

COLWOOD 2022

ANNUAL REPORT

FISCAL YEAR ENDING DECEMBER 31, 2022

Colwood Fast Facts

LAND & FEATURES

- 17.67 square km total land area
- 60 parks featuring old growth forest
- 89.56 hectares of parkland
- 7.6 km of ocean waterfront
- 3 National Historic Sites: Hatley Castle, Fisgard Lighthouse & Fort Rodd Hill
- 1 Migratory Bird Sanctuary
- 101 km of paved roads (excluding Federal lands)
- 60 km of sanitary sewer
- 69 km of storm sewer (including catch basin leads

PEOPLE & BUSINESS

- Incorporation year: 1985
- 20,863 residents and growing (2023 estimate)
- Median age 41.6 (2021)
- 7,688 households (2021)
- \$7.4 billion in assessed taxable value (2023 preliminary)
- \$335.3 million in new construction assessed taxable value (2023 preliminary)
- \$1.1 million in taxes generated from growth (2023 preliminary)
- 623 active business licenses



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**City of Colwood, British Columbia, Canada
2022 Annual Report for fiscal year
ending December 31, 2022**

**Prepared by the City of Colwood
Communications & Finance Departments**

**Presented to Colwood Council
in accordance with Section 99,
Community Charter**



Photo by Keith Finnie
Submission to the 2022 Colwood Calendar Contest

A scenic view of a waterfront building and dock at sunset. The foreground is dominated by a calm body of water reflecting the sky and the structures. In the middle ground, there is a long, low wooden building with a white roof and a larger, multi-story wooden building with a gabled roof. A wooden dock extends from the larger building into the water. The background is a dense forest of tall evergreen trees. The sky is a soft, warm orange and yellow, indicating sunset. The overall mood is peaceful and serene.

The City of Colwood sits on the ancestral lands of Teechamista and the Lekwungen-speaking people of the Songhees and Esquimalt Nations.

We are honoured to have the opportunity to build strong working relationships with local Nations and commit to continued learning, openness, humility and respect.

We endeavor to walk softly on these ancestral lands of the Xwsepsum and Lekwungen families.



Mayor & Council

Colwood Mayor and Council

Message from the Mayor



Doug Kobayashi
Mayor

Colwood is growing, but thoughtfully. We know that household prosperity and quality of life are the key to a thriving community. With that in mind, Colwood is focusing on making our community the ideal place to live and do business in multiple ways:

- continuing to support the provision of a range of housing options to meet the needs of people at all stages of life;
- working to maintain and restore connections to nature and enhance recreational opportunities through Parks Management and Waterfront Stewardship Plans;
- continually enhancing transportation options to reduce traffic congestion and provide realistic alternatives to driving with projects like the Galloping Goose bridge, sidewalk and cycling projects, and transit improvements;
- protecting our environment through efforts like implementing the BC Energy Step Code for new buildings, natural asset management, introducing adaptations and mitigations for sea level rise and creating a low carbon resiliency plan;
- fostering a vibrant and connected community through events, arts, culture and placemaking initiatives like Create Places grants, banner programs, wayfinding signs and lighting displays.

We are proud that initiatives strive to create opportunities for our community to get involved and improve life in Colwood. Whether you are hiking a forest trail, visiting one of our historic sites, enjoying the beach, or playing in your neighbourhood park, Colwood is the place to be.

Colwood Council 2022-2026

Colwood's Mayor and six councillors were elected in November 2022 for a four year term.

The role of Council is to govern the City of Colwood and its municipal corporation so that staff are able to provide the services Colwood residents need and want. In carrying out their many duties, Council considers citizens' concerns in balance with social, environmental and safety factors and anticipates emerging opportunities to plan for the community's long-term growth.

Council meets regularly to make decisions about City policies and directions that will be carried out by Colwood staff in the day to day business of the community. Citizens are encouraged to attend meetings, share their views and learn more about decisions that affect them.



Cynthia Day



David Grove



Dean Jantzen



Kim Jordison



Misty Olsen



Ian Ward

Making Headlines in 2022

- New viewing platform at Murray's Pond Park in Colwood a peaceful place
- **New child care facility in partnership with Hulitan & School District 62**
- Colwood and View Royal amateur radio operators join forces
- **Colwood advances climate goals with clean energy building requirements**
- Colwood Council endorses new Draft Low Carbon Resilience Plan
- **SD62 and Colwood envision Royal Bay Elementary as a community hub**
- Funding from municipal owners makes new West Shore skatepark a reality
- **Senior Care Facility in Royal Bay approved in CRD 2023 financial plans**
- Greater Victoria municipalities: National Day for Truth and Reconciliation
- **How would you reimagine Colwood's town centre 30 years from now?**
- A touch of art in Wickheim Park
- **Construction begins on new roundabout on Latoria Road at Veterans Memorial Parkway**
- Electrifying: BC Hydro presentation emphasizes shift to clean energy
- **New sidewalk designs approved for construction**
- Colwood understands the value of natural assets
- **Colwood earns \$3.6M grant to bridge the Galloping Goose**
- Meadow Park Green washroom facilities now officially open
- **Work begins on intersection upgrade at Metchosin and Latoria**
- Colwood Fire Rescue transitions to Paid On Call model
- **Major partnership forged for Royal Beach - 15-year buildout projected to inject more than \$1.2 billion**
- BC Hydro investing in Colwood
- **New Colwood Fire Chief, Bryan Erwin**



Goals & Strategic Priorities

Official Community Plan Goals

Colwood's *waterfront* is a gently-enjoyed, world class destination for residents and visitors alike.

People and *nature* are exceptionally well-connected.

Family friendly *neighbourhoods* provide housing choices.

Residents have realistic *transportation* choices.

Vibrant streets & *public spaces* promote community connections.

Colwood is carbon neutral, energy positive, water smart and *prepared to adapt* to a changing world.

Strategic Priorities

Mobility

Colwood is a community on the move



- Transportation Master Plan Update
- Roads Paving Program
- Sidewalk and Bike Lane Plan
- Crosswalk + Transit Improvements
- Roundabout at Latoria + VMP
- Road works at Allandale + VMP
- Technology to measure + relieve traffic

Prosperity

Colwood is a thriving City



- Household Prosperity Study
- Regular meetings with businesses
- Benchmark the costs of development
- Public Realm Improvement Plans for Colwood Corners + the Waterfront
- Update Land Use Bylaw
- Update Economic Development Strategy

Governance

Colwood is a well-managed City



- Sewer Master Plan
- Stormwater Master Plan
- Service Inventory + Service Levels
- Low Carbon Resiliency Plan
- Natural Assets Inventory
- Sustainable Infrastructure Plan and full asset life cycling accounting

Vibrance

Colwood is an engaging City



- Parks & Recreation Master Plan
- Enhanced Signage and Wayfinding
- Social + Cultural Needs Assessment
- Events Plan + Volunteer Plan
- Explore possibility of an arts centre
- Heritage Strategy
- Affordable Housing Policy



New Viewing Platform opens at Murray's Pond



South Island Powow Sept 30 2022

2022 in Pictures



New traffic signal Metchosin & Latoria



Driftwood Colwood sign



Public Art in Wickheim Park



Royal Beach joint ownership announced



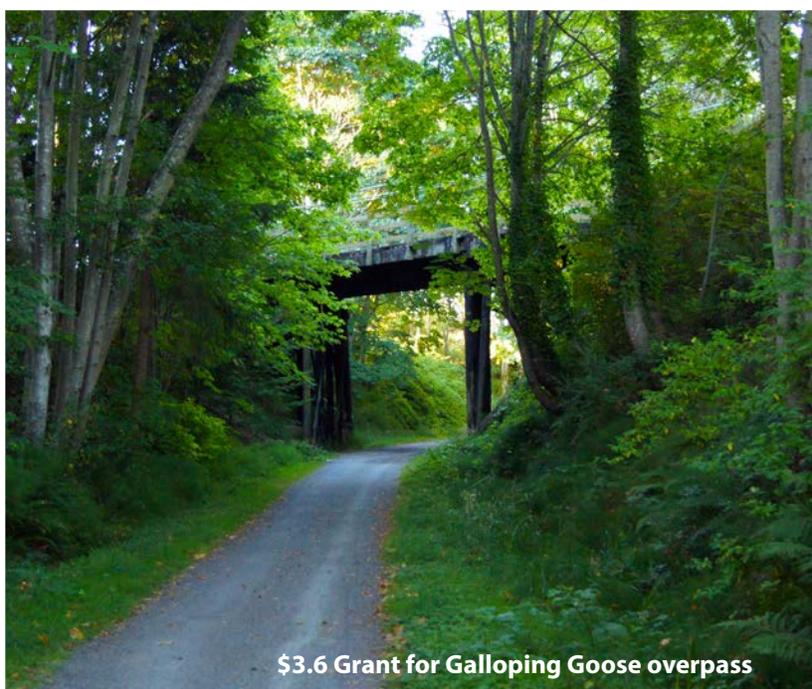
Kids Vote in the 2022 municipal election



Music in the Park



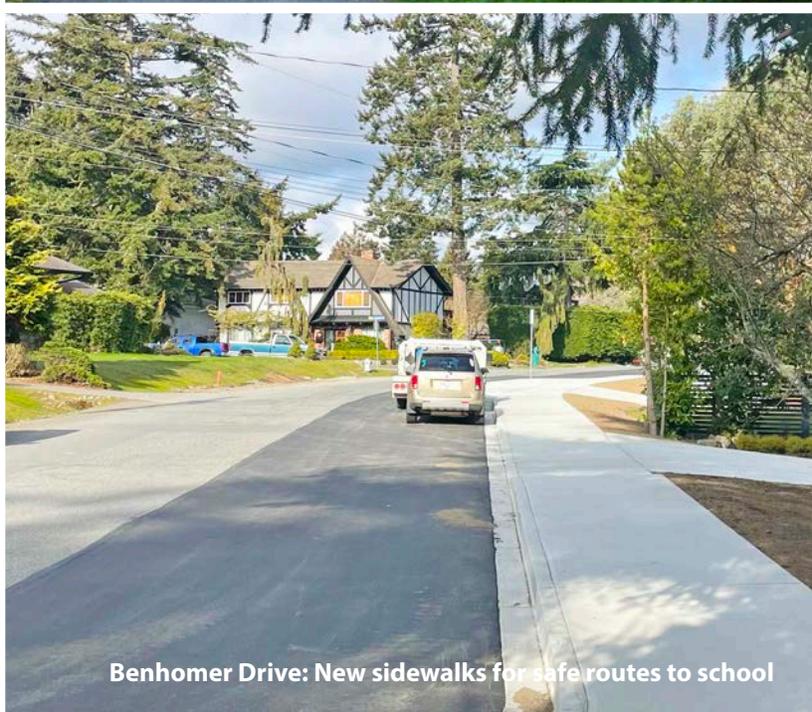
Waterfront Stewardship Plan progresses



\$3.6 Grant for Galloping Goose overpass



Colwood Bike to Work Week Celebration Station



Benhomer Drive: New sidewalks for safe routes to school



City Services

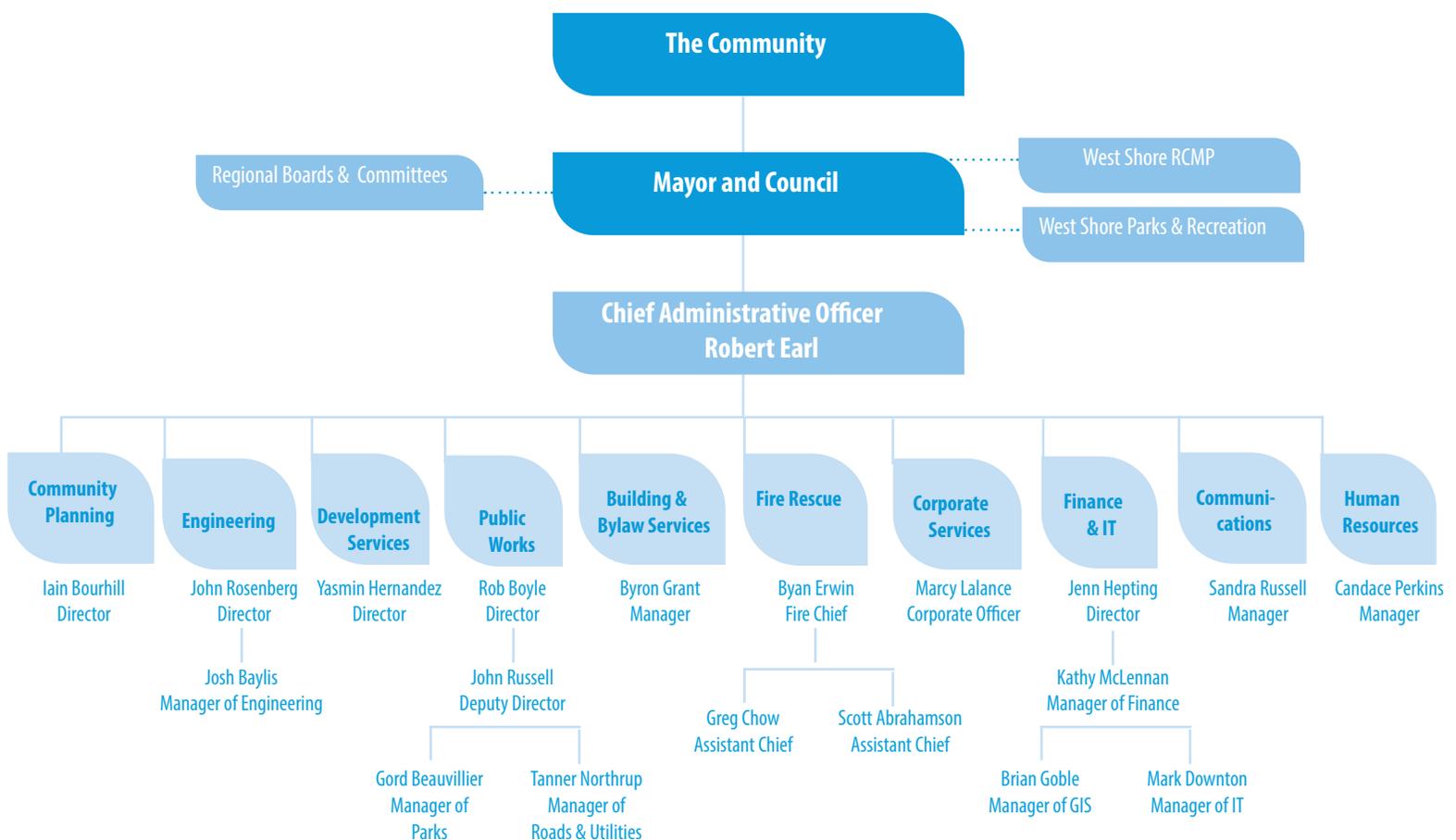




Organization Profile

The City of Colwood provides a wide range of municipal services to the community. These services include Corporate Administration, Finance, Policing, Fire Protection, Planning, Building Inspections and Bylaw Services, Engineering, Public Works, Parks and Sewer Service. The City also levies and remits funds to support the West Shore Parks and Recreational Centre, the Greater Victoria Public Library, and School District 62.

The Chief Administrative Officer leads a team of dedicated employees responsible for providing the services detailed in this plan as well as providing recommendations and policy advice to Council.





Message from CAO Robert Earl

Driftwood Colwood Sign

I am pleased to present Colwood's 2022 Annual Report which provides an overview of the City's activities and accomplishments for the year ending December 31, 2022.

Each of the services, programs and initiatives supported by staff is specifically targeted to help the City achieve the goals expressed by our community in the Official Community Plan, in alignment with the priorities outlined in Council's 2019-2023 Strategic Plan.

This Annual Report is presented in three sections:

Introduction & City Overview – a message from the Mayor and an overview of the City with a summary of the City's goals and strategic priorities and year in review.

City Services – an organizational profile and profiles of each City service area that include an overview, an outline of Council's expectations, a summary of accomplishments from 2022, priorities for 2023 and statistical trends.

Financial & Statistical Reports – a summary of municipal financial & general statistics

Colwood is fortunate to have a Mayor and Council who provide clear direction and leadership as well as a dedicated staff team that takes great pride in serving our City.

Thank you for taking the time to review this report. I encourage you to visit colwood.ca and get involved in activities and decisions about our seaside community.

Community Planning

Esquimalt Lagoon Migratory Bird Sanctuary

Council Expectations

- Monitor community need for policy review and generation.
- Review and monitor Official Community Plan for potential policy development.
- Focus on infrastructure planning for active transportation mode-shift and waterfront public realm.
- Anticipate population changes and consequential policy impacts.
- Monitor development of commercial and industrial development relative to residential to ensure balance is appropriate.
- Strengthen protection of built heritage.
- Create opportunities to celebrate and promote intangible heritage.
- Understand & support community need for recreation, arts and cultural programming & facilities through the establishment of master plans.
- Implement actions related to the declared Climate Emergency.
- Identify, establish and monitor Climate Action benchmarks.
- Establish economic development environment.

