

COLWOOD  
2014



# ANNUAL REPORT

FISCAL YEAR ENDING DECEMBER 31, 2014




# Colwood Fast Facts

## LAND & FEATURES

- 17.66 square km
- 7.6 km of pristine ocean waterfront
- 52 parks featuring old growth forest
- 3 National Historic Sites: Hatley Castle, Fisgard Lighthouse & Fort Rodd Hill
- 1 National Migratory Bird Sanctuary

## PEOPLE & BUSINESS

- 16,093 residents - projected growth to 33,533
- 12% Children 0–9
- 7% Youth 10–19
- 63% Adults 20–64
- 13% Seniors 65+
- 6,095 total households
- 1200+ licensed businesses



Colwood  
**2014**  
*year in review*



# Table of Contents

Message from the Mayor.....	4
Your City Council .....	5
Vision, Mission and Values .....	7
Strategic Goals and Directions .....	9
Community Well-being .....	10
Economic Diversity .....	11
Environmental Care .....	12
Looking forward: 2015/16 Directions .....	13
City Services .....	14
Management Team.....	15
Planning.....	16
Engineering .....	18
Public Works .....	20
Building.....	22
Fire Rescue .....	24
Bylaw Enforcement.....	26
Administration .....	28
Finance.....	30
Partners and Programs .....	32
Financial Year in Review .....	34

City of Colwood  
2014 Annual Report for fiscal year  
ending December 31, 2014

Prepared by the City of Colwood  
Communications Department

Endorsed by Colwood Council  
in accordance with Section 99,  
Community Charter



# Mayor & Council 2011-2014

Colwood Mayor and Council 2011-2014



Carol Hamilton - Mayor

## Message from the Mayor

The City of Colwood Annual Report is an invitation to learn more about activities in our community and to connect with Colwood.

2014 has been a year of achievements and milestones. The completion of our Economic Development Strategy led to first steps toward attracting new business and investment to our City, while we continue to protect the things we value. Construction of the Holiday Inn Express, the purchase of the City Centre site, the approval of the Royal Bay Community Plan and ongoing construction of Royal Bay High School all set the stage for ongoing success.

We also made strides toward a regional solution for the longstanding issue of regional wastewater treatment & resource recovery, and continued to develop the Colwood Transportation Master Plan which will set a new standard for streets, sidewalks, trails, and transit in our City.

Whether you are hiking a forest trail, visiting one of our national historic sites, enjoying the waterfront, attending festivals or staying active at the recreation centre - Colwood is bursting with energy. I'd like to thank Council, staff, committee members and the residents of Colwood for their ongoing commitment to making our community the best it can be.



# Your City Council

The activities of 2014 were guided by Mayor Hamilton and Councillors elected in 2011: Judith Cullington, Cynthia Day, Gordie Logan, Shari Lukens, Rob Martin and Teresa Sullivan.

In November 2014, our new Colwood Council was elected for a four-year term. As the governing body of Colwood they are responsible for ensuring that decisions consider the needs and best interests of the City of Colwood and its citizens.

Council meets regularly to make decisions about City policies and direction that will be carried out by Colwood staff in the day to day business of the community. We encourage you to attend meetings, share your views and learn more about decisions that affect you.

Mayor and Council also serve on many committees, boards and commissions on areas ranging from parks and recreation to economic development and regional issues.



*Receiving a Community Excellence Award from Coralee Oakes, Minister of Community, Sport and Cultural Development (R)*



*Presenting Colwood Pay it Forward Awards to deserving residents like these John Stubbs students.*

## Colwood Council 2014-2018



Lilja Chong



Cynthia Day



Gordie Logan



Jason Nault



Rob Martin



Terry Trace



*Recognizing community leaders like Cindy Moyer who was honoured with a Leadership Victoria award.*



*Welcoming home the Wounded Warrior Run participants who are raising awareness about PTSD.*



# Vision Mission and Values

*View from Triangle Mountain with Mt. Baker in the distance*

# Vision, Mission and Values

## 2020 Vision

The City of Colwood is a vibrant community that offers a healthy lifestyle, a strong, diverse economy and a sustainable natural environment.

## Mission

As stewards of the quality of life cherished by those who work, live and play in Colwood, we provide excellent service that respects the uniqueness and diversity of the community. We work to continually improve our services and build positive relationships with citizens and partners.

## Values

### Accountability

*We serve the needs of the community, consulting residents and stakeholders regularly and providing timely reports on progress.*

### Collaboration

*We focus on partnerships and on informing and involving residents and stakeholders to ensure excellence.*

### Innovation

*We embrace creative ideas and have the courage to lead with innovation.*

### Flexibility

*We are responsive to the needs of our community and continually evaluate and strive to improve our service.*

### Integrity

*We honour the public trust by being transparent in decision making and using local knowledge and industry best practice to protect our environment and quality of life for residents.*

## 2014 Awards & Achievements

In 2014 our City was widely recognized for environmental initiatives, development potential and community excellence.

- Vancouver Island Green Business Certification  
*January 2014 - recognizing environmental business practices*
- 'Bloomingest' Community in the Greater Victoria Flower Count  
*March 2014 - thanks to our student and community flower counters!*
- UBCM Climate Action Community  
*August 2014 - recognizing the City's efforts to reduce corporate greenhouse gas emissions*
- Union of BC Municipalities Community Excellence Award  
*September 2014 - for partnership in the User Friendly Trails Guide*



A low-angle photograph of a white lighthouse tower against a clear blue sky. A young boy in a grey hoodie and blue jeans is carrying a young girl in a blue jacket and jeans on his shoulders. The girl has her arms raised in the air. To the right, a red brick building with white window shutters is visible. A semi-transparent blue banner with an orange-to-blue gradient is overlaid across the middle of the image, containing the title text.

# Strategic Goals and Priorities



# 2012-2014 Strategic Goals & Priorities

## Goal: Community Well-Being

Colwood offers a safe, healthy lifestyle and promotes opportunities to enjoy social recreational, educational, arts, culture and heritage activities. Our community is planned and designed to maximize public safety and quality of life. Housing and public services are available and affordable. By informing and involving residents in decisions that affect them, we promote shared responsibility and a connected community.

## Priorities

- Service Capacity Review
- City Communications
- Social Plan
- Capital Asset Replacement Plan

## Goal: Economic Diversity

Colwood provides a strong, sustainable economy with a wide range of business and investment opportunities. Careful management, fiscal responsibility, innovation, monitoring and community involvement create the environment, infrastructure, services and work force required for business to succeed. The City's Official Community Plan and Economic Development Strategy lay the foundation for long term financial stability.

## Priorities

- Economic Development Plan
- Land Use Bylaw Update
- Sewage Treatment Plan
- Subdivision & Development Bylaw

## Goal: Environmental Care

Colwood works to protect and enhance air, land and water quality as well as green spaces, urban forest and the man natural and diverse ecosystems in the area. Define areas for growth will create a walkable city centre, village centre and neighbourhoods. Our Official Community Plan promotes walking, cycling and transit options and a Transportation Master Plan will guide the creation of a variety of travel modes to connect neighbourhoods and businesses.

