

Sidney
by the sea

2020

ANNUAL REPORT

TOWN OF SIDNEY
BRITISH COLUMBIA

Year ended December 31, 2020



Town of Sidney Annual Report for the
year ended December 31, 2020.

This report was prepared by the
Administration and Corporate Services
Departments, with contributions from
throughout the organization.

- Sidney, British Columbia, Canada

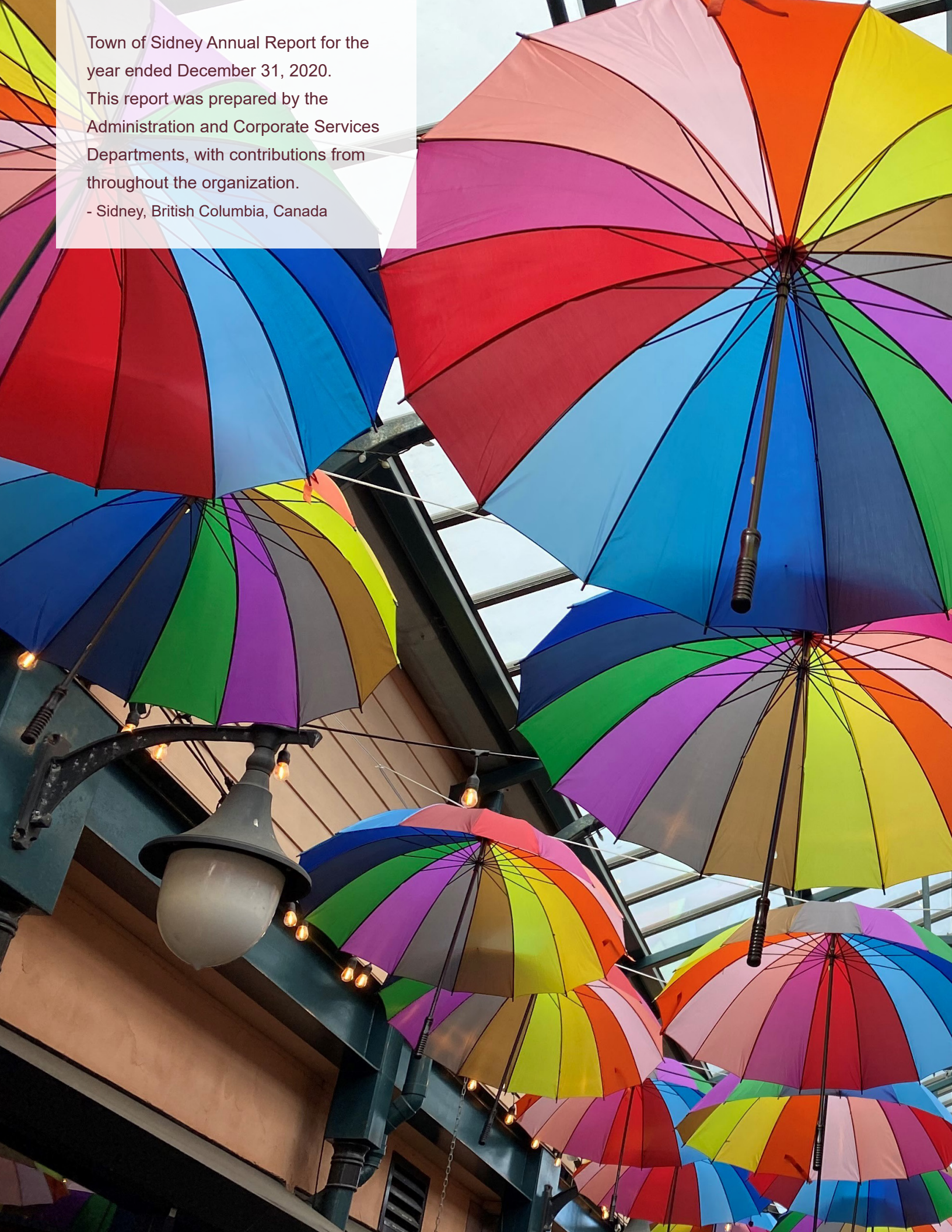


TABLE OF CONTENTS

Community Profile & Annual Highlights	2
Sidney at a Glance	4
Demographic Information	5
Mayor's Message	6
Council Portfolios	7
Message from the Chief Administrative Officer	8
Message from the Chief Financial Officer	9
Strategic Plan & Progress Report	10
Organizational Chart & Appointed Officers	17
Department Updates	18
Administration	18
Corporate Services	20
Development Services	22
Engineering, Public Works & Parks	24
Fire Services	26
Emergency Operations Centre	28
Police Services	29
Financial Information	31
Management Discussion & Analysis	32
Consolidated Financial Statements	39
Financial Reporting Responsibility	39
Independent Auditor's Report	40
Statement of Financial Position	42
Statement of Operations and Accumulated Surplus	43
Statement of Changes in Net Financial Assets	44
Statement of Cash Flows	45
Notes to Financial Statements	46
Canada-BC Safe Restart Grant Schedule	62
Statistical Information	63
Taxable Assessments of Land & Improvements	64
New Construction	64
Property Tax Rates & Revenue	65
Property Tax Levied and Collected	66
Principal Corporate Tax Payers	67
Debt	68
Statement of Financial Position	69
Consolidated Statement of Operations	69
Revenues and Expenses	70
Reserve Funds	71
Capital Expenditures & Funding Sources	72
Amenity Contributions	73
Development Cost Charges	73
Payment in Lieu of Parking	73
Community Support Payments & Property Tax Exemptions	74
Strategic Community Investment Funds Plan and Progress Report	75
Number of Full Time Equivalent Municipal Employees	75

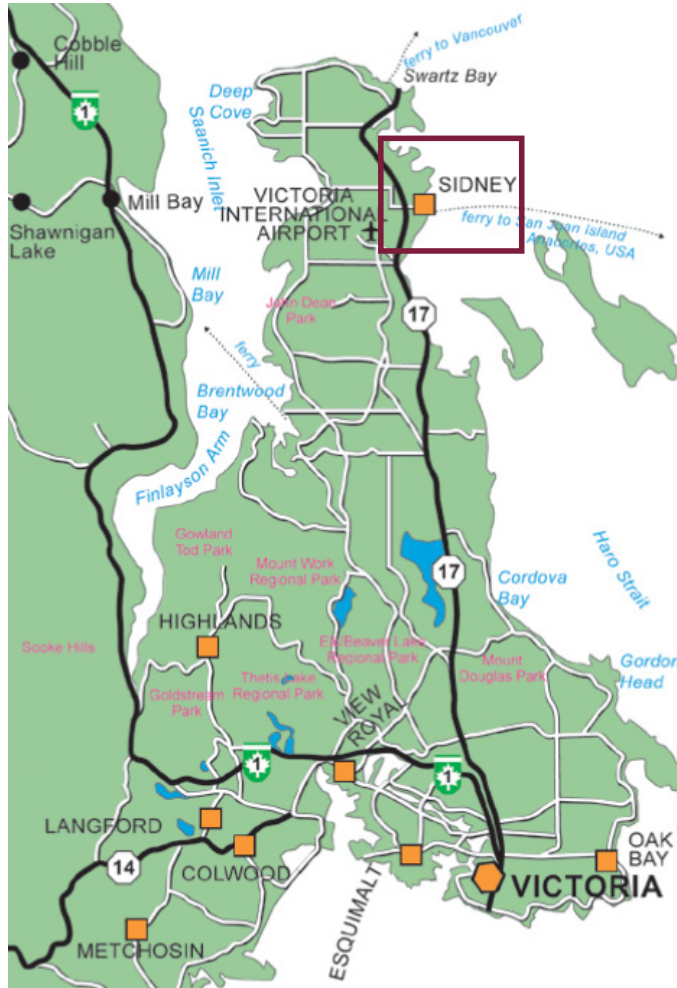




COMMUNITY PROFILE & ANNUAL HIGHLIGHTS

SIDNEY AT A GLANCE

The Town of Sidney is located 26 kilometres north of Victoria, the capital city of British Columbia, and is one of 13 municipalities and three electoral areas that comprise the Capital Regional District (CRD). Sidney is situated on the Saanich Peninsula, which extends north from Victoria. The Town of Sidney's south, west, and north boundaries are shared with the District of North Saanich. To the east, Sidney overlooks Haro Strait, the Southern Gulf Islands, and the Northern San Juan Islands (USA) in the Salish Sea.



Sidney lies within an area that has become one of the world's premier places to live, work and visit. Endowed with a temperate climate, rich ecology, stunning landscapes, and proud histories, Sidney is a livable, vibrant community, with a strong focus on environmental stewardship, and a prosperous and sustainable economy.

Sidney's geographic area is only 5.02 square kilometres (1.94 square miles), which is a factor in Sidney's high population density (2,290.7 people per square kilometre). Data from Statistics Canada indicates that Sidney's population grew by 4.4% between 2011 and 2016.

Regionally, the Town of Sidney is a key transport hub and offers a variety of transportation options. The Sidney International Ferry Terminal (Sidney/Anacortes ferry route), operated by Washington State Ferries, provides a valuable service which is enjoyed by residents and visitors from all over the world. Sidney is also minutes away from the Victoria International Airport and the Swartz Bay Ferry Terminal (BC Ferries), which connect Southern Vancouver Island to the BC Mainland and beyond.

The Town of Sidney's small geographic area provides for a dense mix of businesses, housing, employment, services, and recreation in close proximity to each other. In addition, Sidney is pedestrian and cyclist friendly, transit focused, safe, and socially diverse. Sidney's employment sector is generally made up of industrial, retail and healthcare services. The climate is one of the mildest in Canada, with moderate rainfall and only occasional snowfall in the winter.

DEMOGRAPHIC INFORMATION

POPULATION:
11,672



PRIVATE DWELLINGS:
5,960



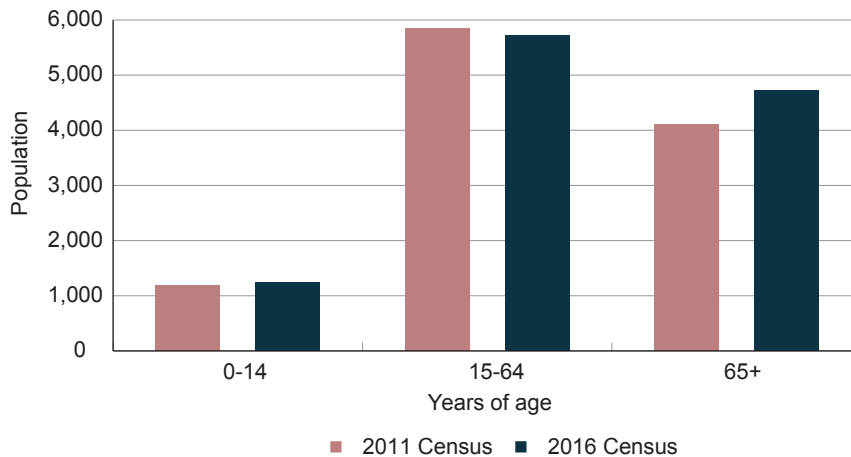
MEDIAN TOTAL HOUSEHOLD INCOME:
\$63,840

MEDIAN AGE:
59.8

76% OF HOUSEHOLDS OWN
24% OF HOUSEHOLDS RENT

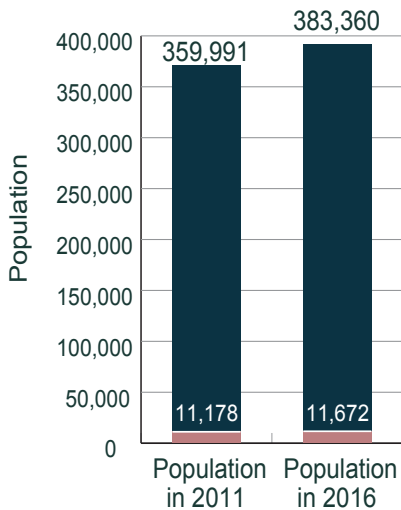
Source: Census 2016

Sidney's age distribution



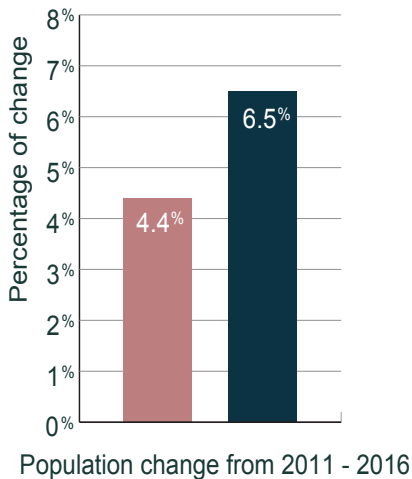
Source: Census 2016

Population in 2011 and 2016



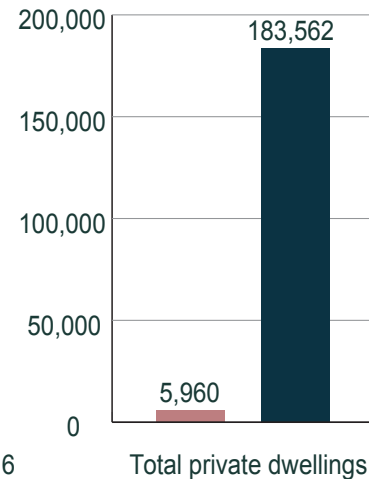
■ Sidney ■ Capital Regional District

% change in population



■ Sidney ■ Capital Regional District

Total private dwellings



■ Sidney ■ Capital Regional District

Source: Census 2016



MESSAGE FROM THE MAYOR

On behalf of Sidney Council and the Town of Sidney, I am pleased to present our 2020 Annual Report.

A Municipal Annual Report is a requirement under the Provincial Community Charter. Our report provides the community with a comprehensive review of Council and Town staff accomplishments in 2020, along with many of the initiatives planned for 2021.

Our 2019-2022 Strategic Plan, which Council developed upon taking office in 2018 and updates annually, is important in setting priorities for the community, while acknowledging limited staff and financial resources. Our Strategic Plan Mission Statement shows the breadth of our responsibilities to the community:

“The Town of Sidney provides good governance, services, and stewardship of public assets, and fosters the social, economic and environmental well-being of our community for current and future generations.”

Good governance includes engagement, transparency and accountability. I want to thank staff for their informative reports to Council, and I want to thank Council for their commitment to meeting preparation, listening to community views, and deliberating fully on the wide-ranging business that comes before Council.

On behalf of Council, I want to acknowledge the dedication and commitment of our Town employees and volunteer firefighters in providing high quality services to residents, businesses and community organizations. The COVID-19 pandemic has brought unique challenges to our community and to municipal operations. Council acknowledges the remarkable efforts of employees and volunteer firefighters in the Town’s response and recovery measures, while maintaining essential and day-to-day Town services.

We have tremendous energy, enthusiasm and community spirit in Sidney. Council is pleased to provide financial support to several community organizations, and we extend our thanks to the hundreds of volunteers with these organizations, whose activities enhance our quality of life.

Please browse the report and review the broad range of accomplishments for 2020 and key initiatives for 2021. Council and staff remain committed to our shared vision for Sidney - to be a balanced, safe, healthy and vibrant waterfront community, with engaging cultural and recreational activities, prosperous and resilient businesses, and with dependable Town services.

A handwritten signature in black ink that reads "Cliff McNeil-Smith". The signature is written in a cursive, slightly slanted style.

Cliff McNeil-Smith
Mayor
June 1, 2021

COUNCIL PORTFOLIO

Mayor Cliff McNeil-Smith

- Capital Regional District (CRD) Board
- Capital Regional Hospital District Board
- Capital Region Housing Corporation Board
- CRD Governance Committee
- CRD Planning and Protective Services Committee (Chair)
- CRD Regional Arts Facilities Select Committee
- CRD Transportation Committee
- Greater Victoria Labour Relations Association
- Municipal Insurance Association of BC
- OCP Review Advisory Committee
- Peninsula Recreation Commission
- Saanich Peninsula Water Commission and Wastewater Commission

SIDNEY COUNCIL 2018-2022



(Left to right) Councillor Terri O’Keeffe, Councillor Barbara Fallot, Councillor Scott Garnett, Mayor Cliff McNeil-Smith, Councillor Chad Rintoul, Councillor Sara Duncan, and Councillor Peter Wainwright

COUNCIL PORTFOLIOS

Councillor Sara Duncan

- Beacon Wharf Select Committee
- CRD Climate Action Inter-Municipal Task Force
- CRD Regional Water Supply Commission
- Saanich Peninsula Water Commission and Wastewater Commission
- Peninsula Streams Society
- Sidney Business Improvement Area

Councillor Barbara Fallot

- ArtSea Community Arts Council
- Saanich Peninsula Water Commission and Wastewater Commission
- Victoria Family Court & Youth Justice Committee

Councillor Scott Garnett

- Memorial Park Society
- New Marine Centre Society (Shaw Centre for the Salish Sea)
- Sidney Museum & Archives Society
- Sidney/North Saanich Ball Facility Liaison Committee

Councillor Terri O’Keeffe

- Emergency Planning Committee
- CRD Regional Housing Trust Fund Commission
- Peninsula Chamber of Commerce
- South Island Prosperity Partnership (Partners Committee)
- Victoria Airport Authority - Noise Management Committee

Councillor Chad Rintoul

- Advisory Planning Commission
- Beacon Wharf Select Committee
- Capital Region Emergency Services Telecommunications (CREST)
- Peninsula Recreation Commission
- Victoria Airport Authority Consultative Committee
- Sidney/North Saanich Ball Facility Liaison Committee

Councillor Peter Wainwright

- Beacon Wharf Select Committee
- Economic Advisory Committee
- OCP Review Advisory Committee
- Vancouver Island Regional Library



MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

With a sense of accomplishment, pride, and optimism, I present the Town of Sidney's 2020 Annual Report. The Town's Annual Report is an opportunity to reflect on the excellent work that has been completed in the past year to support and carry out Council's Strategic Plan and individual Department Work Plans.

Throughout the year, Council and staff focused on delivering the key initiatives outlined in the 2019-2022 Strategic Plan that was developed in early 2019 by Council. While many excellent projects were initiated and completed in 2020, without question, the significant focus in this incredibly challenging year was the Town's exceptional response to the COVID-19 pandemic. The work and dedication of our Emergency Operations Centre (EOC) staff was truly remarkable. The early inclusion of the Executive Directors of both the Sidney Business Improvement Area and Peninsula Chamber of Commerce into the EOC assisted in ensuring that the highest level of communication and dissemination of critical information throughout the community was being achieved at unprecedented levels. In addition to the work of the EOC, all Town staff played an extraordinary role in ensuring that our citizens were receiving exemplary service delivery at all levels.

I also want to acknowledge the leadership of Mayor and Council - I am incredibly proud of the role that Mayor and Council and our entire community played in this extraordinary year. The level of resilience, patience and kindness that was displayed throughout our community was truly astonishing.

Throughout 2020 and despite the COVID-19 pandemic, the Town continued to experience an unprecedented level of development and growth, a sign that Sidney continues to be a desirable place to live and do business.

In closing, I would like to extend my thanks to everyone who played a role in this unprecedented year for the Town of Sidney. This includes the dedication of excellent staff, as well as the contributions of passionate citizens, business leaders, volunteers, and community organizations.

A handwritten signature in black ink, appearing to read 'Randy Humble', with a long horizontal flourish extending to the right.

Randy Humble
Chief Administrative Officer
June 1, 2021



MESSAGE FROM THE CHIEF FINANCIAL OFFICER

As Chief Financial Officer for the Town, I am pleased to present the Town of Sidney's audited financial statements for the year ending December 31, 2020.

The financial statements are the responsibility of the Town's management. The statements have been prepared in compliance with Section 167 of the Community Charter, and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board (PSAB). The financial statements have been audited by KPMG LLP, who have expressed their opinion that the statements present fairly, in all material aspects, the financial position of the Town as at December 31, 2020. The Town maintains a system of internal accounting controls designed to safeguard the assets of the Town and provide reliable financial information.

