2019
Accrued benefit obligation, beginning of year	\$ 1,323,087	\$ 1,204,394
Service cost	139,800	114,800
Interest cost	41,500	44,800
Benefits payments	(43,400)	(38,000)
Past agreement refund accrual	24,357	(2,907)
Accrued benefit obligation, end of year	\$ 1,485,344	\$ 1,323,087

The actuarially accrued benefit obligation set out in the actuarial valuation is \$1,636,700 (2019 - \$1,426,300), resulting in a variance of \$151,356 between the obligation and the accrued benefit liability of \$1,485,344 (2019 - \$1,323,087). The variance is composed of the following two amounts: an actuarial net loss of \$204,500 (2019 - \$141,500) and the special agreement refund accrual of \$53,144 (2019 - \$38,287). This actuarial loss is being amortized over a period equal to the employees' average remaining service lifetime of 12 years. The total expense recorded in the financial statements in respect of obligations under this plan amounts to \$190,800 (2019 - \$152,400).

The accrued benefit obligations and the net periodic benefit cost were estimated by actuarial valuation as of December 31, 2019. At December 31, 2020, the valuation was updated to reflect specific changes in the assumptions adopted in measuring the Township's accrued employee benefit obligations. The significant assumptions adopted in measuring the Township's accrued benefit obligations are as follows:

	2020	2019
Discount rates	2.20%	2.70%
Expected inflation rate	2.50%	2.50%
Expected wage and salary increase, based on age and gender	2.58% - 4.63%	2.58% - 4.63%

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

5. Employee benefit and retirement obligations (continued):

Municipal Pension Plan

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

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

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

The Township paid \$1,140,883 (2019 - \$1,190,891) for employer contributions while employees contributed \$952,376 (2019 - \$990,665) to the plan in fiscal 2020.

The next valuation will be as at December 31, 2021, with results available in 2022.

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

GVLRA - CUPE Long-Term Disability Trust

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employee locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The Township and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2019. At December 31, 2019, the total plan provision for approved and unreported claims was \$19,081,300 with a net surplus of \$4,244,806. The actuary does not attribute portions of the unfunded liability to individual employers. The Township paid \$66,813 (2019 - \$66,671) for employer contributions in fiscal 2020.

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

6. Tangible capital assets:

Cost	Balance December 31, 2019	Additions	Disposals/ transfers	Balance December 31, 2020
Land and land improvements	\$ 45,515,746	\$ 381,675	\$ 0	\$ 45,897,421
Building and building improvements	25,856,233	307,413	-	26,163,646
Vehicles, machinery and equipment	11,478,722	364,253	-	11,842,975
Water and wastewater infrastructure	25,716,993	417,561	-	26,134,554
Roads infrastructure	39,379,111	2,544,645	(18,707)	41,905,049
Work in progress	809,354	3,295,967	(293,174)	3,812,147
Total	\$ 148,756,159	\$ 7,311,514	\$ (311,881)	\$ 155,755,792

Accumulated amortization	Balance December 31, 2019	Disposals	Amortization expense	Balance December 31, 2020
Land and land improvements	\$ 11,326,491	\$ -	\$ 344,619	\$ 11,671,110
Building and building improvements	13,617,525	-	909,049	14,526,574
Vehicles, machinery and equipment	7,581,703	-	554,219	8,135,922
Water and wastewater infrastructure	13,237,333	-	409,208	13,646,541
Roads infrastructure	22,497,077	(2,962)	1,213,383	23,707,498
Total	\$ 68,260,129	\$ (2,962)	\$ 3,430,478	\$ 71,687,645

Net book value	Balance December 31, 2019	Balance December 31, 2020
Land and land improvements	\$ 34,189,255	\$ 34,226,311
Building and building improvements	12,238,708	11,637,072
Vehicles, machinery and equipment	3,897,019	3,707,053
Water and wastewater infrastructure	12,479,660	12,488,013
Roads infrastructure	16,882,034	18,197,551
Work in progress	809,354	3,812,147
Total	\$ 80,496,030	\$ 84,068,147

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

6. Tangible capital assets (continued):

(a) Assets under construction

Assets under construction having a value of \$3,812,147 (2019 - \$809,354) have not been amortized. Amortization of these assets will commence when the asset is available for service.

(b) Contributed tangible capital assets

Contributed tangible capital assets are recognized at fair market value at the date of contribution. There were contributed tangible capital assets having a value of \$2,209,347 during the year (2019 - \$86,621).

(c) Tangible capital assets disclosed at nominal values

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value. Land is the only category to which nominal values were assigned.

(d) Works of art and historical treasures

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

(e) Write-down of tangible capital assets

There were no write-downs of tangible capital assets during the year (2019 - \$nil).