## Priorities

- Lagoon Bridge and Foreshore
- Transportation Plan
- Urban Forest Strategy

# Community Well-Being



Canada Day celebrations at Fort Rodd Hill 2014

**Increased funding for West Shore RCMP to support the safety of our growing community.**

**Awarded more than \$50K to non profits that provide support services**

## Community Well-Being: 2014 Highlights

- Set standards and processes for involving residents and partners in decision making through public open houses and workshops, business coffee talks and election meet & greets.
- Unveiled the new Welcome to Colwood sign on the Old Island Highway to signal positive and progressive change in the City.
- Encouraged community service and acts of kindness with regular presentations through the Colwood Pay it Forward program.
- Increased funding for the 6 civilian RCMP members employed by the City and reinforced strong working relationship with West Shore RCMP to support a safe and secure community.
- Worked collaboratively with West Shore Parks & Recreation, West Shore Arts Council, School District 62, Fort Rodd Hill National Historic Site and others to promote access to recreational, educational, arts culture and heritage activities.
- Awarded over \$50,000 in grants and fees to non-profit organizations that provide support services to people in our community.
- Implemented improvements for safe routes to school with new sidewalks and bikelanes along Wishart Road.
- Fostered community health through active transportation, improving access to parks and trails, collaboration with West Shore Parks & Recreation, participation in events like Bike to Work Week.



# Economic Diversity



Westridge Landing hotel and apartments on Wale Road

## Economic Diversity: 2014 Highlights

- Completed Economic Development Strategy and implemented a new Economic Development & Innovation Committee to lead implementation of the plan.
- Continued to cultivate excellent working relationships with development teams on large projects within the City including Royal Bay, Ocean Grove, Westridge Landing and others.
- Hosted Coffee Talks with local business owners to foster collaboration, continuous improvement and excellent working relationships.
- Increased promotion of the City as an ideal place to invest and do business through events, print, web and social media tools.
- Continued to rebuild the City's financial reserves to increase capacity to support innovative projects that add value to our community.
- Continued to review and update the Sign Bylaw to ensure businesses have the opportunity to promote themselves effectively while protecting and improving the esthetic of our community.
- Continued update of the Subdivision & Development Bylaw, including new design and beautification standards.
- Began work on a long term Capital Asset Management Plan.

**Completed the  
Colwood Economic  
Development  
Strategic Plan**

**Rebuilding the City's  
financial reserves**

**Working with partners  
and businesses to grow  
our thriving economy**



# Environmental Care

*View from Havenwood Park in Colwood*

## Environmental Care: 2014 Highlights

### Working proactively on sewage treatment solutions

- Researched options to protect the Lagoon Foreshore as well as City owned assets including the road, bridge and sewage pump station.
- Completed extensive research on Colwood sewage treatment and resource recovery proposal.
- Study how climate change will affect Coburg Peninsula and foreshore and storm system.

### Monitoring changes to our waterfront and protecting our waterfront assets

- Continued development of a comprehensive Transportation Master Plan to streamline traffic flow and encourage active transportation, improve the public realm and foster community pride.
- Worked with the Environment Minister, CRD and other partners on an innovative and cost effective sewage treatment solution in Colwood that protects our environment and maximize opportunities for resource recovery and economic development.

### Enhancing roads, trails and transit options to promote active transportation

- Completed Sewer Master Plan that describes how the entire community could be connected to sewer service, including financial requirements.
- Continued Solar Colwood program leveraging the \$3.9 million Natural Resources Canada grant to increase homeowners' awareness and uptake of clean energy solutions and create over \$12 million in economic activity in Colwood.



# Looking Forward: 2015/16 Directions

The newly elected Colwood Council participated in a workshop to update the Strategic Priorities. They reviewed existing priorities to determine which items have been completed, incorporated into operations or changed due to new information or changing conditions. Here is a first look at some of the goals and priorities being put forward for inclusion in the 2015/16 Strategic Plan.

## *Focus on Community Well Being*

We promote a safe, attractive and active community. We inform and involve residents in decisions that affect them, promoting shared responsibility and strong connected neighbourhoods. We advocate for the availability and affordability of housing and public services.

## *Projects aligned with this goal:*

- Citizen Survey
- Bylaw Reviews
- Waterfront Signage & Promotion

## *Focus on Community Planning*

Our city is planned and designed to maximize livability while maintaining affordability and protecting air, land, water, green spaces and forests. The City's Official Community Plan, Land Use and Development Bylaws and Transportation Master Plan work together to create a vibrant, master planned community.

- Land Use Bylaw Update
- Subdivision & Development Bylaw
- Development Process Review

## *Focus on Economic Diversity*

Colwood provides a strong, sustainable economy with a wide range of business and investment opportunities. Careful management and active promotion create the environment for businesses to succeed. We proactively invest in economic growth and take steps to enhance Colwood's quality of place.

- Economic Development Officer
- Economic Development Profile
- Business Tax & Licensing Review

## *Focus on Infrastructure Management*

We focus on building resilience and long term stability by ensuring our natural and man made infrastructure and assets are maintained and funded over the long term. We prepare for future expenditures by planning proactively.

- Sewage Treatment & Sewers
- Capital Asset Replacement Plans
- Waterfront Asset Protection