The Community Planning Department is dedicated to the achievement of municipal goals through the development of planning policy and provision of Council with advice on a wide range of issues.

Community Planning's work generally fits within five functional areas including Long Range Planning and Policy, Heritage Planning and Conservation, Arts, Culture and Recreation, Environmental Sustainability and Economic Prosperity.

Community Planning coordinates area planning initiatives and updates to the Official Community Plan (OCP) and other major bylaws such as the Land Use Bylaw. The next major 5-year review of the OCP is scheduled for 2023.

Accomplishments from 2022

- Completed the 2022 Off-street Parking Bylaw project
- Draft Colwood Active Transportation Network Plan
- Implementation of the Parks and Recreation Master Plan and park management plans for Colwood Creek Park, Lookout Lake Park, Oceanview Park, Havenwood and Latoria Creek Park
- Initiated Colwood's Business Retention, Expansion and Attraction Program
- Developed the Draft Low Carbon Resiliency Plan
- Updated the Colwood Population & Development Projections Report
- Continued hosting Colwood Prosperity Roundtable meetings
- Compiled the Draft Gateway Visioning Action Plan
- Facilitated Council Affordable Housing Workshop
- Led the the Regional Housing Affordability and Prosperity Initiative
- Created new Interim Community Amenity Contribution Policy

- Completed the 1st Draft of the Colwood Heritage Strategy
- Completed the Natural Assets Inventory and Final Report
- Initiated the Coastal Engineering Project for Waterfront Stewardship
- Completed an omnibus update to the Official Community Plan
- Initiated the First Nation Protocol development project and facilitated community engagement with Esquimalt Nation
- Coordinated municipal incentive top-up program for energy retrofits
- Compiled corporate greenhouse gas emissions inventory and report
- Complied new Antenna System Siting Policy
- Supported grants for Galloping Goose overpass \$3.6M, Cenotaph works \$6500, Housing Affordability \$75k, Safety & Wellbeing \$1M, Heritage \$40k, Parks Canada \$200k and pending applications

Drafted the Low Carbon Resiliency Plan

Compiled the Gateway Visioning strategy working with land owners to envision Colwood's town centre in the next 50 years

Priorities for 2023

- **Compile new Parks Development Cost Charge Program**
- **Coordinate 5-year review of Official Community Plan**
- **Begin implementation of the Low Carbon Resiliency Plan**
- Complete the Gateway Vision Plan
- Review and update the Affordable Housing Policy
- Continue to support mode-shift approaches
- Support ongoing collaboration with local First Nations
- Complete the Coastal Adaptation Plan and Inland Floodplain Analysis
- Complete the Colwood Heritage Registry
- Develop options for new public art policy
- Continue to lobby BC Transit for public transit improvements
- Advance National Urban Park conversation
- Update the hazard lands layer in the Official Community Plan





Development Services

Royal Bay Commons

Council Expectations

- Clear communication about development applications and the development process.
- Align projects with expectations of the community through the Official Community Plan.
- Enable high quality building design and siting through application of the Official Community Plan design guidelines.
- Prioritize the natural topography, environment, and climate impacts (Site Adaptive Planning) in the processing of applications and developments.
- Encourage development that increases employment opportunities.
- Ensure timely processing of development applications.
- Support Council decision making with timely, concise, informative reports.

Development Services Department is responsible for:

- Processing of applications for property development which include subdivision of land, rezoning, development permits, tree removal and replacement, signage, temporary use permits, and development variances.
- Coordinating the delivery of planning, combined with the protection and maintenance of Colwood's natural and built environment while ensuring the City's standards and bylaws are current and adhered to in order to achieve the City's goals.
- Working collaboratively with the Engineering, Community Planning, Building Department and other City departments, local governments, agencies, consultants, developers, and the general community to achieve the City's development objectives as articulated in the Official Community Plan.
- Alignment of the statutes, policies and bylaws of the Province and City regarding the delivery of service as it relates to the role of the Approving Officer.
- Recommending changes to the regulatory framework for development, and championing site adaptive education and communication internally and externally at implementation.

Accomplishments from 2022

- Despite vacancies and staff transitions in key roles including the time allocated to onboarding new staff, the Department improved or sustained processing times by reinforcing teamwork and interdepartmental collaboration.
- Championed inter-departmental collaboration with Engineering, Building & Bylaw, Communications, and Community Planning.

- Increased understanding and buy-in of site adaptive planning and design principles among City staff outside the Development Services department.
- Development of process mapping to support the configuration of Tempest and concurrently developed department process manuals to support on-boarding of staff clarifying role and expectations.

170
subdivision lots created

24
strata lots created

Priorities for 2023

- Update Land Use Application Procedures Bylaw / Review and update development application forms and fees
- Fill job vacancies to achieve the fully staff the department and ensure the delivery of the current level of service is achieved without staff burnout
- Continue to support implementation of Tempest and increase training, integration, and use of the program through all pertinent city departments/staff to enable enhanced functionalities in GIS mapping, public interface with the website, business licence and calls for service



Newly constructed homes in the natural setting of Olympic View

**Statistical Trends:
Planning and Land Use**

New Construction Value					
2018	2019	2020	2021	2022	
\$149M	\$105M	\$116M	\$122M	\$257M	

New Subdivision Lots Created					
2018	2019	2020	2021	2022	
80	105	160	111	170	

New Strata Lots Created					
2018	2019	2020	2021	2022	
100	94	80	85	24	



Engineering

Alladale District

Council Expectations

- Ensure that Developers are aware of the City's priorities during the application process, in a timely and efficient manner.
- Consistent application of the OCP, Bylaws, Strategic Priorities, Policies, and Regulations of the City.
- Delivery of high quality capital works and services that meet our communities needs, engineering standards and reflects our environment, changing climate, universal accessibility and fiscal responsibility.
- Apply a "complete streets approach" that reflects the City's mode priorities: active, transit, goods & services, and vehicles.
- Timely response for review and inspection services.
- Decisions will consider the climate emergency and how to mitigate & adapt to it.
- Asset management is supported through master plans that envision future.
- Effective and relevant management and oversight of traffic in Colwood.
- Monitoring of future Capital Regional District sewer capacity.

The Engineering Team is responsible for planning, design, and construction of public infrastructure including roads, sidewalks, boulevards, streetlighting, traffic signals, as well as sanitary sewer and storm drainage systems. In working with other departments, residents, developers, as well as a number of external regional organizations such as the Capital Regional District, Ministry of Transportation & Infrastructure and BC Transit, staff strive to provide excellent customer service and provide a customer-centric approach. The Engineering Team provides information and technical expertise including:

- Master plan development to ensure a prioritized, sustainable, and fiscally responsible process of infrastructure replacement, refurbishment, and betterment with climate change in mind.
- Effective delivery of Capital Projects through conception, design, tendering, construction and administration.
- Supporting rezoning, development permits and OCP amendments and Identifying the scope of infrastructure servicing required in support of each project. Review the works constructed by private contractors to ensure conformance with the City's standards and remediation of any deficiencies.
- Transportation management to support and monitor mode shift and impacts, with relevant data related to network efficiencies.
- Asset Management Sustainability, to ensure assets are optimized through various maintenance & inspection programs.

Accomplishments from 2022

- Prepared Subdivision and Development Servicing Bylaw to present to Council in the spring of 2023 pending adoption of the Active Transportation Network Plan

- Developed an Approved Products List to ensure the most appropriate products and materials are used in local capital works projects by developers and contractors installing City infrastructure
- Developed a Street Atlas identifying streets by road type; Arterial, Collector, Local, to enable greater certainty in future projects
- City wide traffic model to be developed in 2023
- Advance the 2013 Sewer Master Plan to reflect ongoing development and long term capital for extension of services
- Initiate update of the 2018 Drainage Master Plan
- Completed baseline Latoria Geotechnical Environmental Review.

\$6.442M
 value of
**Capital Projects in
 progress in 2022**

Priorities for 2023

- **Update Road Development Cost Charge Bylaw**
- **Begin construction of Galloping Goose Pedestrian Bridge**
- **Complete 5/30/100-Year Capital Plans for Major Linear Infrastructure**
- Construction of active transportation including Benhomer Drive, Ownens Road, and begin Adye/Metchosin Road and Kelly Road
- Enhance mode shift statistics
- Work with BC Transit to facilitate the transit priority project on Island Hwy from the View Royal border to the Galloping Goose Regional Trail and RapidBus transit stop improvements
- Finalize and integrate Sooke and Metchosin road cross sections
- Complete Colwood traffic model to demonstrate the impact of proposed developments
- Continue rockface & retaining structure maintenance program
- Coordinate traffic signals

Statistical Trends: Engineering

Right of Way Permits Issue					
2018	2019	2020	2021	2022	
233	248	349	312	203	
Requests for Service Completed					
2018	2019	2020	2021	2022	
100	566	450	1,422	1,500	
Traffic Control Orders Issued					
2018	2019	2020	2021	2022	
12	26	17	7	10	
BC Transit Bus Boardings					
2018	2019	2020	2021	2022	
509,507	651,883	368,101	382,329	517,224	
EV Charing Station Users					
2018	2019	2020	2021	2022	
2,322	3,418	3,580	3,835	3,214	
Galloping Goose Bike Trips					
2018	2019	2020	2021	2022	
n/a	n/a	n/a	277,823	257,880	
Value of Capital Projects					
2018	2019	2020	2021	2022	
\$1.193M	\$393K	\$2.113M	\$6.558M	\$6.442M	

Public Works

Colwood Branch Drop Off

Council Expectations

- That special City programs such as Branch Drop-off be efficient, effective and relevant to public demand.
- That Fleet Vehicles be managed to demonstrate climate leadership, identifying and prioritizing ZEV options.
- That customer service, education and consistent messaging to residents continue to drive the response to service requests.
- That City facilities be maintained to reduce energy consumption and demonstrate climate leadership.
- That Calls for Service be prioritized over scheduled work when the issue represents a potential safety hazard.
- That Public Works continue to develop interdepartmental partnerships to improve staff coordination of services and improve knowledge of Colwood infrastructure.
- Staff being trained and knowledgeable.
- Safety of the City's public workforce.

Public Works staff provide oversight and operational support to all maintenance service areas within the City of Colwood, including:

- maintenance of municipal buildings, including City Hall, Public Works Yard, St. John The Baptist Church, Emery Hall, Metchosin Gravel Stockpile, Lookout Brook Dam and two pump station buildings
- maintenance of small equipment, vehicles and the administration of the City's fleet vehicles
- litter and garbage collection throughout the City in conjunction with the Parks team
- supports for the Branch Drop-off, the Colwood Cleanup, and community events and programs, including Eats and Beats and Music in the Park

Along with the above, the Public Works Team has logged 490 action requests from the community so far this year (Jan – Oct, 2022).

Accomplishments from 2022

- Worked with Council to establish the Facility Feasibility Study as a guide for future site improvements at the municipal complex at 3300 Wishart Road.
- Implemented zero emissions vehicle priority purchasing for the Fleet, 4 of 6 new vehicles ordered in 2022 are zero emissions.
- Completed the successful upgrade of essential alarm system components at City Hall and Public Works.

Priorities for 2023

- Create a comprehensive plan for Fleet Electrification, including ZEV integration and charging infrastructure improvements.
- Implement Fleet Telematics to improve GHG reporting and asset management.
- Expand zero emissions priority purchasing to small equipment and tools where products are available.
- Policy creation including Sidewalks, Snow and Ice, Storm and Sanitary Sewer Maintenance service areas.

Received
22,686
vehicles at the
Branch Drop Off
program in 2022

Fleet Composition and Activity	2020 Actual	2021 Actual	2022 YTD
Zero Emissions Vehicles	4	4	6
Hybrid Passenger Vehicles and Trucks	1	1	2
Passenger Vehicles and Trucks (Gas)	10	10	10
Heavy Trucks (Diesel and Gas Vehicles)	11	11	11
Equipment (Diesel and Gas Vehicles)	8	8	8
Trailers	17	17	18
Diesel Consumed (L)	43,089	44,270	40,540
Gasoline Consumed (L)	30,469	29,679	31,056



Irrigation team with their fully electric van

Statistical Trends:
Public Works

Requests for Service Completed

2018	2019	2020	2021	2022
273	566	450	696	490

Branch Drop Off Vehicles served

2018	2019	2020	2021	2022
15,800	16,047	21,888	23,924	22,686

Colwood Clean Up Vehicles served

2018	2019	2020	2021	2022
550	630	0	0	514



Roads

Painting road markings

Council Expectations

- That roadways, cycling lanes and sidewalks be maintained (including snow and ice) to improve safety, accessibility and functionality for all residents.
- Snow and ice policies and road maintenance are in place to optimize and encourage alternate modes of transportation. Currently the portion of the roadway utilized by bicycles receives an equal level of service to that which is used by vehicles.
- That pothole issues receive a prompt and effective response.
- That the prudent repair and management of roads foster a sense of pride for residents, as well as providing safe emergency vehicle access, and maximize the useful life of the roadway infrastructure.
- That snow and ice work be preventative and pro-active.
- That paving and asphalt maintenance move from re-active to pro-active.

The Roads team inspects and maintains over 98 kilometers of paved roadways. Approximately 17% of paved surface is arterial, 15% is collector and 68% local.

Each year, paving of roadways is undertaken throughout the City to repair and replace pavement failures and rectify seasonal pothole issues. Road shouldering is performed along arterial, collector and local roads as needed for safety and functionality; where sidewalks are in place, inspection and maintenance of this infrastructure is also performed. Large-scale paving is managed through Public Works as well as long-line painting and street sweeping, including storm debris cleanup.

As of 2021, road marking of crosswalks, directional arrows and stop-bars is performed by Colwood staff on a 5-year cycle, while school zones and priority intersections are maintained annually. The City has re-introduced crack seal and cat-eye maintenance in 2022, utilizing new equipment.

In addition, Colwood employees are responsible for the road-repair of third-party utility installations and the construction of water controls and extruded curbs.

While snow and ice removal affects all service areas of Public Works, road clearing often represents the majority of work during a winter event: streets are cleared in a priority sequence that focuses on arterials, bus routes, school zones and collectors first with all other roads visited in a timely manner as permitted by the severity of the weather. With the number of sidewalks in Colwood increasing each year, staff is working on a similar approach to sidewalks as they have with roads in regard to snow and ice.

Accomplishments from 2022

- Performed crack seal maintenance and cat eye replacement along Sooke Rd with the new hot tar sealer, this is a more durable sealing method than used previously
- Continued with the Colwood line marking program in 2022, in particular: Island Highway and Wale Rd intersection as well as gore markings on arterial roads
- Continued multi-year pavement remediation program of arterial roads as identified in the recent pavement assessment; roads repaired include Sooke Rd., Latoria Rd., Wishart Rd., Metchosin Rd., Ocean Blvd., Fulton Rd., Karger Ter., Ledsham Rd., Cualta Cres., Stornoway Dr and Goldstream Ave
- Maintained safe road conditions through extreme cold snap in January 2022 while contending with supply chain challenges related to salt procurement
- Installed permanent traffic calming, by replacing temporary speed cushions with paved cushions in key areas, specifically Milburn Dr and Mt View Ave as well as new installations on Brookside Dr
- Implemented pilot project to provide sweeping along arterial sidewalks, in particular along Sooke Rd and Metchosin Rd, for pedestrian safety

Priorities for 2023

- **Formalize operational sidewalk policy and implement annual inspection program.**
- **Create a Snow and Ice and Storm Management policy, including sidewalks, and the designation of safe winter pathways to school.**
- **Elevate data presentation relative to the ongoing paving program: utilize metrics from Pavement Assessment to illustrate lifecycle costing for road maintenance/replacement.**

Statistical Trends: Roads

Km of Paved Roadway Maintained

2018	2019	2020	2021	2022
		96	98	98

Potholes Repaired

2018	2019	2020	2021	2022
200	200	225	191	191

Km of Sidewalk Maintained

2018	2019	2020	2021	2022
35	35	40	44	44

Traffic Signals Maintained

2018	2019	2020	2021	2022
		26	28	28

Traffic Signals Maintained

2018	2019	2020	2021	2022
		26	28	28

Brine applied snow and ice control

2018	2019	2020	2021	2022
				200,000L

Salt applied snow and ice control

2018	2019	2020	2021	2022
				250T



Parks, Trails & Recreation

Havenwood Park

Council Expectations

- A high standard of landscaping and safety be upheld at parks, trails and playgrounds
- That beautification of green spaces through plantings be a priority for staff.
- That continuous improvements for accessibility be implemented to increase all residents' enjoyment of parks, including connectivity between trails and other infrastructure and attractions.
- That public stewardship, partnerships and engagement be encouraged throughout the City.
- That removal of invasive species be prioritized in natural areas.
- That urban forests are seen as an asset and managed accordingly.
- That native plant species are used where possible.
- That staff identify and sign the percentage of parks and trails that are accessible.