For most people, financial statements are hard to read, and they don't provide the concise and relevant information that the average reader is looking for. We are continually striving to make them simpler, but national accounting standards require us to present our financial results in a specific manner and format. To assist the average reader in better understanding our financial statements, a Management Discussion and Analysis report has been included to support the financial statements (see page 32).

Executive Summary of Financial Results

As detailed in the 2020 Financial Statements, the Town's financial results were positive, having weathered the impacts of COVID-19 fairly well, with minimal impacts on our operations and finances.

The Town's annual surplus was \$3,949,529, thanks in large part to receipt of a Canada-BC Safe Restart Grant in the amount of \$2,758,000. The Town's healthy balance of accumulated surplus provides a degree of flexibility in dealing with unforeseen events, such as the COVID-19 pandemic.

The Town continues to have reasonable levels of debt and reserves, and remains committed to renewing its infrastructure. It is important to note that any debt held by the Town is for the purposes of capital construction, and bears no relation to the type of debt associated with senior governments. Senior governments incur deficits and debt to finance their operations as a whole; Sidney is only allowed to incur debt for capital purposes, and must maintain an operating surplus.

While Sidney continues to be well managed financially, improvements are always possible; staff and Council are constantly looking to enhance our financial and asset management planning processes to ensure the Town's long-term financial sustainability. Facing new challenges each day, the Town is evolving to find innovative ways of providing the highest possible level of service, while controlling costs. I would like to acknowledge Town Council, senior management, and staff in all departments for their commitment to innovation, continuous improvement and service to the community.

A handwritten signature in black ink that reads "Andrew Hicik". The signature is written in a cursive, slightly stylized font.

Andrew Hicik
Director of Corporate Services
June 1, 2021

STRATEGIC PLAN & PROGRESS REPORT

Annual Planning Framework

Sidney's annual planning framework is comprised of three separate but complementary planning processes:

- Strategic planning - occurs in September/October
- Business planning/establishing Departmental Work Plans - occurs October - December
- Financial planning - occurs throughout the year, culminating in January/February with budget deliberations.

These processes result in a set of integrated plans that support the overall vision and mission of the Town, and align activities and resources to achieve the strategic goals and annual business priorities set by Council.

The Strategic Plan is the highest-level statement of the Town's aspirations for the future, and is updated every year by Council. It articulates the Town's vision, mission, values and broad strategic priorities and goals.

The Business Plan translates the high level strategic goals into Departmental Work Plan priorities. The priorities and associated objectives and measures are established annually by staff.

Lastly, the Financial Plan provides the resourcing strategy to support the strategic and business plans. Updated annually, it is a five-year plan that includes both operating and capital components.

Each year's Annual Report reflects upon the previous year, and evaluates whether the Town successfully accomplished the goals and strategic direction set out in the annual planning framework.

2020 Strategic Plan & Progress Report

Strategic planning is an important step for the Town of Sidney to set priorities, allocate limited financial and staff resources, guide the work of staff and decisions of Council, and communicate to citizens.

In early 2019, Town of Sidney Council undertook a comprehensive strategic planning session with a goal to develop key strategies for Council's term. The outcome of Council's efforts was the 2019-2022 Town of Sidney Strategic Plan. This strategic plan was reviewed at the end of 2020 and updated to reflect new and modified priorities. The updated strategic plan identifies seven overarching goals for the Town of Sidney:



Complete
Community



Environmental
Stewardship



Economic
Vibrancy



Community
Engagement



Organizational
Excellence



Community
Infrastructure



Community Safety,
Health & Wellbeing

Pages 11-16 review the progress we have made in 2020 and the ways in which we will continue to work towards accomplishing these goals.



COMPLETE COMMUNITY

The Town will strive to be a complete community with a mix of amenities and a quality living environment.

AFFORDABLE HOUSING

2020 Progress:

- Collaboration with partners: The Town continues to look for opportunities to collaborate with partners, such as the Capital Regional District, Provincial and Federal Governments, housing societies and developers.
- Consider ways to implement recommendations from 2019 Housing Needs Assessment: The recommendations from the Housing Needs Assessment were reviewed for inclusion into the Official Community Plan (OCP) update, taking place in 2020-2021. These recommendations will form the basis for new policies in the OCP which will guide the Town's response to working towards an adequate supply of affordable housing in the community.

Planned Priorities & Actions:

- 2021: Review Short Term Vacation Rentals.
- 2021/2022: Continue working with non-profit housing providers and the development community to encourage new affordable housing supply in Sidney. Once the OCP has been finalized, implement the updated policies and recommendations on an ongoing basis.
- 2022: Explore options to encourage additional legal secondary suites.

VEHICLE PARKING

2020 Progress:

- Completed review of parking requirements for multi-family condos.
- Started a review of payment in lieu.
- Started a review of parking requirements for persons with disabilities.

Planned Priorities & Actions:

- 2022: Review allocation of parking spaces within mixed-use buildings following the completion of the Official Community Plan update.
- 2022: Review impacts of downtown residential parking requirements on on-street parking availability in downtown.

COMPREHENSIVE REVIEW AND UPDATE OF THE OFFICIAL COMMUNITY PLAN

2020 Progress:

2020 saw the initiation of this important project for Sidney, which is slated to run throughout 2020 and 2021. Progress made in 2020 includes:

- Established an OCP Review Advisory Committee, which met several times to help guide the project.
- Selected a primary project consultant.
- Developed a Work Plan and Community Engagement Plan for the project, which were approved by Council.
- Undertook initial community engagement activities, including the online OCP Ideas Forum and Project Launch Open House at the Mary Winspear Centre.
- Received an active transportation grant to develop robust policy in this area of the OCP.

Planned Priorities & Actions:

- 2021: Continue exploration of options and public engagement, begin drafting the plan, and finalize the plan.



OCP Update Project Launch Open House

FUTURE PRIORITIES & ACTIONS FOR COMPLETE COMMUNITY

- 2021: Review and discuss Downtown Streetscape Design Standards Document; including impact on on-street parking.
- 2022/2023: Review and Adoption of Zoning Bylaw upon completion of OCP Review.
- 2022: Develop a comprehensive community arts policy.



ENVIRONMENTAL STEWARDSHIP

The Town will be stewards of our environment.

ENVIRONMENTAL PROTECTION

2020 Progress

- Reay Creek Dam Renovation: The Town's Reay Creek Dam Renovation project was completed in November 2020. The dam and fish ladder were in place for the 2020 salmon spawning season, and water is flowing through the pond and over the dam as designed.
- KÉL,SET (Reay) Creek Pond Remediation Project: The Town continued to coordinate with Transport Canada on the completion of Reay Creek Pond remediation. Transport Canada's pond remediation project was completed in November 2020.
- Tsehum Harbour concern: Initiated work with the CRD, Central Saanich, North Saanich, and other government agencies and stakeholders to address Tsehum Harbour concerns.

Planned Priorities & Actions:

- 2021: Work with Transport Canada on the completion of Reay Creek, which includes investigating and remediating the lower reaches of Reay Creek as required.
- 2021: Continue work with the CRD, Central Saanich, North Saanich, and other government agencies and stakeholders to address Tsehum Harbour concerns.
- 2022: Prepare a State of the Environment Report.

CLIMATE ACTION MITIGATION INITIATIVES

2020 Progress:

- Tree Appreciation Day: The Town partnered with Tree Canada, BC Hydro, and community organizers to host Sidney's first annual Tree Appreciation Day on November 14, 2020. Over 200 tree saplings were given away to residents and 34 trees were planted in Rathdown Park.



Tree Appreciation Day 2020

FUTURE PRIORITIES & ACTIONS FOR ENVIRONMENTAL STEWARDSHIP:

- 2021: Hire a Climate Action Coordinator.
- 2021: Invest in tree planting program and set specific targets for desired future tree canopy.
- 2021: Consider incentives to encourage transition from fossil fuel heating.



Reay Creek dam renovation



ECONOMIC VIBRANCY

The Town will continue to adapt and prosper as a diverse commercial centre for business and employment.

REVIEW TOWN'S ROLE & RESOURCES CURRENTLY DEDICATED TO FOSTERING ECONOMIC VIBRANCY

Support business community throughout the COVID-19 pandemic

2020 Progress:

- COVID-19 Business Liaison Program: Businesses looking for additional advice regarding how to operate safely, follow public health orders, and implement WorkSafeBC protocols were able to book an appointment with one of the Town's Business Liaison Ambassadors. Floor stickers encouraging physical distancing were distributed to Sidney businesses.
- COVID-19 Business Survey: A survey of local businesses was conducted to gather information on how the COVID-19 pandemic was affecting the local community.
- Business Use of Public Space in the Downtown Core:
 - In June 2020, Council adopted an amendment to Sidney's Off-Street Parking and Loading Bylaw, allowing restaurants, cafés, and pubs to use a maximum of 50% of their privately owned parking spaces for outdoor seating for patrons.
 - In June 2020, Council also adopted an amendment to the Sidewalk Café Regulations and Licensing Bylaw, allowing business owners to apply to the Town for a permit to place outdoor café seating in public on-street parking spaces in addition to the previously permitted outdoor café seating on public sidewalks.
- 2021 Business Licence Fees Waived: In December 2020, Sidney Council passed a resolution to waive the Town of Sidney Business Licence Fees for existing and new businesses for the 2021 calendar year.

WORK WITH SERVICE PROVIDERS TO IMPROVE INTERNET AND CELLULAR SERVICES THROUGHOUT THE COMMUNITY

2020 Progress:

Staff held several meetings with service providers to advance the improvement of broadband connectivity to residents and businesses.

Planned Priorities & Actions:

Staff will work with service providers to facilitate the expansion of broadband connectivity.

Strengthen relationship with the business community including the Sidney Business Improvement Area Society and Saanich Peninsula Chamber of Commerce

2020 Progress:

- Emergency Operations Centre Business Representatives: Representatives from the Saanich Peninsula Chamber of Commerce (Chamber) and the Sidney Business Improvement Area Society (SBIA) were included in the Town's COVID-19 Emergency Operations Centre, and played a key role in liaising with the business community throughout the pandemic.
- Official Community Plan Update Project: As part of the OCP update project, both the SBIA and Chamber of Commerce were interviewed in July 2020 as two of several key stakeholders for the OCP update project. Their initial feedback was used to help guide the progress of the project and ensure the OCP addresses a broad cross-section of needs, including those of the business community.
- Representation on the Economic Advisory Committee: Both the SBIA and the Chamber maintain key representatives on the Economic Advisory Committee.



Physical distancing floor stickers distributed to local businesses by Business Liaison Ambassadors

FUTURE PRIORITIES & ACTIONS FOR ECONOMIC VIBRANCY

- 2021: Develop an Economic Development Strategy.



COMMUNITY ENGAGEMENT

The Town will strive to engage the public in its decision-making processes.

BUILD MEANINGFUL PUBLIC ENGAGEMENT INTO ALL KEY TOWN INITIATIVES

2020 Progress:

- OCP Update Project Public Engagement: The update to the Town's Official Community Plan is a key opportunity to meaningfully engage with the public on a wide array of topics and issues affecting Sidney. The OCP update project includes a Community Engagement Plan, which was developed in the initial project stages and provides an ongoing series of opportunities for a wide range of demographics and stakeholders to discuss, debate and help determine the future of the community through the OCP process.
- Rathdown Playground Elements Survey: In early 2020, the Town conducted a survey to gather feedback on playground preferences for Rathdown Park. Staff used feedback as a guide in the selection of playground equipment, and the new playground in Rathdown Park was officially opened in October 2020.
- COVID-19 Residents Survey: In April 2020, the Town's Emergency Operations Centre (EOC) identified that a survey of residents would be a key component in gathering information on how the COVID-19 pandemic was affecting the local community. Responses were gathered in June and July, and results were reviewed to help identify recovery actions to support the needs of the community.
- COVID-19 Virtual Town Halls: In August 2020, Council passed a resolution to hold virtual Town Halls focused on recovery initiatives during COVID-19. The first Town Hall, held in August 2020, focused on Parks, Trails & Recreation, and the second, held in October 2020, focused on Community Well-Being during COVID-19 Recovery.
- Reay Creek Virtual Town Hall: A virtual Town Hall providing an overview of the Town's Reay Creek Dam Renovation Project and Transport Canada's KÉL,SET (Reay) Creek Pond Remediation Project was held on November 25, 2020.

Planned Priorities & Actions

- 2021: Continue public engagement for the OCP Update Project.
- 2021: Undertake public engagement on the future of the Beacon Wharf.
- 2021: Expand public participation at Committee of the Whole Meetings for Development Permit Major applications that also include a Development Variance application.

COLLABORATION WITH NEIGHBOURING LOCAL GOVERNMENTS

2020 Progress:

- Beacon West Traffic Study: The Town of Sidney partnered with the Victoria Airport Authority, the District of North Saanich, and the Ministry of Transportation and Infrastructure in a traffic study of the area immediately west of Highway 17 and north of Beacon Avenue.
- Child Care Analysis: The Town of Sidney partnered with the municipalities of North Saanich, Central Saanich, Saanich, Highlands and Oak Bay to develop a community child care inventory and gap analysis.
- Speed Limit Reduction Pilot Project: In November 2020, the Town of Sidney joined several other Capital Region municipalities in a District of Saanich led initiative to apply to participate in a speed limit reduction pilot project.
- OCP Update Project Collaboration with North Saanich & Central Saanich:
 - Sidney, Central Saanich and North Saanich have been collaborating on an ongoing basis throughout the OCP update process in order to more closely link their respective planning processes and recognize our shared economic, ecological and social linkages across the Saanich Peninsula.
 - The three municipalities have also been working on jointly engaging with the WSANEC Leadership Council to more broadly discuss the shared future of the Saanich Peninsula, engage in reconciliation efforts, and forge a common path forward that includes the residents of the three municipalities and the First Nations peoples.
- Regular Meetings & Communication:
 - Regular meetings and communication between the mayors of neighbouring local governments and between staff members from neighbouring local governments occurred throughout 2020.
 - Regular meetings between the Local Area Administrators occurred for the purpose of sharing information on the various responses to the COVID-19 pandemic.



ORGANIZATIONAL EXCELLENCE

The Town of Sidney will remain a leading organization in the provision of governance and quality services.

TAXATION POLICY REVIEW

2020 Progress:

Reinitiated review of policies relating to the distribution of property taxes and provided Council with options to consider.

APPLY FOR UN “ROLE MODEL CITY” ACCREDITATION

2020 Progress:

Submitted an application to become a Role Model City for the Making Cities Resilient campaign.

SUCCESSION PLANNING

2020 Progress:

Management team had ongoing discussions regarding succession planning.

FUTURE PRIORITIES & ACTIONS FOR ORGANIZATIONAL EXCELLENCE

- 2021: Review and update of Development Cost Charge bylaw.



COMMUNITY INFRASTRUCTURE

The Town will be a leader in the management of its assets.

BEACON WHARF ASSESSMENT AND EXPLORATION OF OPTIONS

2020 Progress:

- Beacon Wharf Repairs: Repairs to extend the life of the Beacon Wharf were completed in early 2020.
- Beacon Wharf Surveys & Feasibility Study: The Town’s consultant, working with Town Staff, completed depth, geotechnical and environmental surveys, along with a feasibility study to determine replacement options for the Beacon Wharf. The surveys and study were presented to Council in early 2020.
- Beacon Wharf Select Committee Established: The Beacon Wharf Select Committee was created to review options for replacing, or removing and not replacing, the Beacon Wharf. The committee will then develop an action plan for feasible options based on the results of the review. Meetings have been held monthly since August 2020.

Planned Priorities/Actions:

- 2021: Complete Beacon Wharf replacement option analysis and gather community feedback.

MAINTENANCE ON BEVAN FISHING PIER

2020 Progress:

- Condition assessment of the Bevan Fishing Pier was completed in October 2020.

Planned Priorities/Actions:

- 2021: Undertake recommended maintenance on the Bevan Fishing Pier.

FERRY TERMINAL CROSS BORDER PRE-CLEARANCE PLANNING

2020 Progress:

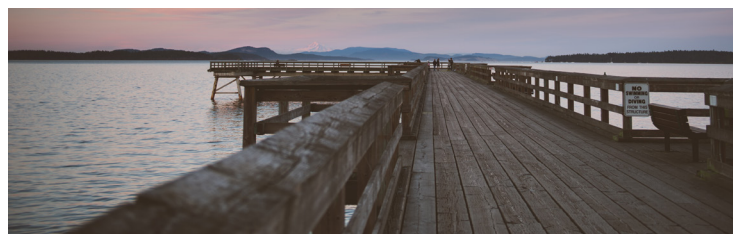
- Completed design of the internal layout of the new facility.

Planned Priorities/Actions:

- 2021: Complete remaining design work, cost estimates, and funding confirmation for the construction project. Project initiation is on hold until Victoria facilities have the necessary funding in place.

FUTURE PRIORITIES & ACTIONS FOR COMMUNITY INFRASTRUCTURE

- 2021: Facilities Asset Management Plan.
- 2021: Undertake Multi-Modal and Active Transportation Initiatives.
- 2021: West Sidney Detailed Infrastructure Design.
- 2022: Develop a Multi-Modal and Active Transportation Plan, upon completion of OCP Update.
- 2022: Review options for library services.



Bevan Fishing Pier



COMMUNITY SAFETY, HEALTH & WELLBEING

The Town will work with its emergency and health services to promote community safety and well-being, while capitalizing on our community assets to foster an environment that promotes a healthy and active lifestyle for all.

EMERGENCY PREPAREDNESS MANAGEMENT

2020 Progress:

- Emergency Operations Centre (EOC) Activation Training: In early 2020, Town staff participated in an exercise that included setting up an EOC and responding to a mock emergency scenario.
- Pandemic Response: Throughout 2020, emergency preparedness plans were put into action when the province declared a provincial state of emergency in response to the COVID-19 pandemic. The Town activated its Emergency Operations Centre to monitor and respond to the pandemic, liaise with public health, government, business, and community partners, and begin planning for recovery initiatives.

Planned Priorities & Actions:

- 2021: Analyze potential options for the provision of a post disaster potable water distribution system to Sidney residents, with consideration also given to water for firefighting.
- 2021: Conduct a multi-jurisdictional facilitated disaster response exercise.

RECOGNIZE PRIDE WEEK

2020 Progress:

- Pride Flag Raised at Town Hall: In June 2020, Sidney Council raised the Pride Flag at the Town Hall in recognition of Pride Week in the region and Pride Month across the country.