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

7. Accumulated surplus:

Accumulated surplus includes unappropriated operating funds and various appropriated operating accounts and reserve funds.

	2020	2019
Surplus:		
Equity in tangible capital assets	\$ 79,606,152	\$ 75,056,078
Unappropriated operating funds	15,337,038	11,130,551
	<u>94,943,190</u>	<u>86,186,629</u>
Appropriated operating funds:		
Future expenditures	775,955	643,024
Casino revenue	214,852	422,550
Community Works Fund	3,098,613	2,612,863
Library Reserve Fund	433,502	429,860
Community Impact Fund	232,084	171,917
Uncollected taxes	100,000	100,000
Working capital	400,000	400,000
	<u>5,255,006</u>	<u>4,780,214</u>
Reserve funds set aside for specific purposes by Council:		
Capital Projects	3,436,524	2,845,119
Local Improvement	185,946	179,727
Machinery and Equipment	2,964,423	2,708,076
Municipal Archives Trust	4,215	4,104
Parkland Acquisition	88,957	88,210
Tax Sale Lands	121,461	120,440
Sustainability	110,359	40,895
Eva Chafe	28,050	27,814
Infrastructure and Revitalization	1,711,160	1,140,097
Public Art	64,825	51,649
McLoughlin Amenity-Waterfront Parks	222,740	163,188
McLoughlin Amenity-Recreation Improvements	159,916	116,563
McLoughlin Amenity-Public Safety Facilities	158,838	116,133
	<u>9,257,414</u>	<u>7,602,015</u>
	<u>\$ 109,455,610</u>	<u>\$ 98,568,858</u>

Unappropriated operating funds include a \$3,538,000 Safe Restart Grant received from the Province of BC in November 2020. At December 31, 2020, none of these funds had been spent.

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

8. Taxes:

	2020	2019
Taxes for municipal purposes:		
Property tax	\$ 17,151,165	\$ 16,717,720
Local Improvement	4,686	4,686
1% Utility tax	234,374	243,363
	<u>\$ 17,390,225</u>	<u>\$ 16,965,769</u>

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

	2020	2019
Taxes, requisitions and levies collected on behalf of the following agencies are not included in these statements:		
Province of British Columbia - school purposes	\$ 5,351,719	\$ 5,654,829
Capital Regional District - requisition	2,920,003	2,915,704
Capital Regional District - 9-1-1 call answer levy	60,260	66,273
Capital Regional Hospital District - requisition	891,297	932,246
British Columbia Assessment Authority	210,064	190,863
British Columbia Transit - Victoria Regional Transit Commission	996,320	909,664
Municipal Finance Authority	916	887
	<u>\$ 10,430,579</u>	<u>\$ 10,670,466</u>

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

9. Payments in place of taxes:

	2020	2019
Payments in place of taxes received for municipal purposes:		
Federal government	\$ 13,157,095	\$ 12,652,597
British Columbia Hydro & Power Authority	99,191	91,700
Provincial Rental Housing Corporation	2,609	2,614
	\$ 13,258,895	\$ 12,746,911
Payments in place of taxes collected on behalf of the following agencies are not included in these statements:		
Province of British Columbia - school purposes	\$ 990,260	\$ 2,385,927
Capital Regional District	2,091,287	2,170,206
Capital Regional Hospital District	432,428	456,113
British Columbia Assessment Authority	168,323	165,228
British Columbia Transit - Victoria Regional Transit Commission	721,076	663,837
Municipal Finance Authority	451	441
	\$ 4,403,825	\$ 5,841,752

10. Transfers from other governments:

	2020	2019
Conditional transfers from other governments:		
Federal	\$ 805,767	\$ 1,594,726
Provincial	3,707,883	570,145
Other agencies	10,000	2,000
	4,523,650	2,166,871
Unconditional transfers from other governments:		
Small communities protection	224,617	231,836
Traffic fine revenue sharing	378,678	324,530
	603,295	556,366
Total transfers from other governments	\$ 5,126,945	\$ 2,723,237

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

11. Commitments and contingencies:

(a) Contractual commitments:

At December 31, 2020, the following major contracts were in progress:

	Total amount of contract	Paid on contract to December 31, 2020
Aragon Construction Management Corporation	\$ 2,138,179	\$ 185,033
Aragon Esquimalt TC Prop Ltd.	1,073,633	620,531
Commercial Building Cleaning	207,648	166,909
Community Energy Association	49,580	24,790
CorePM Services Ltd.	467,750	58,500
Ellice Recycling Limited	468,967	240,081
Fort Garry Fire Trucks	704,495	-
HCMA Architecture + Design	2,216,965	127,390
Iredale Architecture	582,861	240,381
Knappett Projects Inc.	8,812,900	638,266
Praxis Architecture	29,920	5,712
SLR (Consulting) Canada Ltd	462,796	426,391
University of Victoria	372,775	-
Victoria Animal Control Services Ltd.	355,950	83,484
	\$ 17,944,419	\$ 2,817,468