Parks

Colwood staff maintain and beautify 25 parks and green spaces including destination playgrounds and neighborhood commons. Services provided range from weekly playground maintenance and inspections to manicured lawn and garden care as well as washroom maintenance, and irrigation and tree management. Among the locations managed: Community Parks are provided high frequency maintenance, including playgrounds at locations such as Herm Williams and Colwood Creek Parks; Neighborhood Parks and Green Spaces are moderate frequency, such as Terrahue and Nellie Peace Parks; Linear and Undeveloped Parks are typically low frequency, including the seasonally maintained Sue Mar and Elizabeth Anne Parks. There are a few unique assets on the high-frequency maintenance list: St John's Church Historic Site, and the Colwood Waterfront at the Lagoon.

Trails

In addition to parks and green spaces, Colwood staff maintain 44 trails providing over 10 kilometers of developed walkways throughout the City. These trails and neighborhood accesses feature many gravel paths as well as concrete and asphalt walkways; stairs and bridges are a significant part of this trail network, with 400 + meters of stairs (both wooden and concrete) and 7 pedestrian bridges. The stewardship of the trees and natural areas lining these footpaths is a primary concern for City employees, tree safety and the cleanup of windstorm debris are as important as trail surface maintenance in the service of these areas. Natural parks with trail amenities vary significantly in size, from large destination Parks such as Havenwood or Latoria Creek Park to local walkways like Afriston and Matilda Parks.

Accomplishments from 2022

- Transitioned to 7 day operation, reducing overtime and providing garbage and litter services and enhanced cleaning to park facilities on the weekends.
- Implementation of new park/city bench and garbage bin standard for use throughout the city and on all new developments
- Enhanced beautification at Herm Williams, Brittany Park, and Meadows Park with enlarged annual flower beds, hanging baskets and replacement trees.
- Colwood was successful on a wayfinding grant that brings 8 new benches 4 new recycling cans and 4 new dog bag stations to parks and trails.

Priorities for 2023

- **Create an Urban Forest Management Plan**
- **Create an Invasive Species Management Plan**
- **Create an action plan for the Parks & Recreation Master Plan**
- Use staff knowledge of trail drainage and design for future projects.
- Continue data tracking of Parks and Trails service area
- Increased trail stairs maintenance
- Increased turf management processes through education and experience of municipal partners. Expanding our knowledge base of turf management to include larger recreational and sports fields



Statistical Trends: Parks & Trails

Parks & Trails Maintained

2018	2019	2020	2021	2022
52	60	64	66	68

Hectares of Parkland Managed

2018	2019	2020	2021	2022
88	88	88	89.6	90.2

Km of Trails Maintained

2018	2019	2020	2021	2022
10+	10+	10+	10+	10+

Sq Km of Urban Forest maintained

2018	2019	2020	2021	2022
12+	12+	12+	12+	12+

Acres of land reclaimed from invasives

2018	2019	2020	2021	2022
-	-	-	4	7.5

Washrooms maintained

2018	2019	2020	2021	2022
-	-	6	7	7



Boulevards

Wale Road

Council Expectations

- That differential levels of boulevard maintenance occur depending on location.
- That a manicured appearance be maintained along select Colwood boulevards as defined in appendix 3.
- That beautification, through annual planting be implemented in select locations. Currently, annual plantings are installed along presentation boulevards such as Island Highway and Wale Rd with the remaining plants dispersed

Colwood staff maintain approx. 17,600 sq meters of developed boulevards and boulevard islands that feature garden beds and manicured lawns maintained at level 2 “Groomed”. This includes approx. 11,100 m2 of garden and 6,500 m2 of lawn.

Irrigation is a significant part of boulevard maintenance, especially given the complexity and size of the recent installations in South Colwood. 90% of these boulevards are irrigated and have ornamental street lighting.

There are also 60 garden beds in cul-de-sacs throughout the city that are maintained at level 6 “Service & Industrial”.

While the City maintains all boulevard gardens, property owners are responsible for the mowing and maintenance of their own boulevard in most cases.

In addition, Colwood has over 26 kilometers of undeveloped boulevard with grass or brush requiring seasonal mowing, this mowing is done by a roadside mower twice per year. Typically, these boulevards are part of Colwood’s critical drainage network.

Accomplishments from 2022

- Significantly increased summer and winter annuals planted while creating new garden areas and identifying and planting new high profile beautification spaces throughout the city.
- Part of the grant process that saw a successful grant application that will bring new garbage cans, benches, and dog wastes stations to key areas along city boulevards.
- Successfully transitioned into a 7 day a week operation that reduced overtime hours employed 3 auxiliary workers and increased litter, garbage removal and janitorial services.
- New irrigation technician hired.

Priorities for 2023

- **Create an Urban Forest Management Plan for boulevard trees**
- **Create a boulevard beautification plan in coordination with Communications staff to showcase Colwood, with an emphasis on the use of low maintenance and native species**
- **Determine boulevard and cul-de-sac island maintenance options including the provision of supplies to support residents for volunteer maintenance**
- Install new benches, garbage cans and dog waste station at key trail and sidewalk connections along boulevards
- Plant 50 new boulevard trees
- Install/Improve Garden irrigation and soil conditions for all new beautification planting beds
- Continue to expand beautifications spaces throughout the city
- Minimize or reduce in manicured boulevards
- Reduce or limit watering of boulevards
- Planting beds with native plants that are low maintenance and have a low water demand

17,600
square metres of
boulevards and

60
cul-de-sac beds
maintained

Statistical Trends:

Boulevards

Trees Planted

2018	2019	2020	2021	2022
-	-	25	30	25

Boulevard Maintained

2018	2019	2020	2021	2022
-	-	7km	8km	8km

Hanging Baskets

2018	2019	2020	2021	2022
-	-	58	58	74

Annuals Planted

2018	2019	2020	2021	2022
-	-	5,000+	7,500+	16,000



Storm Sewers

Utility maintenance

Council Expectations

- That storm systems be maintained to ensure safety and functionality for residents and maximize the useful life of the infrastructure.
- That critical open-drainage infrastructure be kept clear: inspected once per year with brush cutting only for function (limited aesthetic consideration).
- Critical 'hotspots' are monitored frequently during heavy rains.
- That staff provide prompt assistance to residents experiencing storm-water issues.
- That staff provide clarity to the public regarding the maintenance practices and requirements relating to open systems.

Colwood staff manage \$87 million worth of storm infrastructure including 6 kilometers of drainage culverts, 25 kilometers of ditches, 39 kilometers of storm drainage pipe and 1350 catch basins. Catch basins are inspected and flushed with a hydro-vac truck bi-annually to ensure they are clear and functional. Work is also done to clear grass and brush to ensure that access to easements where manholes are located is unimpeded.

Staff have initiated a flush and camera program of storm mains to gather data and ensure the health of the system; data gathered during this program will inform critical repairs.

Open utility systems are maintained seasonally: ditches are mowed (but not beautified), culvert inlets and outlets are inspected and cleared, headwalls and washed-out spillways are repaired.

Accomplishments from 2022

- Flush and camera has been implemented, inspecting and flushing 6100 m of storm pipe. Critical areas of repair have been identified will be included in the 2023 budget.
- Achieved annual catch basin cleaning program objective.
- Located critical areas of improvement and provided significant repairs (Milburn Dr [40 m] and Haida [18 m] Dr).

- Exceeded planned service to Drainage Pond Maintenance; originally scheduled 5 ponds for maintenance, a high level of efficiency was achieved, and 10 ponds were cleared as a result.
- Overall, 2022 was a positive year, giving staff confidence in the strength of Colwood’s storm system.

\$87M
in storm infrastructure
maintained

Priorities for 2023

- Create a storm-water maintenance operational policy.
- Begin repairs to closed stormwater system, rectifying deficiencies identified during the flush and camera program.
- Improve data reporting for storm system maintenance and articulate maintenance program.



**Statistical Trends:
Storm Sewers**

Drainage Ponds Maintained

2018	2019	2020	2021	2022
-	-	-	-	10

Linear metres flushed and inspected

2018	2019	2020	2021	2022
-	-	-	-	6100m



Sewer Utility

Sewer inspection and cleaning in the Alladale area

Council Expectations

- That sanitary systems be maintained to ensure safety and functionality for residents while maximizing the useful life of the infrastructure. Currently maintenance work involves the tasks outlined in Appendix 2.
- That residential sewer connections demonstrate excellent customer service and cost recovery.
- That staff provide prompt assistance to residents experiencing sewer issues. If a resident expresses a concern about a utility issue affecting a dwelling, City employees respond immediately to assess and assist as needed.
- That the technological aspects of the sanitary system are kept current. In the event of a pump failure, systems are in place to ensure the station is still functional.

Colwood staff manage \$95 million worth of sanitary infrastructure including 10 pump stations, 50 kilometers of sanitary gravity main-lines and 8 kilometers of force-mains.

Pump station maintenance requires frequent inspections by employees and regular cleaning with the use of de-greasers as needed to maintain proper hygiene and flow.

Sewer pumps are lifted out of the wet wells annually for closer inspection, maintenance, and cleaning; employees also perform general property maintenance of pump stations to ensure they remain in good condition.

The management and automation of sewer systems utilizing Supervisory control and data acquisition (SCADA) is the responsibility of City employees with support from outside technicians as needed.

City staff facilitate an average of 15 residential new sewer connections each year (in areas that are already serviced with the mainline) and provide field review and on-site inspection of other utility works completed by contractors.

Staff initiated a 5-year sanitary flush and camera program in 2020 that reflects the industry standards for linear wastewater infrastructure maintenance, and to identify key issues and repairs.

Accomplishments from 2022

- Proactively identified and repaired key issues with pumps at Metchosin, Belmont and Hatley lift stations.
- Completed critical repairs of the force mains leaving Hatley and Ilott pump stations. Utilizing the skills and training of existing employees.
- Implemented a pump replacement program and purchased two new pumps while rebuilding the old ones to be used as spares.

\$95M
in storm infrastructure
maintained

Priorities for 2023

- **Continue capital replacement plan for sewer pumps, codify practice with the introduction of a pump station and linear infrastructure maintenance policy**
- **Conduct up to date electrical inspections and implement policies**
- **Create a capital installation plan for adding flow monitoring devices at each pump station location**
- Continue implementation of flush and camera program and articulate maintenance schedule.
- Continue staff training improvements: additional SCADA systems training for supervisors.
- Add an “inflow and infiltration improvements” section to Appendix 2 of this Service Area.
- Create a sewer maintenance operations policy, for both pump stations and linear infrastructure.

Statistical Trends: Sewer Utility

Connections by Colwood

2018	2019	2020	2021	2022
-	-	18	19	12

Connections by Development

2018	2019	2020	2021	2022
-	-	139	140	86

Save On Foods

Building & Bylaw Services

Colwood Corners

Council Expectations - Bylaw

- The health, safety and security of the public is our primary objective. This objective is followed by the below priorities.
 - Preventing damage to the environment.
 - Supporting our community standards.
 - Impact on the complainant.
 - Nature of the complaint
- The City seeks voluntary compliance as our primary objective
- The City provides reactive/proactive enforcement in accordance with the attached schedule (Appendix 2).
- Comparable statistics are reported publicly twice annually.

Council Expectations - Building

- Apply regulations consistently.
- Industry leading turnaround time
- Upfront communications about the building process with residents and the industry
- Offer a user-friendly approach.
- Use technology to leverage efficiency and effectiveness of the department.

The Building Inspection Department serves the community, including homeowners, designers, contractors and professional consultants. Building Officials protect people and property by ensuring that newly constructed and renovated buildings substantially conform to safety codes and regulations, and by helping clients avoid costly and time-consuming pitfalls by providing building permits and inspection services.

Bylaw Officers protect the safety and quality of life of residents by helping residents and businesses understand and align with the City's bylaws, and by being a watchful presence in our community. Our Bylaw team receives and investigate complaints, monitors issues and works with individuals to encourage voluntary compliance through education and mediation. When enforcement is required, Bylaw Officers issue tickets and may seek legal recourse.

Accomplishments from 2022

BUILDING

- Issued Occupancy Permits for the Seaspan building and many multi-family dwellings such as 467 Royal Bay, 2330 Sooke Rd. and multiple townhouses in the Royal Bay area
- Contributed to the configuration of the new municipal software which will soon be implemented
- Accurate values of construction were captured to ensure consistent and fair fees for building permits across the City
- City Hall renovation

BYLAW

- Replaced inefficient MTI bylaw with Bylaw Notice Enforcement Bylaw for when ticketing is warranted.
- Improved pattern of overnight parking at the lagoon throughout summer and at locations such as Aldeane Ave.
- Educated parents on safe pick up and drop off locations near Dunsmuir school and improved pattern of parking on the bike lanes during pick up and drop off times.

Priorities for 2023

BUILDING

- **Propose new Building Bylaw for council consideration**
- **Options for incentive based small development building permit fees**
- **Enhance front counter staff orientation to permit intake and issuance processes for seamless coverage when building staff are working out in the community**

BYLAW

- **Continue to monitor overnight parking overnight at the Lagoon.**
- **Workshop with Council to consider proactive vs reactive enforcement**
- **Complete internal study of residential parking in Colwood and suggest areas that may benefit from residential only parking requirements**

510
Building permits issued in 2022

**Statistical Trends:
 Building & Bylaw Services**

Building Permits Issued				
2018	2019	2020	2021	2022
445	493	500	657	510

New Construction Tax Revenue				
2018	2019	2020	2021	2022
\$339K	\$249K	\$425K	\$403K	\$963K

Bylaw Issues Resolved				
2018	2019	2020	2021	2022
492	525	587	490	347



Fire Rescue

Colwood Fire Hall

Council Expectations

- Provide timely and effective emergency response to our community.
- Provide high quality education, training, and professional development for all members.
- Continue to enhance regional partnerships through automatic and mutual aid agreements.
- Develop strategies to adapt service delivery models as our community grows.
- Work with dispatch provider to prepare for next generation 911 services.
- Educate and engage the community through fire prevention and safety initiatives.
- Provide effective emergency programs response and recovery plans to preserve life and property.

The fire department provides a multitude of emergency response services including specialized emergency response, emergency planning, fire prevention, public education, and community safety initiatives. The fire department currently consists of 10 career and 35 Auxiliary/Paid-On-Call (POC) members, providing 24hr station staffing. As the community’s structural fire protection provider, the City of Colwood has declared Colwood Fire Rescue as a ‘Full-Service’ fire department. This designation comes with a responsibility for the fire department to meet and maintain specific training and operational standards set out by the Provincial Office of the Fire Commissioner. These standards ensure that the appropriate designated level of emergency services are delivered to the community in a safe and efficient manner.

In early 2022, the fire department implemented a significant change to its emergency response model by staffing the station on a 24hr rotation. This new program was enacted to address the decline of volunteerism by providing compensation to our members for their valuable time and contributions. This change had an immediate positive impact that has proven to reduce emergency response times and help maintain firefighter retention as we continue to see an increasing number of emergency calls. This increased service demand is a trend that has been observed over the past 5 years except for 2020 when the province implemented restrictions on medical related emergency response for fire departments in an attempt to reduce potential COVID transmissions. However, since that time the fire department has seen a steady rise of total calls for service swing back, with record numbers impacting the City of Colwood. Throughout 2022, the fire department has averaged

696

Calls attended by
Colwood Firefighters

almost 3 calls per day which, if continued, will result in the highest annual call volume that the department has seen to date. Unfortunately, with these increased calls for service other fire department obligations and responsibilities have suffered. Staff members are finding it more challenging to perform secondary duties and provide value-added community services, such as fire prevention, training, maintenance, and public education.

Accomplishments from 2022

- Implementation of the multi-year auxiliary/POC Firefighter Compensation program
- Implementation of auxiliary firefighter night shift program
- Increased service delivery through implementation of 24hr station staffing
- Completed interior upgrades to training facility

Priorities for 2023

- Address firefighter minimum staffing shortages and concerns
- Community risk and hazard assessment
- Enhance Auto Extrication Response
- Conduct FUS (Fire Underwriters Survey) fire service review



Colwood Fire Hall Open House

Firefighters responded to
1,056
calls and participated in
6,087
hours of training in 2022

Statistical Trends:
Fire Rescue

Number of Calls					
2018	2019	2020	2021	2022	
632	760	668	864	1,056	

Fire Inspection					
2018	2019	2020	2021	2022	
659	614	336	536	473	

Training Hours					
2018	2019	2020	2021	2022	
6,282	5,976	4,048	6,026	6,087	

Overdose Calls					
2018	2019	2020	2021	2022	
10	12	9	8	10	

Response Time - 6am-6pm					
2018	2019	2020	2021	2022	
100%	96.4%	98.2%	98.5%	100%	

Response Time - 6pm-6am					
2018	2019	2020	2021	2022	
82.2%	75.7%	79.5%	76.2%	100%	



Policing

West Shore RCMP Speed Enforcement

Council Expectations

- Unbiased and respectful treatment of all people.
- Enhancement of public safety.
- Timely and effective policing and emergency response services to our community.
- Proactive policing
- Enhance the safety of streets.
- Positive public relations and visibility.
- Cultural sensitivity.
- Partnership and consultation
- Efficient and effective use of resources.
- Proactive approach to increasing mental health related calls for service.
- Having the optimal number of frontline officers per capita.
- Outreach and services for youth in our communities.
- Quarterly updates to Council.