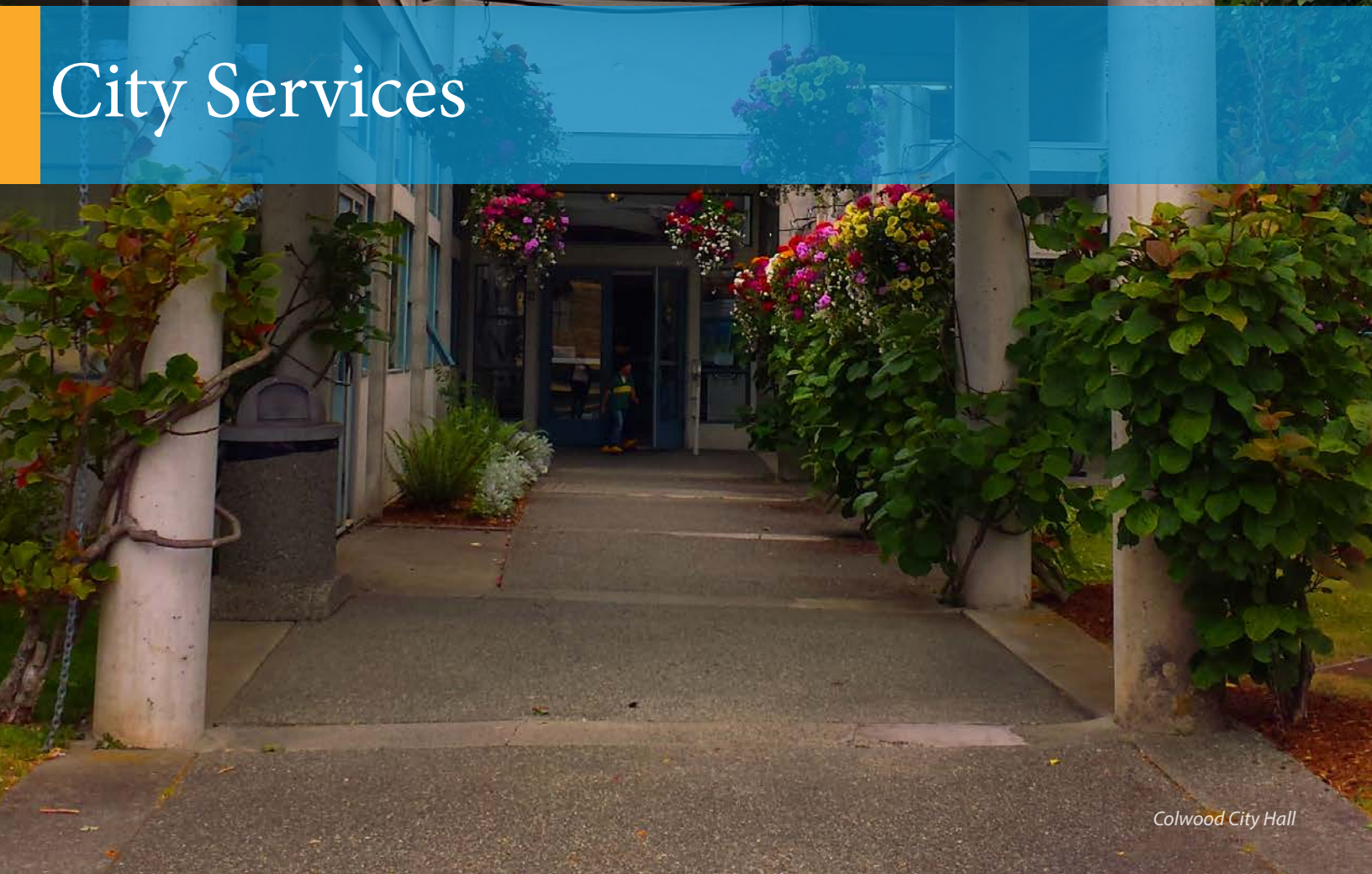
## *Focus on Sound Governance*

We build community capacity to prevent future problems and expenditures. Careful management, fiscal responsibility, innovation, monitoring and community involvement create the environment, infrastructure, services and workforce required to succeed.

- Succession Planning
- IT Coordination
- Financial Systems & Resources

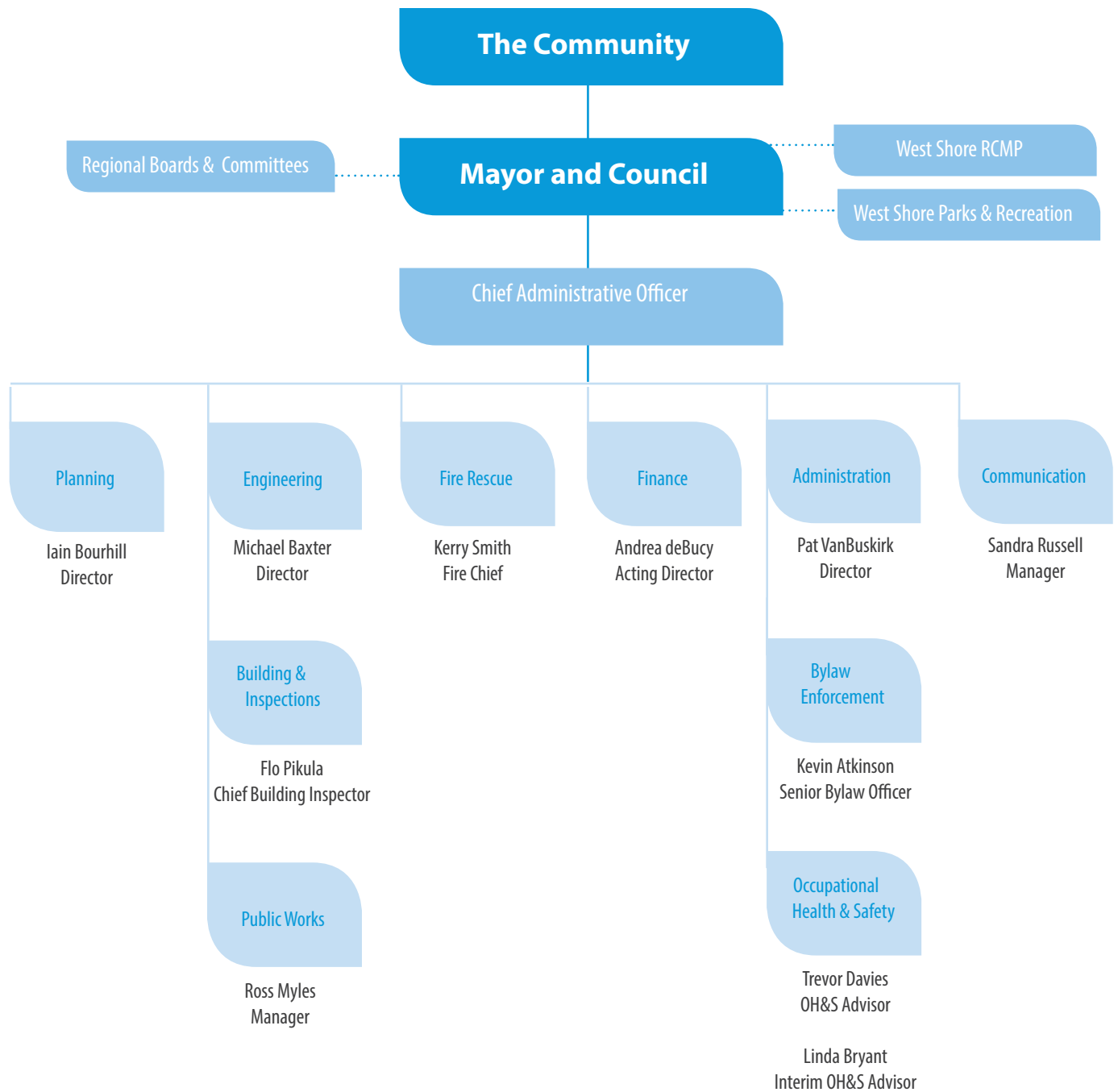


# City Services





## Management Team



# Planning



*Ocean Grove development site overlooking the Colwood waterfront*

## City Services: Planning

The Planning Department is responsible for overseeing and guiding change in the community through the implementation of Colwood's Official Community Plan. Long- range planning activities are carried out on a periodic basis, as directed by Council strategic priorities. Planning staff work closely with other City departments and outside agencies to provide timely review of applications for upcoming and ongoing development projects. The department is also charged with business licence approvals as well as general policy development.

Planning Department staff are committed to providing high-quality service to the community and excellent professional advice to Council.

### 2014 Key Accomplishments

- Completed work on a comprehensive overhaul of the Royal Bay Master Plan.