(b) MFA debt reserve fund deposits:

Under borrowing arrangements with the MFA, the Township 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 totalling \$243,108 (2019 - \$238,206) are included in the Township's financial assets as restricted cash and are held by the MFA as security against the possibility of debt repayment default. At December 31, 2020, there were contingent demand notes of \$464,917 (2019 - \$464,917), which are not recorded in the financial statements of the Township. If the debt is repaid without default, the deposits are refunded to the Township and demand notes are cancelled.

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

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

11. Commitments and contingencies (continued):

- (d) The Township 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.
- (e) The Township entered into a long-term contract with the City of Victoria and the Victoria and Esquimalt Police Board (the "Police Board") effective January 1, 2014 and extending until December 31, 2023. Under the terms of this contract, the Township is responsible to fund a percentage of the annual police budget. The 2021 required contributions on behalf of the Township are \$8,409,862 which represent 14.2% of the Police Board budget. For 2022, the Township's required contributions are expected to be 13.67% of the 2022 Police Board budget. Further contributions may be required by the Township in respect to the settlement of claims and insurance deductibles, or if insufficient funds are available to the Police Board in the event of a deficit. The extent of any further contributions will be recorded when a liability is likely and determinable.
- (f) In February 2017, the Township entered into agreements with the Capital Regional District related to the hosting for the Core Area Wastewater Treatment Facility. These agreements outline the amenities to be received by the Township, which include annualized payments for the duration of the facility's useful life, allowances for the restoration of transportation infrastructure and a total of \$17,000,000 to be held in Township reserve funds for the purposes of public safety, recreation facility and waterfront park improvements. For 2020, the Township received an annualized payment of \$58,710 (2019 - \$58,219).
- (g) The Township entered into a five year agreement with the City of Surrey effective September 18, 2018. Under the terms of the agreement, the City of Surrey will provide emergency dispatch and non-emergency after hour call answering services for the Township. The annual charge to the Township will be based on actual costs for the calendar year, including any adjustments for changes in calls for service, labour costs, and inflation costs as determined in the agreement. The Township paid \$101,528 for the 2020 fiscal year.

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

11. Commitments and contingencies (continued):

- (h) The Township is a defendant in various lawsuits. An accrual is recorded in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. The Township is self-insured through membership in the Municipal Insurance Association of British Columbia. Under this program, member municipalities are to share jointly for general liability claims against any member in excess of \$10,000. Should the Association pay out claims in excess of premiums received, it is possible that the Township, along with the other participants, would be required to contribute towards the deficit.

12. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2020 operating and capital financial plan approved by Council on May 4, 2020. Amortization, a non-cash item, was not included in the development of the financial plan and, as such, has not been budgeted. The chart below reconciles the approved financial plan to the financial plan figures reported in these financial statements.

	Financial plan amount
Revenues:	
Operating budget	\$ 74,275,633
Less:	
Transfer from other funds	(34,610,197)
Proceeds on debt issue	-
Total revenue	39,665,436
Expenses:	
Operating budget	74,275,633
Less:	
Capital expenditures	(35,033,493)
Transfer to other funds	(3,197,092)
Debt principal payments	(834,482)
Total expenses	35,210,566
Annual surplus	\$ 4,454,870

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

13. Segmented information:

The Township is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the Township's operations and activities are organized and reported by service area. 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 general government operations provide the functions of building services and maintenance, corporate administration, finance, human resources, legislative services and any other functions categorized as non-departmental.

(b) Protective Services:

Protective services is comprised of four functions, including the Township's community safety and emergency program services, fire, police and regulatory and development services. The emergency program services prepare the Township to be more prepared and able to respond to, recover from, and be aware of the devastating effects of a disaster or major catastrophic event that will impact the community. The fire department is responsible for providing critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies.

The police services provided by the City of Victoria ensure the safety of the lives and property of the Township as well as Victoria citizens through the enforcement of municipal bylaws, criminal laws and the laws of British Columbia, the maintenance of law and order, and the prevention of crime. The mandate of the regulatory and development services is to promote, facilitate and enforce general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community and to provide a full range of planning services related to zoning, development permits, variance permits and current regulatory issues.

(c) Transportation:

Transportation services is responsible for a wide variety of transportation functions such as parking, engineering operations and street maintenance management. This department provides infrastructure, traffic control and transportation planning services, as well as providing services related to infrastructure, land development impacts on transportation, traffic management, pedestrian and cycling issues and on-street parking regulations.