The City of Colwood contracts with the provincial government for policing services. The Provincial government has contracted with the Royal Canadian Mounted Police for provision of policing services.

The West Shore Detachment of the RCMP is jointly operated by the City of Colwood, the City of Langford and the Town of View Royal. This detachment serves View Royal, Langford, Metchosin, Highlands, Songhees First Nation and Esquimalt First Nation in addition to Colwood.

Accomplishments in 2022

- Made recommendations related to the approach to redevelopment of the West Shore detachment facility.
- Considered approaches and thinking with respect to increasing mental health related calls for service.
- Consideration of a regional protective services committee.

Priorities for 2023

- Decide on the approach to redevelopment of the West Shore detachment facility.
- Advance approach and thinking with respect to increasing mental health related calls for service.
- Advance the idea of a regional protective services committee.

Challenges

Police facility: The West Shore policing facility is nearing capacity and projections show the need for increased space in the next three to five years. In 2021, a feasibility study was commissioned and the recommendation was a redevelopment of the site at 698 Atkins Avenue with an initial capital cost estimate of \$67.1M. Colwood’s proportionate share of the capital cost is estimated at \$17.3M. A decision on the proposed redevelopment has not yet been made by the member municipal property owners.

E-Comm: Change in funding structure for the South Island Policing 9-1-1/Police Dispatch Centre (E-Comm). Currently, funding is proportionately split between the Federal and Provincial government. The proposed change would see Colwood responsible for 100% of the City’s proportionate share effective April 1, 2025. Preliminary estimates suggest the City’s share will be \$399,000.



Calls for service per 1000 people:
24%
 Langford 33%
 View Royal 29%

Statistical Trends: Policing

Number of Colwood Police Files					
2018	2019	2020	2021	2022	
3,718	4,423	4,573	4,591	4,687	
Files that Resulted in Charges					
2018	2019	2020	2021	2022	
221	279	280	293	218	
Criminal Code Charges					
2018	2019	2020	2021	2022	
141	170	143	123	124	
Crime Reduction Unit Files					
2018	2019	2020	2021	2022	
41	46	33	42	25	
Serious Crime & Special Victims Unit					
2018	2019	2020	2021	2022	
17	10	33	54	19	
Mental Health & Addiction Files					
2018	2019	2020	2021	2022	
203	230	256	212	222	

Corporate Services & Administration

Colwood City Hall

Council Expectations

- Transparency of governance.
- The public is well informed of matters under consideration by Council and Committee.
- Timely, fair and transparent access to information.
- Due diligence in Risk Management of the City through Contract and Agreement administration.
- Agendas and minutes are clear, accurate and accessible.
- High level of customer service.
- Personal response to phone calls during City Hall hours.
- Administration responsible for managing the future performance metric system.

Corporate Services promotes accountability and transparency in municipal processes by supporting Mayor and Council, meeting management, safekeeping of municipal records, overseeing front counter services, and coordinating legislative services, bylaws, agreements, protocol, land acquisition, legal matters, records management, and Freedom of Information requests.

Responsibilities also include:

- Processing and issuing business licenses
- Facility rentals
- Municipal Cemeteries
- Providing information and directing enquiries to the appropriate departments
- Providing advice with respect to Council procedures, policies, and functions
- Providing administrative services to Council's committees
- Administering the Freedom of Information and Protection of Privacy Act and processing requests to access records

Accomplishments from 2022

- Fully staffed Corporate Services department achieved in 2022
- Successful execution and completion of the 2022 Municipal Election
- Established a children's election at the 2022 Municipal Election
- Simplifying notifications by creating postcard mailouts
- Creation of Front Counter auxiliary pool

Priorities for 2023

- **In-house training program for records management**
- **Review of the Code of Conduct Policy**
- **Establishment of an accessibility committee, accessibility plans and public feedback mechanism under the new Accessible British Columbia Regulation**
- Proactive Freedom of Information disclosures
- Privacy program management

73
Agenda packages & minutes produced in 2022



Inaugural meeting of the newly elected Council



Colwood Kids Vote in the 2022 municipal election

Statistical Trends: Corporate Services

Freedom of Information Requests

2018	2019	2020	2021	2022
18	10	12	20	2

Agenda Packages & Minutes

2018	2019	2020	2021	2022
53	70	63	77	73

Facility Rentals

2018	2019	2020	2021	2022
-	-	-	118	350

Business Licenses Issued

2018	2019	2020	2021	2022
-	-	-	105	100

Bylaws Adopted

2018	2019	2020	2021	2022
-	-	-	64	50

Communications & Engagement

Community events

Council Expectations

- Strategic communications planning and advice that mitigates risks and results in timely, effective messaging that advances the City's strategic priorities and builds Colwood's brand as an exceptional seaside community.
- Meaningful engagement with citizens and other stakeholders that builds trust and contributed to improved decision making to provide a high level of understanding by residents.
- High quality marketing, promotions and branding through campaigns, events, signage and other placemaking initiatives that reflect the City's vision, raise Colwood's profile and advance the City's goals.
- Engaging community events and celebrations that strengthen community connections and raise Colwood's profile as an exceptional seaside community.
- That the website be an efficient and effective tool for communication.

The role of the Communications team is diverse, with duties ranging from strategic communications planning and advice to community engagement, internal communications, media relations, marketing, event planning, placemaking, volunteer coordination and more. Communications is responsible for all corporate messaging, branding, marketing and engagement activity for the City. The team works directly with Council, leadership and staff, as well as media and a wide range of partners to research, analyze, provide advice, create messaging, add context, implement communications initiatives, evaluate their effectiveness and adjust for continuous improvement.

Accomplishments from 2022

- Completed Neighbourhood Wayfinding Strategy, earned grant for first phase of implementation and coordinated production and installation phase 1 neighbourhood, directional and pedestrian signs
- Completed the Draft Volunteer Plan
- Implemented the 2022 Events Plan
- Implemented regional actions for National Day for Truth & Reconciliation: Liaised with Songhees & Esquimalt Nations, coordinated Powwow sponsorship, continue to plan cultural awareness training for staff and community
- Implemented and promoted the GOCO Ride Sharing app
Coordinated the Create Places grant program with five new projects
- Coordinated the Colwood Calendar contest to engage residents, build community pride and showcase Colwood
- Produced Staff & Council Videos: Created, distributed and promoted staff videos to reiterate Strategic Priorities, inform, and bring a personal face to the City

- Led in-person and online public participation on projects like the Parks & Recreation Plan, Rabbit Management, Active Transportation Sidewalk Projects, Parking Bylaw, Waterfront Stewardship, Heritage Strategy, Small Lot Survey, Hatley/Gratton and others
- Engaged the public in increasing the comfort and safety of neighborhoods through Traffic Calming projects
- Increased community events – Beach Food, Music in the Park, Holiday Lights, Indigenous gatherings
- Continued implementation of placemaking and wayfinding – parks and trails signs, informative street blades, street banners, art

Priorities for 2023

- **Website rebuild**
- **Redirect marketing program toward commercial attraction**
- **Activate volunteer program for events**
- Strengthen First Nations relations through liaison, events, public art projects and formalized plans for Indigenous People’s Day in June and National Day for Truth & Reconciliation in September
- Continue to build community pride and sense of place through events, wayfinding, public art, gardens, pageantry, and promotions
- Evaluate social media presence



Statistical Trends: Community Engagement

Community Events Planned & Delivered

2018	2019	2020	2021	2022
40	45	48	44	50

Events Sponsorship Amount

2018	2019	2020	2021	2022
new	new	\$7,500	\$8,000	\$33,250

Participants on Let's Talk Colwood

2018	2019	2020	2021	2022
n/a	976	2,241	4,816	5,000

News Releases Issued

2018	2019	2020	2021	2022
76	86	87	89	98

Videos Produced

2018	2019	2020	2021	2022
2	2	2	15	20

Colwood.ca Web Page Views

2018	2019	2020	2021	2022
385,000	420,275	475,000	510,126	600,000

Social Media Audience (tw,fb,ig)

2018	2019	2020	2021	2022
8,214	9,121	9,727	12,422	13,000



Finance

Council Expectations

- Transparent and open service review and budget process.
- Clear communication with public about assessment, tax notices and taxation.
- Financial systems support decision making.
- Financial systems demonstrate Council's due diligence in financial oversight.
- Performance benchmarking systems be established across the organization.
- Minimization of intergenerational transfers.

The Finance Team is responsible for the financial well-being of the City, including long-term financial planning and annual budget development, administration of property taxation and utility billing and user fees, investment and debt management, risk management, procurement, general accounting, and all statutory financial reporting including preparation of annual audited Financial Statements. Finance provides leadership and strategic oversight to the areas of IT and GIS.

The Finance Department collaborates with departments and partners to ensure fiscal responsibility and stewardship of the City's operations and assets. Cash flow is managed to ensure funds are available to fulfill the five-year financial plan, and the department is responsible for coordinating expenditures and ensuring financial resources are available for long-term infrastructure replacement.

The Finance Department calculates and levies property taxes and utility fees, processes payments for licenses, permits and fines, administers accounts payables and accounts receivable. The department is responsible for payroll and benefit administration payroll for approximately 100 full-time, part-time and casual employees.

Accomplishments from 2022

- Continued to execute on the finance service area capacity review and expansion of department expertise through restructure of staff accountant positions and successfully recruited for five positions.
- Refined the comprehensive annual Service Review, updating service area profiles, and coordinating the review process.
- Refined the 2022-2026 Financial Plan to increase transparency of the financial implications of the services and/or programs delivered

Households
7,688
Property tax collected
\$29M

within each of the City's Service Areas.

- Earned Distinguished Budget Presentation Award (for 2022-26 Financial Plan)
- Completed a comprehensive review and update of the Sewer Connection Fee to ensure cost recovery
- Updated the Sewer User Fee (Bylaw 1500) to ensure cost recovery
- Improved comprehensive quarterly financial reporting by aligning the presentation of the information with the Financial Plan.
- 2021 Financial Statements received an unqualified audit opinion.
- Transitioned to the Municipal Insurance Association
- Facilitated a Risk Management 101 session for City staff
- Provided leadership and strategic oversight in the creation of a corporate-wide GIS service area
- Supported the Province's tax collection administration (GFOA) working group providing feedback to Municipal Affairs
- Treasury: supported the following successful grant applications
- \$3,661,367 in Provincial and Federal funding for the Galloping Goose Overpass (Investing in Canada Infrastructure Program)
- \$1 million in Federal funding for the Colwood Community Safety and Wellbeing project (Building Safer Communities Fund)
- Created and implemented a Short-form RFP.
- Provided procurement support to neighbouring jurisdictions.

Property tax levy
\$33M
 on
6,901
properties in 2022

Priorities for 2023

- **Assist in implementation of new business process software: Prospero and Property tax configuration/implementation**
- **Acquire Asset Management software**
- **Enhance self-serve internal financial reporting tools**
- Research time-sheet, work order and/or job costing software to support improved asset management system
- Research asset management software solutions
- Complete procurement process and award
- Leverage existing functionality within Microsoft Dynamics
- Update Sustainable Infrastructure Replacement Plan (SIRP)
- Training in Enterprise Resource Planning (ERP) software to upskill staff and leverage existing functionality
- Recommend updates to Procurement Policy and reintroduce Purchase Order functionality to streamline reporting
- Research operating and capital budget software options
- Continue Annual User Fee Review: update Building and Development-related user fees

**Statistical Trends:
Financial Capacity**

Property Tax Levy					
2018	2019	2020	2021	2022	
\$25.6M	\$27.3M	\$27.9M	\$30.2M	\$33.0M	
Property Tax Increase					
2018	2019	2020	2021	2022	
1.38%	3.52%	0.00%	5.00%	4.30%	
Property Tax Folios					
2018	2019	2020	2021	2022	
6,149	6,331	6,498	6,670	6,901	
Suppliers using EFT					
2018	2019	2020	2021	2022	
34%	40%	45%	50%	60%	

Human Resources

Colwood staff honouring National Day of Truth & Reconciliation

Council Expectations

- The City's employment practices and policies are aligned with current Legislation Standards.
- Our compensation and benefits offered contribute to a positive employee relationship.
- Professional, inclusive, diligent, and equitable hiring practices optimize "fit" of City employees.
- Training is used as a recruitment and retention strategy, and a method to empower employee team.
- Employees know the expectation of their jobs and receive regular performance feedback.
- Employee relations practices contribute to a positive workplace culture.
- Ongoing support of a culture of occupational health and safety.
- Focus on continuous improvement of our safety management systems.

The Human Resources department is responsible for developing and implementing policies and strategies that ensure the leadership and development of the organization's talent is aligned with collective agreement and legislative requirements and supports a positive, productive and psychologically safe workplace culture.

Services Include:

- Recruitment & Retention initiatives
- Compensation & Benefits
- Learning & Development
- Employee Relations
- Labour Relations
- Occupational Health & Safety
- Organizational Development
- Workplace Wellness

Accomplishments from 2022

- Continued coordination of high-volume job posting, recruitment and internal re-org activity
- New Maternity and Parental Leave policy
- Updated Flexible Work Arrangements policy
- Updated Communicable Disease Prevention policy
- Updated Sick Leave Usage policy
- Developed City of Colwood Employment Value Proposition external recruitment document
- Delivered updated Workplace Bullying and Harassment Awareness training to approx. 77% staff

- Offered 2 organizational development opportunities with approx. 50% staff attendance for each:
- Workplace Mental Health Awareness
- Understanding and Preventing Burnout
- Conducted Employee Satisfaction survey (results pending for release in 2023)

Priorities for 2023

- **Development of Respectful Workplace Policy**
- **Review of the Greater Victoria Labour Relations Association membership**
- **Prepare to achieve BC Municipal Safety Association Certificate of Recognition (COR)**
- Review and assess benefits programs
- Refresh HR (Careers) webpage



Colwood recognizing women in leadership roles

Statistical Trends:

Total Active Employees

2018	2019	2020	2021	2022
new	new	new	107	115

Length of Employment

<5 yrs	6-10 yrs	11-15 yrs	16+ yrs
70	15	16	14

Job Postings

2018	2019	2020	2021	2022
new	16	23	55	37

Job Posting Fill Rate

2018	2019	2020	2021	2022
new	100%	78%	91%	81%

Voluntary Turnover Rate

2018	2019	2020	2021	2022
new	10%	10%	9%	11%



Information Technology

Council Expectations

- The City makes beneficial use of technology to enhance our services.
- Data and systems are safe, secure and backed up.
- The City uses information technology to improve public access to our data.
- Integrated and complete digital systems that meet or exceed legislated requirements.
- Protection of personal information is essential.

The Information Technology (IT) department leverages technology and data to best serve programs, services, and governance of the community. IT works to ensure the City uses the data it creates to understand its operations and performance levels.

IT manages a wide variety of technology services, including planning and implementation of a significant inventory of hardware such as workstations, mobile devices, a networked phone system, servers, and audio-visual equipment. The team provides support, training and troubleshooting, as well as oversight with the implementation of new systems, and/or system upgrades.

IT helpdesk provides a central point of contact for requests to support end users both proactively and reactively and is responsible for ensuring the City's data and network remain safe and secure.

IT is also responsible for ensuring that the City's internal and external customers have the appropriate technology, information and applications to maximize business efficiencies and service delivery. IT works with Communications and Corporate Services to support the City's online services.

Initiated implementation of Tempest Municipal Business System for permits, taxes, business and online services.

Accomplishments from 2022

- Continue to support solutions to the impact of the pandemic such as hybrid work and meeting solutions with associated support.
- Enhanced MDM (Mobile Device Management) to provide security and remote management of phones and tablets.
- Enhanced City Hall (Council Chambers & meeting rooms) audio and video capabilities to support hybrid meetings.

- Automated patching and desktop provisioning and remote tools for workstation servicing to maximize remote helpdesk services
- Upgraded the Colwood network hardware resulting in greater internal security and providing greater redundancy and connectivity
- Implemented DocuSign to move towards a 'paperless' process
- Municipal Business System project continues to progress on budget
- Began installation of Tempest Municipal Business System for permits, taxation, business licensing, call tracking and online services.
- Land and contact database is complete with integrated GIS mapping. Approximately 7500 properties and 12,200 contacts in database.
- Calls for service is live. Approximately 4,000 historical bylaw call were imported from legacy system
- Permitting and property taxes configuration is complete and in testing phase.