Members of Council raise the Pride Flag at Town Hall

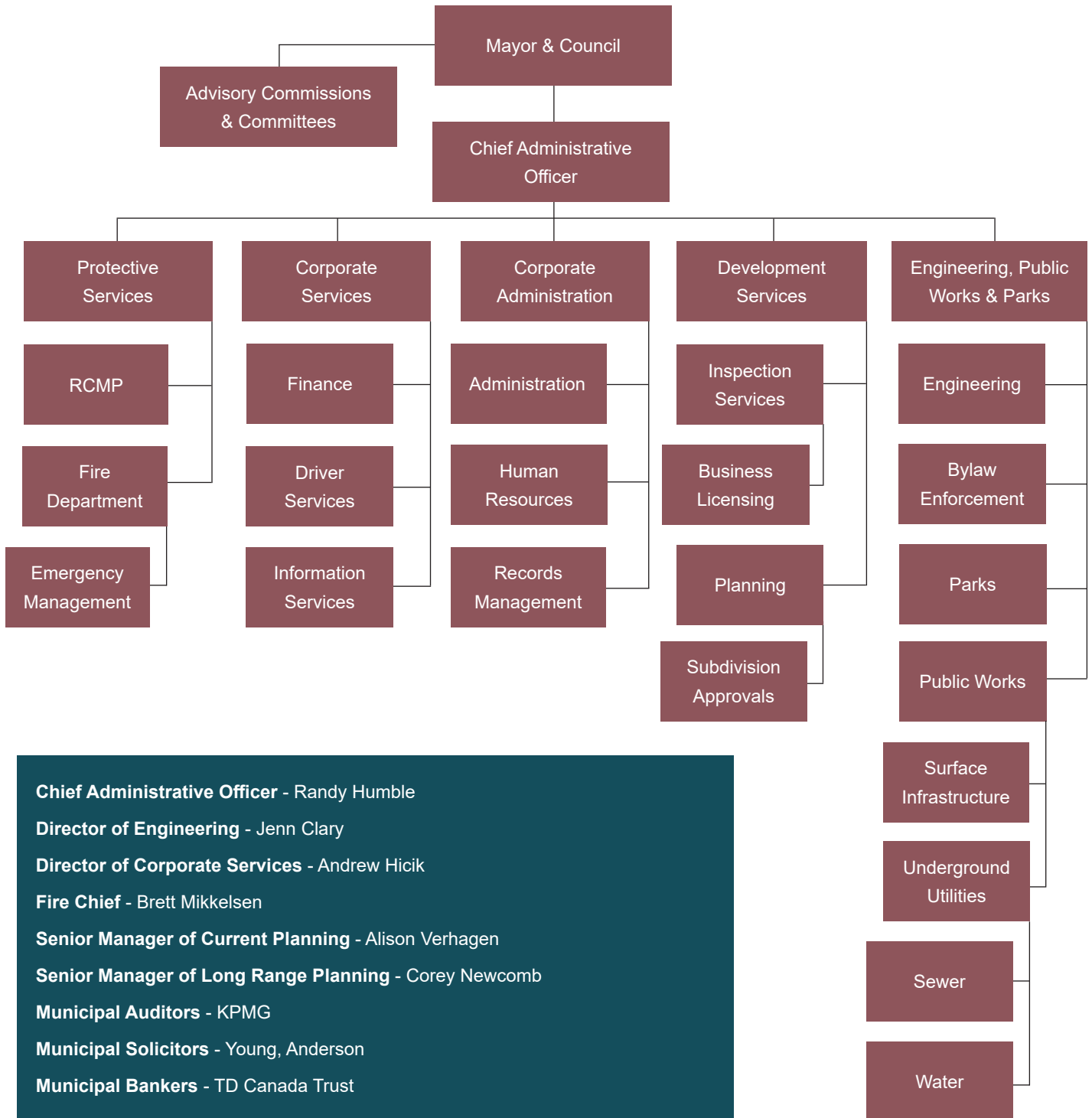
FUTURE PRIORITIES & ACTIONS FOR COMMUNITY SAFETY, HEALTH & WELLBEING:

- 2021: Pedestrian Safety - Collaboration between RCMP and Engineering Department to enhance pedestrian traffic safety planning at crosswalk and intersection crossings.



Physical distancing signage during pandemic response

ORGANIZATIONAL CHART & APPOINTED OFFICERS





ADMINISTRATION

The Administration Department, under the leadership of the Chief Administrative Officer, is responsible for overseeing all municipal operations. The Department is responsible for corporate administration under the Community Charter and the Local Government Act, providing legislative and administrative support to Mayor and Council, for public communications and human resources for the organization.

Key Functions

- Organizing all meetings of Council, including preparation of agendas and minutes;
- Administering the review and update of the Town's Annual Strategic Planning process;
- Providing support services to Council appointed Committees / Commissions / Boards;
- Processing and coordinating all business relating to Town Council;
- Providing advice with respect to Council procedures, policies and functions;
- Coordinating internal and external communications (i.e. Town's website, intranet, social media, print publications and media releases);
- Safekeeping of minutes of Council and committees, bylaws, and other official documents on behalf of the Town;
- Administering oaths and taking affirmations, affidavits and declarations required to be taken under the Community Charter or any other Act relating to municipalities;
- Administering the corporate records management program;
- Processing requests for access to information under the Freedom of Information & Protection of Privacy Act;
- Administering leases/agreements for Town operations and facilities;
- Coordinating human resources services for the organization;
- Organizing Town hosted events and liaison with other event organizers;
- Conducting local government and school trustee elections.

2020 Highlights

- Worked with IT Department to set up electronic participation and live streaming for Council and Committee of the Whole meetings.
- Established new committee to review options for the future of Beacon Wharf.
- Established new COVID-19 Recovery Task Force.
- Supported the Town's Emergency Operations Centre in COVID-19 response and recovery efforts.
- Continued to liaise with Chamber and SBIA to support business community through COVID-19 pandemic.
- Worked with internal departments and external agencies to address the vulnerable, unsheltered living in Sidney.
- Continued working with the Engineering Department on proceeding with the Town's Reay Creek Dam Renovation project and Transport Canada's KÉL,SET (Reay) Creek Pond remediation project.
- Continued working with other local governments to address Tsehum Harbour concerns.
- Organized a series of virtual Town Hall meetings.
- Participated in discussions regarding Vancouver Airspace Modernization Project.
- Began IAFF negotiations for career firefighters.
- Provided support for the 1st Annual Tree Appreciation Day.
- Continued to work with US agencies on cross-border pre-clearance planning at ferry terminal.
- Engaged in discussions with service providers to improve internet and cellular service throughout Sidney.
- Supported other departments regarding legal matters.

Administration at a Glance - 2020



2021 Initiatives

- Expand public participation at Committee of the Whole Meetings for Development Permit Major Applications accompanied by a Development Variance Application.
- Implement new digital Council Meeting Management Program.
- Initiate review/implementation of an electronic documents records managements system.
- Support the installation of one of two new portable public washroom facilities along waterfront.
- Continue to work with North Saanich and other local government on the potential of new CRD service establishment to deal with concerns at Tsehum Harbour.
- Complete negotiations with IAFF.
- Continue to liaise with Chamber and SBIA to support business community through COVID-19 pandemic.
- Initiate civic site analysis for Town Precinct (Town Hall, Driver Services/Courthouse, etc.).



CORPORATE SERVICES

As a service department, Corporate Services' main focus is on assisting the public, and helping other departments accomplish their goals and tasks. Whether our interaction with the public is through telephone, at the front counter, or through the information on our website, we strive to provide excellent, timely and friendly customer service. Corporate Services includes the following functional areas:

- Finance;
- Driver Services;
- Information Technology;
- Risk Management (jointly with Engineering & Works); and
- Human Resources (jointly with Administration).

Finance

From a corporate perspective, the department strategy is to support the administrative and financial needs of the Municipality, thereby enhancing the quality of service to the public. Our objective is to provide timely and accurate financial information to facilitate the decision-making needs of Council, senior management, and external stakeholders, and to provide analysis and business advice to the various municipal departments. Responsibility and authority for financial operations is derived from legislation mandated by the British Columbia Community Charter, Local Government Act, Provincial and Federal Statutes, and Municipal bylaws.

Driver Services

The Driver Services section of Corporate Services provides local services for residents of the Peninsula and beyond. As appointed agents, staff at the 9884 Third Street office provide a wide variety of driver licencing and ICBC Autoplan services, products and information. Since February 2013, the department has also been issuing the joint Driver's Licence/BC Services Card.

Information Services

Information Services provides technical leadership, solutions, service and support for all the Town's integrated hardware, software, GIS, EOC, wireless and VoIP telephone systems at five locations; the Town Hall, Driver Services, Community Safety Building, the Public Works Yard, and the RCMP Detachment.

Risk Management

Risk Management ensures that the financial stability of the Town is protected against the effects of accidental loss, by developing and maintaining information related to losses, claims, insurance premiums and other risk-related costs. Accordingly, Corporate Services works closely with operational departments to ensure the Town's risks are minimized.

Human Resources

Human Resources is responsible for the attraction, selection, training, assessment and retention of employees, while also overseeing organizational leadership and culture, and ensuring compliance with employment and labour laws.

2020 Highlights

While most of the work of the Corporate Services Division involves routine processing and annual, ongoing tasks, we still find time each year to fit in some special projects. Some of our non-routine accomplishments over the past year include:

- Evaluated the financial impacts of the COVID-19 pandemic on municipal operations, and re-aligned property taxes, budgets, and work plans as necessary;
- Aligned service delivery with public health authority COVID-19 directives, including the expansion of on-line services;
- Completed review of the Town's Water Utility Fee structure and made recommendation to Council on new structure to be implemented for 2021 (approved);
- Supported the Beacon Wharf Select Committee in the evaluation of replacement options for the wharf;
- Completed sub-lease transfer and extension related to Port Sidney Marina, to enhance economic impact of key waterfront asset;
- Completed negotiation of first collective agreement with local unit of International Association of Fire Fighters (IAFF);
- Completed extension of cost sharing agreement with District of North Saanich for Library branch;
- Completed agreement with School District #63 for ongoing use of their land for public parking;
- Received Canadian Award for Financial Reporting for the Town's Annual Report for seventh consecutive year;
- Continued expansion of field technology for inspection staff;
- Continued expansion of online services for Town customers.

- 2020 municipal taxes per average residence: \$127/month (2019: \$127/month)
- Total municipal taxes collected in 2020: \$11.73 million (2019: \$11.96 million)
- Total municipal expenditures in 2020: \$23.0 million (2019: \$21.9 million)

Over the next two years, we will be focusing on the following objectives:

- Complete the evaluation of replacement options for Beacon Wharf and assist with undertaking community consultation;
- Continue the enhancement of asset and work management software, adding more functionality each year;
- Collaborate with Engineering & Works on enhanced Asset Management practices;
- Review funding levels and capacity for long term infrastructure replacement;
- Continue enhancements to financial reporting to make financial information more accessible to the public;
- Continually review the Town's financial policies and practices for maximum efficiency;
- Refine the Town's taxation policies;
- Complete the review of the Town's Utility Fees structure by focusing on the Sewer Utility;
- Work with Washington State Ferries on response to pending changes to border pre-clearance regulations;
- Renew a series of cost-sharing agreements with the District of North Saanich for shared services;
- Follow up on financial planning required following completion of three key Town projects: Downtown Waterfront Vision, West Sidney Local Area Plan, and Downtown Streetscape & Urban Design Standards;
- Work with Engineering to review and update the Town's Development Cost Charges;
- Assist with an evaluation of the lifecycle of major Town facilities;
- Continue enhancements to Town's GIS capabilities, including implementation of Community Map for developer and public use;
- Continue to identify efficiencies in the Town's computer network infrastructure;
- Assist with improvements to the Town's Business Continuity Plan;
- Support the Town's Document Management planning;
- Review the Town's Risk Management policies.

DEVELOPMENT SERVICES

New Dwelling Units Constructed in 2020



Multi-family	210
Two-family	10
Single-family	16
Single-family to two-family (including adding a legal suite)	3
Total new units	239

Permits Issued in 2020



Building permits issued (with construction value)	86
Plumbing permits	91
Fire Department & solid fuel permits	11
Demolition Permits	16
Blasting Permits	2
Excavation Permits	3
Total permits issued	193
Total construction value	\$74,531,615

The Development Services Department provides service in the areas of municipal planning, building permits and inspections, and business licensing. The Department is committed to the delivery of a broad range of high quality services to residents, businesses, and the development community by responding to all inquiries quickly, efficiently, and accurately. Department staff have an open door policy and welcome face-to-face or virtual meetings to further communicate the goals, policies, and guidelines contained within the Official Community Plan (OCP), Zoning Bylaw, BC Building Code, and other applicable bylaws and policies.

Planning

Planning combines the functions of current planning, long-range policy planning, and project management. Administration of the Zoning Bylaw through land use development review serves to implement the OCP, ensuring an integrated approach to community growth and sustainability in Sidney.

Building Permits and Inspections

Building Permits and Inspections is responsible for monitoring building construction by ensuring compliance with the BC Building, Plumbing and Fire Codes. To promote health, life-safety and fire prevention throughout the community, Building Inspection personnel work closely with property owners, developers, other agencies, and the Fire Department. Functions include plan review, issuance of permits for new construction and renovations, and inspection of premises for code compliance prior to the issuance of occupancy permits. Staff also work with developers to implement Construction Management Plans to facilitate project efficiency and public safety while minimizing disruption to the surrounding neighbourhood. Building Officials are available to assist the public with a broad range of queries at the counter and on the phone.

In 2020, 193 permits were issued by Building Officials, with a combined total construction value of \$74,531,615, nearly triple the 20 year average in Sidney (\$27,199,618) since 2000.

Business Licences

Businesses operating within the Town of Sidney, including home occupations, are required to hold a valid Business Licence, as per Business Licence Bylaw No. 2119. In 2020, the Town issued 889 Business Licences, including 77 to new businesses, for total revenue of \$84,730.

2020 Highlights - Department Projects

The following initiatives were completed in 2020:

Official Community Plan (OCP) Update: One of Council's primary strategic priorities for their term is a review and update of the Town of Sidney's OCP. An OCP is a Town bylaw that sets out the broad objectives and policies that guide decisions on planning, land use and provision of municipal services in the community. It also establishes a degree of certainty about the location and nature of community change to residents and landowners while providing a framework for guiding and managing future development and growth. The process to update Sidney's OCP is expected to take approximately two years, spanning 2020 and 2021.

Utility Box Beautification Project: In 2020, the Town of Sidney partnered with a number of Saanich Peninsula-based First Nations artists to beautify 6 BC Hydro transformers with original artwork on graffiti-resistant vinyl wrap. This annual program is intended to beautify Sidney's streets and bring local art to utility boxes located in Downtown Sidney as well as several pump station locations around town. In addition to assisting beautification efforts, the program seeks to promote and celebrate established and emerging artists from the Saanich Peninsula. Sidney acknowledges the support of the BC Hydro Beautification Program for this initiative.

Child Care Inventory and Action Plan: The Town of Sidney partnered with the municipalities of North Saanich, Central Saanich, Saanich, Highlands and Oak Bay to develop a community child care inventory and gap analysis. The coalition of municipalities received a grant through the Union of British Columbia Municipalities (UBCM) Community Child Care Planning Program to conduct the analysis.

Updates to the Off-Street Parking and Loading Bylaw: Staff presented a draft update of the bylaw to Council which included new standards for accessible parking and electric vehicle charging, as well as amended provisions related to bicycle parking and the "pay in lieu" provision in the bylaw.

Updates to the Tree Preservation Bylaw & Tree Appreciation Day: Planning staff assisted the Engineering department with a substantial update to the bylaw that included new tree protections and updated requirements for replacement trees, as well as assisting in organizing and attending a 'tree appreciation day' hosted by the Town.

Other 2020 Department Initiatives: Development Services staff also provided planning assistance and support on a number of other inter-departmental projects, including park improvements, public works projects, transportation studies and policy development.

2020 Highlights - Planning and Building Applications

With the continuation of strong residential construction trends throughout 2020, much of the Development Services department's time continued to be spent reviewing and processing the high volume of building permit applications for new residential and commercial development in the Town. The Town continued to see record numbers of new residential units under construction in 2020, following on the high volume of development applications in 2017, 2018 and 2019. As noted above, Building Permits issued for those projects represented a total of 239 new dwelling units approved in 2020, again a significant increase above the average.

The following are some of the major development proposals approved by Council in 2020:

- **10129 Fifth Street:**
Development Permit application to construct a 3 storey, 71 unit rental apartment building with underground parking.
- **9570 & 9574 Fifth Street:**
Development Permit and Development Variance Permit application to construct a 4 storey 19 unit apartment building with surface parking.
- **10502 & 10504 Resthaven Drive:**
Development Permit and Development Variance Permit application for a 4 unit townhouse complex.
- **10478 Resthaven Drive:**
Development Permit application for the construction of a 7-unit townhouse complex.

2020 Highlights - Pandemic Response

Development Services staff participated in the Town's response to the COVID-19 pandemic by supporting response and recovery planning for the community as a whole at the Town's Emergency Operations Centre. Staff also developed new policies for electronic application submission procedures for the duration of the pandemic.

2021 Initiatives

- Continue the Official Community Plan Update
- Active Transportation Plan
- Climate Action Plan Update



ENGINEERING, PUBLIC WORKS & PARKS

The Engineering, Public Works, and Parks Department is responsible for all municipal infrastructure, including roads, sidewalks, water mains, sanitary sewers, storm drains, street and traffic lights, solid waste collection, parks upgrades and maintenance, street trees, and all municipal buildings and facilities.

2020 was a challenging year for everyone, and the Engineering, Public Works and Parks Department was no exception. We saw an increase in correspondence from residents regarding everything from garbage dumping to tree removal requests, and we had to pivot quickly, as a result of the pandemic, to ensure continued services while maintaining staff safety.

The Engineering Division

The Engineering Division provides technical expertise with respect to road design, water systems, sanitary sewer and storm sewer systems, traffic and parking management, asset management, and project management of specialized services such as asphalt paving and pipeline video inspection. The Engineering Division also administers contracts for the collection of garbage, kitchen organics, and yard waste. In addition to this, the Engineering Division seeks out and makes applications for grant funding on numerous proposals. In cases where in-house expertise or resources are not available, Engineering is responsible for the procurement of professional consulting and construction services through a competitive process.

The Public Works Division

The Public Works Division is responsible for the maintenance and repair of all roads, traffic signals, streetlights, street signs, curbs and sidewalks, bus shelters, storm drainage, wastewater collection (including pump stations), water mains, service connections and meters, fire hydrants, and water main valves. Public Works is also responsible for the procurement and maintenance of fleet vehicles, operations and maintenance of municipal buildings, and collection of garbage from public waste receptacles. Public Works is constantly supporting other Town departments and divisions and they keep the Town running smoothly.

The Parks Division

The Parks Division is responsible for the upgrade and maintenance of all 28 Town parks, including Rotary Park located in North Saanich on airport lands through a cost sharing agreement with the District of North Saanich. The Parks Division also maintains 17 beach access points, as well as administering the downtown beautification and banner programs, and annual Christmas light displays throughout the Town. They are responsible for planting and maintaining trees, gardens, plantings and grass throughout the Town, inspecting playground equipment and installing and maintaining irrigation systems.

Bylaw Enforcement

Bylaw Enforcement is responsible for day-to-day bylaw enforcement activities. This includes enforcement action, ongoing consultation, and coordination with other departments in the review and modification of bylaws as required. In 2020 the Town's Bylaw Enforcement was responsible for investigating complaints relating to COVID-19 and educating businesses and members of the public on current health orders. They also started performing wellness checks on persons with no fixed address, who were adversely impacted by the pandemic.

2020 Highlights

- Modified operations and safety procedures to ensure continued service for residents during the COVID-19 pandemic;
- Completed Town Hall and RCMP building roof replacements;
- Completed Pump Station condition assessment;
- Completed Beacon Wharf repairs;
- Completed installation of the new playground equipment at Rathdown Park;
- Held the Town's inaugural Tree Appreciation Day;
- Completed Reay Creek Dam renovation and Reay Creek Pond remediation coordination;
- Paved the path through Iroquois Park;
- Rebuilt and paved sections of Ardwell Avenue;
- Completed improvements on Vallis Place;
- Completed paving on Griffith Rd, Lane 4 between Ocean and Orchard, and Lane 5 between Orchard and Oakville;
- Constructed new sidewalks on Third Street, between Mt. Baker and Henry, and on Brethourpark Way;
- Replaced watermains on Vallis Place and Oakville Ave;
- Completed the Town's portion of the Third Street undergrounding project;
- Completed the Fifth Street undergrounding project;
- Constructed new curb and multi-use sidewalk on Ocean Avenue between Second and Fifth; and
- Completed sidewalk improvements on Bevan Avenue west of Fifth Street.