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

13. Segmented information (continued):

(d) Environmental Health:

Environmental and health services include solid waste services and services related to sanitary and storm sewer systems. Solid waste services include collection of solid waste, household garbage and recycling. Sanitary and sewer services include the construction and maintenance of the sewer distribution systems to protect the environment and public health from the impacts of liquid wastes generated as a result of human occupation and development in the Township.

(e) Environmental Development:

Environmental development works to achieve the Township's community planning goals through the official community plan, neighbourhood plans, special sector and precinct plans and urban design and other policy initiatives. The department is also responsible for the heritage program, downtown vitality and public use of space.

(f) Recreation, Parks and Culture:

Recreation services facilitates the provision of recreation and wellness programs and services through the Township's pool, arena, community and seniors' centres. The parks department preserves and enhances green spaces on public lands; and is responsible for the maintenance, planning and development of all park facilities such as ornamental gardens, natural ecosystems, sport and entertainment venues and playgrounds for recreational and cultural enjoyment in a beautiful and safe environment. The cultural department is responsible for co-ordinating and leading efforts to enhance our neighbourhoods, fostering arts and culture, and working to create a Township that is vibrant and people-centric.

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

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

13. Segmented information (continued):

2020	General government	Protective services	Transportation	Environmental health	Environmental development	Recreation, parks and culture	Total
Revenues:							
Taxation	\$ 30,649,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,649,120
Goods and services	4,513,026	588,962	330,020	301,722	67,770	4,220,765	10,022,265
Government transfers	4,625,205	445,453	-	-	32,369	23,918	5,126,945
Total revenue	39,787,351	1,034,415	330,020	301,722	100,139	4,244,683	45,798,330
Expenses:							
Salary and wages	2,379,980	4,888,579	1,933,064	396,651	595,554	5,301,160	15,494,988
Materials, supplies and services	1,005,947	9,612,728	1,230,437	760,957	202,123	2,819,219	15,631,411
Interest and other	6,804	-	4,921	137,176	-	205,800	354,701
Amortization	300,553	173,554	1,648,074	389,422	-	918,875	3,430,478
Total expenses	3,693,284	14,674,861	4,816,496	1,684,206	797,677	9,245,054	34,911,578
Annual surplus (deficit)	\$ 36,094,067	\$ (13,640,446)	\$ (4,486,476)	\$ (1,382,484)	\$ (697,538)	\$ (5,000,371)	\$ 10,886,752

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

Notes to Financial Statements

Year ended December 31, 2020

13. Segmented information (continued):

2019	General government	Protective services	Transportation	Environmental health	Environmental development	Recreation, parks and culture	Total
Revenues:							
Taxation	\$ 29,712,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,712,680
Goods and services	3,018,098	93,749	401,982	279,728	58,162	3,385,882	7,237,601
Government transfers	2,138,661	371,222	121,700	-	50,913	40,741	2,723,237
Total revenue	34,869,439	464,971	523,682	279,728	109,075	3,426,623	39,673,518
Expenses:							
Salary and wages	2,451,072	4,474,086	1,977,061	384,021	658,794	6,312,584	16,257,618
Materials, supplies and services	1,104,683	9,115,551	1,270,474	642,104	194,536	3,271,123	15,598,471
Interest and other	6,817	-	13,356	134,036	-	205,800	360,009
Amortization	332,361	181,026	1,713,283	391,642	-	933,046	3,551,358
Total expenses	3,894,933	13,770,663	4,974,174	1,551,803	853,330	10,722,553	35,767,456
Annual surplus (deficit)	\$ 30,974,506	\$ (13,305,692)	\$ (4,450,492)	\$ (1,272,075)	\$ (744,255)	\$ (7,295,930)	\$ 3,906,062