Land database of approximately 7500 properties complete with GIS mapping

Priorities for 2023

- **Lands Management > Tempest**
- **Records Management > Information Management**
- **Asset Management > In collaboration with GIS implement solution**
- Lead and/or support the following key enterprise software system implementations:
 - Information Management – continue to enhance the records solution so that information is accessible, user friendly, secure and efficient for staff to use. We would like to move beyond records management to information management. This is having a complete picture of the organization’s data with records compliance and the ability to extract and present information in user friendly ways.
 - Land Management – underway and will continue into 2023 and beyond with additional public facing web services.
 - Asset Management – IT will work with our GIS department to ensure the City has the right solution for this important function.
 - Job costing software solutions to provide greater insight into true labor costs and project work.
 - Fleet telematics to enhance our fleet efficiencies and monitor GHG emissions

Statistical Trends: Information Technology

Helpdesk Requests					
2018	2019	2020	2021	2022	
500	1025	974	1,100	3,400	

Terabytes of IT Data					
2018	2019	2020	2021	2022	
3.8 TB	4.2 TB	5.0TB	6.5TB	8.5TB	

Network Uptime					
2018	2019	2020	2021	2022	
n/a	97%	98%	98%	99%	



GIS

Council Expectations

- That GIS be optimized to meet the needs of the City.
- That GIS be used to support Asset Management practices.
- That GIS be used to support Land Information Management practices.
- That GIS be used to improve the efficiency of information retrieval both internally and externally.
- That GIS be used to support an Open Data Approach.

The GIS department leverages mapping technology to support daily operations. GIS staff have a strong connection to asset management and support the City's asset inventory and maintenance programs. GIS is also responsible for administering and maintaining civic addressing and assisting with street naming and park naming.

A geographic information system (GIS) is a collection of maps, data, and technology that creates, manages, and analyses information in support of all aspects of the City's service delivery. By integrating with web services, a GIS provides a common interface for viewing, analyzing, and sharing data regarding land and property information, infrastructure, and natural assets. A web GIS provides data and capabilities through web services and portals which enables the integration of web services from other agencies (e.g., Provincial) with local data and services to share that information with municipal staff and the public.

The information stored within the GIS includes layers describing properties, roads, sanitary sewer networks, stormwater management networks, park lands, greenspaces, roadways, trails, sidewalks, natural assets, environmental features, and aerial photography. The data is organized to link locations with legal survey plans, as-built drawings, applications for development, and with management plans.

GIS helps to understand patterns, relationships, and the geographic context of information with the benefit of improved efficiency in communication, management, and decision making. The GIS is a decision support system integrating the location of things with descriptive information to help manage and answer questions about where items are in relationship to one another, for example, where are the nearest fire hydrants, where are the potential hazards of sea level rise, and how good is the quality of public access to green spaces, recreational spaces, and other amenities.

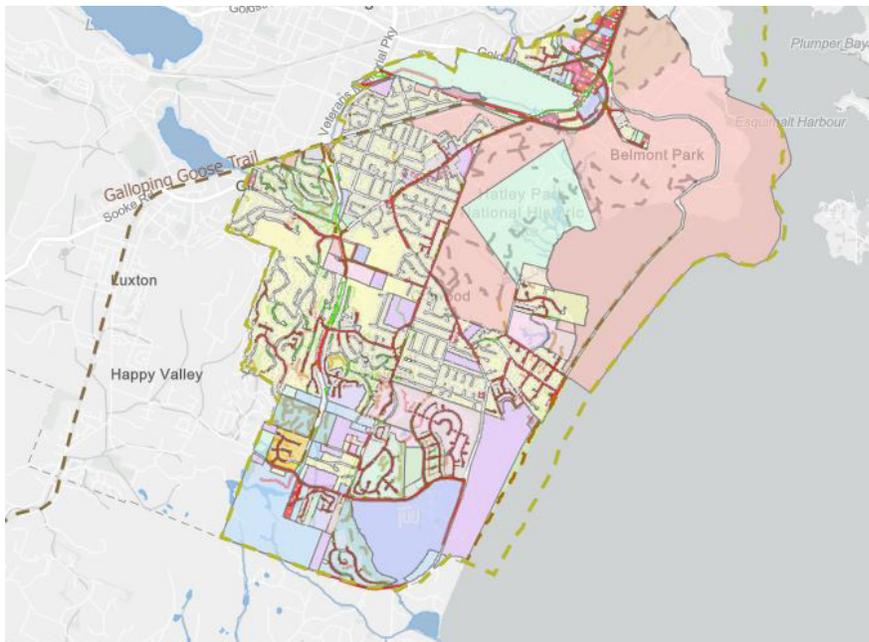
Accomplishments from 2022

- Creation of corporate-wide GIS service area, supporting all aspects of City service delivery
- Configuration and implementation of a GIS server to host an enterprise mapping system with integration into the Tempest Land Information database
- Initial bulk import of sanitary sewer infrastructure data into GIS layers complete. Regular updates and maintenance ongoing
- Implementation of online mapping system including parcels, zoning, 5-metre contours, sewer infrastructure, drainage infrastructure, parks and trails, streams and waterbody features, and aerial photography complete

Created online GIS mapping system with zoning, sewer, drainage, parks, trails, treams and water bodies

Priorities for 2023

- **Assist in successful implementation of Prospero and the Tempest Land Information Database with integrated GIS mapping**
- **Support implementation of asset management and software solution through research, procurement and tender**
- **Develop a five year strategic plan for GIS service delivery including a geospacial strategy that aligns with organizationa strategies**



Colwood GIS map showing zoning, parks, trails, and sewer mains

Statistical Trends: GIS

Parcels mapped in GIS

2018	2019	2020	2021	2022
-	-	-	-	7,401

AddressBC points mapped

2018	2019	2020	2021	2022
-	-	-	-	6,341

Zoning polygons mapped

2018	2019	2020	2021	2022
-	-	-	-	324

Sewer mains mapped

2018	2019	2020	2021	2022
-	-	-	-	932

Parks & Greenspaces Mapped

2018	2019	2020	2021	2022
-	-	-	-	113

Trails Mapped

2018	2019	2020	2021	2022
-	-	-	-	113

Roadways Mapped

2018	2019	2020	2021	2022
-	-	-	-	707



Financial Reports



Consolidated Financial Statements of
CITY OF COLWOOD
Year Ended December 31, 2022

CITY OF COLWOOD
CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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STATEMENT OF MANAGEMENT'S RESPONSIBILITY

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian Public Sector Accounting Standards. This responsibility includes selecting appropriate accounting principles and methods, and decisions affecting the measurement of transactions in which objective judgement is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Council of the City of Colwood met with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

MNP LLP, as the City's appointed external auditors, have audited the consolidated financial statements. The Auditor's report is addressed to the Mayor and members of Council and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the consolidated financial statements are free of material misstatement and present fairly the financial position and results of the City in accordance with Canadian Public Sector Accounting Standards.

May 11, 2023



Chief Administrative Officer



Chief Financial Officer & Director of Finance



Manager of Finance

To the Mayor and Council of the City of Colwood:

Opinion

We have audited the consolidated financial statements of the City of Colwood (the "City"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2022, and the results of its consolidated operations, changes in its net financial assets and its consolidated 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 Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

Other Information

Management is responsible for the other information, consisting of an annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 these consolidated 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 consolidated 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 City'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 City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nanaimo, British Columbia

May 11, 2023

MNP LLP

Chartered Professional Accountants

City of Colwood
Consolidated Statement of Financial Position

Statement A

As at December 31, 2022

	2022	2021
Financial Assets:		
Cash and cash equivalents (Note 3)	\$ 39,325,201	\$ 36,675,658
Temporary investments (Note 4)	-	5,111,585
Portfolio investments (Note 5)	10,963,331	10,973,285
Property taxes receivable	674,701	1,287,441
Accounts receivable (Note 6)	2,676,843	2,338,317
	<u>53,640,076</u>	<u>56,386,286</u>
Financial Liabilities:		
Accounts payable and accrued liabilities (Note 8)	8,717,702	6,911,132
Prepaid property taxes	819,256	739,823
Deferred revenue (Note 9)	9,306,810	11,899,480
Refundable deposits	6,042,298	5,407,173
Debt (Note 10)		
Equipment finance loans	798,912	975,688
Long-term	7,276,544	7,997,141
Employee future benefits (Note 11)	916,283	1,047,681
	<u>33,877,805</u>	<u>34,978,118</u>
Net Financial Assets	<u>19,762,271</u>	<u>21,408,168</u>
Commitments and contingencies (Note 17)		
Non-Financial Assets:		
Tangible capital assets (Note 12)	187,687,261	168,071,020
Inventory of supplies	368,104	585,937
Prepaid expenses	588,667	134,982
	<u>188,644,032</u>	<u>168,791,939</u>
Accumulated surplus (Note 13)	<u>\$ 208,406,303</u>	<u>\$ 190,200,107</u>

Approved on behalf of the City


 Robert Earl
 Chief Administrative Officer


 Jennifer Hepting, CPA, CA
 Chief Financial Officer & Director of Finance


 Kathy McLennan, CPA, CGA
 Manager of Finance

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

City of Colwood
Consolidated Statement of Operations

Statement B

As at December 31, 2022

	Budget (Note 18)	2022	2021
Revenue			
Taxation (Note 15)	\$ 21,134,700	\$ 21,770,032	\$ 18,931,631
User charges	5,294,318	5,278,231	4,642,986
Fines and penalties	164,700	139,078	236,180
Conditional government transfers (Note 16)	1,478,800	1,369,333	2,701,188
Unconditional government transfers (Note 16)	1,028,526	774,827	1,556,111
Investment income	475,000	1,437,445	616,257
Developer contributions	11,294,700	15,554,199	12,345,370
Other	22,244	163,566	123,356
	40,892,988	46,486,711	41,153,079
Expenses			
General government	\$ 4,907,400	\$ 4,779,325	\$ 3,984,953
Protective services	8,956,400	8,457,683	7,805,965
Engineering and transportation services	5,749,900	5,463,668	5,340,808
Solid waste management	338,000	403,810	327,257
Planning and development services	2,500,300	1,665,561	1,694,657
Parks, recreation and culture	5,863,074	5,881,651	5,679,369
Sewer services	1,807,700	1,894,290	1,537,732
	30,122,774	28,545,988	26,370,741
Annual surplus from City operations	10,770,214	17,940,723	14,782,338
Gain on change in proportionate share of West Shore Parks and Recreation Society (Note 19)	-	265,473	1,129,264
Annual surplus	10,770,214	18,206,196	15,911,602
Accumulated surplus, beginning of year	190,200,107	190,200,107	174,288,505
Accumulated surplus, end of year	\$ 200,970,321	\$ 208,406,303	\$ 190,200,107

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

City of Colwood
Consolidated Statement of Change in Net Financial Assets

Statement C

As at December 31, 2022

	Budget (Note 18)	2022	2021 -
Annual surplus	\$ 10,770,214	\$ 18,206,196	\$ 15,911,602
Acquisition of tangible capital assets (purchased)	(20,761,149)	(13,508,188)	(8,463,288)
Acquisition of tangible capital assets (contributed)		(8,920,985)	(10,985,998)
Amortization of tangible capital assets	3,117,000	2,997,942	2,743,946
Loss on disposal of tangible capital assets	-	-	(37,091)
Proceeds on disposal of tangible capital assets	-	-	43,741
Gain on change in proportionate share of West Shore Parks and Recreation Society assets	-	(185,010)	(24,375)
	(6,873,935)	(1,410,045)	(811,463)
Consumption of inventory of supplies	-	217,833	225,557
Increase in prepaid expenses	-	(453,685)	20,653
	-	(235,852)	246,210
Change in net financial assets	(6,873,935)	(1,645,897)	(565,253)
Net financial assets, beginning of year	21,408,168	21,408,168	21,973,421
Net financial assets, end of year	\$ 14,534,233	\$ 19,762,271	\$ 21,408,168

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

City of Colwood
Consolidated Statement of Cash Flows

Statement D

As at December 31, 2022

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 18,206,196	\$ 15,911,602
Items not involving cash:		
Amortization of tangible capital assets	2,997,942	2,743,946
Loss on disposal of tangible capital assets	-	(37,091)
Actuarial adjustment on debt	(238,710)	(211,472)
Gain on change in proportionate share of West Shore Parks and Recreation Society assets	(185,010)	(24,375)
Developer contributed tangible capital assets	(8,920,985)	(10,985,998)
Change in non-cash operating assets and liabilities		
Property taxes receivables	612,740	(76,091)
Accounts receivable	(338,526)	(1,374,293)
Accounts payable and accrued liabilities	1,806,572	(1,404,036)
Prepaid property taxes	79,433	65,076
Deferred revenue	(2,592,670)	833,334
Refundable deposits	635,125	1,390,258
Employee future benefit liability	(131,398)	95,989
Inventory of supplies	217,833	225,556
Prepaid expenses	(453,685)	20,653
	11,694,857	7,173,058
Capital activities:		
Acquisition of tangible capital assets (purchased)	(13,508,188)	(8,463,288)
Proceeds on disposal of tangible capital assets	-	43,741
	(13,508,188)	(8,419,547)
Investing activities:		
Cash transferred (to) from investments	5,121,539	(5,850,401)
Financing activities:		
Equipment finance loan payments	(176,777)	(183,872)
Debt payments	(481,888)	(481,890)
	(658,665)	(665,762)
Increase (decrease) in cash and cash equivalents	2,649,543	(7,762,652)
Cash and cash equivalents, beginning of year	36,675,658	44,438,310
Cash and cash equivalents, end of year	\$ 39,325,201	\$ 36,675,658
Supplemental cash flow information:		
Cash paid for interest	\$ 354,556	\$ 362,196
Cash received from interest	\$ 1,232,501	\$ 498,829

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

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

1. General

The City of Colwood (the "City") is a municipality in the Province of British Columbia incorporated on June 24, 1985, and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. The City provides municipal services such as police, fire, public works, engineering, planning, parks, recreation, community development, conference facilities and other general government operations.

2. Significant Accounting Policies

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

Reporting entity

The financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity. The financial statements also include the proportionate consolidation of the City's share of the West Shore Parks and Recreation Society.

Basis of accounting

The City 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.

Government transfers

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Deferred revenue

Deferred revenue includes non-government grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services are performed, or the tangible capital assets are acquired. Development cost charges are amounts which are restricted by government legislation or agreement with external parties. When qualifying expenditures are incurred development cost charges are recognized as revenue in amounts which equal the associated expenses.

Investment income

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance. Investment income is allocated to various reserves and operating funds on a proportionate basis.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

2. Significant Accounting Policies *(continued from previous page)*

Cash and cash equivalents

Cash and cash equivalents include short-term highly liquid investments that are cashable on demand or have a term to maturity of 90 days or less at acquisition. Cash equivalents also include investment in the Municipal Finance Authority ("MFA") of British Columbia Money Market Funds, which are recorded at cost plus earnings reinvested in the funds.

Temporary Investments

Temporary investments are short-term investments, with an original maturity date of one year or less. The carrying values of temporary investments is based on the cost method whereby the cost of the investment is adjusted to reflect investment income, which is accruing.

Portfolio Investments

Portfolio investments are long-term investments, with an original maturity date of more than a year. The carrying values of portfolio investments is based on the cost method whereby the cost of the investment is adjusted to reflect investment income, which is accrued. For fixed term securities, such as bonds, any discount or premium arising on purchase is amortized over the period to maturity. Provisions for declines in the market value of portfolio investments are recorded when they are considered to be other than temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

Long-term debt

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

Employee future benefits

The City and its employees make contributions to the Municipal Pension Plan. The City's contributions are expensed as incurred.

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

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.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

2. Significant Accounting Policies *(continued from previous page)*

Non-financial assets *(continued from previous page)*

I. Tangible capital assets

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

Asset	Useful life - years
Building and building improvements	25 - 70
Vehicles, machinery, and equipment	5 - 25
Sewer infrastructure	75 - 100
Drainage infrastructure	75 - 100
Parks and land improvements	15 - 40
Roads infrastructure	10 - 75

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

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

The City has capitalized interest costs associated with the construction of tangible capital assets, during the period of construction only.

Natural resources that have not been purchased are not recognized as assets in the financial statements.

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

II. Inventory of supplies

Inventory of supplies held for consumption is recorded at the lower of cost and replacement cost, using the first in, first out method.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

2. Significant Accounting Policies *(continued from previous page)*

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, performing calculations of employee future benefits and estimating the useful lives of tangible capital assets. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the City is responsible for. Developer contributions of tangible capital assets are recorded at the City's best estimate of fair value on the date of contribution, calculated using engineering plans and standardized item cost estimates. Actual results could differ from these estimates.

Refundable deposits

Receipts restricted by third parties are deferred and reported as refundable deposits under certain circumstances. Refundable deposits are returned when the third party meets their obligations, or the deposits are recognized as revenue when qualifying expenditures are incurred.

Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the City is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2022.

At each financial reporting date, the City reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The City continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Recent Accounting Pronouncements

PS 3280 *Asset Retirement Obligations*, issued August 2018, establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective for the City as of January 1, 2023. A liability will be recognized when, as at the financial reporting date:

- a. There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b. The past transaction or event giving rise to the liability has occurred;
- c. It is expected that future economic benefits will be given up; and
- d. A reasonable estimate of the amount can be made.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

2. Significant Accounting Policies *(continued from previous page)*

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

Management is in the process of assessing the impact of adopting this standard on the City's financial results.