2021 Initiatives

- Bevan Fishing Pier maintenance;
- Complete Beacon Wharf replacement option analysis and gather community feedback;
- Wrap up Patricia Place storm and sanitary sewer replacement;
- Tree planting and path resurfacing at Melville Park;
- Allbay and Ardwell storm drain replacement and associated surface works;
- Pump station improvements;
- Tulista Park sidewalk improvements;
- Install picnic tables at Rose Garden and Tulista Park;
- Finalize Beacon West traffic study and develop action plan;
- Base repair and paving of Bevan Avenue between Beacon and Seventh;
- Kick off inflow and infiltration investigations in sanitary sewer mains;
- Tulista Boat Launch float replacement;
- Bevan sidewalk construction;
- Eighth Street sidewalk extension;
- Improve sidewalk at Eastview and Bevan;
- Replace watermain on Amelia Ave;
- Improve safety of Town Hall electrical service;
- Start construction on bike path west of highway;
- Public engagement for Reay Creek Park and Resthaven Park; and
- Design and construct new public washrooms downtown.



New playground in Rathdown Park



Reay Creek Dam Renovation



FIRE SERVICES

The Sidney Volunteer Fire Department provides fire suppression, rescue, first responder emergency medical care, and specialized marina firefighting services to the residents and businesses of the Town of Sidney. Established emergency response capabilities are supplemented with an ever increasing emphasis on risk reduction initiatives, such as public education, fire & life safety inspections, and enforcement of Town bylaws and BC Fire Code regulations. Additionally, the department is responsible for emergency management and preparedness in Sidney, in conjunction with the Peninsula Emergency Measures Organization (PEMO). This full spectrum of services is provided by utilizing a composite model of seven career and thirty-five volunteer firefighters. The Fire Department also works closely with neighbouring jurisdictions, and mutual aid agreements are in place with Central Saanich and North Saanich.

Pandemic Response

When the COVID-19 pandemic arrived in BC in March of 2020, the Sidney Fire Chief/ Emergency Program Coordinator assumed the role of the EOC Director for a level one Emergency Operations Centre. The response quickly escalated as the pandemic intensified. From March 17 to June 15, 2020 the Community Safety Building hosted a full time level two Emergency Operations Centre. The new Community Safety Building greatly enhanced our operating capabilities throughout this response. Fire Department staff assumed new roles and responsibilities. As a result of this atypical year, Fire Department operations were re-prioritized and focused primarily on pandemic response and recovery. Despite an unprecedented year, the Fire Department retained a high level of service in response to calls, fire and life safety inspections, public education initiatives, and training activities.

Calls for Service

In 2020, the Sidney Fire Department responded to 564 calls for service. Due to the COVID-19 pandemic, these calls and the level of response were significantly altered. However, fire safety remained a top priority and the department continued to offer its smoke alarm program.

Fire Prevention Initiatives

As Sidney continues to develop with many new construction projects, Fire Prevention staff have been involved in the examination of building plans and the review of construction and demolition fire safety plans. Staff have also worked with many strata groups as they update or create fire safety plans for existing buildings.

In 2020, Sidney Fire Department completed 845 fire and life safety inspections as part of the annual inspection program mandated by the BC Fire Services Act. 83 visits were made to assist residents with the Smoke Alarm Program.

Staffing

In response to the pandemic, the Fire Department introduced 24/7 coverage through staffing with volunteers; eliminating the need for all members to respond to all calls helped to minimize the risk of transmitting COVID-19. Having staff at the hall 24/7 has also helped to decrease the response time to calls.

Public Education Initiatives

When the pandemic limited face-to-face community interactions, the Fire Department began offering virtual Fire Safety and Emergency Preparedness presentations and, in partnership with PEMO, Neighbourhood Emergency Preparedness presentations.

In an effort to retain annual fire extinguisher training for staff at senior care home facilities, a presentation and video demonstration was delivered virtually. This presentation was also made available to staff from local businesses and industry.

Throughout the pandemic, prevention staff provided information to local businesses looking for additional advice regarding how to operate safely, follow public health orders, and implement WorkSafeBC protocols. Prevention staff continue to work closely with Town staff to provide direction on best practices such as heating sources on temporary patios and retaining appropriate egresses.

Training Initiatives

Regular Thursday night training accounted for 4,719 hours in 2020. In addition, 1,137 extra training hours were completed, for a total of 5,856 hours.

Although the pandemic threatened to interrupt training progress, the Training Officer was quick to pivot to new methods to ensure training was sustained throughout the year. The department continuously adapted to restrictions, and introduced alternative training methods, such as online training and significantly reduced class sizes. In addition to in-house online training, several members participated in online training through the Justice Institute of BC, in courses such as varying levels of the Fire Officer program.

One live fire training session occurred in 2020, at the Otter Point training facility, to maintain and enhance firefighting skills. The new recruits successfully completed their Exterior Firefighter training. Seven members completed their initial First Responder Licensing, and six members recertified this qualification.

Confined Space Rescue Team

In 2019, the Sidney Fire Department, along with North Saanich and Central Saanich Fire Departments, established a confined space rescue team. While training plans were temporarily suspended due to the pandemic, the three municipalities continued to communicate and plan for the team throughout 2020.

Emergency Planning for Senior Care Home Facilities

The Fire Department continues to work with the Assisted, Extended, and Nursing Home Working Group, consisting of the directors of senior care home facilities that are deemed a “higher risk” in an emergency due to the age and mobility of their residents. At the outset of the pandemic, the Fire Department increased communication with this group and provided assistance with procuring Personal Protective Equipment, establishing connections, and acting as a point of contact for all facilities to share updates. No COVID-19 cases were reported in a senior care home facility in Sidney, and all residents have been vaccinated.

Meet Your Street

In response to the pandemic, and to address widespread feelings of loneliness and social isolation that have been amplified by the pandemic, the Fire Department spearheaded the development of a program called “Meet Your Street.” The goal of this program is to create a community in which all residents experience a strong sense of social connectedness, a responsibility to place, and a high quality of life.

There are currently four active neighbourhoods participating in Meet Your Street, as well as others that have expressed interest or have plans in progress. These neighbourhoods have hosted activities such as OCP information sessions, Neighbourhood Emergency Preparedness Presentations, and outdoor coffee shops.



EMERGENCY OPERATIONS CENTRE

The Town of Sidney activated its Emergency Operations Centre (EOC) on March 12, 2020 in order to centralize the Town's COVID-19 monitoring, response, and recovery planning efforts. From March 17 to June 15, 2020, the Town operated a full time level two Emergency Operations Centre. The EOC was staffed by Town employees from all departments, and also included liaisons from the Sidney Business Improvement Area & Saanich Peninsula Chamber of Commerce.

Key focus areas of the EOC's COVID-19 response included:

Response Planning

Updating response plans and initiating response operations as the situation evolved. Given the ever-changing and quickly evolving nature of the COVID-19 pandemic, plans focused on short, mid and long-term scenarios.

Information Monitoring

The EOC monitored daily updates from senior levels of government and public health agencies.

Recovery Planning

The Sidney Business Improvement Area (SBIA) and the Saanich Peninsula Chamber of Commerce (Chamber) worked as a part of the EOC to actively participate in the business recovery process. They assisted with messaging to the business community and helped ensure the business community was aware of provincial and federal programs and funding. Both the Chamber and SBIA provided regular updates to their members via newsletters and their websites. The SBIA and Chamber also maintained webpages that provided details of changes to services, hours of operation, and closures for local businesses.

Business Continuity Planning

The EOC worked with the SBIA and Chamber to support their members with implementing and adjusting business continuity plans. The Town implemented its own plan to ensure essential services were provided to residents while also ensuring the health and safety of staff and the public.

Liaison with Local Partners & Organizations

The EOC was in daily communication with partner governments, local RCMP, and local organizations. This included daily communication with our Senior Care Homes to share information and provide support and business continuity assistance. Daily consultations occurred with various networks on how to best support vulnerable populations.

Communication

The EOC communicated with residents through a variety of methods, including regular updates on the Town's website, social media posts, newsletters, posters, and informational signage around town. Information shared included updates from public health partners, mental health and food security resources, provincial and federal financial supports, and more.

Examples of EOC response initiatives include:

- Temporarily repurposed the western section of Downtown Employee Parking Lot as a Critical Supply Chain Rest Stop to create a safe space for those delivering essential goods to have a place to rest, access washrooms and Wi-Fi, and be within proximity to local food options
- Conducted a survey of local businesses and a survey of residents to learn about pandemic experiences and to determine the best focuses for recovery efforts.
- Created Business Liaison Program to provide advice to local businesses on how to operate safely, follow public health orders, and implement WorkSafeBC protocols. Business Liaison Ambassadors also provided complimentary floor stickers to businesses to promote physical distancing.
- Developed a support plan for vulnerable persons with no fixed address.



POLICE SERVICES

Policing services are provided to the municipalities of Sidney and North Saanich by the RCMP-GRC through a Federal/Provincial/Municipal contract. A detachment centrally located at 9895 Fourth Street in Sidney provides diverse policing services to the surrounding Northern Saanich Peninsula and First Nation communities, as well as the Willis Point region, and fifty-two islands and coastal waters extending to the USA boundary. Within the detachment boundaries, policing services are also provided to the Victoria International Airport, and the Swartz Bay and Anacortes ferry terminals.

Detachment Resources

The Sidney/North Saanich Detachment is comprised of thirty-two police officers and nine civilian support staff. Uniform officers are divided into four Watches providing a twenty-four hour, seven day a week on-duty response to emergencies and calls for service. Specialized units within the detachment are organized into a four-officer Major Crime Unit, two-officer Traffic Unit, one Community Policing officer and two First Nations Policing officers. On average, the detachment responds to 7,000 calls for service annually, many involving extensive investigation.

A management team is responsible for administration, planning, budget and operations for the detachment. Business hours for inquiries, assistance and service are Monday to Friday from 8:30 am – 4:15 pm.

Strategic Policing Priorities

The detachment policing priorities are established through an analysis of crime statistics, through consultation with key partners within the community, and in alignment with local, provincial and national public safety initiatives. In 2020, annual policing priorities for traffic enforcement, property crime reduction, community engagement and Indigenous policing services were implemented.

Specific initiatives for each priority have been developed to focus the delivery of policing services. Impaired driving and speed enforcement is given priority to enhance road safety and supports the prevention of motor vehicle pedestrian and cyclist accidents. Strategies have been engaged towards a reduction in shoplifting from local businesses.

Community policing programs, which include Block Watch and No Valuables Inside, have been emphasized, resulting in a reduction of break and enter, theft, and property related crime.

During 2020, crime patterns shifted, with significant increases in fraud, cause disturbance, and bylaw offences being reported. In response, the detachment increased policing presence in public spaces in local parks, the waterfront and business sector to enforce bylaw liquor and controlled substance regulations.

An awareness campaign regarding fraud scams will be carried through 2021 to reduce the number of residents falling victim to email, phone and other fraud scam enticements being circulated.

Strategic Policing Priorities (continued)

Throughout the year, a quarterly policing report provides details on crime trends and statistical comparison over a five year period. The Detachment Commander provides a review of these reports to Mayor and Council, with details on how the detachment is managing crime and meeting the objectives of the policing priorities. COVID-19 had a significant impact on police service delivery, and the mandate for public safety, while maintaining officer safety. Under the leadership of the Detachment Commander, officers adjusted to new procedures and shifts in crime trends and participated in crime prevention investigation and proactive policing initiatives, while working closely with volunteers and policing partners to reduce crime and harm in the community.

Community Policing & Volunteer Programs

The detachment is complemented by a number of dedicated volunteers who donate their time to help make Sidney a safe and desirable community to live and work. Volunteer programs which enhance policing services include Victim Services, Restorative Justice, Citizens on Patrol, Speed Watch, and the Auxiliary Constable Program. The Community Policing officer and Auxiliary constables are actively involved in delivering crime prevention programs to help prevent community members from becoming victims of theft and fraud crime. During the past year, the Community Policing officer, Media Liaison and Auxiliary Constables have assisted in the delivery of programs which enhance safety and the prevention of crime.

The Block Watch program continues to expand to include new neighbourhoods in Sidney and North Saanich. The Block Watch coordinator receives information and provides direction on the program. The coordinator forwards safety alerts, tips, and recent crime incidents and general location to Block Watch captains, who utilize email to distribute the information to neighbouring residents. An awareness campaign referred to as “Slam the Scam” informs and alerts Block Watch members regarding the circulation of new scams.

A new initiative to build a partnership in prevention for theft from vehicle crimes provides “All Valuables Removed” stickers to vehicle owners. Theft from vehicles is a preventable crime, and this initiative serves a dual purpose. The stickers remind vehicle owners to remove valuables, and this action results in extinguishing a theft opportunity from thieves. The stickers can be obtained at the Sidney/North Saanich Detachment, Sidney Driver Services, and Sidney Save-On Foods.

An enhanced police engagement initiative was implemented by the Detachment to identify multiple locations to be given priority for regular police patrols. These locations were identified as public spaces where a policing presence provides enhanced safety to the community where they enjoy parks, walking trails, recreation and the waterfront.

As a new initiative, the detachment has adopted a modern technology bike registration program called Project 529. Using an app, bike owners can self-register their bikes in a matter of minutes. Once bike owners have registered their bike, they contact the detachment to receive a Project 529 adhesive shield, which is affixed to the bike and assists police in returning found and recovered bikes to the owners. When a bike is stolen, the Project 529 system sends an alert providing a bike description to others with registered bikes. More information is available through the Sidney/North Saanich Detachment.

Our Community Policing officer participates in a school liaison program with our five local elementary, middle and secondary schools. The program assists in establishing a connection with local youth and provides some greater safety awareness and education. This messaging to youth includes awareness regarding the safe use of social media and practices which prevent becoming victims of fraud or sexual predators. A partnership with local schools provides many opportunities for positive interaction and delivery of messages pertaining to safe driving, pedestrian and cycling safety, and important choices regarding substance use.

Crime Rates/Crime Prevention

Both Sidney and North Saanich enjoy a relatively low crime rate in comparison to many other communities in British Columbia. A significant decline in most property crime categories in 2020 is attributed to a shift resulting from COVID-19. While decreases in property crime were experienced, fraud, disturbances, mental health and by-law calls for service all increased.

The support of the community adopting crime prevention principles and reporting criminal activity has been instrumental in solving criminal offences quickly and has contributed to safe streets, safe homes, and a safe community. To continue this trend, community members are encouraged to be engaged in protecting themselves and their property from crime, not leave valuables in vehicles, secure their homes, be informed regarding scams, observe safe driving practices, and immediately report unlawful or suspicious activity to police.

The background of the page is a vibrant blue with a collage of paper-cut fish. The fish are cut from various colored papers, including orange, teal, and grey. Some fish are solid-colored, while others have intricate cut-out patterns on their bodies, such as scales and fins. The fish are arranged in a dynamic, overlapping composition, creating a sense of movement and depth. In the upper right corner, there is a dark red rectangular box containing the text "FINANCIAL INFORMATION" in white, serif, all-caps font.

FINANCIAL
INFORMATION

MANAGEMENT DISCUSSION & ANALYSIS

The financial statements are the responsibility of the Town's management and have been prepared in compliance with the Community Charter and generally accepted accounting principles. The annual financial statements are composed of two primary statements – the *Statement of Financial Position* (page 42) and the *Statement of Operations and Accumulated Surplus* (page 43). These primary statements are supplemented by extensive notes and tables that serve to better explain the Town's financial results and nature of operations. The notes are an integral part of the financial statements, as they provide additional details on the consolidated numbers found on the two primary statements. The statements and supporting notes are discussed in more detail below.

Statement of Financial Position

The *Statement of Financial Position* outlines the Town's financial health by providing a snapshot of the total Assets, Liabilities, and Accumulated Surplus as at December 31, 2020. Financial Assets include cash, as well as items that can or will be converted to cash within a short timeframe, such as investments and receivables. Financial Assets represent amounts that can be used to satisfy Liabilities and finance future services.

Financial Assets had a year ending balance of \$32,881,081, as compared to \$25,862,365 in 2019. The total combined cash and investments balance increased by roughly \$7.1 million over 2019. This large increase was notably due to the postponed payment of \$2.6 million in school taxes collected during 2020. Also of note, increases of \$2.2 million in deposits held related to development, and \$1.7 million in reserves, primarily due to the setting aside of \$2.1 million in Canada-BC Safe Restart Grant funding received last year to assist local governments with the financial impacts of COVID-19.

Liabilities is the next section in the Statement of Financial Position; this represents cash and services owing by the Town to third parties. The increase to Accounts Payable relates mostly to the Province changing the school tax remittance schedule as a COVID relief measure, to assist local governments with their cash flow. In a typical year, school taxes are remitted as collected during the year; but for 2020, all school taxes collected were not paid until January 2021, thus creating a liability of approximately \$2.6 million at year end, which is offset by an equal increase in cash, as noted above. Additionally, there was a \$600,000 increase in trade payables, for billings related to some large capital projects owing at year end.

The largest contributing factor for the increase in Deferred Revenue and Deposits was the volume of deposits held for offsite services related to developments.

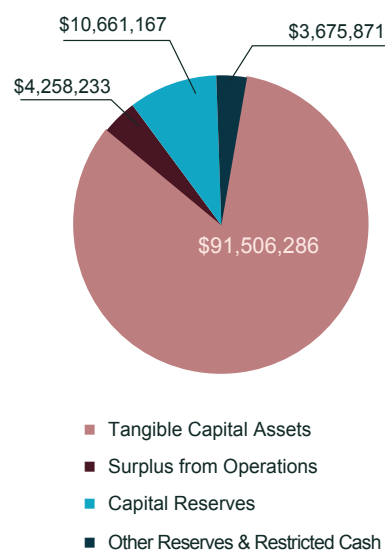
The Town's largest liability is its debt, totaling \$10.55 million, which was entirely issued through the Municipal Finance Authority. It is important to note that any debt held by the Town must be for capital purposes, and not to fund operating deficits. During 2020, the Town converted \$3.0 million of interim borrowing for the Community Safety Building (CSB) into a 30 year debenture; this conversion of debt did not change the Town's total debt, but merely replaced temporary borrowing with long-term debt. Also during 2020, the final \$1.5 million of CSB interim borrowing was settled, with funding from the Land Reserve, and resulted in a reduction in debt. The remaining net change in debt was from principal payments on existing debt partially offset by a new equipment financing loan. The average interest rate of current outstanding debt is 2.53%, with rates of individual debt issues ranging from 1.28% to 3.40%.

Next on the Statement of Financial Position is the difference between the Town's financial assets and its liabilities. The Town increased its Net Financial Assets position by \$2.5 million over 2019. A Net Financial Asset position indicates that we have more financial assets than future obligations, which presents a favourable indication of the Town's ability to satisfy its liabilities and future spending. It is fairly common for local governments to have a Net Debt position, where liabilities exceed financial assets, as they undertake investments in capital assets (i.e. turning financial assets into non-financial assets) or incur debt that requires future revenues to repay. There is no "right" level for Net Financial Assets; it depends largely on the growth plans and infrastructure health of each local government.

Non-financial Assets is the next section of the *Statement of Financial Position*. This category is made up almost entirely of the net value of tangible capital assets (TCA), but also of smaller amounts for inventories of supplies and prepaid expenses, all of which are held for the provision of future services. The TCA amount represents the remaining value (cost less depreciation) of past investment in infrastructure, buildings, facilities, structures, vehicles, equipment and other long lasting items that provide services to residents over the useful lives of the assets. Inventories and prepaid expenses are assets that will likely be consumed as part of operations in the upcoming year, but cannot be easily converted to cash to meet financial obligations.

The “bottom line” on the Statement of Financial Position is the Accumulated Surplus, which is the total of Net Financial Assets / (Net Debt) and Non-financial Assets; this amount represents the sum of all economic resources available to the Town to meet future financial and service obligations. The Accumulated Surplus balance of \$110,101,557 is broken down into various components in Note 6 (page 53) of the statements (as illustrated in the pie chart), and is discussed in more detail in the following section. It is important to clarify that since the Accumulated Surplus is comprised of both Financial and Non-financial Assets, it does not represent an available pool of funding. *Net Financial Assets / (Net Debt)* represents the amount available to satisfy *financial* obligations and *Non-financial Assets* represents the amount available to meet future *service* obligations.