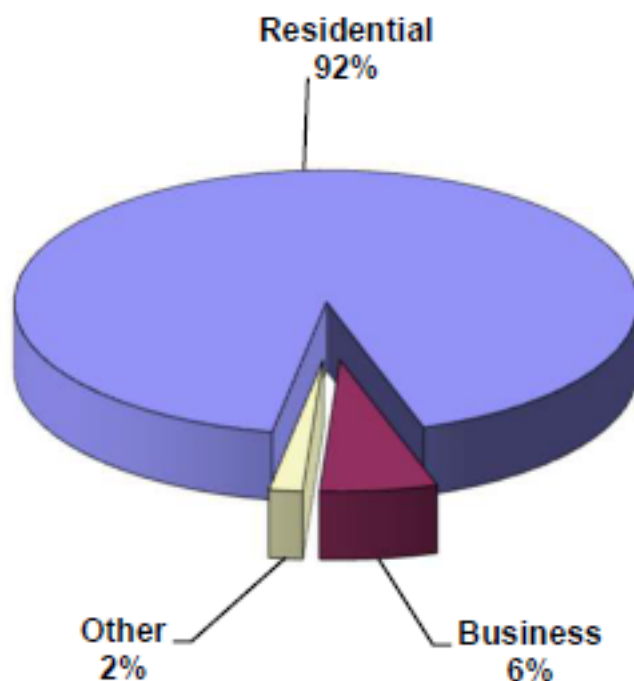
Statistical information

As per BC Assessment Roll Tax Base Report

Taxable assessments of land and improvements 2016-2020

Property Class	2020	2019	2018	2017	2016
Residential	\$3,720,860,105	\$3,624,061,090	\$3,262,899,805	\$2,747,081,005	\$2,367,034,105
Utilities	1,830,800	1,447,300	1,382,800	1,281,000	1,142,100
Major Industry	34,911,300	52,208,600	43,055,200	41,963,600	37,662,200
Light Industry	16,722,100	15,247,600	14,060,400	8,335,300	8,251,100
Business	245,244,151	230,161,901	216,925,351	183,079,551	171,602,451
Recreation Non-Profit	16,568,200	14,894,900	16,101,400	13,562,200	12,921,500
	\$4,036,136,656	\$3,938,021,391	\$3,554,424,956	\$2,995,302,656	\$2,598,613,456

2020 assessment by type



Source: BC Assessment

Statistical information

Property tax rates 2016 - 2020

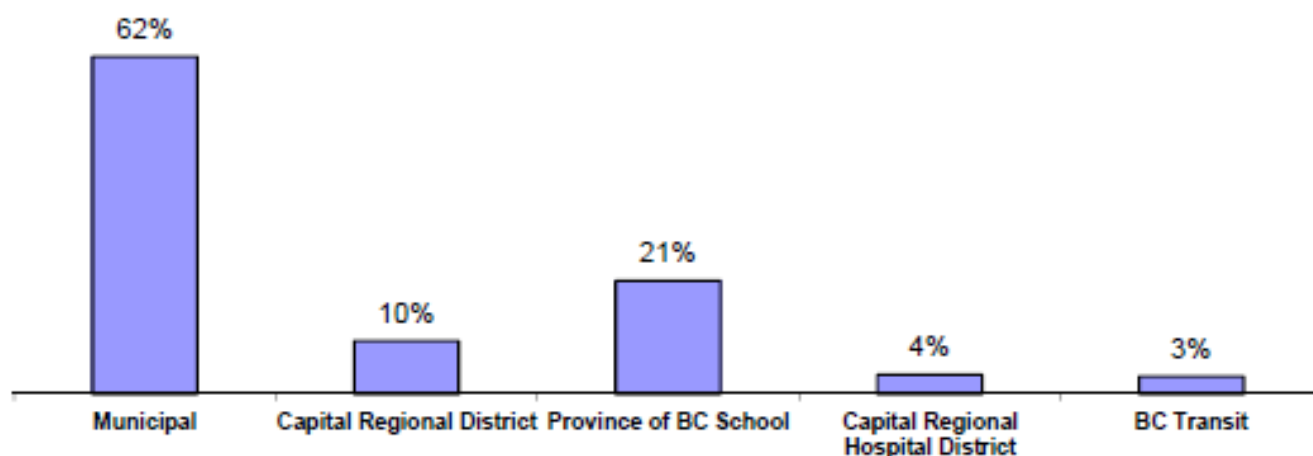
	2020	2019	2018	2017	2016
Municipal (\$ per 1000 assessment)					
Residential	3.53537	3.53754	3.69828	4.24570	4.89152
Utilities	17.89370	19.00219	19.26066	20.20531	22.55000
Major Industry	33.37427	30.81798	30.41794	31.55795	32.29971
Light Industry	12.62558	13.48568	15.59522	17.64999	17.74134
Business & Other	10.24288	10.78225	11.88120	12.76677	13.38699
Recreation/Non-profit	4.55787	4.49214	4.75059	4.68132	4.88897
Total (\$ per 1000 assessment)					
Residential	5.79616	5.77784	5.97029	6.73365	7.82484
Utilities	35.95453	37.67143	37.88016	38.93618	41.92409
Major Industry	40.87147	42.02199	41.57157	43.29535	44.90333
Light Industry	17.47810	21.29920	24.03500	27.02874	27.97418
Business & Other	14.57759	17.92485	19.51361	21.19714	22.73613
Recreation/Non-profit	6.49655	7.99802	8.44971	8.56720	9.26594
Municipal Tax Billings by Property Class					
Residential	\$13,154,617	\$12,820,261	\$12,067,117	\$11,663,282	\$11,578,395
Utilities	32,760	27,502	26,634	25,883	25,754
Major Industry	1,165,139	1,115,760	1,057,107	1,052,844	1,029,404
Light Industry	211,126	205,624	276,378	147,118	146,386
Business & Other	2,512,007	2,481,663	2,562,069	2,397,550	2,297,240
Recreation/Non-profit	75,516	66,910	76,491	63,489	63,173
	<u>\$17,151,165</u>	<u>\$16,717,720</u>	<u>\$16,065,796</u>	<u>\$15,350,166</u>	<u>\$15,140,352</u>