3. Cash and cash equivalents

	2022		2021	
Bank Deposits, operating account	\$	26,205,398	\$	23,824,877
Bank Deposits, high-interest savings account		8,597,426		8,414,286
MFA – Money Market Funds		4,522,377		4,436,495
	\$	39,325,201	\$	36,675,658

4. Temporary Investments

	2022		2021	
Guaranteed investment certificate	\$	-	\$	5,111,585

5. Portfolio Investments

	2022		2021	
Term Deposit	\$	-	\$	5,343,193
Guaranteed investment certificate		10,963,331		5,630,092
	\$	10,963,331	\$	10,973,285

The guaranteed investment certificate yields 5.85% maturing June 2024.

6. Accounts Receivable

	2022		2021	
Trade accounts receivable	\$	656,927	\$	236,570
CRA receivable, GST		389,619		185,678
Other receivable, Government		938,429		1,359,983
Other receivable, Non-Government		556,271		106,297
West Shore Parks and Recreation Society		135,597		449,789
	\$	2,676,843	\$	2,338,317

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

7. MFA Deposits

The City secures its long-term borrowing through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are retained by the Authority as a debt reserve fund. As at December 31, 2022, the City had debt reserve funds of \$159,673 (2021 - \$180,154).

8. Accounts payable and accrued liabilities

	2022		2021
Trade accounts payable	\$ 3,251,795	\$	3,044,806
Government accounts payable	2,139,572		2,880,694
Payroll payable			
Wages	411,480		334,616
Vacation	124,529		121,402
Overtime	106,190		112,447
Deductions	8,825		11,511
Other accruals	2,490,712		266,842
West Shore Parks and Recreation Society	184,599		138,814
	\$ 8,717,702	\$	6,911,132

9. Deferred revenue

	2022		2021
Development cost charges	\$ 5,612,539	\$	8,780,216
Cash in lieu of frontage	1,189,669		1,161,485
Cash in lieu of parklands	646,148		630,840
Building permit fees	1,189,027		765,588
Other	207,685		195,264
West Shore Parks and Recreation Society	461,742		366,087
	\$ 9,306,810	\$	11,899,480

Development cost charges (DCCs)

Opening balance of unspent DCCs	\$ 8,780,216	\$	7,731,706
Add: DCCs received during the year	1,243,098		1,094,740
Less: Amount spent on projects and recorded as revenue	(4,583,306)		(123,543)
Add: Interest earned on unspent DCCs	172,531		77,313
	\$ 5,612,539	\$	8,780,216

Development cost charges (DCCs) include the following

Road	4,212,394		7,651,806
Sewer	1,400,145		1,128,410
	\$ 5,612,539	\$	8,780,216

There were no waivers and/or reductions in development cost charges during 2022 or 2021.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

10. Debt

Equipment Finance Loans

- a) The City has secured short-term equipment financing loans with the Municipal Finance Authority bearing variable interest rates at an average annual rate of 2.32% (2021 – 0.93%).
- b) Principal repayment on the equipment finance loans for the next five years are estimated as follows:

Equipment Finance Loans	
2023	160,214
2024	168,128
2025	176,980
2026	186,201
2027	52,685
Total	\$ 744,208

- c) Total interest expense during the year was \$20,042 (2021 - \$10,044). Principal paid during the year was \$176,777 (2021 - \$183,872).

Long-Term Debt

The Capital Regional District (CRD) obtains long-term debt, on behalf of the City, through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under the authority of the Local Government Act, to finance certain capital expenditures.

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

As a condition of the loan agreements, the City is obligated to provide security by way of demand notes and interest-bearing cash deposits (sinking fund balances) based on the amount of the debt. If the debt is repaid without default, the deposits are refunded to the City. The demand notes are held by the MFA and upon maturity of the debt, the demand notes are released. As of December 31, 2022, there are contingent demand notes of \$280,626 (2021 - \$356,596) that are not recorded in the City's consolidated financial statements.

- a) Gross amounts of long-term debt and the repayment and actuarial earnings to retire the long-term debt are as follows:

	Rate		Gross long-term debt issued		Repayment & actuarial earnings		Debt 2022		Debt 2021	Year of Maturity
Issue 105	4.90%	\$	3,396,000	\$	2,819,911	\$	576,089	\$	847,624	2024
Issue 105	4.90%		720,000		654,460		65,540		128,559	2023
Issue 105	4.90%		1,696,000		1,696,000		-		163,311	2022
Issue 121	2.90%		3,710,324		1,005,299		2,705,025		2,824,202	2038
Issue 137	2.60%		4,501,000		571,110		3,929,890		4,033,445	2046
Total		\$	14,023,324	\$	6,746,780	\$	7,276,544		7,997,141	

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

10. Debt (continued from previous page)

Long-Term Debt (continued from previous page)

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

Long-term Debt	
2023	379,884
2024	340,523
2025	170,923
2026	170,923
2027	170,923
Total	\$ 1,233,175

Scheduled long-term debt repayments may be suspended in the event of excess sinking fund earnings within the MFA. Principal paid during the year was \$481,888 (2021 - \$481,890). Total interest expense during the year was \$334,514 (2021 - \$352,152). Included in revenue is \$238,710 (2021 - \$211,472) of actuarial adjustments on the City's annual debt principal repayments invested by MFA. This annual investment income results in a reduction in the overall cost of borrowing.

11. Employee future benefits

The City provides sick leave, personal/emergency/family leave, and retirement benefits to its employees. Information about liabilities for the City's employee obligation related to these benefits is as follows:

	2022	2021
West Shore Parks and Recreation Society	\$ 63,583	\$ 80,659
City of Colwood	852,700	967,022
Total employee future benefits	\$ 916,283	1,047,681

	2022	2021
Accrued sick leave	\$ 569,900	\$ 479,100
Retirement benefits	282,800	330,100
Termination benefits	-	157,822
Total City of Colwood employee future benefits	\$ 852,700	\$ 967,022

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

11. Employee future benefits (continued from previous page)

	2022	2021
Accrued benefit obligation		
Balance, beginning of year	\$ 728,900	\$ 740,500
Service cost	78,000	81,000
Interest cost	19,600	16,600
Benefits payments	(44,500)	(81,500)
Actuarial loss (gain)	(123,500)	(27,700)
Balance, end of year	658,500	728,900
Unamortized net actuarial gain (loss)	194,200	80,300
Add: Severance package payable to employees	157,822	163,845
Less: Severance package paid to employees	(157,822)	(6,023)
Total City of Colwood employee future benefits	\$ 852,700	\$ 967,022

The accrued benefit obligation and the benefit costs for the year were estimated by an independent actuarial firm based on an actuarial valuation performed as of December 31, 2022. Key estimates were used in the valuation including the following:

	2022	2021
Discount rates	4.50%	2.50%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.58% to 4.63 %	2.58% to 4.63%

Municipal Pension Plan

The City of Colwood and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3.761 billion funding surplus for basic pension benefits on a going concern basis.

The City of Colwood paid \$883,836 (2021 - \$799,194) for employer contributions while employees contributed \$791,777 (2021 - \$667,098) to the plan in fiscal 2022.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

11. Employee future benefits *(continued from previous page)* Municipal Pension Plan *(continued from previous page)*

The next valuation will be as at December 31, 2024, with results available in 2025.

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

GVLRA - CUPE Long-Term Disability Trust

The GVLRA – CUPE Long-Term Disability Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relationship Association (GVLRA) representing a number of employers, including the City, and the Canadian Union of Public Employees (CUPE) representing a number of CUPE locals, including CUPE Local 374. The Trust's sole purpose is to provide a long-term disability income benefit plan. The City and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2020. As of December 31, 2021, the total plan provision for approved and unreported claims was \$23,012,000 with a net surplus of \$4,450,361. The City paid \$71,111 (2021 - \$56,928) for employer contributions and City employees paid \$71,111 (2021 - \$56,928) to the plan in fiscal 2022.

City of Colwood
Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

12. Tangible capital assets

2022	Work in Progress	Land	Building and Building Improvements	Vehicles, Machinery and Equipment	Sewer Infrastructure	Drainage Infrastructure	Park and Land Improvement	Road Infrastructure	West Shore Parks and Recreation Society	Total 2022	Total 2021
Cost											
Balance, beginning of year	7,320,695	59,196,571	8,730,931	12,624,320	21,043,752	19,237,733	8,936,753	80,413,043	15,835,093	233,338,891	214,645,595
Additions	8,957,177	2,577,259	394,591	531,192	1,472,675	2,537,466	611,739	8,826,778	134,589	26,043,466	19,751,201
Disposals	(3,614,293)	-	-	-	-	-	-	-	-	(3,614,293)	(1,003,190)
Adjustment	-	-	-	-	-	-	-	-	-	-	-
Change in West Shore Share	-	-	-	-	-	-	-	-	183,565	183,565	(54,715)
Balance, end of year	12,663,579	61,773,830	9,125,522	13,155,512	22,516,427	21,775,199	9,548,492	89,239,821	16,153,247	255,951,629	233,338,891
Accumulated Amortization											
Balance, beginning of year	-	-	3,710,661	5,740,810	3,579,657	3,763,622	1,807,132	41,856,201	4,809,788	65,267,871	63,297,638
Disposals	-	-	-	-	-	-	-	-	-	-	(694,625)
Amortization expense	-	-	188,164	664,350	226,383	194,598	180,183	1,201,596	342,668	2,997,942	2,743,946
Change in West Shore Share	-	-	-	-	-	-	-	-	(1,445)	(1,445)	(79,088)
Balance, end of year	-	-	3,898,825	6,405,160	3,806,040	3,958,220	1,987,315	43,057,797	5,151,011	68,264,368	65,267,871
Net book value, end of the year	12,663,579	61,773,830	5,226,697	6,750,352	18,710,387	17,816,979	7,561,177	46,182,024	11,002,236	187,687,261	168,071,020
Net book value, beginning of the year	7,320,695	59,196,571	5,020,270	6,883,510	17,464,095	15,474,111	7,129,621	38,556,842	11,025,305	168,071,020	

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

12. Tangible capital assets (continued from previous page)

- a) Work in progress:
Work in progress having a value of \$12,663,579 (2021 - \$7,320,695) have not been amortized. Amortization of these assets will commence when the asset is put into service.
- b) Contributed tangible capital assets:
Contributed assets having a value of \$8,920,985 (2021 - \$10,985,998) were acquired from developers as part of subdivision installations, including parks and park improvements, roads, sidewalks, bike lanes, street lighting, drainage, and sewer infrastructure. These contributed assets were recognized at an estimate of the fair value of the cost of the materials and installation.
- c) Works of art and historical treasures:
The City manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings, and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.
- d) Write-down of tangible capital assets and assets recognized at nominal value:
No write-down of tangible capital assets occurred during the year (2021 - \$0). No tangible capital assets are recognized at nominal value.
- e) Gain/loss on disposal of tangible capital assets:
During the year, the City recognized a \$nil gain (2021 – \$37,091) on disposal of tangible capital assets. This amount is included in Other revenue on the Consolidated Statement of Operations.
- f) West Shore Parks and Recreation Society:
The City's proportionate share of West Shore Parks and Recreation Society assets includes land, building and equipment which are subject to amortization policies consistent with those of the City.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

13. Accumulated surplus

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

	2022	2021
Operating surplus		
General Operating Fund accumulated surplus	\$ 5,040,775	\$ 6,708,034
Sewer Operating surplus	419,131	516,706
Internal Financing (Central Sewer LAS) – to be recovered	(92,528)	(96,740)
Total Operating surplus	\$ 5,367,378	\$ 7,128,000
Internally restricted, for specific purpose		
COVID-19 Safe Restart Grant (Note 14)	\$ 564,199	\$ 1,409,184
Federal gas tax (Note 14)	1,809,191	2,670,653
Total internally restricted, for specific purpose	\$ 2,373,390	\$ 4,079,837
Reserve funds set aside for specific purposes by Council		
Future Operating Expenditures	\$ 951,629	\$ 1,353,496
Capital Projects	2,331,847	2,423,334
Sewer Capital Projects	1,279,462	1,429,973
General Fleet Replacement	1,027,249	996,459
Fire Fleet Replacement	1,767,868	1,341,714
Sewer Fleet Replacement	299,961	241,273
Equipment Replacement	112,246	89,043
Community Amenities	4,531,100	4,200,713
Affordable Housing	1,434,906	1,141,521
RCMP Surplus	1,157,804	1,130,375
Police Building	526,356	365,388
New Firehall	314,373	225,979
St. John's Heritage Church	137,554	134,600
Infrastructure Deficit	2,914,343	3,001,427
Public Art	79,634	23,399
Parks	78,300	71,340
Climate Action	193,383	58,576
West Shore Parks and Recreation Society	390,150	302,350
Total Reserve Funds	\$ 19,528,165	\$ 18,520,960
Invested in tangible capital assets (General Capital and Sewer Capital)	180,653,620	160,167,457
West Shore Parks and Recreation Surplus	483,750	303,852
	\$ 208,406,303	\$ 190,200,107

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

14. Internally restricted surplus

	2022	2021
Federal gas tax funds		
Opening balance of unspent fund	\$ 2,670,653	\$ 5,556,844
Add: funding received during the year	799,878	1,564,969
Less: amount spent on projects	(1,713,538)	(4,489,684)
Add: interest earned on unspent funds	52,199	38,524
	\$ 1,809,191	\$ 2,670,653
COVID-19 Safe Restart Grant		
Opening balance of unspent fund	\$ 1,409,184	\$ 3,013,616
Add: funding received during the year	-	-
Less: amount used to offset revenue shortfalls	(26,590)	(680,506)
Less: amount used on enhanced connectivity expenses	-	(17,396)
Less: amounts used on economic recovery initiatives	(107,731)	(130,583)
Less: amounts used on emergency planning & response efforts	(38,306)	(37,493)
Less: amounts used of facility operating/capital costs	(672,358)	(738,454)
	\$ 564,199	\$ 1,409,184

15. Taxation

Taxation revenue, reported on the Consolidated Statement of Operations, is made up of the following:

	Budget	2022	2021
General taxation	\$ 18,189,700	\$ 18,017,046	\$ 16,175,955
Payments in place of taxes	2,394,000	3,201,990	2,193,132
Parcel taxes	345,600	345,909	357,041
1% utility taxes	205,400	205,086	205,503
Collections on behalf of other governments			
Provincial Government – School Authorities	-	9,262,081	8,649,419
Capital Regional District	-	2,800,176	2,894,705
Capital Regional Hospital District	-	1,026,678	1,035,692
BC Transit Authority	-	1,421,626	1,246,865
BC Assessment Authority	-	267,523	244,313
Municipal Finance Authority	-	1,456	1,146
	\$ 21,134,700	\$ 36,549,571	\$ 33,003,771
Transfers to other governments			
Provincial Government – School Authorities	-	(9,262,080)	(8,649,419)
Capital Regional District	-	(2,800,176)	(2,894,705)
Capital Regional Hospital District	-	(1,026,678)	(1,035,692)
BC Transit Authority	-	(1,421,626)	(1,246,865)
BC Assessment Authority	-	(267,523)	(244,313)
Municipal Finance Authority	-	(1,456)	(1,146)
	-	(14,779,539)	(14,072,140)
	\$ 21,134,700	\$ 21,770,032	\$ 18,931,631

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

16. Government transfers

The City recognizes the transfer of government funding as revenue in the period received and when all related eligibility criteria and stipulations have been satisfied. The government transfers reported on the Consolidated Statement of Operations are:

	Budget	2022	2021
Conditional government transfers:			
Federal:			
Gas Tax	\$ 765,000	\$ 799,878	\$ 1,564,969
Infrastructure Grants	304,600	93,448	-
Provincial:			
Miscellaneous grants	327,600	252,387	913,005
Climate Action	6,500	148,082	8,902
Other:			
Regional		-	139,174
Q Arena Debt Subsidy	75,100	75,538	75,138
Total Conditional Government Transfers	\$ 1,478,800	\$ 1,369,333	\$ 2,701,188

Unconditional government transfers:			
Provincial:			
Small Communities	204,300	231,000	193,000
Traffic Fines Revenue Sharing	159,200	156,126	174,050
Casino revenue sharing	326,000	319,827	172,094
Other	-	327	246
West Shore Parks & Recreation	339,026	67,547	1,016,721
Total Unconditional Government Transfers	\$ 1,028,526	\$ 774,827	\$ 1,556,111

Gas Tax funding is provided by the Federal government. The use of funding is established by a funding agreement between the City and the Union of British Columbia Municipalities (UBCM). These funds may be used towards designated infrastructure projects that help communities build and revitalize public infrastructure supporting economic growth and a clean environment.

The Small Communities grant is unconditional funding to assist municipalities with populations up to approximately 19,000 residents.

Traffic Fine Revenue Sharing is an unconditional grant provided to assist municipalities in ensuring community safety and addressing community specific strategic priorities. The program returns 100% of net revenues from traffic violations to municipalities that are directly responsible for paying for policing.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

17. Commitments and contingencies:

a) Contingent liabilities:

The Capital Regional District (the "CRD") debt, under provisions of the Local Government Act, is a direct, joint, and several liability of the CRD and each member municipality within the CRD, including the City of Colwood.