87

development-  
related  
planning  
approvals  
processed  
in 2014



- Completed the Colwood Economic Development Strategy, a key strategic priority for the City.
- Oversaw the initiation of the Colwood Economic Development and Innovation Committee.
- Continued work on major revisions to the Land Use Bylaw and Sign Bylaw.
- Provided support to various community initiatives and groups, including the Westshore Performing Arts Centre Committee.
- Completed a departmental performance strategy to identify ways to optimize service delivery and departmental functions.
- Processed 12 Development Permit applications, 18 Development Variance Permit applications, 4 Official Community Plan amendments, 6 Zoning amendments, 29 Secondary Suite permit applications, 10 Sign permit applications and 8 Subdivision applications.

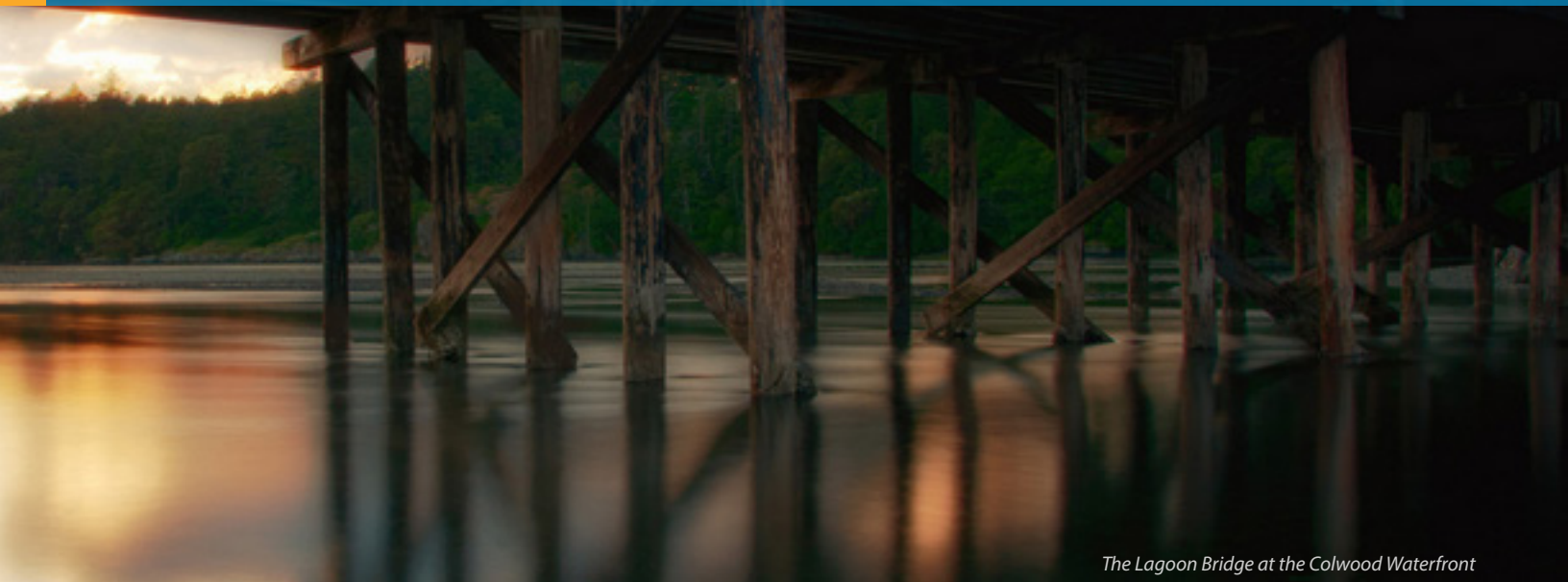
**459**  
business  
applications  
processed

## 2015 Goals and Priorities

- Provide effective development services support to the many development projects currently underway and proposed in an environment of increasing development activity.
- Implementation the revised Royal Bay Master Plan and ongoing planning activities associated with the development.
- Lead implementation of the Colwood Economic Development Strategy including assisting with the recruitment of an Economic Development Officer.
- Assist members of the community working to create a community garden at City Hall a key component in the City's support of urban agriculture and local food production.
- Continue to take the lead on establishing outreach protocols and coordinating activities with local First Nations.

**Completed the  
Colwood Economic  
Development Strategy &  
Implementation Plan**

# Engineering



*The Lagoon Bridge at the Colwood Waterfront*

## City Services: Engineering

The Engineering Department ensures the safety and effectiveness of Colwood's infrastructure, such as parks, roads, sidewalks, drains, sewers, streetlights, traffic signals and city owned buildings. Engineering staff work closely with the Planning Department and with homeowners, businesses and developers to ensure projects enhance the livability of Colwood in accordance with the City's Official Community Plan.

**Working with partners  
to ensure sustainable  
and affordable  
sewage treatment  
for Colwood**

### 2014 Key Accomplishments

- Took a lead role in the establishment of the Westside Solutions sewage treatment and resources recovery initiative, partnering with the CRD, Esquimalt, View Royal, Langford, and Songhees First Nation on extensive technical analysis and community consultation.
- Developed the Colwood Transportation Master Plan, including comprehensive research and consultation.
- Installed a new "Welcome to Colwood" sign in the median of the Island Highway at the Colwood border.
- Coordinated sanitary sewer installation by developer on Mount View, resulting in 240 meters of new sewer main.



- Extended sidewalks, bike lanes and landscaping from Cairndale Road to Wishart Elementary School. Successfully consulted with Acland Road residents to resolve questions regarding safety.
- Developed concept plans for sewer and transportation improvements along Kelly Road from Sooke Road to the Colwood border. Extensive consultation included a public open house at Herm Williams Park, along with a public survey to gather input.
- Resolved long standing issues with the City's GIS base map and developed procedures to ensure the ongoing integrity of this data.
- 30 new connections to the sewer system, six of which to existing homes.
- Continued to monitor erosion along the Coburg Peninsula.
- Coordinated the planting of hundreds of new trees in Colwood Creek Park through a BC Trees for Tomorrow Grant in partnership Greater Victoria Green Team & student volunteers from Belmont High School.

## 2015 Goals and Priorities

- Continue to work with the Westside Solutions group and the CRD to develop an innovative and cost effective sewage treatment system.
- Traffic calming improvements on Metchosin Road, including speed reader boards & minor adjustments to road geometry.
- Work with owners of the city centre site on transportation plans on that frontage to be included in the Transportation Master Plan.
- Work with School District 62 and developers to plan for pedestrian and cycling access along Painter Road, a pedestrian and cycling connection to Royal Bay Secondary School and enhanced pickup and dropoff for Dunsmuir Middle School.
- Install covered bicycle parking at Colwood Transit Exchange.
- Construct sewers along Metchosin, Allandale and Sooke Roads, followed by pump station construction to complete the Central LAS
- Plan and implement first phase to protect Ocean Boulevard Pump Station and estimates for studies to protect other shoreline assets.
- Review structural integrity of roads and sewers and Continue to develop road and sewer asset management processes.
- Design the Havenwood Park crosswalk on VMP for construction in 2016, install a new pedestrian bridge linking east trail to the crosswalk and construct Devito Trail.
- Complete comprehensive rewrite of the Subdivision and Development Servicing Bylaw
- Initiate a rainwater management plan for the Triangle Mountain drainage and Colwood Creek catchment areas.