Accumulated Surplus



Statement of Operations & Accumulated Surplus

The *Statement of Operations & Accumulated Surplus* presents the operating results by comparing revenues and expenses for the year, with the net difference being the “Annual Surplus”. The Annual Surplus essentially represents the increase in the Town’s ability to fund future services. Total revenues of \$26,973,158 were less than the previous year, as anticipated, due to an extraordinary transaction (the sale of the old fire hall site to help finance the new Community Safety Building) that occurred in 2019.

The 2020 *Statement of Operations and Accumulated Surplus* indicates an Annual Surplus of \$3,949,529, which is broken down into the following components:

Net investment in Capital Assets	\$ 3,072,675
Net increase in Reserves & Restricted Cash	1,721,848
Net decrease in Surplus from Operations	(844,994)
Annual Surplus	\$ 3,949,529

The *Annual Surplus* figure should not be considered as pure financial gain for the Town, nor an indication that we are collecting too much in taxes and fees. It is important to acknowledge that much of the money being collected as tax revenue is earmarked for capital asset additions, for transfer to reserves for future use, or for repayment of debt. None of these legitimate and traditional uses of funds qualify as *expenses* for purposes of financial reporting; therefore, they are not reflected in the *Annual Surplus* amount, which may, as a result, appear to be inflated. The *Surplus from Operations* figure, which is the smallest component of the *Annual Surplus*, provides the most accurate indication of true operating results; the rest of the *Annual Surplus* has either been used to acquire capital, or set aside for future use.

The Annual Surplus is the net difference between the Town’s actual *revenues* and its *expenses* for the year, and is independent of any variance from the *budget* for the year. A budget column is included in the *Statement of Operations & Accumulated Surplus* to provide the reader with an indication of operating plans for the year and demonstrate public accountability; however, variances from budget are not discussed in the financial statements.

A comparison of budget to actuals would indicate that the Town realized an Annual Surplus \$3,071,025 higher than what was expected (Actual of \$3,949,529 versus budget of \$878,504). Government Transfers was responsible for virtually all of the difference, as the Town unexpectedly received \$2.758 million of COVID restart funds from the Province in 2020.

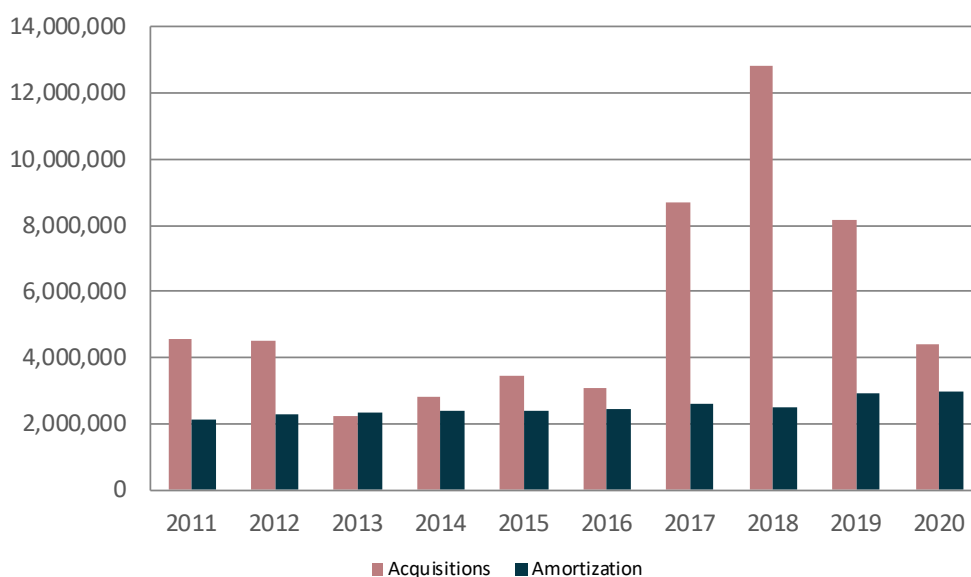
Net Investment in Capital Assets

A large contributing factor to the Annual Surplus is an increase of \$3,072,675 in *net investment in capital assets*. This increase in value means that the Town added more in TCA than it consumed. TCA are consumed through amortization (also known as depreciation); the cost of the asset is divided by its useful life, and expensed annually over that lifespan. This method of accounting spreads the value of the asset over its ability to provide services to residents.

The *net investment in capital assets* is made up of \$4,309,800 in net acquisitions, reduced by \$2,995,929 in amortization; this was accompanied by a net reduction in long-term debt of \$1,758,804, which serves as an addition to our net investment in TCA. The most significant capital additions during the year were from Town infrastructure projects totaling \$1.15 million, as well as \$1.02 million to the Reay Creek Dam rehabilitation project. As explained earlier, the reduction in net debt is mostly from the final \$1.5 million of CSB interim borrowing settled with funding from the Land Reserve, but also from debt principal payments toward other Town debt.

The chart below shows the Town's TCA additions and amortization over the past 10 years. It demonstrates that in most years, there is a positive net investment in capital. 2013 was an exception, as the Town consumed more than it added, but this is not something to be concerned with, as it simply reflects the Town's financial and asset management plans for that particular year; only a longer-term pattern in this direction may indicate a cause for some concern.

TCA additions and amortization



Generally, it is good to have a positive net investment in capital each year, as this would indicate that you are renewing your assets more quickly than you are consuming them. The simple act of renewal would likely lead to a net increase in TCA, as the assets you are renewing are in current dollars, while the assets you are consuming are at historical (and therefore lower) costs. However, that is a bit of a simplification, and the sufficiency of asset renewal must be considered in the full context of the Town's asset management plans. These plans are continually being developed and refined as we move forward with the Town's asset management strategy.

Net Increase in Reserves

In the breakdown of the Annual Surplus above, another contributing factor is the net increase of \$1,689,180 in the Town's reserves. Reserves are funds set aside to finance works (usually capital) in future years.

There are two classes of reserves. The more formal of these is indicated in Note 6 as "*Reserve funds set aside for specific purposes by Council*". These are known as Statutory Reserves, in that they are created by bylaw, as allowed under provincial legislation. The establishing bylaws set out the purposes of the funds, and these purposes cannot be changed without a bylaw amendment. In other words, the funds must be used for the purposes for which the reserves were established.

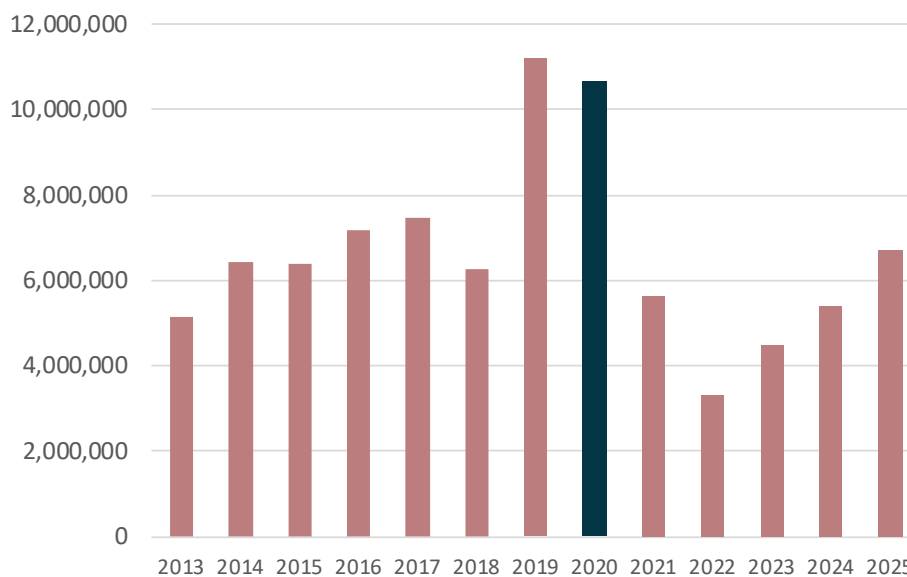
Statutory Reserves had a net decrease of \$526,000 during 2020; transfers in equaled \$4.5 million, while transfers out to fund capital projects and retire debt equaled \$5.0 million. Most notably, the Land Sale Reserve had a net transfer out of \$2.1 million; this resulted from the transfer in of the last \$500,000 payment from the sale of the Fire Hall lands, less repayment of the final \$1.5 million of CSB interim borrowing, and transfer out of \$1.1 million towards funding of other capital projects. Also of note, the Infrastructure Reserve realized a net increase of \$700,000; budgeted transfers to the reserve totaled \$1.7 million, while funding for capital projects equaled \$1.0 million. The above instances illustrate the cyclical nature of reserve balances, whereby Town capital renewal patterns have a significant impact.

The Town's total Statutory Reserves at year end amounted to \$10,661,167. Of this total, 27% is made up of reserves to replace Town vehicles, equipment and the ferry terminal, while a further 23% represents the Town's Infrastructure Replacement reserves. The primary purpose of maintaining these reserves is to set money aside in a systematic, evenly-distributed manner for the eventual replacement of existing Town assets when they reach the end of their useful lives; this practice helps to ensure financial sustainability. An additional 13% of the total Statutory Reserve balance represents Federal Gas Tax funds being held for future eligible use.

The second subset of reserves is labeled "Reserves set aside by Council". While less formal, these funds are also usually earmarked for specific purposes, and made up of funds carried forward for completion of specific projects or initiatives. These reserves increased by \$2.2 million over 2019, due almost entirely to \$2.1 million in unused COVID-19 Safe Restart funds.

The chart below shows the Town's total Statutory Reserve balances over the last eight years, and projected balances for the next five years. It illustrates the cyclical nature of the reserve balances, based on the timing of expenditures for which the reserves were created.

Statutory Reserve balances



Based on the current 5 year financial plan, the trend is for a diminishing reserve balance for the next two years and then an increasing reserve balance for the following three years. This is due to the projected use of accumulated Gas Tax funds, but also an ambitious replacement timeline for the Town’s infrastructure over the next couple of years; this latter plan will have to be reviewed carefully over the next several years to ensure that enough funds are being set aside for ongoing future needs. The ideal level of reserves depends on the Town’s future needs and wants, and decisions around how to fund them.

Having a net reserve surplus or deficit in any given year is strictly a reflection of the Town’s plans and spending patterns, and must be considered in conjunction with those plans for a full understanding of the impact. For example, in years where the Town is putting aside money for a future purchase, there will be a reserve surplus. When those funds are actually used, an annual reserve deficit may occur. All of these events would fit within the Town’s overall financial planning, despite the different year-by-year financial impacts. While renewal of Town infrastructure is a positive direction, the diminishing balance projections for reserves is a trend that needs to be addressed through long term asset management strategies, which are in progress. The amount of annual funding transferred into the Town’s reserves may have to be increased.

Increase in Restricted Cash

This small balance (increase of \$32,668) represents the amount of cash the Town has paid into a sinking fund as security against its long term debt. When the debt is fully repaid, the restriction is removed, and the funds are returned to the Town for other purposes. Generally, they are put into a reserve.

Net Increase (Decrease) in Surplus from Operations

The *net increase (decrease) in surplus from operations* is perhaps the most important contributing factor to the Annual Surplus. The Surplus (or Deficit) from Operations provides the best indication of the most recent year’s operating results. The previously discussed contributing factors to the Annual Surplus, which may result in a surplus or deficit in any given year depending on the Town’s financial or asset management plans, are not true indicators of the current year’s operating performance. The Surplus (or Deficit) from Operations in a given year represents the true increase (or decrease) in the Town’s “disposable income” for future spending. The table below shows the breakdown of the most current year’s net decrease in Surplus from Operations:

General Operating Fund	\$ (42,746)
Garbage Utility	(4,970)
Water Utility	(118,436)
Sewer Utility	(100,119)
<hr/>	
Total Deficit from Operations	(266,271)
Fire Hall Payment to Reserves	(500,000)
Sewer Capital Use of Surplus	(78,723)
<hr/>	
Net Decrease in Accumulated Surplus from Operations	\$ (844,994)

2020 operations realized a net decrease in Accumulated Surplus from Operations of \$844,994. All four operating funds realized deficits from operations; other than the Garbage Utility, all of these deficits were expected. Most of the overall decrease relates to a \$500,000 transfer to the Land Reserve of the final proceeds of the Fire Hall land sale; this transaction essentially “reverses” a temporary increase in Accumulated Surplus from last year’s statements.

General Operating realized an operating deficit (use of surplus) of \$42,746. The 2020 budget was originally balanced with \$926,038 of surplus funding. The primary reason that much less surplus was ultimately required was the receipt of the Canada-BC Safe Restart Grant (COVID Safe Restart Funds); \$650,000 of Restart Funds were allocated to reduce the use of surplus in 2020, with the rest set aside for future use.

On the operating side, higher than budgeted policing costs (from RCMP accruals of retroactive wages and earned retirement benefits) were more than offset by healthy permit revenues from development activity, as well as savings in the budgets of Corporate Services and Public Works. The Public Works savings were achieved as various maintenance programs were partly deferred in order to focus on infrastructure renewal projects and on cost-recoverable work associated with development.

The Garbage Utility, which operates on a cost recovery basis, realized a deficit from operations of \$4,920; while a small surplus was expected, greater than anticipated volumes of home refuse (likely due to the pandemic) resulted in higher tipping fee costs at Hartland Landfill. Nevertheless, the remaining level of accumulated surplus in this utility will ensure garbage collection rates for residents and businesses remain unchanged for the duration of the 5-year garbage collection contract.

A deficit of \$118,436 was realized in the Water Utility, as compared to a budgeted deficit (use of surplus) of \$153,278 (essentially, a \$35,000 positive variance from expectations). Although water consumption was close to projected volumes, savings were achieved in some maintenance programs, resulting in a lower than expected deficit.

In early 2021, Council approved a new rate structure for the Water Utility that better reflects the fixed and operating costs of the Utility; as such, large annual fluctuations from budget should no longer occur. The new structure will also provide a more equitable distribution of costs, and ensures the financial stability of the Water Utility; full annual cost recovery (no deficits) should now result.

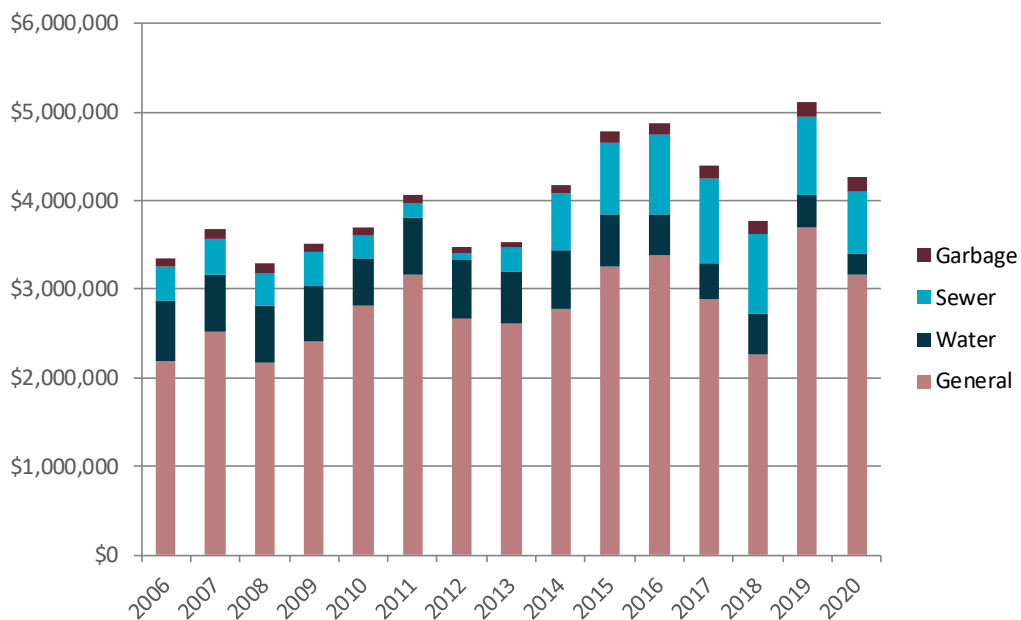
The Sewer Utility realized a deficit of \$100,119, which was less than the budgeted deficit (use of surplus) of \$126,238; like the Water Utility, this was done to ensure that the user charge remained unchanged in 2020. The smaller than anticipated deficit resulted mostly from the payment to the CRD for the Town’s share of operating the Saanich Peninsula Wastewater Treatment Plant being \$35,300 less than budget, as well as from savings in the training budget. In addition to using \$100,119 of surplus to balance year end results, an additional \$78,726 of Sewer surplus was used to fund the Sewer Pump Station Condition Assessment capital project. A review of the Sewer Utility will likely occur in 2021 to ensure this Utility is also sustainable going forward.

The Town has a policy to determine the adequate level of Accumulated Surpluses from Operations. This policy ensures that we maintain sufficient funds for the following purposes:

- To provide an adequate reserve for major disasters or contingencies;
- To provide adequate working capital to reduce or eliminate the need for temporary borrowing throughout the year;
- Revenue stabilization: available funds to cover any revenue shortfalls and to prevent tax revenue fluctuations by funding non-recurring expenditure items.

This chart illustrates the Town’s Accumulated Surplus from Operations balances over the past 15 years, and the contribution from each of the Town’s significant operational areas. When the 2020 net decrease in Surplus from Operations is combined with surpluses from prior years, the year ending Accumulated Surplus from Operations balance decreases to \$4,258,233, with all operational areas maintaining surplus levels that meet or exceed policy requirements.

Accumulated surplus from operations



Notes to Financial Statements

As indicated previously, the notes are an integral part of the financial statements. Firstly, they explain the nature of the organization, and its significant accounting policies. The individual notes also provide additional details to support the numbers on the two primary statements. Reference is made on the statements to a note number; users wishing to gain a better understanding of Town financial results should be referencing these notes as they read through the statements.

The notes also serve to identify potential commitments and liabilities not captured in the statements themselves. These exclusions can be for various reasons, but generally they represent events that do not fit the accounting definition of a liability, or cannot be reliably measured. Disclosing these items in the notes (Note 13) provides readers with some additional information to assist in their interpretation of the Town's financial position, and any potential risks. Users may then make their own decision as to the level of risk implicit with each item disclosed.

A new unaudited note has been added to the end of the 2020 statements for the Canada-BC Safe Restart Grant, which represents the grant funding provided to the Town to help address the fiscal impacts of COVID-19. The purpose of this schedule is to show the amount of the grant received, the use of the grant, and the balance remaining at year end.

Financial Summary

The Financial Statements are a primary way for the Town to communicate financial information. It is our goal to make them accessible and informative to the reader. The 2020 financial statements reflect a continued dedication to sound financial management. The Town's equity in capital assets increased during the past year, demonstrating a commitment from the Town to fund its infrastructure renewal. Furthermore, the Town continues to maintain low levels of debt, even with the recent borrowings for the Community Safety Building, and will continue to do so going forward. This will allow flexibility in providing future services. The overall balance of reserves increased in 2020, but the longer-term outlook requires careful planning to ensure services and infrastructure renewal remain financially sustainable.