The City is a shareholder and member of the Capital Region Emergency Service Telecommunications Incorporated (CREST) who 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 obligations to share in funding ongoing operations any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.

The City may be subject to potential repayment or non-collection of property taxes received or receivable pending resolution of property assessments appealed by taxpayers. When the outcome of the appeals is not reasonably estimable, repayments or non-collections, if any, will be recorded in the period that they occur. When the outcome is reasonably estimated, the potential repayment or non-collection is recorded. In addition, the City has recorded an amount that is expected to be repaid to the federal government for an overpayment of a payment in place of taxes related to 2016 to 2020. In 2022, the City received confirmation from the Federal Government that there was no overpayment of a Payment in Lieu of Taxes and the City removed this liability.

b) Litigation liability:

The City has been named a defendant in various lawsuits. The City records an accrual in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. Remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable.

c) Commitments:

The City entered into a long-term contract with the Royal Canadian Mounted Police for the provision of police services effective April 1, 1992. Under the terms of this contract, the City is responsible for 90% of policing costs. The 2022 estimated cost of this contract is \$4,298,500 (2021 estimate - \$3,877,000).

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

18. Budget

The budget data presented in these consolidated financial statements includes both operating and capital budgets. The City of Colwood budget was approved by Council on March 28, 2022, with the adoption of the Five-Year Financial Plan (2022-2026) Bylaw No 1923, 2022. The chart below reconciles the approved budget per the Financial Plan to the budget reported in these consolidated financial statements.

	2022 Budget
Consolidated Budgeted Surplus, per City of Colwood Financial Plan Bylaw No.1923	\$ -
Add	
Capital Projects, General Capital Fund	20,313,200
Capital Projects, Sewer Capital Fund	374,000
Capital Projects, West Shore Parks and Recreation Society	73,949
Debt repayments	670,400
Transfers to reserves	6,533,400
West Shore Parks and Recreation Society – transfer to surplus	-
Less	
Proceeds of borrowing	(2,255,300)
Transfers from reserves	(7,782,300)
Transfers from surplus	(3,966,000)
Amortization	(3,117,000)
West Shore Parks and Recreation Society – transfer from reserves	74,135
West Shore Parks and Recreation Society – transfers from government grants	-
Consolidated Budgeted Surplus, per City of Colwood Statement of Operations	\$ 10,770,214

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

19. West Shore Parks and Recreation Society

a) Capital asset transfer:

The CRD transferred the lands and facilities comprising the Juan de Fuca Recreation Centre to the following municipal members (the "Municipalities") effective January 2, 2002. City of Langford, City of Colwood, District of Highlands, District of Metchosin and the CRD (on behalf of a portion of the Juan de Fuca electoral Area). Effective January 1, 2007, the Town of View Royal became a member of the Society. Effective January 1, 2018, the CRD (on behalf of a portion of the Juan de Fuca electoral Area) removed their membership from the Society.

In 2002, the lands and facilities were transferred to the Municipalities in their proportionate share, as specified in the Co-owners' Agreement. The lands and facilities were reallocated amongst the members in January 1, 2007, when the Town of View Royal became a member. Future improvements are allocated among the members as per the cost sharing formula in effect each year for each service or facility, as outlined in a Members' Agreement.

The cost sharing formula in the Members' Agreement may produce different cost shares for the members from year-to-year resulting in a gain or loss on the opening fund balances.

The Municipalities have each become members in the Society, which was incorporated to provide parks, recreation, and community services to the Municipalities under contract. Under terms of an Operating, Maintenance and Management Agreement, the Society is responsible to equip, maintain, manage, and operate the facilities located at the recreation centre.

b) Consolidation:

Financial results and budget for the Society are consolidated into the City's financial statements proportionately, based on the cost sharing formula outlined in the Members' Agreement. In 2022, the City's proportion for consolidation purposes was 21.53% (2021 – 21.25%).

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

19. West Shore Parks and Recreation Society (continued from previous page)

Condensed financial information for the Society as follows, prior to consolidation:

	2022	2021
Financial assets	\$ 5,425,730	\$ 4,128,433
Financial liabilities	3,297,679	2,755,185
Net financial assets	2,128,051	1,373,248
Non-financial assets	1,153,172	1,112,757
Accumulated surplus	3,281,223	2,486,005
Invested in tangible capital assets	1,034,152	1,056,303
Reserve funds	2,626,778	1,864,053
Unfunded members' tangible capital assets	(379,707)	(434,351)
Accumulated surplus	3,281,223	2,486,005
Revenues	7,316,425	10,098,436
Requisition from members	5,879,262	6,331,273
Total revenues	13,195,687	16,429,709
Expenses	12,400,469	15,542,693
Annual surplus (deficit)	\$ 795,218	\$ 887,016

20. Comparative figures

Certain comparative figures have been restated to conform with the current year's presentation.

21. Segmented information

The City is a diversified municipal organization that provides a wide range of services to its citizens which is disclosed in the segmented information. The services provided by the City are as follows:

General Government

The General Government operations provide the functions of Corporate Administration, Finance, Information Technology, Human Resources, Legislative Services, and any other functions categorized as non-departmental.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

21. Segmented information (continued from previous page)

Protective Services

Protective Services is comprised of different functions, including Police Protection, Fire Protection, Emergency Preparedness and Regulatory services. The Royal Canadian Mounted Police (RCMP) provides policing services to the City. The RCMP ensures the safety of the lives and property of Colwood citizens through the enforcement of criminal laws and the laws of British Columbia, the maintenance of law and order, and the prevention of crime. The Fire Department is responsible for providing critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies. The Emergency Preparedness program ensures that the City is both prepared and able to respond to, and recover from, the effects of a disaster or major catastrophic event. The mandate of the Regulatory Service is to promote, facilitate and enforce general compliance with the provisions of the bylaws that pertain to the health, safety, and welfare of the community.

Engineering, Public Works and Transportation Services

Engineering and Transportation Services is responsible for a wide variety of transportation functions such as parking, engineering operations and streets. As well as providing services around infrastructure, traffic control, transportation planning, review of land development impacts on transportation, traffic management, and pedestrian and cycling issues, on-street parking regulations, including street signs, and painting as well as traffic signal timing.

Solid Waste Management

The Solid Waste Management Services provides various community environmental services, including the branch drop-off program and the Spring Clean-Up program.

Planning and Development Services

Planning and Development Services co-ordinates and leads efforts to enhance the City's neighbourhoods, foster arts and culture and work to create a vibrant and dynamic City. Development services provide a full range of planning services related to zoning, development permits, variance permits and current regulatory issues.

Parks, Recreation and Culture

Recreation services facilitates the provision of recreation and wellness programs and services throughout the City. Parks is responsible for the maintenance, planning and development of all park facilities such as natural ecosystems, sport and entertainment venues and playgrounds for recreational and cultural enjoyment in a safe environment. Parks is also responsible for preserving and enhancing green spaces on public lands.

Sewer Services

The sewer utility protects the environment and human health from the impact of liquid waste generated as a result of human occupation and development in the City.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. The General Fund reports on municipal services that are funded primarily by taxation such as property taxes and other tax revenues. Taxation and payments-in-lieu of taxes are apportioned to the General Fund services based on budgeted taxation revenue as presented in the 2022 - 2026 Financial Plan Bylaw No 1923,2022.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements. The following schedule provides additional financial information for the foregoing segments.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

21. Segmented information (continued from previous page)

2022	General Fund						Sewer Fund	Total 2022
	General Government	Protective Services	Solid Waste Management	Planning and Development Services	Engineering, Public Works and Transportation	Parks, Recreation and Culture	Sewer Services	
Revenue								
Taxation	\$ 21,424,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,910	\$ 21,770,032
User fees	232,386	1,375,506	13,732	391,576	349,280	1,424,291	1,491,460	5,278,231
Government transfers	2,076,613	-	-	-	-	67,547	-	2,144,160
Fines and penalties	132,654	6,424	-	-	-	-	-	139,078
Investment income	1,285,434	-	-	-	-	-	152,011	1,437,445
Developer contributions	6,636,187	-	-	-	7,155,426	371,286	1,391,300	15,554,199
Other	39,243	-	3,658	-	-	120,665	-	163,566
Total revenue	31,826,639	1,381,930	17,390	391,576	7,504,706	1,983,789	3,380,681	46,486,711
Expenses								
Salaries, wages and benefits	3,041,164	3,469,912	201,737	971,662	2,489,687	1,149,189	257,283	11,580,634
Materials, goods and supplies	379,584	132,636	30,399	4,239	450,629	215,614	119,002	1,332,103
Property service costs	126,148	319,300	171,674	6,548	594,132	234,012	969,874	2,421,688
Professional service costs	572,778	3,988,503	-	139,878	112,558	1,350,082	47,758	6,211,557
Financing costs	41,228	27,815	-	-	25,855	76,410	193,602	364,910
Other costs	238,385	167,206	-	670	254	2,142,658	-	2,549,173
Amortization	217,185	335,099	-	-	1,647,368	494,400	303,900	2,997,952
Special projects	162,853	17,212	-	542,564	143,185	219,286	2,871	1,087,971
Total expenses	4,779,325	8,457,683	403,810	1,665,561	5,463,668	5,881,651	1,894,290	28,545,988
Annual surplus (deficit)	\$ 27,047,314	\$ (7,075,753)	\$ (386,420)	\$ (1,273,985)	\$ 2,041,038	\$ (3,897,862)	\$ 1,486,391	\$ 17,940,723

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

21. Segmented information (continued from previous page)

2021	General Fund						Sewer Fund	Total 2021
	General Government	Protective Services	Solid Waste Management	Planning and Development Services	Engineering, Public Works and Transportation	Parks, Recreation and Culture	Sewer Services	
Revenue								
Taxation	\$ 18,574,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 357,042	18,931,631
User fees	186,671	1,477,129	-	423,789	278,417	1,065,844	1,211,136	4,642,986
Government transfers	3,240,578	-	-	-	-	1,016,721	-	4,257,299
Fines and penalties	235,010	1,170	-	-	-	-	-	236,180
Investment income	572,533	-	-	-	-	-	43,724	616,257
Developer contributions	-	-	-	1,235,828	8,181,240	1,879,350	1,048,952	12,345,370
Other	2,501	-	706	-	37,091	83,058	-	123,356
Total revenue	22,811,882	1,478,299	706	1,659,617	8,496,748	4,044,973	2,660,854	41,153,079
Expenses								
Salaries, wages and benefits	2,515,165	3,070,856	153,400	1,041,304	2,497,064	709,951	187,919	10,175,659
Materials, goods and supplies	341,905	143,822	26,430	2,481	492,230	116,409	117,287	1,240,564
Property service costs	153,232	245,361	147,427	3,125	540,373	174,202	572,041	1,835,761
Professional service costs	457,767	3,754,015	-	100,992	75,808	1,915,089	40,586	6,344,257
Financing costs	51,953	25,291	-	-	35,870	76,410	193,602	383,126
Other costs	211,331	208,533	-	70	342	2,252,315	-	2,672,591
Amortization	145,009	326,708	-	-	1,566,772	417,405	288,053	2,743,947
Special projects	108,591	31,379	-	546,685	132,349	17,588	138,244	974,836
Total expenses	3,984,953	7,805,965	327,257	1,694,657	5,340,808	5,679,369	1,537,732	26,370,741
Annual surplus (deficit)	\$ 18,826,929	\$ (6,327,666)	\$ (326,551)	\$ (35,040)	\$ 3,155,940	\$ (1,634,396)	\$ 1,123,122	\$ 14,782,338



Statistical Reports



Statistical Reports

The following pages contain various statistical information related to the City of Colwood, including the 2022 Permissive Tax Exemptions in accordance with the Community Charter section 98 requirements.



Statistical Information

CITY OF COLWOOD

Year Ended December 31, 2022

General Statistics 2017 - 2022

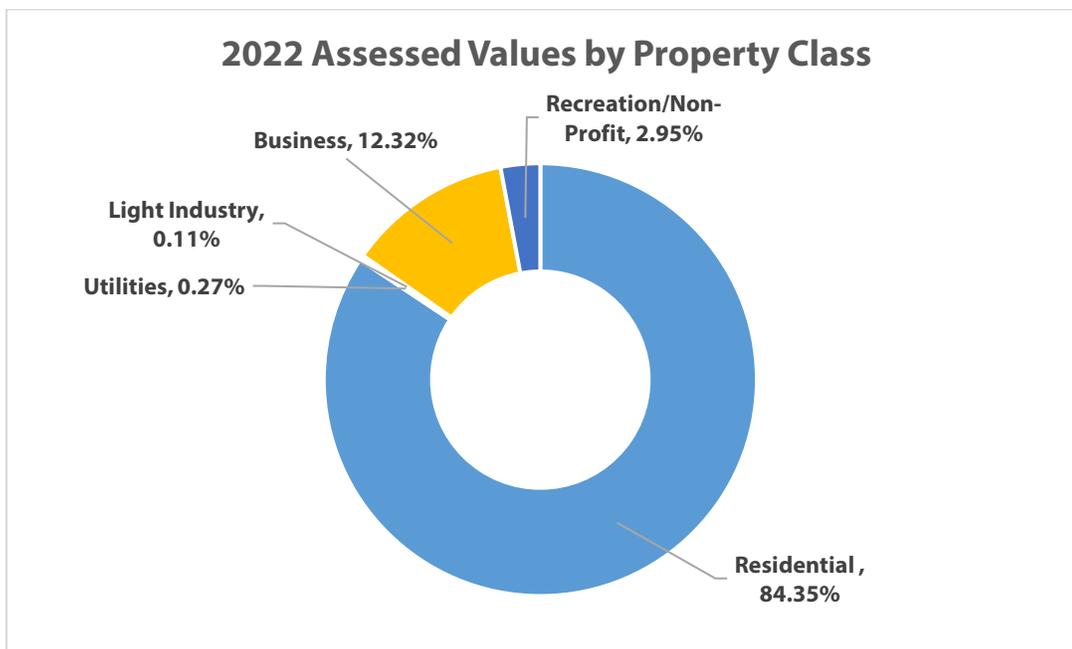
	2017	2018	2019	2020	2021	2022
#Population	16,859	18,357	18,907	19,366	19,837	20,766
#Households* <small>*estimated</small>	6,744	7,343	7,563	7,746	7,688	8,306
Land Area (km²)	17.67					

SOURCE: STATISTICS CANADA

Assessed Values by Property Class 2017 - 2022

IN MILLIONS	2017	2018	2019	2020	2021	2022
Residential	2,964	3,515	4,002	4,077	4,460	6,054
Utilities	2	2	3	3	3	20
Light Industry	3	3	4	4	4	8
Business	204	227	249	266	277	887
Recreation/Non-Profit	6	6	6	10	11	212

SOURCE: BC ASSESSMENT AUTHORITY



Property Tax Rates 2017 - 2022

MUNICIPAL MILL RATE (PER \$1,000 ASSESSMENT)	2017	2018	2019	2020	2021	2022
Residential	3.4391	3.0381	2.8365	2.9079	2.8536	2.2074
Utilities	40.0000	35.5845	32.0923	28.0731	28.6259	25.5192
Light Industry	38.6902	37.7957	32.3002	10.9216	11.1626	9.3941
Business	13.9645	13.3449	12.7785	11.4327	11.8974	11.0892
Recreation/Non-Profit	13.7503	14.8935	14.7846	13.5137	13.8157	11.3296

TOTAL (GROSS) MILL RATE (PER \$1,000 ASSESSMENT)	2017	2018	2019	2020	2021	2022
Residential	6.1623	5.4819	5.1912	5.3537	5.1573	3.9453
Utilities	57.7278	52.9242	49.2376	45.1858	45.2922	40.9648
Light Industry	47.3790	45.4829	39.4986	15.6169	18.4019	15.1989
Business	21.8908	20.3385	19.2927	15.4703	18.4950	16.4931
Recreation/Non-Profit	17.5065	18.3455	18.0181	15.2706	17.0417	13.9499