**Making it enjoyable to get around with improvements to sidewalks, bike lanes, trail connections, transit options and road networks**

**Creating a long term plan for protecting our shoreline and waterfront assets.**

# Public Works



*Tulips blooming on Wale Road*

## City Services: Public Works

The City of Colwood Public Works team plays a vital role in keeping our city safe, beautiful and running efficiently by maintaining the community's roads, boulevards, street lights, sidewalks, parks, drains and City owned buildings. Public Works staff can be depended upon whenever the weather is at its worst to keep our City's infrastructure functioning.

**52** city parks  
maintained

### 2014 Key Accomplishments

- Maintained the nearly 110 kilometers of road network to ensure safety, extend the life of roads, beautify, manage surface drainage and keep roads clear of snow and ice in winter weather.
- Performed regular roadside mowing to keep the City neat and maintain sight lines for transportation safety, while considering the natural environment such as wildflowers and waterways.
- Improved Esquimalt Lagoon Bridge in accordance with MIA risk assessment and performed regular maintenance.



- Procured and installed new playground equipment at Colwood Creek Park.
- Maintained the City's parks and trails, inspected playgrounds, trails, walkways and sidewalks to ensure safety and schedule maintenance.
- Planted 500 trees in Colwood Creek Park as part of the BC Government Trees for Tomorrow program.
- Performed annual Colwood Creek clean-up of garbage, invasive weeds and seasonal vegetation control.
- Maintained Colwood beaches, keeping pathways clear, managing invasive species, removing litter and servicing washrooms daily.
- Managed invasive species such as Milkweed Thistle to reduce their negative impact on our community and ecosystems.
- Ran the annual Spring Residential Clean-Up program for Colwood residents to keep their homes and yards neat and free of clutter.
- Continued to provide the City's popular free Branch Drop-Off service every two weeks to keep our city looking great.
- Continued updating the City's maintenance equipment and vehicle fleet to maintain service and prevent future expense.
- Implemented improvements to sidewalks and bike lanes on Wishart and Cairndale Roads to promote safe routes to schools.
- Created the Allandale Greenway to establish a comfortable pathway from Veterans Memorial Parkway to the Wishart neighbourhood.

## 2015 Goals and Priorities

- Connect the Latoria neighbourhood to Havenwood Park with gravel path along Veterans Memorial Parkway.
- Assist with the creation of a road condition survey and master plan for road repair and repaving.
- Ongoing maintenance of landscaping along the Island Highway.
- Provide and install memorial benches that are available for purchase.
- Continue to respond to concerns from our citizens in a timely and professional manner.

**Maintenance and  
repairs to  
110 km  
of road networks**

**Consistently respond  
to citizen concerns in a  
timely and professional  
manner.**

# Building Inspections



*Royal Bay Secondary School under construction*

## City Services: Building Inspections

The City of Colwood Building Department works to protect people and property by ensuring that newly constructed and renovated buildings conform to codes and regulations. Our goal is to help avoid costly and time consuming pitfalls by providing permits, inspection services and advice on the City of Colwood Building Bylaw, BC Building Code and Land Use Bylaw issues.

We're working hard to make Colwood's building permit process as quick and easy as possible while maintaining the City's safety, livability and sustainability for current and future property owners and residents.

Colwood realized a steady increase in residential building activity in 2014, with a total of 37 single family dwellings with 28 secondary suites. 12 multi family dwelling units were also created in 2014. Commercial and insitutional building inspection activity also increased, particularly wiht the continuation of the \$21 million Royal Bay Secondary School construction, with completion scheduled for August 2015.

# 137

**building permits  
issued**



## 2014 Key Accomplishments

Colwood maintained a respectable permit turnaround time for issuing building permits. On average, the time it took to issue City building permits in calendar days was:

- 12.1 days for a complex structures
- 4.3 days for home or simple buildings
- 1.9 days for a plumbing permit

Initiated work with owners and developers on several major projects, including:

- The first phase at 300 Belmont Road to include an underground parking structure and 32 residential condominium units
- Planning for the first phase of the Royal Bay subdivision single family dwellings

Brought major projects to completion, including:

- 12-unit condominium at 590 Bezanton Way

## 2015 Goals and Priorities

- Continuing construction at the Holiday Inn Express Hotel on Wale Road, consisting of an 80 room hotel, and main floor commercial/retail space will continue through 2015 with an opening at the end of 2015.
- The Sooke School District #62 obtained Provincial Government funding approval for a \$12 million seismic upgrade to Dunsmuir Elementary School. Planning is already underway with construction to commence in June 2015.
- Collaborating with the new owners of the Pacific Landing property (formally the Essential development) to pave the way for the first phase of 33 residential units anticipated to start in the summer of 2015.
- Similarly the new owners of the Ocean Grove development near Esquimalt Lagoon (formally Aquattro) are working with City staff to develop an area plan that reflects today's real estate market. The developer hopes to begin some residential construction in 2015.

**\$510,762**  
building permit  
revenue for the City

**\$56.6 million**  
construction value  
added to Colwood



Colwood Fire Hall

## City Services: Fire Rescue

Colwood Fire Rescue has been protecting Colwood residents since 1946 as the West Shore's longest serving fire department. The community is well-served by 40 dedicated and experienced firefighters all of whom are Colwood residents who care passionately about their community. All of our 8 career firefighters and 32 Colwood Volunteer Firefighters Association volunteer members are dedicated fire suppression and rescue professionals trained and certified under the British Columbia firefighter training program.

**428** the number  
of calls  
attended  
by Colwood  
firefighters  
in 2014

### 2014 Key Accomplishments

- Responded to 428 emergency calls, 50 non-emergency calls and 53 calls for assistance, just slightly higher than 2013.
- Celebrated the life and contributions of Firefighter Darryl Corrigan who lost a long and courageous battle with cancer.
- Four new recruits started in January and three in June. Continued recruitment in October 2014 to bring on 7 new members in 2015.



- Firefighters participated in 5,135 hours of training in drills, Justice Institute Live Fire Training, Medical First Responder Training, Driving Training and more, in order to be the best firefighters they can be for their community.
- Maintained public safety of 8,000-10,000 people per day at the 3-day 2014 Rock the Shores music festival at West Shore Parks & Recreation.
- Significant increase in fire inspections from 678 in 2013 to 889 in 2014 due to a growing number of new residential and commercial buildings in the City.
- Hosted 476 community members at the Colwood Fire Department open house to raise public awareness about fire prevention, safety and services provided by the department and volunteers.
- Provided work experience to Colwood student, Sophie Gregory, on a regular basis from March until June.
- Reduced our carbon footprint by taking 22 actions for green business practices, achieving Vancouver Island Green Business Certification.
- Started the replacement process for Snorkel 57, a critical apparatus that has exceeded fire suppression equipment replacement timelines.