Director of Corporate Services
June 1, 2021

CONSOLIDATED FINANCIAL STATEMENTS

Financial Reporting Responsibility

The accompanying financial statements of the Town of Sidney (the "Town") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with public sector accounting standards for local governments, as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

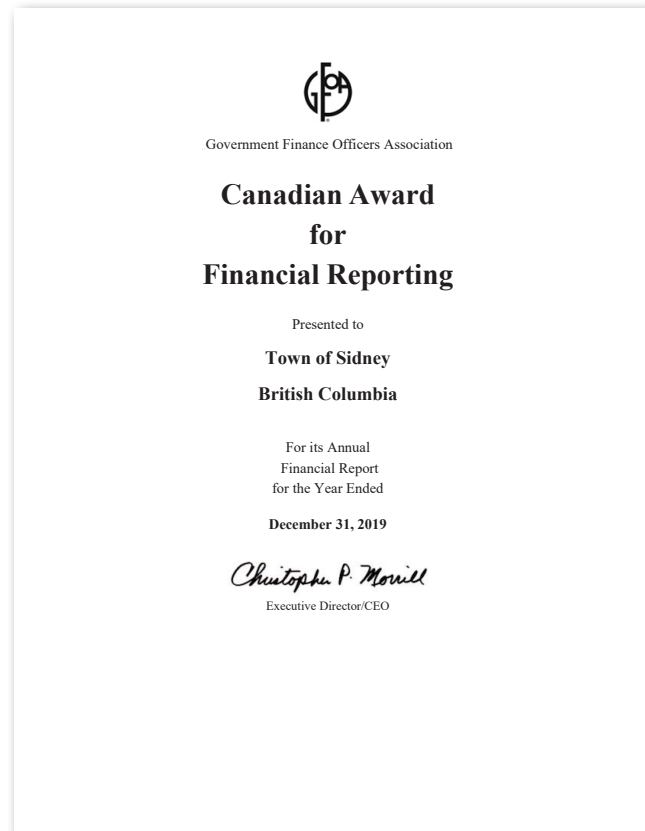
The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely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

The Municipal Council meets with management and the external auditors to review the financial statements and discuss any significant reporting or internal control matters prior to their acceptance of the financial statements.

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



Director of Corporate Services
May 10, 2021





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

INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors of the Town of Sidney

Opinion

We have audited the financial statements of Town of Sidney (the "Town"), which comprise:

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

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

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

Basis for Opinion

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

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

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

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

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

In preparing the financial statements, management is responsible for assessing the Town'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 Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town'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 Town'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 Town'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 Town 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 of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Victoria, Canada
May 10, 2021

STATEMENT OF FINANCIAL POSITION

Year ended December 31, 2020 with comparative figures for 2019

	2020	2019
Financial assets:		
Cash	\$ 20,553,605	\$ 13,871,052
Investments	9,500,000	9,055,997
Property taxes receivable	445,856	312,219
Accounts receivable	2,240,523	2,514,668
MFA Debt Reserve Fund cash	141,097	108,429
	32,881,081	25,862,365
Liabilities:		
Accounts payable and accrued liabilities	5,484,967	1,958,758
Deferred revenue and deposits (note 2)	8,271,511	5,591,965
Employee future benefit liability (note 3)	947,900	841,100
Debt (note 4)	10,548,145	12,306,949
	25,252,523	20,698,772
Net financial assets	7,628,558	5,163,593
Non-financial assets:		
Tangible capital assets (note 5)	102,054,431	100,740,560
Inventory of supplies	221,731	162,615
Prepaid expenses	196,837	85,260
	102,472,999	100,988,435
Accumulated surplus (note 6)	\$ 110,101,557	\$ 106,152,028

Contractual rights (note 12)

Commitments and contingent liabilities (note 13)

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

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

Year ended December 31, 2020 with comparative figures for 2019

	<i>Budget</i>	Actual	Actual
	<i>2020</i>	2020	2019
	<i>(note 10)</i>		
Revenue:			
Net taxes available for municipal purposes (note 7)	\$ 13,796,210	\$ 13,790,704	\$ 13,979,584
Fees, rates and service charges	6,503,244	6,671,431	6,504,441
Government transfers (note 8)	2,271,626	4,654,693	2,104,138
Investment earnings	300,000	292,571	413,017
Gifts and contributions	911,588	1,409,740	1,290,474
Penalties and interest	108,000	65,970	117,229
Actuarial adjustment on debt	-	62,727	54,353
Other	9,000	25,322	8,185,196
Total revenue	23,899,668	26,973,158	32,648,432
Expenses:			
General government	2,647,822	2,486,146	2,431,663
Protective services	6,076,364	6,311,467	5,605,209
Transportation	4,268,288	4,298,791	4,328,865
Environmental health services	855,275	770,050	776,740
Environmental development	651,800	570,821	523,236
Leisure, parks and cultural	3,176,944	3,179,621	3,055,850
Water utility	2,249,601	2,189,187	2,139,798
Sewer utility	2,209,705	2,209,428	2,065,729
Other (note 9)	885,366	1,008,118	1,011,442
Total expenses	23,021,164	23,023,629	21,938,532
Annual surplus	878,504	3,949,529	10,709,900
Accumulated surplus, beginning of year	106,152,028	106,152,028	95,442,128
Accumulated surplus, end of year	\$ 107,030,532	\$ 110,101,557	\$ 106,152,028

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

STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (NET DEBT)

Year ended December 31, 2020 with comparative figures for 2019

	Budget 2020	Actual 2020	Actual 2019
	<i>(note 10)</i>		
Annual surplus	\$ 878,504	\$ 3,949,529	\$ 10,709,900
Acquisition of tangible capital assets	(10,097,097)	(4,401,164)	(8,272,217)
Amortization of tangible capital assets	3,000,000	2,995,929	2,933,102
Loss (gain) on disposal of tangible capital assets	-	42,580	(150,895)
Gain on disposal of asset held for sale	-	-	(7,942,489)
Disposal of asset held for sale	-	-	(1,040,775)
Proceeds on disposal of tangible capital assets	-	48,784	243,235
Proceeds on disposal of asset held for sale	-	-	8,983,264
	(6,218,593)	2,635,658	5,463,125
Acquisition of inventory of supplies	-	(221,731)	(162,615)
Acquisition of prepaid expense	-	(196,837)	(85,260)
Consumption of inventory of supplies	-	162,615	145,209
Use of prepaid expenses	-	85,260	74,865
Change in net financial assets	(6,218,593)	2,464,965	5,435,324
Net financial assets (Net debt), beginning of year	5,163,593	5,163,593	(271,731)
Net financial assets (Net debt), end of year	\$ (1,055,000)	\$ 7,628,558	\$ 5,163,593

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

STATEMENT OF CASH FLOWS

Year ended December 31, 2020 with comparative figures for 2019

	2020	2019
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 3,949,529	\$ 10,709,900
Items not involving cash:		
Amortization	2,995,929	2,933,102
Loss (gain) on disposal of tangible capital assets	42,580	(150,895)
Gain on disposal of assets held for sale	-	(7,942,489)
Developer contribution of tangible capital assets	(29,246)	(158,866)
Change in employee future benefit liability	106,800	96,300
Actuarial adjustment on debt	(62,727)	(54,353)
Changes in non-cash assets and liabilities:		
Property taxes receivable	(133,637)	138,179
Accounts receivable	274,145	(782,506)
Accounts payable and accrued liabilities	3,526,209	(1,819,729)
Deferred revenue	2,679,546	1,082,723
Inventory of supplies	(59,116)	(17,406)
Prepaid expenses	(111,577)	(10,395)
Net change in cash from operating activities	13,178,435	4,023,565
Capital activities:		
Proceeds on disposal of tangible capital assets	48,784	243,235
Proceeds on disposal of asset held for sale	-	8,983,264
Cash used to acquire tangible capital assets	(4,371,917)	(8,113,351)
Net change in cash from capital activities	(4,323,133)	1,113,148
Investment activities:		
Investments	(444,003)	(911,300)
Net change in cash from investing activities	(444,003)	(911,300)
Financing activities		
Municipal Finance Authority debt reserve adjustment	(32,668)	(27,328)
Debt issued and assumed	3,043,437	2,500,000
Long-term debt repaid	(4,739,515)	(2,683,936)
Net change in cash from financing activities	(1,728,746)	(211,264)
Net change in cash and cash equivalents	6,682,553	4,014,149
Cash and cash equivalents, beginning of year	13,871,052	9,856,903
Cash and cash equivalents, end of year	\$ 20,553,605	\$ 13,871,052
Cash paid for interest	\$328,937	\$393,003
Cash received from interest	358,541	530,246

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

The Town of Sidney (the "Town") is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and Community Charter. Its principal activities are the provision of local government services to residents of the Town. These services include administrative, protective, transportation, environmental, recreational, water, sewer and fiscal services.

1. Significant accounting policies:

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

(a) Reporting entity:

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

(b) Basis of accounting:

The Town 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 are recognized in the financial statements as revenue in the period the transfers are authorized and any eligibility criteria have been met, except when, and to the extent that, the transfer gives rise to an obligation that meets the definition of a liability for the recipient government. Transfers received which meet the definition of a liability are included in deferred revenue.

(d) Property tax revenue:

Property tax revenue is recognized on an accrual basis using property assessment values established by BC Assessment for the current year and the tax rates established annually by Council. Tax revenues are recorded at the date property taxes are due. Assessments are subject to appeal and tax adjustments are recorded when the results of the appeals are known, and if required. An allowance for unresolved assessment appeals is also recorded.

(e) Deferred revenue:

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

(f) Investments:

Investments are recorded at cost and are comprised of guaranteed investment certificates.

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 deferred revenue balance.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. Significant accounting policies (continued):

(g) Employee future benefits:

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

Leave benefits such as banked sick, discretionary, or vacation, along with retirement allowance benefits, are also available to the Town's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and benefit increases. The obligation under this benefit plan is accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(h) 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 costs, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Assets	Useful Life - Years
Land improvements	10 - 75
Buildings and building improvements	15 - 100
Vehicle, machinery and equipment	3 - 50
Water and wastewater infrastructure	12 - 75
Road infrastructure	25 - 100

Amortization is charged annually. 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 Town's ability to provide services, or when the value of future economic benefits associated with the asset is less than the book value.

(ii) Contribution of tangible capital assets

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

(iii) Works of art and cultural and historic assets

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

(iv) Interest capitalization

The Town does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

(v) Leased tangible capital assets

Leased assets which transfer substantially all 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.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. Significant accounting policies (continued):

(i) Foreign currency:

Monetary items denominated in foreign currency are translated to Canadian dollars at exchange rates in effect at the reporting date, and non-monetary items are translated at rates of exchange in effect when the assets were acquired or obligations incurred. Revenues and expenses are translated at rates in effect at the time of the transactions. Gains or losses on foreign currency translations are included as revenues or expenses.

(j) Measurement uncertainty:

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, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, and estimating provisions for accrued liabilities, including employee future benefits, contaminated sites and contingent liabilities. Actual results could differ from these estimates.

Beginning March 2020, the outbreak of the novel strain of coronavirus, specifically identified as “COVID-19”, has resulted in governments worldwide enacting emergency measures to contain the spread of the virus. Many governments have likewise declared that the COVID-19 outbreak in their jurisdictions constitutes an emergency. Reactions to the spread of COVID-19 have led to, among other things, significant restrictions on travel, business closures, quarantines and a general reduction in operational activities. While these affects are expected to be temporary, the duration of the disruption and related financial impact cannot be reasonably estimated at this time. Given the unprecedented and pervasive impact of changing circumstances surrounding the COVID-19 pandemic, there is inherently more uncertainty as compared to prior periods.

(k) Contaminated sites:

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The Town is directly responsible or accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

The liability is recognized as management’s estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. Management has not identified any Town sites that meet the criteria of a contaminated site.

2. Deferred revenue and deposits:

The deferred revenues and deposits reported on the statement of financial position are comprised of the following:

	Balance at Dec 31, 2019	Recognized as revenue or refunded	Interest earned	Current year deferred	Balance at Dec 31, 2020
Prepaid property taxes	\$ 1,535,925	\$ (1,535,925)	\$ -	\$ 1,595,097	\$ 1,595,097
Prepaid fees and charges	545,310	(479,238)	-	881,337	947,409
Deferred developer contributions & deposits	2,289,368	(1,074,379)	1,600	2,421,278	3,637,867
Deposits on hold	1,221,362	(553,048)	-	1,422,824	2,091,138
	\$ 5,591,965	\$ (3,642,590)	\$ 1,600	\$ 6,320,536	\$ 8,271,511

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

3. Employee future benefit liability:

Sick leave and retirement benefits are available to Town employees that will require funding in future periods. The amount recorded for these benefits are actuarially determined based on years of service and best estimates of retirement ages and expected future salary and wage increases. The obligations are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

Information regarding the Town's obligation for employee future benefits is as follows:

	2020	2019
Accrued employee benefit obligations:		
Balance, beginning of year	\$ 800,700	\$ 879,200
Current service cost	90,200	89,700
Interest cost	22,300	30,800
Benefits paid	(17,200)	(49,300)
Actuarial adjustment	5,000	(149,700)
Balance, end of year	901,000	800,700
Unamortized net actuarial gain (loss)	46,900	40,400
Accrued employee benefit liability	\$ 947,900	\$ 841,100

Any actuarial gain or loss is amortized over a period equal to the employees' average remaining service lifetime, estimated to be 11 years (2019 - 11 years).

The liabilities are based on an actuarial valuation of the Town's employee future benefits completed as at October 1, 2019 and extrapolated to December 31, 2020.

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

	2020	2019
Discount rates	2.00%	2.60%
Expected wage and salary increases	2.50%	2.50%

The Town funds the employee future benefits with tax revenues from the general operating fund. The total expense recorded in the financial statements in respect of obligations under this plan amounts to \$124,000 (2019 - \$145,600).

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

3. Employee future benefit liability (continued):

Municipal pension plan:

The Town and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2019, the Plan had 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. The 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 valuation, as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

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, with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the Plan.

The Town paid \$629,925 for employer contributions (2019 - \$613,455) and Town employees paid \$543,949 for employee contributions (2019 - \$528,187) to the plan in fiscal 2020.

GVLRA – CUPE Long-Term Disability Trust

The Trust was established January 1, 1987 and its sole purpose is to provide a long-term disability income benefit plan for municipal employees in the Capital Region. The Town and its employees (CUPE & Exempt) each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2017. The next valuation will be as at December 31, 2020, with results available in 2021. 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 any portions of the net surplus to individual employers.

The Town paid \$73,080 for employer contributions (2019 - \$71,824) and Town employees paid \$73,067 for employee contributions (2019 - \$71,772) to the plan in 2020.

4. Debt:

- (a) The Town issues debt instruments through the Municipal Finance Authority (MFA), pursuant to loan authorization bylaws under authority of the Community Charter and the Local Government Act, to finance certain capital expenditures. Sinking fund contributions, managed by the MFA, are made annually. The related actuarial allocations in respect of the repayment structure are reflected as a reduction of the related long-term debt.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

4. Debt (continued):

(b) Gross amount of debt and the amount of the actuarial allocation of assets available to retire the debt are as follows:

	Gross debt	Actuarial allocation	Net debt 2020	Net debt 2019
Short-Term and Other debt	\$ 37,776	\$ -	\$ 37,776	\$ 4,503,762
Long-Term Debt	12,350,000	1,839,631	10,510,369	7,803,187
	<u>\$ 12,387,776</u>	<u>\$ 1,839,631</u>	<u>\$ 10,548,145</u>	<u>\$ 12,306,949</u>

Under borrowing arrangements with the MFA, the Town is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits are held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the Town. At December 31, 2020 there were contingent demand notes of \$215,833 (2019 - \$179,088) and cash deposits of \$141,097 (2019 - \$108,429). The demand notes are not included in the financial statements of the Town; however, the cash deposits are included in the financial statements as MFA Debt Reserve Fund Cash.

(c) Current long-term debt estimated principal repayments over the next five years and thereafter:

2021	\$ 308,070
2022	269,615
2023	265,620
2024	265,620
2025	265,620
2026-2050	9,135,824
	<u>\$ 10,510,369</u>

(d) Scheduled debt repayments may be suspended should sinking fund accumulations exceed original estimates.

(e) Total interest paid on debt during the year was \$328,937 (2019 - \$393,003).

(f) Existing long-term debt matures in annual amounts to the year 2050, and interest rates range from 1.28% to 3.40%. The weighted average interest rate for 2020 was 2.53% (2019 - 3.23%).

(g) Included in other debt is an Equipment Financing Loan Agreement with the Municipal Finance Authority totaling \$37,776 (2019 - \$3,762) to finance the purchase of a tangible capital asset.

The loan is repaid in monthly payments of \$756 with maturity in 2025. The loan is repayable on demand upon occurrence of any event of default. Interest is charged on a daily floating rate basis and compounded monthly. At year end, the current floating rate was 1.22% per annum. Interest paid during the year was \$422 (2019 - \$171) and has been included in expenses on the statement of operations. As a condition of borrowing, the Town has issued promissory notes in the value of \$43,437 to the MFA

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

5. Tangible capital assets:

Cost	Balance at Dec 31, 2019	Additions	Disposals / Transfers	Balance at Dec 31, 2020
Land	\$ 14,291,854	\$ -	\$ -	\$ 14,291,854
Land improvements	15,089,494	1,046,660	84,760	16,220,914
Building and building improvements	29,575,902	681,078	(196,047)	30,060,933
Vehicles, machinery and equipment	11,669,669	689,185	(414,659)	11,944,195
Water and wastewater infrastructure	44,621,395	217,422	158,271	44,997,088
Roads infrastructure	31,193,251	504,196	259,267	31,956,714
Assets under construction	1,148,631	1,262,623	(620,235)	1,791,019
Total	\$ 147,590,196	\$ 4,401,164	\$ (728,643)	\$ 151,262,717

Accumulated Amortization	Balance at Dec 31, 2019	Amortization Expense	Disposals	Balance at Dec 31, 2020
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	5,793,842	447,214	(4,465)	6,236,591
Building and building improvements	7,393,362	715,071	(180,576)	7,927,857
Vehicles, machinery and equipment	6,142,905	639,857	(363,317)	6,419,445
Water and wastewater infrastructure	16,577,652	624,704	-	17,202,356
Roads infrastructure	10,941,875	569,083	(88,921)	11,422,037
Assets under construction	-	-	-	-
Total	\$ 46,849,636	\$ 2,995,929	\$ (637,279)	\$ 49,208,286

Net Book Value	Balance at Dec 31, 2019	Balance at Dec 31, 2020
Land	\$ 14,291,854	\$ 14,291,854
Land improvements	9,295,652	9,984,323
Building and building improvements	22,182,540	22,133,076
Vehicles, machinery and equipment	5,526,764	5,524,750
Water and wastewater infrastructure	28,043,743	27,794,732
Roads infrastructure	20,251,376	20,534,677
Assets under construction	1,148,631	1,791,019
Total	\$ 100,740,560	\$ 102,054,431

(a) Assets under construction

Assets under construction of \$1,791,019 (2019 - \$1,148,631) have not been amortized. Amortization of these assets will commence when the assets are available for service.

(b) Contributed tangible capital assets

Contributed capital assets are recognized at fair market value at the date of contribution and consist of water, wastewater and roads infrastructure. The value of contributed assets received during the year is \$29,246 (2019 - \$158,866).

(c) Works of art and historical cultural assets

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

6. Accumulated surplus:

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

	2020	2019
Surplus:		
Invested in tangible capital assets	\$ 91,506,286	\$ 88,433,611
Surplus from operations	4,258,233	5,103,227
Total surplus	95,764,519	93,536,838
Reserves set aside by Council:		
Miscellaneous operating purposes	2,777,352	374,458
Miscellaneous capital purposes	757,422	944,720
Total reserves	3,534,774	1,319,178
Reserves funds set aside for specific purposes by Council:		
Land sale proceeds	1,060,663	3,130,542
Parkland acquisition	221,344	218,744
Off-street parking	886,525	587,385
Computer replacement	420,805	374,466
General equipment replacement	1,004,356	1,386,610
Fire equipment replacement	449,753	296,153
Water capital	187,055	301,955
Sewer capital	25,216	24,916
Infrastructure replacement	2,465,155	1,780,666
Water rates stabilization	66,667	104,547
Amenities	1,320,279	371,622
Affordable housing	-	513,528
Ferry terminal	975,618	746,827
Contingency	-	88,233
Agreements	185,143	172,426
Gas Tax - Community Works Fund	1,392,588	1,088,964
Total reserve funds	10,661,167	11,187,583
MFA Debt Reserve Fund cash	141,097	108,429
	\$ 110,101,557	\$ 106,152,028

The Town periodically receives Gas Tax Agreement funds from the federal government. These funds, along with interest earned on the funds, are recorded as revenues and transferred to reserves until they are used to fund future eligible expenditures under the Agreement.