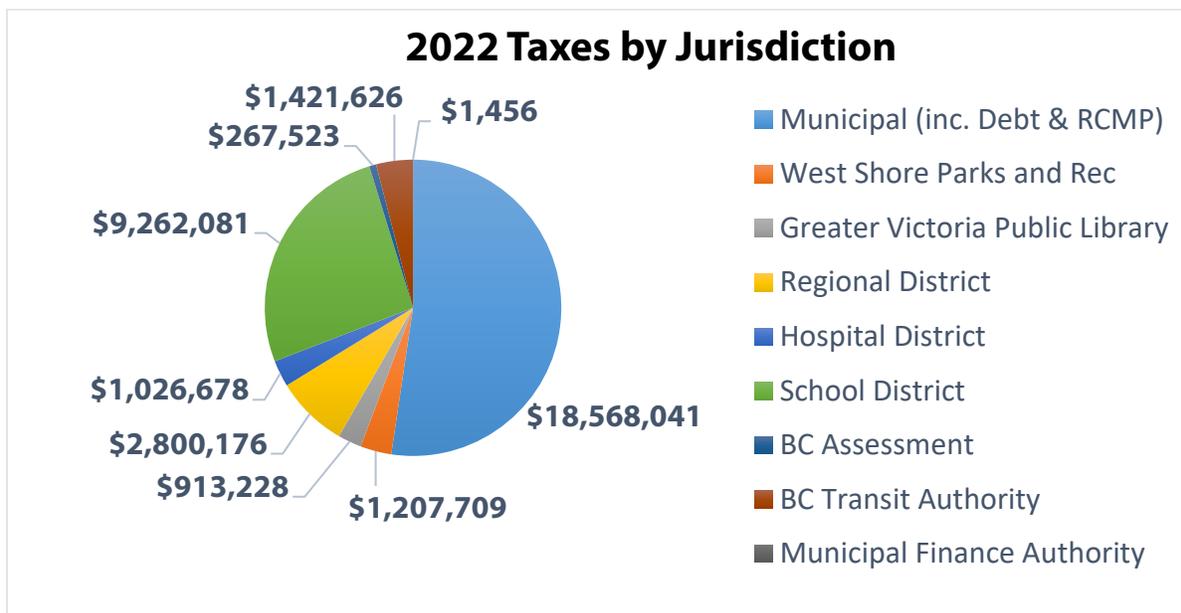
New Construction 2017 - 2022

	2017	2018	2019	2020	2021	2022
Construction Permits #	403	493	479	644	571	403
Construction Value (\$ thousands)	\$ 149,927	\$ 105,474	\$ 50,851	\$ 75,118	\$ 163,408	\$ 149,927
Taxes from Growth (\$ thousands)	\$ 339	\$ 249	\$ 425	\$ 403	\$ 963	\$ 339

SOURCE: CITY OF COLWOOD BUILDING DEPARTMENT & FINANCE DEPARTMENT

Property Tax Levied and Collected 2018 – 2022

	2018	2019	2020	2021	2022
Municipal (incl. debt, RCMP)	\$11,565,242	\$12,692,849	\$15,159,172	\$16,098,574	\$18,568,041
West Shore Parks & Recreation	1,110,077	1,075,035	1,082,239	1,119,719	1,207,709
Greater Victoria Public Library	831,957	875,960	878,952	906,759	913,228
Regional District	2,372,596	2,380,276	3,010,234	2,816,998	2,800,176
Hospital District	1,049,032	984,969	1,052,523	1,035,692	1,026,678
School District	7,185,250	7,892,566	7,206,328	8,649,419	9,262,081
BC Assessment	197,982	209,298	234,528	244,313	267,523
BC Transit Authority	988,677	1,093,078	1,220,886	1,324,571	1,421,626
Municipal Finance Authority	922	1,035	1,074	1,146	1,456
	\$25,301,735	\$27,205,066	\$29,845,936	\$32,197,191	\$35,468,518
Total Current Taxes Levied	\$25,301,735	\$27,285,082	\$27,884,745	\$30,170,713	\$33,347,581
Current Taxes Collected	24,952,979	26,915,074	26,793,745	26,842,432	30,414,058
Percentage	98.62%	98.64%	96.09%	88.97%	91.20%
Outstanding Beginning of Year	\$576,417	\$447,526	\$470,590	\$1,211,350	\$1,287,441
Arrears Collected	474,846	346,944	350,240	982,508	1,221,368
Percentage	82.38%	77.52%	74.43%	81.11%	94.87%
Total Tax Collections	\$25,427,825	\$27,262,018	\$27,143,985	\$24,058,312	\$31,635,426



SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

2022 Principal Corporate Tax Payers

Registered Owner	Primary Property	Taxes Levied
ROYAL BAY HOLDINGS	Royal Bay Development	\$ 692,536
ONNI COLWOOD (BELMONT + SOOKE) DEVELOPMENTS LTD	Colwood Corners	\$ 623,391
ALLANDALE (LOT A+C) HOLDINGS LTD	Allandale District	\$ 292,698
CHAN FAMILY HOLDINGS LTD	Shopping Centre; Various Commercial	\$ 201,482
VICTORIA FORD ALLIANCE LTD	Allandale District	\$ 191,191
PC URBAN	1764 Island Hwy Commercial Development	\$ 169,975
WSC LAI PROPERTIES LTD	Shopping Centre	\$ 157,697
CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND	Health Care Facility	\$ 150,928
FORTIS ENERGY (VANCOUVER ISLAND) INC	Gas Utility	\$ 131,251
ENGELS CORNER PROPERTY LTD	Shopping Centre; Various Commercial	\$ 116,831
SHERRINGHAM HOLDINGS LTD	Allandale District	\$ 116,579
RCGC PROPERTIES LTD	Golf Course	\$ 115,752
AMOS	Courthouse	\$ 105,385

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

Summary of Financial Results 2018 – 2022

Statement of Financial Position	2018	2019	2020	2021	2022
Financial Assets	38,468,405	46,128,977	56,848,154	56,386,286	53,640,076
Financial Liabilities	31,303,818	30,443,372	34,874,733	34,978,118	33,877,805
Net Financial Assets/(Net Debt)	7,164,587	15,685,605	21,973,421	21,408,168	19,762,271

Statement of Operations	2018	2019	2020	2021	2022
Accumulated Surplus, Beginning of Year	149,093,837	157,450,007	165,068,692	174,288,505	190,200,107
Annual Surplus/(Deficit)	4,788,202	7,618,685	9,219,813	15,911,602	18,206,196
Accumulated Surplus, End of Year	153,882,039	165,068,692	174,288,505	190,200,107	208,406,303

Note: The City restated prior period amounts to record an adjustment to the deferred revenue (gas tax) on the 2020 Consolidated Financial Statements.

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

Revenue and Expenses 2018 – 2022

Revenue	2018	2019	2020	2021	2022
Taxation	16,932,511	17,579,130	18,176,671	18,931,631	21,770,032
User Fees	3,502,629	4,133,728	3,486,293	4,642,986	5,278,231
Government Transfers	1,287,778	2,398,670	5,883,456	4,257,299	2,144,160
Fines and Penalties	145,384	131,933	139,805	236,180	139,078
Investment Income	687,621	852,862	530,821	616,257	1,437,445
Developer Contributions	3,293,217	5,056,790	3,756,705	12,345,370	15,554,199
Other	322,542	239,570	44,301	123,356	163,566
	\$26,171,682	\$30,392,683	\$32,018,052	\$41,153,079	46,486,711

Expenses by Function	2018	2019	2020	2021	2022
General Government	\$3,173,190	\$4,028,238	\$3,727,248	\$3,984,953	4,779,325
Protective services	6,368,982	6,840,676	7,179,488	7,805,965	8,457,683
Engineering & Transportation	4,373,315	4,408,781	4,052,773	4,842,040	5,463,668
Solid Waste Management	237,960	260,051	313,452	327,257	403,810
Planning & Development	1,589,820	1,507,893	1,209,053	1,694,657	1,665,561
Parks, Recreation & Culture	4,574,754	4,821,599	4,401,562	5,679,369	5,881,651
Sewer Services	1,092,041	1,105,912	1,284,824	1,537,732	1,894,290
	\$21,445,528	\$22,617,142	\$22,957,667	\$26,370,741	28,545,988

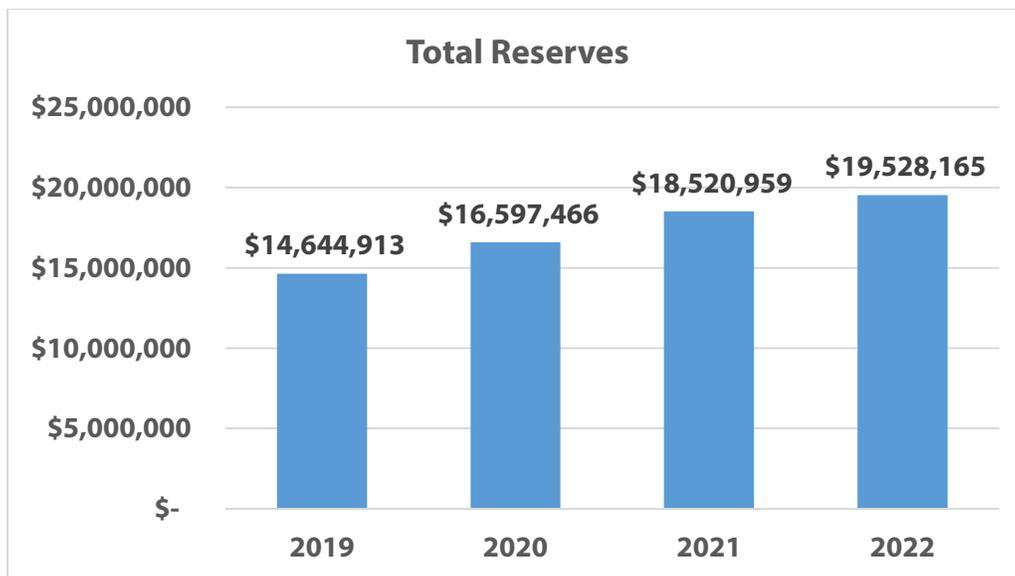
Expenses by Object*	2018	2019	2020	2021	2022
Salaries, wages and benefits	\$7,944,047	\$8,518,516	\$9,175,125	\$10,175,659	11,580,634
Materials, goods and supplies	881,166	739,774	928,786	1,240,564	1,332,103
Property service costs	1,198,504	1,379,779	1,640,191	1,835,761	2,421,688
Professional service costs	4,820,245	5,427,156	4,910,245	6,344,257	6,211,557
Financing costs	676,569	969,965	384,053	383,126	364,910
Other costs	2,336,469	2,287,283	2,300,057	2,672,591	2,549,173
Amortization	2,625,289	2,710,946	3,116,831	2,743,947	2,997,952
Special projects	963,239	583,723	502,379	974,836	1,087,971
	\$21,445,528	\$22,617,142	\$22,957,667	\$26,370,741	28,545,988

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

Reserve Funds 2018 – 2022

Reserve Funds	2018	2019	2020	2021	2022
Future Operating Expenses	\$1,931,672	\$2,012,496	\$1,820,499	\$1,353,496	\$951,629
Capital Projects	2,375,904	2,536,177	2,748,068	2,423,334	2,331,847
Sewer Capital Projects	1,043,317	1,098,973	1,276,398	1,419,972	1,279,462
General Fleet & Replacement	561,249	756,234	974,970	996,459	1,027,249
Fire Fleet Replacement	1,241,104	1,195,524	978,885	1,341,713	1,767,868
Sewer Fleet Replacement	69,755	125,947	185,077	241,273	299,961
Equipment Replacement	101,252	94,917	127,385	89,043	112,246
Community Amenities	1,987,699	2,727,197	3,591,305	4,200,713	4,531,100
Affordable Housing	395,858	308,529	670,039	1,141,521	1,434,906
RCMP Surplus	1,450,322	965,843	996,953	1,130,375	1,157,804
Police Building	136,764	418,368	413,727	365,388	526,356
New Firehall	212,516	216,887	223,873	225,980	314,373
St. John's Heritage Church	95,151	108,812	124,161	134,599	137,554
Sustainable Infrastructure	953,431	1,857,547	2,114,034	3,001,428	2,914,343
Public Art	22,005	22,458	23,181	23,399	79,634
Parks	8,700	29,580	50,460	71,340	78,300
Climate Action		56,136	63,602	58,576	193,383
West Shore Parks & Rec	27,723	113,288	214,849	302,350	390,150
Total Reserves	\$12,614,422	\$14,644,913	\$16,597,466	\$18,520,959	\$19,528,165

*Note: the City restated prior period (2017) amounts to record the Sewer Operating Surplus within the Operating Surplus on the 2018 Consolidated Financial Statements



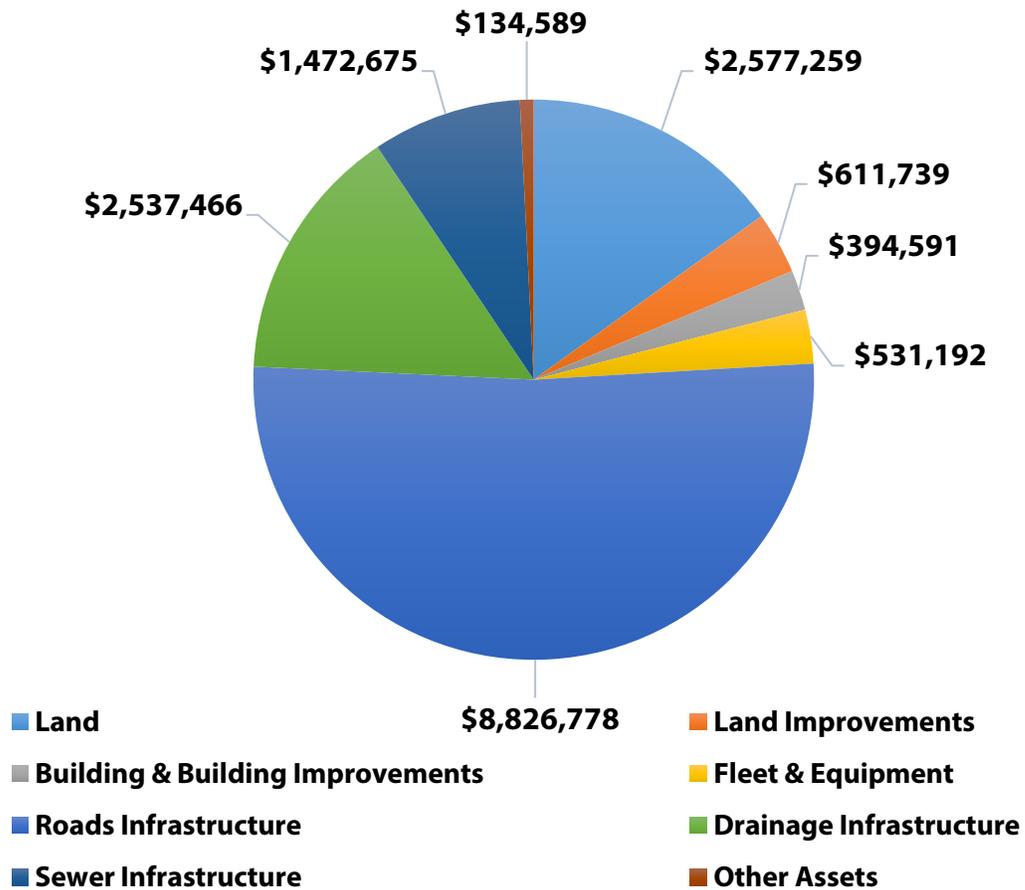
SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

Acquisitions of Tangible Capital Assets 2018 – 2022

	2018	2019	2020	2021	2022
Land	\$1,688,272	\$132,905	\$ -	\$ -	\$2,577,259
Land Improvements	64,165	-	300,213	2,058,820	611,739
Building & Building Improvements	406,043	392,576	228,640	1,779,634	394,591
Fleet & Equipment	509,241	158,940	1,438,640	1,132,751	531,192
Roads Infrastructure	654,181	2,702,108	3,695,982	3,063,949	8,826,778
Drainage Infrastructure	204,119	731,600	171,744	2,898,959	2,537,466
Sewer Infrastructure	75,100	543,000	49,700	1,048,952	1,472,675
Other Assets	47,676	146,901	324,316	1,167,857	134,589
	\$3,648,796	\$4,808,030	\$6,209,235	\$13,105,922	\$17,086,289

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

2022 Tangible Capital Asset Acquisitions



Community Grants and Permissive Tax Exemptions 2022

Organization	Grant	Permissive Tax Exemption
Anglican Diocese (Church of the Advent)		\$31,340
Arts and Culture Colwood Society	\$6,200	
Big Brothers Big Sisters of Victoria Capital Region	4,000	
Camp Ignite Mentorship Program	600	
Capital Bike Society	2,000	
Children's Health Foundation		24,532
Colwood Pentecostal Church		23,492
Colwood Volunteer Firefighter Association	47,200	
Colwood Women's Institute		23,735
FED Urban Agriculture Society	800	
Friends of Havenwood Park	200	
Greater Victoria Volunteer Society	1,000	
HSHP Regional Network	5,000	
Intermunicipal Advisory Committee (IACDI)	1,100	
JDF Performing Arts Centre Society	1,700	
NEED 2 Suicide Prevention Education and Support	1,300	
Open Gate Church	1,000	
Pacific Centre Family Services Association		22,104
Peninsula Streams Society (PSS)	1,200	
QCHAT Support Association	2,100	
Royal Canadian Legion (Prince Edward Branch #91)	4,500	
Sooke School District #62 (Royal Bay Secondary School Grad)	1,100	
Stigma-Free Society	900	
Vancouver Island South Film and Media Commission	2,900	
Westridge Lodging Ltd.		76,022
West Side Bible Church		10,998
Wishart Elementary School	900	

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT



CITY OF COLWOOD

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www.Colwood.ca    CityofColwood

250-478-5999