## 2015 Goals and Priorities

- Take delivery of snorkel 57 to ensure fire safety as the rate of development increases in Colwood.
- Continue to deliver fire and life safety messages to residents and businesses at events like the School District 62 Fire Safety Expo, the Regional Emergency Preparedness Fair, the Colwood Firehall Open House, the annual Santa Go Round, the Colwood Historical Museum, parades, food drives and other events.
- Continue to fine tune operational guidelines, training standards and initiatives to meet the increasing service delivery requirements and pressures of large scale developments underway in the heart of the City and at Royal Bay.
- Plan for additional energy efficiency upgrades through the BC Hydro Power Smart Express Program with a focus on LED lighting.
- Continue to provide exceptional fire and rescue services to the City of Colwood.

**889**  
fire inspections  
completed on Colwood  
homes and businesses

**3,644**  
people benefitted from  
Fire Prevention and  
Public Safety Education

Firefighters  
participated in  
**5,135**  
hours of training

**14 fires caused**  
**\$212,502**  
in insurable losses in  
Colwood in 2014

# Bylaw Enforcement



*Bylaw Enforcement vehicle at City Hall*

## City Services: Bylaw Enforcement

Bylaw Enforcement Officers protect the safety and quality of life of residents by ensuring residents and business understand and comply with the City's bylaws, and by being a watchful presence in our community. They receive and investigate complaints, monitor issues and work with individuals to encourage voluntary compliance through education and mediation. When enforcement is required, Bylaw Officers issue municipal tickets and fines and may seek legal recourse.

The Officers work closely with West Shore RCMP to address traffic safety issues. Bylaw Enforcement Officers also assist Fire Rescue and Public Works services as required.

**1,117**  
complaints received,  
responded to and  
followed up

### 2014 Key Accomplishments

- Responded to 1,117 complaints, liaising with residents to gain voluntary compliance on 810 concerns, issuing 196 written warnings and limiting the number of municipal tickets issued to 22.



- Supervised 15 hours of community service work as part of an alternate disposition for a young offender.
- Officers performed 556 patrols of our community in 2014, monitoring ongoing issues, providing support services during emergencies and connecting with residents and visitors to raise awareness about City bylaws.
- Assisted Colwood Fire Department on 86 calls related to burning regulations, beach fires and assisting with traffic and site safety.
- Responded to 63 calls for service to assist the West Shore RCMP.
- Assisted the general public with 27 care and concern issues.
- Coordinated the Colwood City Watch Program which encourages employees to take an active role in increasing public safety within the community.
- Played an active role in the Colwood Emergency Program by participating in the Regional Emergency Preparedness Fair and assisting in the planning and delivery of Shake-Out and Emergency Operations Centre exercises during Earthquake Preparedness Week.
- Participated in several special events such as Rock the Shores 3-day music festival and Literacy Week. Provided instruction services for Camosun College and volunteered their time with the Heritage Commission, Community Police Advisory Committee, Esquimalt Lagoon Stewardship Initiative and Canadian Blood Services.
- Continued to discourage graffiti through the West Shore Graffiti Program, reducing incidents of vandalism by 49% in the past year.
- Oversaw the removal of 281 graffiti tags in 168 separate acts of vandalism in Colwood. Continued partnership with BC Hydro and RONA for this program.

**Worked with residents  
to achieve voluntary  
compliance on**

**810**  
concerns

**Oversaw the  
removal of**

**281**  
graffiti tags

## 2015 Goals and Objectives

- Begin the provision of seven day service and evening service.
- Continue to work with residents, businesses, partners and youth on education, prevention, tracking and removal of graffiti.
- Participate in upcoming community events.
- Continue to participate in planning, training and support for the Emergency Program.

# Administration



Colwood City Hall

## City Services: Administration

The Administration team works closely with the Chief Administrative Officer and Council and is responsible for records management, meeting management, information and privacy compliance, bylaw enforcement, emergency preparedness, health and safety, communications, website and social media and the election process.

Administrative staff strive to provide exceptional customer service in the performance of their duties and work hard to effectively manage city services while being responsive to the needs of the community.

**Committed to excellent customer service and keeping our community informed & involved**

### 2014 Key Accomplishments

- Ensured ongoing efficiency by creating a combined Director of Administration and Corporate Officer position, reclassified administrative support positions to include additional duties.
- Strengthened community and stakeholder outreach to encourage citizen engagement and sustainable development.
- Took a lead role in planning & implementing public engagement on Westside Solutions sewage treatment & resource recovery initiative.



- Initiated creation of a community profile to attract new investment and amenities to the City and completed City communications strategy to inform and involve residents and stakeholders.
- Implemented second phase of employee performance appraisal system to encourage continuous quality improvement.
- Completed first phase of service capacity review to ensure resources are in place to effectively meet the administrative needs of the City.
- Implemented new health and wellness, workplace bullying and harassment, and violence in the workplace programs, and continue efforts to reduce absenteeism.
- Implemented Economic Development Steering Committee, completed Terms of Reference and appoint members.
- Worked through the Task Force on Regional Collaboration to determine whether an amalgamation question should be placed on the 2014 election ballot.
- Directed and oversaw the municipal elections processes pursuant to the Community Charter, Local Government Act and Elections Act.
- Continued upgrades to emergency preparedness and audio visual equipment in Council Chambers.
- Heritage Archives – completed second phase process for storage of City and Heritage Commission artifacts.
- Negotiated a new collective agreement with CUPE Local 374.

## 2015 Goals and Priorities

- Undertake recruitment of a new Chief Administrative Officer.
- Update Strategic Priorities plan to include the goals and objects of the newly elected Council over the next four years.
- Continue to foster a safe working environment free of bullying and harassment, and continue efforts to reduce absenteeism.
- Establish heritage artifact storage and implement process for archival, outreach and exhibits.
- Continue to support staff training and professional development opportunities and encourage continuous improvement.
- Develop a three-year Administration Department succession plan.
- Update Records Management and Classification Bylaw and procedures to maximize use of newly implemented software.
- Continue review of Policies and City Bylaws to ensure that they continue to meet Council's needs and comply with legislation.
- Create a Freedom of Information and Protection of Privacy Policy and Procedure Manual
- Celebrate the City of Colwood's 30th Anniversary – June 25, 2015!

**Coordinated agendas,  
minutes and logistics for  
upwards of  
**139**  
city meetings**

**7 staff members  
first in BC  
to earn Supervisor  
Safety Certificates**

# Finance



## *City Services: Finance*

The Finance Department is responsible for long-term financial planning, annual budget development, investment management, general accounting and all statutory financial reporting. Staff calculate and levy property taxes, generate utility bills and process payments for licenses, permits and fines. Finance is also responsible for the City's employee payroll and benefits programs, plus insurance and risk management.

**\$1.1 million**  
in capital projects

and

**\$300,000**  
in other City projects

### 2014 Key Accomplishments

- Continued to build up the City's reserve funding, increasing the amount set aside for specific purposes by more than \$300K.
- Fully implemented new budgeting software model for a more efficient budget process.
- Managed financial aspects of \$1.1 million in capital projects and \$300,000 in other City projects.
- Prepared the 2014 annual financial statements on time, on budget, with a clean audit opinion.
- Submitted the annual financial plan, associated bylaws and various



other government reports to the Province in accordance with statutory deadlines.