	2020	2019
Federal gas tax agreement funds		
Gas tax agreement funds, beginning of year	\$ 1,088,964	\$ 1,066,474
Amounts received during the year	546,656	1,095,470
Interest earned restricted for projects	13,100	26,700
Expenditures	(256,132)	(1,099,680)
Gas tax agreements funds, end of year	\$ 1,392,588	\$ 1,088,964

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

7. Net taxes available for municipal purposes:

	2020	2019
Taxes:		
Property taxes	\$ 23,938,373	\$ 24,891,877
Revenue in lieu of taxes	276,154	280,250
Other	956,280	949,715
	<u>25,170,807</u>	<u>26,121,842</u>
Less taxes on behalf of:		
Provincial Government School Authorities	5,794,650	6,810,313
Capital Regional District	2,675,642	2,520,303
Capital Regional Hospital District	1,066,493	1,112,745
BC Transit	1,294,928	1,179,715
BC Assessment Authority	235,083	212,723
Municipal Finance Authority	1,093	1,060
Business Improvement Area	312,214	305,399
	<u>11,380,103</u>	<u>12,142,258</u>
Net taxes available for municipal purposes	\$ 13,790,704	\$ 13,979,584

8. Government transfers:

Government transfers are recognized in the financial statements as revenue in the period the transfers are authorized and any eligibility criteria have been met. The government transfers reported on the statement of operations are:

	2020	2019
Federal grants:		
Gas Tax - Community Works Funding	\$ 546,656	\$ 1,095,470
Provincial grants:		
COVID-19 Restart Grant	2,758,000	-
COVID-19 Emergency Operations Center	326,343	-
Federal / provincial capital grant programs	50,989	31,428
Small community protection grant	331,056	336,784
Traffic fine revenue sharing	112,620	92,813
Other provincial grants	12,234	52,308
	<u>3,591,242</u>	<u>513,333</u>
Regional and other local governments:		
Policing	459,146	410,456
Recreation	57,649	64,591
Other	-	20,288
	<u>516,795</u>	<u>495,335</u>
Total government transfer revenue	\$ 4,654,693	\$ 2,104,138

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

9. Other expenses:

	2020	2019
Grants to non-government organizations:		
Sidney and North Saanich Memorial Park Society	\$ 359,860	\$ 340,608
Shaw Centre for the Salish Sea	205,000	125,000
Sidney Business Improvement Area Society	102,208	122,426
ArtSea Community Arts Council	28,000	28,000
South Island Prosperity Project	26,722	26,722
Saanich Peninsula Chamber of Commerce	-	20,000
Peninsula Celebrations Society	12,000	12,000
Other	35,309	37,779
	769,099	712,535
Interest on prepaid taxes	6,722	23,667
Amortization and net loss on miscellaneous assets	112,362	153,268
Other	119,935	121,972
	\$ 1,008,118	\$ 1,011,442

10. Budget data:

The budget data presented in these financial statements is based upon the 2020-2024 Financial Plan adopted by Council on May 11, 2020. The table below reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues:	
Financial Plan	\$ 23,382,974
Add:	
Vancouver Island Regional Library Levy	829,728
Sidney Business Improvement Area Levy	(313,034)
Total revenue	23,899,668
Expenses:	
Financial Plan	22,504,470
Add:	
Vancouver Island Regional Library Levy	829,728
Less:	
Sidney Business Improvement Area Levy	(313,034)
Total expenses	23,021,164
Annual surplus	\$ 878,504

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

11. Segmented information:

The Town of Sidney is a diversified organization that provides a wide range of services. These services have been captured in specific functions that have been separately disclosed in the segmented information as follows:

(a) General Government:

The General Government function is comprised of Legislative Services (Council and Committees) and General Administration, which includes Financial Management, Driver Services, Computer Services, Common Services, and other administrative activities related to the management of the Town.

(b) Protective Services:

The Protective Services function is comprised of five core services: Emergency Measures, Fire Protection, Police Protection, Court House, and Building & Bylaw Enforcement.

Emergency Measures captures the Town's emergency preparedness programs that ensure the Town is prepared and able to respond to the devastating effects of a disaster or major catastrophic event.

Fire Protection services are carried out by the Town's Fire Department, whose mandate is to provide critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies.

Police Protection services are performed under contract by the RCMP, who ensure the safety of lives and property in the Town through law enforcement, the maintenance of law and order, and the prevention of crime.

Building and Bylaw Enforcement promotes, facilitates and enforces general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community.

(c) Transportation Services:

The Transportation Services function is responsible for a wide variety of transportation and engineering services including Roads, Storm Drainage, Dock & Port Facilities, and Hydrants.

The Roads function's principal activity is the development and maintenance of the Town's roadway systems by the Public Works department. The main services include Traffic Services consisting of street sign, street painting and traffic light control maintenance; Street Lighting; Road, Curb, Sidewalk and Cul-de-sac repairs and maintenance; Boulevard Trees; and Street Sweeping.

The Storm Drains service performs preventative maintenance and repairs to the Town's storm drain system, maintains and repairs storm drain ditches, and cleans catch basins.

Dock & Ports Facilities captures maintenance of the Town's waterfront infrastructure.

Hydrant services pertain to the maintenance of existing and installation of new fire hydrants.

(d) Environmental Health Services:

Environmental Health Services provides garbage, organics and compost collection and disposal services to residents and businesses through the Town's designated contractors, as well as any programs, services or projects having an environmental focus.

(e) Environmental Development Services:

Environmental Development Services administers zoning and related bylaws, and provides long range planning and policy services, as well as providing administrative support to Building and Bylaw Enforcement functions.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

11. Segmented information (continued):

(f) Leisure, Parks and Cultural Services:

Leisure, Parks & Cultural Services is comprised of four different functions: Parks, Library, Senior's Centre and Museums.

Parks is responsible for the maintenance, planning and development of Town park facilities such as ornamental gardens, natural ecosystems, and playgrounds for recreational and cultural enjoyment in a beautiful and safe environment. It also preserves and enhances green spaces on public lands.

Library services are specific to maintenance of the Town owned library building, and funding to the Vancouver Island Regional Library service to operate and manage the library.

The Town owned Shoal Activity Centre is operated by Beacon Community Services, who receive funding from the Town to provide senior related programs.

Museum services include providing space and funding to the Sidney Museum and Archives Society to manage and operate the Town's Historical Museum and Archives. The Town also provides space to the New Marine Centre Society for the operation of the Shaw Centre for the Salish Sea.

(g) Sewer and Water Utilities:

The Sewer Utility protects the environment and human health from the impacts of liquid waste generated as a result of human occupation and development in the Town. The Town operates a collection system, which transfers wastewater to a sub-regional treatment facility.

The Water Utility delivers clean, safe and aesthetically pleasing potable water, in accordance with the Provincial Drinking Water Protection Act, to the residents and businesses of the Town. The water is for the purposes of domestic and commercial consumption, irrigation and firefighting. The Town operates a water distribution system only, using treated water purchased in bulk from the Regional District.

(h) Other:

Other includes all revenues and expenses not captured in the above-named segmentation categories.

Other revenues include municipal taxes, provincial and federal government grants, traffic fine revenues, investment income, developer contributions, and other miscellaneous sources of revenue.

Other expenses include community support funding and grants, economic development, contingencies, and other miscellaneous expenses.

The resulting annual surplus is primarily used for budgeted transfers to reserves, and debt principal repayments.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. Property taxation and revenue in-lieu of taxes are apportioned to the functions based on year end operating results and funding of capital expenditures.

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

11. Segmented information (continued):

	General Government	Protective Services	Transportation	Environmental Health Services	Environmental Development Services	Leisure, Parks and Cultural	Water Utility	Sewer Utility	Other	2020
Revenue:										
Taxes for municipal purposes	\$ 1,874,168	\$ 4,191,104	\$ 1,818,859	\$ 179,889	\$ 555,361	\$ 2,365,703	\$ 395,850	\$ 560,430	\$ 1,849,340	\$ 13,790,704
Fees, rates and service charges	475,615	837,766	1,000,659	584,089	11,459	128,701	1,776,536	1,677,974	178,632	6,671,431
Government transfers	-	850,710	200	-	4,000	51,449	-	-	3,748,334	4,654,693
Investment earnings	-	-	-	-	-	-	-	-	292,571	292,571
Gifts and contributions	-	-	130,724	-	-	16,214	-	-	1,262,802	1,409,740
Penalties and interest	-	-	-	1,102	-	-	3,114	3,232	58,522	65,970
Actuarial adjustment on debt	-	-	-	-	-	-	-	-	62,727	62,727
Other	-	-	-	-	-	-	-	-	25,322	25,322
Total revenue	2,349,783	5,879,580	2,950,442	765,080	570,820	2,562,067	2,175,500	2,241,636	7,478,250	26,973,158
Expenses:										
Salaries, wages and benefits	1,596,665	2,442,260	1,264,397	129,401	489,696	1,051,567	280,583	277,722	5,138	7,537,429
Contracted services	612,383	2,619,033	534,817	598,023	80,349	1,201,646	43,291	1,510,976	736,131	7,936,649
Supplies and equipment	71,494	324,061	435,963	42,626	776	277,404	1,631,721	187,163	-	2,971,208
Debt interest	32	220,234	51,549	-	-	57,122	-	-	17,967	346,904
Other	5,607	97,201	662,832	-	-	145,614	5,629	78,726	239,902	1,235,511
Amortization	199,965	608,679	1,349,233	-	-	446,268	227,963	154,841	8,980	2,995,929
Total expenses	2,486,146	6,311,467	4,298,791	770,050	570,821	3,179,621	2,189,187	2,209,428	1,008,118	23,023,629
Annual surplus (deficit)	\$ (136,363)	\$ (431,887)	\$ (1,348,349)	\$ (4,970)	\$ (1)	\$ (617,554)	\$ (13,687)	\$ 32,208	\$ 6,470,132	\$ 3,949,529

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

11. Segmented information (continued):

	General Government	Protective Services	Transportation	Environmental Health Services	Environmental Development Services	Leisure, Parks and Cultural	Water Utility	Sewer Utility	Other	2019
Revenue:										
Taxes for municipal purposes	\$ 1,826,885	\$ 3,933,549	\$ 1,800,963	\$ 208,798	\$ 529,936	\$ 2,342,128	\$ 392,665	\$ 557,050	\$ 2,387,610	\$ 13,979,584
Fees, rates and service charges	451,463	831,789	1,052,236	574,188	30,088	104,586	1,719,938	1,663,246	76,907	6,504,441
Government transfers	-	483,320	160	-	20,000	75,591	-	-	1,525,067	2,104,138
Investment earnings	-	-	-	-	-	-	-	-	413,017	413,017
Gifts and contributions	1,000	960,559	-	-	-	10,800	-	-	318,115	1,290,474
Penalties and interest	-	-	-	1,993	10,000	-	5,544	5,674	94,018	117,229
Actuarial adjustment on debt	-	-	-	-	-	-	-	-	54,353	54,353
Other	-	-	-	-	-	-	-	-	8,185,196	8,185,196
Total revenue	2,279,348	6,209,217	2,853,359	784,979	590,024	2,533,105	2,118,147	2,225,970	13,054,283	32,648,432
Expenses:										
Salaries, wages and benefits	1,590,255	2,167,745	1,582,915	129,031	448,197	1,006,629	306,237	242,945	5,359	7,479,313
Contracted services	579,025	2,376,680	540,432	613,160	74,636	1,145,129	39,364	1,483,301	708,702	7,560,429
Supplies and equipment	72,538	211,059	286,611	34,549	403	343,836	1,556,311	159,506	-	2,664,813
Debt interest	167	261,239	51,159	-	-	80,439	-	-	15,121	408,125
Other	15,649	2,829	574,809	-	-	10,497	16,351	-	272,615	892,750
Amortization	174,029	585,657	1,292,939	-	-	469,320	221,535	179,977	9,645	2,933,102
Total expenses	2,431,663	5,605,209	4,328,865	776,740	523,236	3,055,850	2,139,798	2,065,729	1,011,442	21,938,532
Annual surplus (deficit)	\$ (152,315)	\$ 604,008	\$ (1,475,506)	\$ 8,239	\$ 66,788	\$ (522,745)	\$ (21,651)	\$ 160,241	\$ 12,042,841	\$ 10,709,900

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

12. Contractual rights:

The Town holds contractual rights arising from contracts and agreements that have been entered into with various parties that provide the Town with enforceable future payments. The estimated contractual rights under these contracts, for the years ending December 31, are as follows:

2021	\$	614,912
2022		569,988
2023		569,822
	\$	1,754,722

In addition to these contractual rights, the Town has agreements with several parties that provide for the recovery of costs and payment of annual fees and commissions based on annual results.

13. Commitments and contingent liabilities:

- (a) Under Section 412 of the Local Government Act, all member municipalities are jointly and severally liable for the indebtedness of the Capital Regional District in the event of default by the Regional District.
- (b) The Town is a participant in the Municipal Insurance Association of British Columbia (MIABC). Should the MIABC pay out claims in excess of premiums received, it is possible that the Town, along with other participants, would be required to contribute towards the deficit. Management does not consider external payment under this contingency to be likely and therefore, no amounts have been accrued.
- (c) The Town is a shareholder and member of Capital Regional Emergency Service Telecommunications (CREST) Incorporated, which provides centralized emergency communications and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- (d) The Town has an RCMP Premises Agreement with the District of North Saanich for the provision of accommodations for a joint RCMP detachment. The parties jointly own the building occupied by the policing detachment, in proportion to their relative contributions to the principal repayment of the debt incurred in order to construct the building. North Saanich's proportionate share is approximately 36%. The Agreement requires the Town to pay to North Saanich their proportionate share of the fair market value of the building should the parties eventually decide to terminate their agreement to provide joint accommodations.

A market value study commissioned in 2011 places North Saanich's share at approximately \$615,000, and the RCMP Premises Agreement caps the maximum payout at \$715,000. However, there is no intention at this time to contemplate termination of the agreement.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

13. Commitments and contingent liabilities (continued):

(e) The Town has entered into an Easement Agreement and Parking Agreement with the Saanich Memorial Park Society (MPS) for the use of part of their lands for two specific purposes: the Easement Agreement is to provide easement access to the Town's Community Safety Building just south of MPS lands; and the Parking Agreement is for the location of a parking lot for employees working in the downtown core. The agreements commit the Town to two separate payment streams, neither of which is considered a liability at December 31, 2020. Under the terms of the agreements, the Town will make payments to MPS as follows:

For the Easement Agreement: a total of \$400,000, payable over a five-year term. The payment shall be \$80,000 per calendar year. The first payment in 2017 was pro-rated to \$46,667 to reflect the actual start date of May 23, 2017, and the final payment in 2022 will be \$33,333.

For the Parking Agreement: the Town shall pay the equivalent of 0.5% of the previous year's municipal property tax revenues, for as long as the parking agreement continues to be in place. The first payment in 2017 was pro-rated to \$31,396 to reflect the actual start date of May 23, 2017. The 2020 payment was \$59,810 and the 2021 payment will be \$58,650; future year payments are estimated to increase by 2.5% annually.

The Town has also committed to assuming responsibility for grounds maintenance at the Mary Winspear Centre (the local theatre and conference facility owned and operated by MPS), beginning in 2017, at a maximum cost of \$25,000 per year, with an annual inflation factor being applied starting in the sixth year. This commitment is included in the Town's annual operating budget, under Leisure, Parks and Cultural Services.

14. Comparative Information:

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

CANADA-BC SAFE RESTART GRANT SCHEDULE

Year ended December 31, 2020
(Unaudited)

On November 19, 2020, the Town received a Canada-BC Safe Restart Grant through the BC Government to help address the fiscal impacts of COVID-19. The grant was recognized as revenue when received and transferred to an operating reserve to fund future eligible expenditures.

	2020
COVID-19 Safe Restart Grant	
COVID-19 Safe Restart Grant received	\$ 2,758,000
Eligible costs incurred:	
Revenue Shortfalls	\$ (550,000)
Protective services	(50,000)
Engineering and public works	(50,000)
COVID-19 Safe Restart Grant, end of year	\$ 2,108,000

STATISTICAL INFORMATION



TAXABLE ASSESSMENT OF LAND & IMPROVEMENTS

(in thousands)

	2020	2019	2018	2017	2016
Residential	\$ 3,946,941	\$ 3,874,967	\$ 3,421,344	\$ 2,827,820	\$ 2,399,073
Utilities	\$10,845	\$1,558	\$1,419	\$1,290	\$1,131
Light Industrial	\$63,620	\$54,727	\$50,068	\$39,716	\$38,278
Business / Other	\$621,550	\$465,196	\$436,029	\$405,436	\$388,014
Recreation / Non-profit	\$99,019	\$38,528	\$34,897	\$34,075	\$31,496
Farm	\$110	\$115	\$115	\$116	\$112
	\$ 4,742,085	\$ 4,435,092	\$ 3,943,872	\$ 3,308,453	\$ 2,858,104

Source: BC Assessment Revised Roll

NEW CONSTRUCTION

	2020	2019	2018	2017	2016
Residential *					
# of Permits	56	67	72	110	117
Permit Value	\$ 72,080,130	\$ 47,755,099	\$ 35,923,507	\$ 32,680,496	\$ 43,810,346
Net # of Units Added	222	186	88	114	136
Commercial *					
# of Permits	14	18	20	23	31
Permit Value	\$ 1,418,115	\$ 2,145,700	\$ 3,780,500	\$ 1,747,275	\$ 1,787,600
Total					
# of Permits	70	85	92	133	148
Permit Value	\$ 73,498,245	\$ 49,900,799	\$ 39,704,007	\$ 34,427,771	\$ 45,597,946
Taxes Generated from New Growth ^	100,632	\$ 161,823	\$ 110,243	\$ 135,125	\$ 157,992

* Residential construction includes new construction, additions and alterations. Commercial construction includes new construction and tenant improvements.

^ Growth in the tax base occurs as construction projects are completed, whereas permit values are reported when issued. As such, there is usually a lag between the time permit values are reported and the time related tax revenues are realized.