Statistical information

Property tax levied and collected 2016- 2020

	2020	2019	2018	2017	2016
Municipal	\$ 17,151,165	\$ 16,717,720	\$ 16,065,796	\$ 15,350,166	\$ 15,140,352
Capital Regional District	2,920,003	2,915,704	2,540,728	2,191,494	2,110,509
Province of BC School	5,351,719	5,654,829	5,406,187	5,059,036	5,288,532
Capital Regional Hospital District	891,297	932,246	922,870	874,119	864,755
BC Transit	996,320	909,664	838,976	818,624	862,493
BC Assessment Authority	210,064	190,863	183,801	166,656	178,067
Municipal Finance Authority	916	887	806	679	597
	\$ 27,521,484	\$ 27,321,913	\$ 25,959,164	\$ 24,460,774	\$ 24,445,305
Total Current Taxes Levied	27,521,484	27,321,913	25,959,164	24,460,774	24,445,305
Current Taxes Collected	27,279,224	26,895,757	25,687,647	24,181,248	24,211,913
Percentage	99.12%	98.44%	98.95%	98.86%	99.05%

2020 taxes by jurisdiction



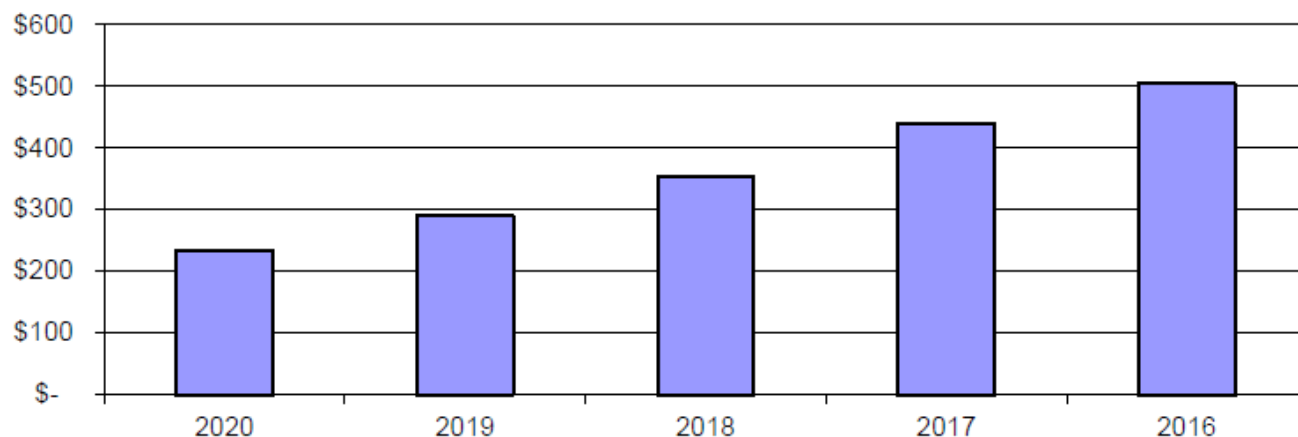
Source: Corporation of the Township of Esquimalt Finance Department

Statistical information

Debenture debt 2016 - 2020

	2020	2019	2018	2017	2016
Gross Outstanding Debt	\$15,500,000	\$16,050,000	\$16,050,000	\$16,050,000	\$16,050,000
Less: Repayments & Actuarial Earnings	10,588,005	9,613,047	8,678,947	7,784,828	6,929,110
Short-term Debt Payments	450,000	1,000,000	750,000	500,000	220,000
Net Debt	\$ 4,461,995	\$ 5,436,953	\$ 6,621,053	\$ 7,765,172	\$ 8,900,890
General	\$ 2,000,315	\$ 2,588,498	\$ 3,399,576	\$ 4,185,122	\$ 4,976,205
Sewer	2,461,680	2,848,455	3,221,477	3,580,050	3,924,685
	\$ 4,461,995	\$ 5,436,953	\$ 6,621,053	\$ 7,765,172	\$ 8,900,890
Debt Servicing Costs					
Property Tax Supported	\$ 617,180	\$ 884,690	\$ 872,864	\$ 956,510	\$ 799,575
Casino	275,000	275,000	275,000	275,000	275,000
Total Debt Servicing Costs	\$ 892,180	\$ 1,159,690	\$ 1,147,864	\$ 1,231,510	\$ 1,074,575
Population	19,015	18,716	18,818	17,656	17,655
Net Debt per Capita	\$ 235	\$ 290	\$ 352	\$ 440	\$ 504
Debt Servicing per Capita	\$ 47	\$ 62	\$ 61	\$ 70	\$ 61
Debt Service as % of Expenditures	2.56%	3.24%	3.28%	3.68%	3.32%
# of Households	8,742	8,742	8,742	8,742	8,742
Gross Debt Servicing Limit	\$10,508,201	\$ 9,179,759	\$ 9,049,397	\$ 8,555,372	\$ 8,335,382
Debt Capacity Available	\$ 9,616,021	\$ 8,020,069	\$ 7,901,533	\$ 7,323,862	\$ 7,260,807