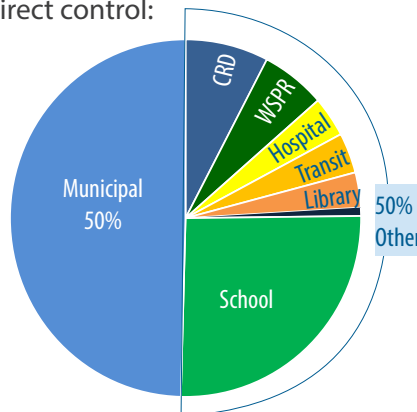
- Levied and successfully collected \$24.1 million in property tax payments on behalf of the City and other agencies such as the Capital Regional District, Hospital District and School District.
- Total City debt was reduced by \$1.2 million in fiscal 2014.

**Reduced City debt by  
\$1.2 million**

## Where Colwood Property Tax Dollars Go

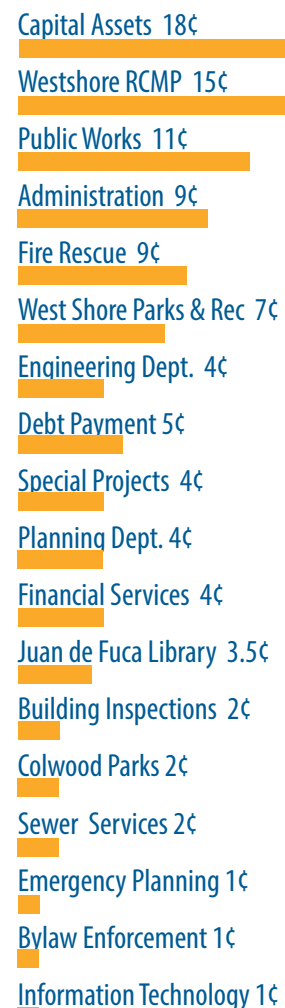
50% of the average Colwood residential property tax bill goes to other agencies over which the city has no direct control:

- Provincial School Taxes - 26%
- Capital Regional District - 7%
- West Shore Parks & Rec - 6%
- Hospital District - 4%
- BC Transit - 3%
- Library - 3%
- BC Assessment & Municipal Finance Authority - 1%



The municipal portion of property tax collected goes toward funding the services and amenities that help make Colwood a great place to live, work and play. The bar chart on the right shows how each municipal tax dollar breaks down.

### Breakdown of Each Municipal Tax Dollar



## 2015 Goals and Priorities

- Continue to improve financial automation and reporting throughout the department and the City
- Continue to develop staff resources, including training and succession planning / preparation.
- Manage financial aspects of \$3.8 million in capital projects and \$818,000 in special projects
- Assist in the implementation of Colwood Central Local Area Service
- Create and revise a number of policies including reserve funds and purchasing policies.
- Assist with the implementation of a new IT position.

# Partnerships and Programs



## *West Shore RCMP*

West Shore RCMP is responsible for policing Colwood, as well as Highlands, Langford, Metchosin, View Royal, Songhees First Nation, and Esquimalt First Nation. This combined population of approximately 71,000 people is well served by the detachment's 63 regular members and 19 municipal employees. In 2014, 18.9% of the files handled by West Shore RCMP were in Colwood, while 30.6% were in Langford and 24.0% were in View Royal.

The City of Colwood employs 4 RCMP Watch Clerks and 2 Court Liaison Officers to cover administrative needs, allowing members to focus their time on the job in the community.

Key services provided by West Shore RCMP include policing, forensic identification, investigation, fraud unit, police dog service, traffic service and administrative support. In addition, more than 70 dedicated volunteers provide services like the Auxiliary Constable Program, Keep in Touch Program (KIT) for seniors living alone, Speed Watch, Restorative Justice, the Community Policing Advisory Committee and Greater Victoria Police Victim Services.

## *School District 62*

The City of Colwood continues to work collaboratively with School District 62, focusing on the new high school in Colwood. Royal Bay Secondary School opens in September 2015 to 800 students, with future capacity for 1200 students. Together with the rebuild of Belmont High School in Langford, the project is the largest K-12 construction project in the province's history and will positively impact about 5,000 students and their families. The new schools will allow for the restructuring of the middle school grades, creating space at the elementary level. Royal Bay Secondary is a state of the art learning facility with a theatre, teaching kitchens, a running track, playing fields and a neighbourhood centre.





## *West Shore Parks & Recreation*

West Shore Parks & Recreation provides our community with diverse and accessible recreational opportunities, including community events and active and educational programming for all ages from Preschool, School Age and Youth to Adults and Seniors. The Society offers world class facilities at Bear Mountain Arena, Juan de Fuca Arena, Juan de Fuca Swimming Pool, the Seniors Activity Centre, weight room and fitness studios, a golf course, playing fields, walking trails and more.

West Shore Parks & Recreation hosts world class sporting events in Colwood as home to the Victoria Grizzlies BCHL Junior Hockey team and Victoria Shamrocks Senior A Lacrosse team.

Colwood is also home to major events like the Rock the Shores music festival attended by an estimated 10,000 people per day each year at West Shore Parks & Recreation.



## *Solar Colwood*

The Solar Colwood program was initiated in 2011 with a \$3.9 million grant from Natural Resources Canada. The funding has supported installations at the Fire Station, Electric Vehicle (EV) charging stations and incentives for Colwood homeowners and businesses to make energy retrofits. In 2014, Solar Colwood also partnered with the Capital Regional District to offer incentives throughout the CRD.

In 2014, more than 200 Colwood businesses and households had taken advantage of incentives for solar hot water and ductless split heat pump systems. These actions reduced community energy use by about 1700 MWh annually and reduced energy costs for participants by up to 40%.

The program reduces energy costs for homeowners and businesses, keeps local dollars in our community, supports local businesses to provide sustainable solutions, creates jobs and training opportunities, and demonstrates Colwood's commitment to a clean energy future.

The program has injected more than \$3 million into Colwood, including \$1 million from Natural Resources Canada, \$429,000 from other government sources, \$624,000 in homeowner contributions and an additional \$1.4 million from other partners.







# Financial Reports



# Financial Reports

The following pages contain the 2014 City of Colwood Consolidated Financial Statements as well as the 2014 Permissive Tax Exemptions, in accordance with the Community Charter Section 98 requirements.

## **Independent Auditors' Report**

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To the Mayor and Council of the City of Colwood:

We have audited the accompanying consolidated financial statements of the City of Colwood, which comprise the consolidated statement of financial position as at December 31, 2014, and the consolidated statements of operations, change in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these 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.