Source: Town of Sidney Finance Department

PROPERTY TAX RATES & REVENUE

	2020	2019	2018	2017	2016
Municipal (per '000 of assessment)					
Residential	2.180	2.188	2.327	2.708	3.122
Utilities	13.336	15.891	16.569	17.693	18.269
Light Industrial	5.334	6.356	6.627	7.077	7.308
Business / Other	5.334	6.356	6.627	7.077	7.308
Recreation / Non-profit	3.760	3.975	4.222	4.222	4.407
Farm	4.451	4.451	4.222	4.122	4.095
Total - including School, Regional, Transit, etc (per '000 of assessment)					
Residential	4.518	4.412	4.665	5.321	6.192
Utilities	32.513	35.650	36.825	38.422	39.510
Light Industrial	9.756	13.582	14.479	15.880	17.072
Business / Other	9.620	13.382	14.261	15.634	16.795
Recreation / Non-profit	6.092	7.798	8.364	8.605	9.312
Farm	13.254	13.203	12.863	12.677	12.713
Municipal Property Tax Billings by Class					
Residential	\$ 8,561,184	\$ 8,478,699	\$ 7,960,680	\$ 7,659,092	\$ 7,489,234
Utilities	22,734	24,765	23,511	22,815	20,660
Light Industrial	338,523	347,866	331,821	281,072	279,723
Business / Other	2,651,057	2,956,983	2,889,761	2,869,327	2,826,375
Recreation / Non-profit	156,095	153,140	147,349	143,853	138,818
Farm	488	513	487	478	461
	\$ 11,730,081	\$ 11,961,965	\$ 11,353,608	\$ 10,976,638	\$ 10,755,271

Source: Town of Sidney Finance Department

PROPERTY TAX LEVIED AND COLLECTED

	2020	2019	2018	2017	2016
Municipal	\$ 11,730,081	\$ 11,961,965	\$ 11,353,608	\$ 10,976,638	\$ 10,755,271
Parcel Taxes	955,500	948,935	866,460	861,900	852,000
School	5,805,993	6,810,452	6,473,186	6,171,860	6,404,119
Regional District	2,676,782	2,520,356	2,446,114	2,337,917	2,272,451
BC Transit	1,296,553	1,179,735	1,063,056	1,064,652	1,132,125
Hospital District	1,066,984	1,112,769	1,079,852	1,042,604	1,029,207
Regional Library	830,450	787,672	754,764	703,345	677,145
BC Assessment	235,273	212,727	203,754	189,681	202,865
Municipal Finance Authority	1,094	1,060	951	808	712
Business Improvement Area Society	313,033	305,399	297,950	275,952	269,222
Total Tax Levied	\$ 24,911,743	\$ 25,841,070	\$ 24,539,694	\$ 23,625,357	\$ 23,595,116
Total Current Taxes Levied	\$ 24,911,743	\$ 25,841,070	\$ 24,539,694	\$ 23,625,357	\$ 23,595,116
Current Taxes Collected	24,628,480	25,616,691	24,276,229	23,313,232	23,262,820
Percentage	98.86%	99.13%	98.93%	98.68%	98.59%
Arrears Taxes Outstanding, Beginning of Year	333,265	383,537	441,430	436,713	415,834
Arrears Taxes Collected	230,672	324,821	317,113	335,728	281,644
Percentage	69.22%	84.69%	71.84%	76.88%	67.73%
Total Tax Collections*	\$ 24,859,152	\$ 25,941,513	\$ 24,593,342	\$ 23,648,959	\$ 23,544,464

* Tax collections are inclusive of both current and prior year levies.

Source: Town of Sidney Finance Department

PRINCIPAL CORPORATE TAX PAYERS

Registered Owner	Primary Use	2020 Municipal Tax Levied	2020 Total Tax Levied
Sidney Marina Co Ltd	Marina / Boat Storage / Charters	\$ 135,055	\$ 230,740
Slegg Developments Ltd	Manufacturing / Retail	117,103	210,892
Damka Lumber & Development Ltd	Retail	86,101	170,787
Jim Pattison Developments Ltd	Retail	84,874	168,350
0928818 BC Ltd	Hotel	83,902	166,624
Trillium (Sidney) Holdings Ltd	Senior Care Facility	79,441	148,873
P & L Holdings Ltd	Hotel / Office / Retail	71,944	142,202
Nicholson Manufacturing Ltd	Industrial / Electrical	71,693	130,956
Washington State Department Of Transportation	Ferry Terminal	63,721	114,604
Hobo Holdings Ltd	Office / Retail	60,127	118,579
Sidney Pier Properties Ltd	Hotel	59,832	109,010
Port Sidney Marina Inc	Marina	59,115	99,931
West Sidney Business Park Ltd	Manufacturing / Office / Retail	58,929	106,215
Emerald Isle Motor Inn Ltd	Hotel	56,047	111,105
Slegg Holdings Ltd	Office / Retail	51,448	101,974
R & M Scott Properties Inc	Manufacturing	50,552	92,292
Sherringham Holdings Ltd	Warehousing / Storage	48,488	88,517
Ko & Shew Ltd	Office / Retail	47,384	93,902
Beacon Community Association	Retail / Senior Care Facility	46,448	90,301
Amica Mature Lifestyles Inc	Senior Care Facility	44,846	92,724
Tait Bros Enterprises Ltd	Hotel	42,731	84,777
Megison Investments Ltd	Manufacturing	42,273	77,151
360204 Bc Ltd	Office / Retail	41,410	80,437
Fario Capital Properties Ltd	Residential Rental	39,458	76,472
Pacific Island Holdings Ltd / Primeland Properties Ltd	Office / Retail	36,984	66,701
CST Nominee Inc	Warehousing / Storage	34,858	62,811
Sidney Terminal Holdings Ltd	Transportation / Freight	32,196	58,570
Albion Properties Ltd	Office / Retail	30,849	60,363
2433 Malaview Holdings Ltd.	Residential Rental	30,698	63,407
0935092 B C Ltd	Senior Care Facility	29,148	60,194
Total		\$ 1,737,655	\$ 3,279,461

Source: Town of Sidney Finance Department

DEBT

(in thousands, except per capita data)

	2020	2019	2018	2017	2016
Gross Outstanding Debt	\$ 12,388	\$ 13,854	\$ 13,860	\$ 6,871	\$ 3,925
Less: Actuarial Allocation	1,840	1,547	1,315	1,091	937
Net Debt	\$ 10,548	\$ 12,307	\$ 12,545	\$ 5,779	\$ 2,988
Debt Servicing Cost	\$ 568	\$ 577	\$ 426	\$ 303	\$ 320
Population*	11,672	11,672	11,672	11,672	11,672
# of Households*	5,603	5,603	5,603	5,603	5,603
Net Debt per Capita	\$ 904	\$ 1,054	\$ 1,075	\$ 495	\$ 256
Net Debt per Household	1,883	2,196	2,239	1,031	533
Debt Servicing per Capita	\$ 434	\$ 264	\$ 37	\$ 26	\$ 27
Debt Servicing per Household	905	549	76	54	57

*Based on 2016 census.

Source: Town of Sidney Finance Department
& Statistics Canada

STATEMENT OF FINANCIAL POSITION

(in thousands)

	2020	2019	2018	2017	2016
Financial Assets	\$ 32,881	\$ 25,862	\$ 21,306	\$ 19,778	\$ 18,141
Financial Liabilities	25,252	20,699	21,578	12,303	7,892
Net Financial Assets (Net Debt)	\$ 7,629	\$ 5,163	\$ (272)	\$ 7,475	\$ 10,249

CONSOLIDATED STATEMENT OF OPERATIONS

(in thousands)

	2020	2019	2018	2017	2016
Revenue	\$ 26,973	\$ 32,648	22,006	\$ 22,789	\$ 20,991
Expenses	23,024	21,938	20,496	19,621	19,092
Annual Surplus	3,950	10,710	1,510	3,168	1,899
Accumulated Surplus, Beginning of Year	106,152	95,442	93,932	90,764	88,864
Accumulated Surplus, End of Year	\$ 110,102	\$ 106,152	\$ 95,442	\$ 93,932	\$ 90,764

Source: Town of Sidney Finance Department

REVENUES AND EXPENSES

(in thousands)

	2020	2019	2018	2017	2016
Revenue					
Property Taxes	\$ 13,791	\$ 13,980	\$ 13,254	\$ 12,815	\$ 12,493
Fees, Rates and Service Charges	6,671	6,504	6,074	6,133	6,077
Government Transfers	4,655	2,104	1,511	1,471	1,448
Investment Earnings	293	413	310	242	224
Gifts and Contributions	1,410	1,290	527	1,892	315
Penalties and Interest	66	117	102	107	95
Actuarial Adjustments on Debt	63	54	46	39	12
MFA Debt Reserve Fund Surplus	-	1	1	58	-
Other	25	8,185	181	32	328
	\$ 26,973	\$ 32,648	\$ 22,006	\$ 22,789	\$ 20,991
Expenses by Function					
General Government	\$ 2,486	\$ 2,432	\$ 2,439	\$ 2,423	\$ 2,397
Protective Services	6,311	5,605	5,140	4,701	4,386
Transportation	4,299	4,329	3,632	3,399	3,643
Environmental Health Services	770	777	795	736	716
Environmental Development	571	523	423	423	504
Leisure, Parks and Cultural	3,180	3,056	2,965	3,029	2,847
Water Utility	2,189	2,140	2,121	2,113	2,034
Sewer Utility	2,209	2,066	2,144	2,067	1,995
Other	1,008	1,011	837	731	569
	\$ 23,024	\$ 21,939	\$ 20,496	\$ 19,621	\$ 19,092
Expenses by Object					
Salaries, Wages and Benefits	\$ 7,537	\$ 7,479	\$ 7,067	\$ 7,169	\$ 6,991
Contracted Services	7,937	7,561	7,632	6,770	6,713
Supplies and Equipment	2,971	2,665	2,644	2,388	2,598
Debt Interest	347	408	232	156	151
Amortization	2,996	2,933	2,494	2,612	2,468
Other	1,236	893	427	527	170
	\$ 23,024	\$ 21,939	\$ 20,496	\$ 19,621	\$ 19,092

Source: Town of Sidney Finance Department

RESERVE FUNDS

	2020	2019	2018	2017	2016
Reserves Set Aside by Council					
Miscellaneous Operating Purposes	\$ 2,777,352	\$ 374,458	\$ 312,415	\$ 521,765	\$ 497,510
Miscellaneous Capital Purposes	757,422	944,720	1,022,893	997,962	867,049
	3,534,774	1,319,178	1,335,308	1,519,727	1,364,559
Reserve Funds Set Aside for Specific Purposes by Council					
Land Sale Proceeds	1,060,663	3,130,542	164,485	239,685	281,752
Parkland Acquisition	221,344	218,744	132,194	129,594	127,494
Off-Street Parking	886,525	587,385	133,145	37,125	86,686
Computer Replacement	420,805	374,466	370,179	377,902	451,907
General Equipment Replacement	1,004,356	1,386,609	1,123,496	957,626	886,236
Fire Equipment Replacement	449,753	296,153	338,436	246,178	134,672
Water Capital	187,055	301,955	297,778	394,843	351,975
Sewer Capital	25,216	24,916	24,316	23,816	23,416
Infrastructure	2,465,155	1,780,666	895,347	1,808,845	1,818,925
Water Rates Stabilization	66,667	104,547	173,387	228,558	247,955
Amenities	1,320,279	371,622	213,314	152,814	41,733
Affordable Housing	-	513,528	160,255	3,329	-
Ferry Terminal	975,618	746,827	917,802	790,791	626,475
Contingency	-	88,233	86,033	84,333	77,033
Agreements	185,143	172,426	171,259	162,040	165,857
Gax Tax - Community Works Fund	1,392,588	1,088,964	1,066,474	1,845,598	1,841,491
	10,661,167	11,187,582	6,267,900	7,483,077	7,163,607
Restricted Cash	141,097	108,429	81,101	79,374	48,281
Total Reserves	\$ 14,337,038	\$ 12,615,189	\$ 7,684,309	\$ 9,082,178	\$ 8,576,446

Source: Town of Sidney Finance Department

CAPITAL EXPENDITURES & FUNDING SOURCES

	2020	2019	2018	2017	2016
Expenditures					
General Government	\$ 467,892	\$ 123,889	\$ 112,255	\$ 247,915	\$ 111,579
Protective Services	420,628	5,815,618	7,945,527	3,791,279	685,423
Transportation	2,067,748	1,991,679	3,144,773	1,084,670	708,847
Environmental Development	13,082	10,479	-	-	-
Leisure, Parks and Cultural	1,361,661	174,303	280,840	642,504	367,565
Water Utility	187,794	106,129	507,599	522,508	351,125
Sewer Utility	285,931	21,493	482,123	417,391	348,049
	\$ 4,804,736	\$ 8,243,590	\$ 12,473,117	\$ 6,706,266	\$ 2,572,587
Funding Sources					
Property Taxes	\$ 125,278	\$ 195,267	\$ 87,973	\$ 111,336	\$ 138,858
Grants	54,664	-	25,000	23,400	-
Gifts & Donations	532,304	217,609	1,250	6,870	-
Gas Tax	241,756	1,090,334	1,347,463	522,954	288,831
Debt	43,437	-	7,000,000	2,970,000	87,833
Surplus from Operations	78,726	-	764,359	704,987	124,250
Agreements Reserve	11,083	24,561	15,291	27,827	2,003
Amenity Reserve	143,594	19,022	19,843	16,259	8,643
Computer Equipment Reserve	48,160	95,014	105,223	171,305	81,420
Ferry Terminal Reserve	2,209	361,074	52,721	6,750	6,750
Water Capital Reserve	118,500	3,223	104,965	-	-
General Capital Reserve	371,851	60,701	-	30,000	-
Infrastructure Reserve	1,017,211	756,281	2,473,998	1,511,479	1,136,029
Land Reserve	1,107,479	4,726,782	80,000	46,667	-
Off-Street Parking Reserve	-	-	-	55,761	-
Vehicle Reserve	416,335	203,283	183,273	224,536	567,721
Water Rate Stabilization Reserve	39,179	73,140	59,772	23,396	-
Reserves Set Aside by Council - Capital	271,394	331,300	76,972	179,320	99,565
Offsite & Development Cost Charges	514	-	63,269	60,000	-
Other	181,062	86,000	11,746	13,419	30,683
	\$ 4,804,736	\$ 8,243,590	\$ 12,473,117	\$ 6,706,266	\$ 2,572,587

Source: Town of Sidney Finance Department

AMENITY CONTRIBUTIONS

	2020	2019	2018	2017	2016
Balance, Beginning of Year	\$ 885,150	\$ 373,569	\$ 156,142	\$ 41,733	\$ 20,076
Amounts Received	568,123	521,303	234,070	129,968	30,000
Expenditures	(143,594)	(19,022)	(19,843)	(16,259)	(8,643)
Interest Earned	10,600	9,300	3,200	700	300
Balance, End of Year	\$ 1,320,278	\$ 885,150	\$ 373,569	\$ 156,142	\$ 41,733

DEVELOPMENT COST CHARGES

	Drainage	Water	Sewer	Parkland	Total	2019	2018	2017	2016
Balance, Beginning of Year	\$ 35,943	\$ 9,779	\$ 22,258	\$ 68,605	\$ 136,585	\$ 86,876	\$ 112,594	\$ 155,447	\$ 147,033
Amounts Received	-	9,779	1,190	39,445	50,415	47,509	15,190	14,647	6,114
Expenditures	-	-	-	(6,136)	(6,136)	-	(42,308)	(60,000)	-
Interest Earned	400	100	300	800	1,600	2,200	1,400	2,500	2,300
Balance, End of Year	\$ 36,343	\$ 19,659	\$ 23,748	\$ 102,714	\$ 182,464	\$ 136,585	\$ 86,876	\$ 112,594	\$ 155,447

PAYMENTS IN LIEU OF PARKING

	2020	2019	2018	2017	2016
Balance, Beginning of Year	\$ 587,385	\$ 133,145	\$ 37,125	\$ 86,686	\$ 80,586
Amounts Received Through Development	288,300	457,100	90,600	-	-
Other Contributions	3,840	3,840	4,720	4,800	4,800
Expenditures	-	(10,000)	-	(55,761)	-
Interest Earned	7,000	3,300	700	1,400	1,300
Balance, End of Year	\$ 886,525	\$ 587,385	\$ 133,145	\$ 37,125	\$ 86,686

Source: Town of Sidney Finance Department

COMMUNITY SUPPORT PAYMENTS & PROPERTY TAX EXEMPTIONS

	Community Support Payments	Municipal Property Tax Exemption	2020 Total	2019 Total
676 Kittyhawk Air Cadets Squadron	\$ 750	\$ -	750	\$ 750
Army, Navy and Air Force Veterans of Canada	-	20,241	20,241	21,985
Artsea Community Arts Council	28,000	562	28,562	28,605
BC Aviation Museum	500	-	500	-
Beacon Community Services	7,000	-	7,000	-
Broadmead Care Society	-	16,988	16,988	15,669
Church of Jesus Christ of Latter Day Saints	-	10,977	10,977	10,500
Crisis Intervention & Public Information Society	700	-	700	600
Cycling Without Age Society	1,000	-	1,000	1,000
Folk 'n Fiddle	-	-	-	1,000
Geronimo Canoe Club	-	-	-	500
Greater Victoria Bike to Work Society	500	-	500	500
Greater Victoria Rental Development Society	-	13,932	13,932	-
Memorial Park Society / Mary Winspear Centre	359,860	83,181	443,041	432,624
Navy League of Canada	750	-	750	750
O.R.C.C.A.	-	-	-	2,000
Peace Lutheran Church	500	6,706	7,206	6,974
Peninsula Celebrations Society	12,000	-	12,000	12,000
Peninsula Dry Grad Society	1,000	-	1,000	1,000
Peninsula Figure Skating Club	-	-	-	500
Peninsula Streams Society	2,500	-	2,500	1,500
Saanich Marine Rescue Society	2,800	-	2,800	1,900
Saanich Peninsula Chamber of Commerce	-	-	-	20,000
Saanich Peninsula Christadelphians	-	2,984	2,984	2,854
Saanich Peninsula Pipe Band	500	-	500	500
Saanich Peninsula Piranha Swim Club	-	-	-	500
School District #63	13,309	-	13,309	12,779
Shaw Centre for the Salish Sea	205,000	16,702	221,702	144,038
Shoal Centre / Beacon Community Services	-	49,824	49,824	61,804
Shoreline Medical Society	-	13,096	13,096	-
Sidney & Peninsula Literary Festival	500	-	500	500
Sidney Business Improvement Area Society	102,208	3,435	105,643	125,867
Sidney Concert Society	-	-	-	1,500
Sidney Guide & Scout Hall Society	1,000	3,922	4,922	4,288
Sidney Lion's Food Bank	-	3,163	3,163	3,763
Sidney Museum and Archives Society	-	4,740	4,740	5,581
South Island Prosperity Project	26,722	-	26,722	26,722
St. Andrews Anglican Church / Abbeyfield Housing Society	500	9,776	10,276	9,295
St. Elizabeth Church	500	7,291	7,791	7,686
St. Paul's United Church	-	4,447	4,447	4,009
Vancouver Island South Film & Media Commission	1,000	-	1,000	1,000
	\$ 769,099	\$ 271,967	\$ 1,041,066	\$ 973,041

Source: Town of Sidney Finance Department

STRATEGIC COMMUNITY INVESTMENT FUNDS PLAN & PROGRESS REPORT

Small Community Portion of SCI Funds		
Intended Use	Performance Targets	Progress made in reporting period
Use funding to support local government services to minimize tax rate increases.	Minimize tax rate increases	\$331,056 in Small Community Grants was received in 2020. These funds were used to fund general municipal services in 2020. A tax increase of 2.82% would have been required to generate the level of funding used in 2020.

Traffic Fine Revenue Portion of SCI Funds		
Intended Use	Performance Targets	Progress made in reporting period
Use funding to support police enforcement.	100% of funds are used to support police enforcement over the term of the SCI agreement.	\$112,620 in Traffic Fine Revenue was received in 2020. These funds were used towards the police operating budget in 2020.

Source: Town of Sidney Finance Department

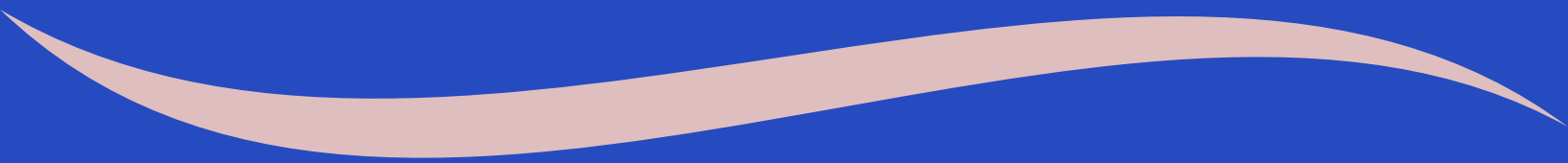
NUMBER OF FULL TIME EQUIVALENT MUNICIPAL EMPLOYEES

2020	86
2019	86
2018	87
2017	86
2016	83

Source: Town of Sidney Finance Department








contact us:
phone: 250-656-1184
email: admin@sidney.ca
www.sidney.ca

 [townofsidneybc](https://www.facebook.com/townofsidneybc)

 [@townofsidneybc](https://twitter.com/townofsidneybc)

 [townofsidneybc](https://www.youtube.com/townofsidneybc)