Per capita net debt



Source: Municipal Finance Authority

Population information: Statistics Canada Census/ CRD population growth estimates

Statistical information

Revenue and expenses 2016-2020

Revenue	2020	2019	2018	2017	2016
Property taxes	\$ 17,390,225	\$ 16,965,769	\$ 16,310,208	\$ 15,591,975	\$ 15,386,828
Payments in place of taxes	13,258,895	12,746,911	12,997,197	12,631,127	12,612,222
Sale of services	2,476,588	4,116,938	3,778,670	3,489,915	3,259,558
Capital contributions & donations	2,209,347	30,000	-	158,060	-
Other revenue from own sources	5,336,330	3,090,663	2,242,424	2,896,812	1,388,976
Unconditional transfers from other governments	603,295	556,366	566,086	578,985	595,310
Conditional transfers from other governments	4,523,650	2,166,871	1,179,520	1,219,383	1,255,129
	\$ 45,798,330	\$ 39,673,518	\$ 37,074,105	\$ 36,566,257	\$ 34,498,023
Expenses by Function					
General government	\$ 3,693,284	\$ 3,894,933	\$ 4,404,198	\$ 3,478,644	\$ 3,725,462
Protective services	14,674,861	13,770,663	13,248,452	12,944,164	12,331,201
Transportation	4,816,496	4,974,174	4,892,638	4,577,312	4,336,627
Environmental health	1,684,206	1,551,803	1,567,945	1,525,356	1,521,243
Environmental development	797,677	853,330	744,711	917,477	883,147
Recreation, parks and culture	9,245,054	10,722,553	10,178,320	10,059,871	9,535,515
	\$ 34,911,578	\$ 35,767,456	\$ 35,036,264	\$ 33,502,824	\$ 32,333,195
Expenses by object					
Salary, wages & benefits	\$ 15,494,988	\$ 16,257,618	\$ 15,184,907	\$ 15,007,742	\$ 14,496,427
Materials, supplies and services	15,631,411	15,598,471	15,953,019	14,620,879	14,032,337
Interest and other	354,701	360,009	347,579	400,937	421,842
Amortization	3,430,478	3,551,358	3,550,759	3,473,266	3,382,589
	\$ 34,911,578	\$ 35,767,456	\$ 35,036,264	\$ 33,502,824	\$ 32,333,195

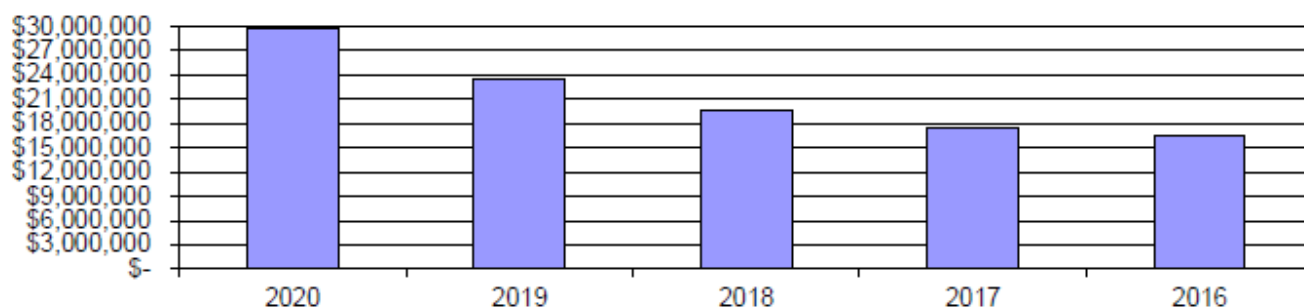
Source: Corporation of the Township of Esquimalt Finance Department

Statistical information

Reserve funds and appropriated and unappropriated operating funds 2016- 2020

Description	2020	2019	2018	2017	2016
Reserve Funds					
Capital Projects	\$ 3,436,524	\$ 2,845,119	\$ 2,028,953	\$ 1,951,874	1,677,118
Local Improvement	185,946	179,727	171,811	164,374	158,114
Machinery and Equipment	2,964,423	2,708,076	2,427,160	2,371,264	2,326,492
Municipal Archives Trust	4,215	4,104	3,933	3,693	2,992
Parkland Acquisition	88,957	88,210	86,602	85,197	84,369
Tax Sale Lands	121,461	120,440	118,243	116,321	115,190
Sustainability	110,359	40,895	99,962	174,101	157,232
Eva Chafe	28,050	27,814	34,179	33,624	33,297
Infrastructure & Revitalization	1,711,160	1,140,097	562,751	751,480	3,480,703
Public Art	64,825	51,649	38,125	24,900	12,009
McLoughlin Amenity-Waterfront Parks	222,740	163,188	32,485	-	-
McLoughlin Amenity-Recreation Improvements	159,916	116,563	23,204	-	-
McLoughlin Amenity-Public Safety Facilities	158,838	116,133	23,039	-	-
	9,257,414	7,602,015	5,650,447	5,676,828	8,047,516
Appropriated Operating Funds					
Future expenditures	775,955	643,024	727,275	694,094	687,843
Casino revenue	214,852	422,550	389,101	309,963	254,972
Community Works Fund	3,098,613	2,612,863	1,919,626	1,951,104	1,927,695
Library Reserve	433,502	429,860	283,443	140,000	-
Community Impact Fund	232,084	171,917	111,623	55,000	-
Uncollected taxes	100,000	100,000	100,000	100,000	100,000
Working capital	400,000	400,000	400,000	400,000	400,000
	5,255,006	4,780,214	3,931,068	3,650,161	3,370,510
Unappropriated Operating Funds	15,337,038	11,130,551	9,934,354	8,269,982	5,057,402
Total	\$ 29,849,458	\$ 23,512,780	\$ 19,515,869	\$ 17,596,971	\$ 16,475,428

Total reserve funds, appropriated and unappropriated operating funds



Source: Corporation of the Township of Esquimalt Finance Department

Statistical information

2020 grants

Organization	Exemption From Property Taxes	Grants	Total
Big Brothers Big Sisters of Victoria	-	2,000	2,000
Boys and Girls Club Services of Greater Victoria	19,017	-	19,017
Celebration of Lights	-	5,628	5,628
Corporation of the City of Victoria - Portion of Barnard Park off Sea Terrace	981	-	981
Creatively United for the Planet	-	7,500	7,500
Esquimalt Anglers' Association	1,752	-	1,752
Esquimalt Chamber of Commerce	2,260	-	2,260
Esquimalt Farmers Market	-	7,318	7,318
Esquimalt High School	-	3,550	3,550
Esquimalt High School - Centennial Art Scholarship	-	250	250
Esquimalt High School - Terry Fox Scholarship	-	500	500
Esquimalt High School - Township of Esquimalt Scholarship	-	500	500
Esquimalt Neighbourhood House Society	10,227	-	10,227
Esquimalt Ribfest	-	130	130
Esquimalt Youth Coalition	-	2,041	2,041
Gorge Waterway Action Society	-	1,000	1,000
Greater Victoria Bike to Work Society	-	1,500	1,500
Green Teams of Canada	-	6,000	6,000
Habitat Acquisition Trust	11,108	-	11,108
Island Community Mental Health Association	8,737	-	8,737
Island Corridor Foundation	7,003	-	7,003
L'École Victor Brodeur	-	750	750
Macaulay Elementary School Parents' Advisory Council - Crossing Guard	-	10,000	10,000
Michael Dunahee Keep the Hope Alive Drive	-	750	750
Need2 Suicide Prevention Education & Support	-	1,000	1,000
Prostitutes Empowerment Education & Resource Society	3,431	-	3,431
WITS Program (Rock Solid) Foundation	4,173	-	4,173
The Compassionate Resource Warehouse Society	11,097	-	11,097
Township Community Arts Council	-	25	25
Vancouver Island South Film & Media Commission	-	3,000	3,000
Victoria Association For Community Living	1,608	-	1,608
Victoria Nikkei Cultural Society	-	1,500	1,500
Victoria Operatic Society	2,304	-	2,304
Victoria Rainbow Kitchen Society	-	5,000	5,000
Victoria Sexual Assault Centre	-	3,000	3,000
World Fisheries Trust	-	650	650
Wounded Warriors Canada	-	500	500
	<u>\$ 83,697</u>	<u>\$ 64,092</u>	<u>\$ 147,790</u>



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