### *Auditor's Responsibility*

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

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

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

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the City of Colwood as at December 31, 2014 and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Nanaimo, British Columbia

May 11, 2015

*MNP LLP*

Chartered Accountants

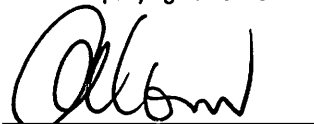
**CITY OF COLWOOD****Consolidated Statement of Financial Position****Statement A**

Year ended December 31, 2014, with comparative figures for 2013

	2014	2013
<b>Financial Assets:</b>		
Cash and cash equivalents (Note 2)	\$ 17,933,297	\$ 15,334,870
Property taxes receivable	1,051,745	1,816,709
Accounts receivable	1,417,489	1,128,273
	<u>20,402,531</u>	<u>18,279,852</u>
<b>Financial Liabilities:</b>		
Accounts payable and accrued liabilities (Note 3)	4,097,790	4,495,687
Prepaid property taxes	286,988	216,480
Deferred revenue (Note 4)	4,673,940	3,753,309
Refundable deposits	1,727,732	1,323,851
Capital leases (Note 5)	1,074,756	1,071,814
Debt (Note 6)		
Short term	2,100,816	2,422,634
Long term	9,195,808	10,055,293
	<u>23,157,830</u>	<u>23,339,068</u>
<b>Net Debt (Financial Liabilities)</b>	<u>(2,755,299)</u>	<u>(5,059,216)</u>
<b>Non-financial assets:</b>		
Tangible capital assets (Note 7)	135,050,719	136,653,355
Inventory of supplies	876,284	903,537
Prepaid expenses	348,014	355,285
	<u>136,275,017</u>	<u>137,912,177</u>
<b>Accumulated surplus (Note 8)</b>	<u>\$ 133,519,718</u>	<u>\$ 132,852,961</u>

**Commitments and Contingencies (Note 11)**

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

  
Chief Administrative Officer  
Director of Finance



**CITY OF COLWOOD****Consolidated Statement of Operations****Statement B**

Year ended December 31, 2014, with comparative figures for 2013

	<b>Budget</b>	<b>2014</b>	<b>2013</b>
	(Note 12)		
<b>Revenue</b>			
Taxation (Note 9)	\$ 14,156,565	\$ 14,171,173	\$ 13,633,385
User charges	2,889,785	3,095,656	3,300,191
Fines and penalties	227,100	254,458	265,559
Investment earnings	159,203	255,792	169,258
Unconditional government transfers (Note 10)	592,568	549,832	677,736
Conditional government transfers (Note 10)	2,630,940	737,418	1,495,787
Developer contributions	223,000	278,449	133,556
Other	22,250	68,437	39,806
	<b>20,901,411</b>	<b>19,411,215</b>	<b>19,715,278</b>
<b>Expenses</b>			
General government	3,873,283	2,913,341	3,195,614
Protective services	5,448,068	5,476,734	5,156,178
Engineering and transportation services	3,628,941	4,618,961	4,317,240
Environmental health services	213,340	219,440	188,507
Environmental development services	910,564	698,962	530,545
Recreation, parks and culture	3,426,813	3,583,971	3,302,623
Sewer utility and enterprise services	711,990	1,025,830	1,048,495
	<b>18,212,999</b>	<b>18,537,239</b>	<b>17,739,202</b>
Annual surplus from City operations	2,688,412	873,976	1,976,076
Gain/(Loss) on change in proportionate share of Westshore Parks and Recreation Society	-	(207,219)	80,629
<b>Annual surplus</b>	<b>2,688,412</b>	<b>666,757</b>	<b>2,056,705</b>
Accumulated surplus, beginning of year	132,852,961	132,852,961	130,796,256
<b>Accumulated surplus, end of year</b>	<b>\$135,541,373</b>	<b>\$133,519,718</b>	<b>\$132,852,961</b>

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

**CITY OF COLWOOD****Consolidated Statement of Change in Net Debt****Statement C**

Year ended December 31, 2014, with comparative figures for 2013

	<b>Budget</b>	<b>2014</b>	<b>2013</b>
	(Note 12)		
<b>Annual surplus</b>	\$ 2,688,412	\$ 666,757	\$ 2,056,705
Acquisition of tangible capital assets (purchased)	(4,919,207)	(876,456)	(1,532,622)
Acquisition of tangible capital assets (leased)	(185,000)	(152,755)	(413,448)
Amortization of tangible capital assets		2,411,356	2,036,843
Loss/(Gain) on disposal of tangible capital assets		(10,121)	(35,469)
Proceeds on disposal of tangible capital assets		23,393	-
Loss/(Gain) on change in proportionate share of Westshore Parks and Recreation Society		207,219	(80,629)
	(2,415,795)	2,269,393	2,031,380
Acquisition (consumption) of inventory of supplies		27,253	7,863
Acquisition (use) of prepaid expenses		7,271	(280,565)
	-	34,524	(272,702)
<b>Change in net debt (financial liabilities)</b>	(2,415,795)	2,303,917	1,758,678
<b>Net debt, beginning of year</b>	(5,059,216)	(5,059,216)	(6,817,894)
<b>Net debt, end of year</b>	\$ (7,475,011)	\$ (2,755,299)	\$ (5,059,216)

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

**CITY OF COLWOOD****Consolidated Statement of Cash Flows****Statement D**

Year ended December 31, 2014, with comparative figures for 2013

	2014	2013
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus (deficit)	\$ 666,757	\$ 2,056,705
Items not involving cash:		
Amortization of tangible capital assets	2,411,356	2,036,843
Loss/(Gain) on disposal of tangible capital assets	(10,121)	(35,469)
Proceeds on disposal of tangible capital assets	23,393	-
Actuarial adjustment on debt	(114,204)	(78,194)
Loss/(Gain) on change in proportionate share of Westshore Parks and Recreation Society	207,219	(80,629)
Change in non-cash operating assets and liabilities		
Property taxes receivables	764,964	(261,088)
Accounts receivable	(289,216)	369,661
Accounts payable and accrued liabilities	(397,897)	324,595
Prepaid property taxes	70,508	24,308
Deferred revenue	920,631	(333,670)
Refundable deposits	403,881	(74,967)
Inventory of supplies	27,253	7,863
Prepaid expenses	7,271	(280,566)
	<u>4,691,795</u>	<u>3,675,392</u>
<b>Capital activities:</b>		
Acquisition of tangible capital assets (purchased)	(876,456)	(1,532,622)
	<u>(876,456)</u>	<u>(1,532,622)</u>
<b>Financing activities:</b>		
Capital lease payments	(149,813)	(148,772)
Debt Payments	(1,067,099)	(723,052)
	<u>(1,216,912)</u>	<u>(871,824)</u>
Increase in cash and cash equivalents	2,598,427	1,270,946
Cash and cash equivalents, beginning of year	15,334,870	14,063,924
<b>Cash and cash equivalents, end of year</b>	<b>\$ 17,933,297</b>	<b>\$ 15,334,870</b>
<b>Supplemental cash flow information</b>		
Cash paid for interest	\$ 412,122	\$ 537,100
Cash received from interest	\$ 137,288	\$ 109,003

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



# **CITY OF COLWOOD**

## **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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City of Colwood (the "City") is a municipality in the Province of British Columbia 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.

### **1. 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 of the Chartered Professional Accountants of Canada ("PSAB"). Significant accounting policies are as follows:

**(a) 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.

**(b) 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.

**(c) 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.

**(d) 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 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.

## **CITY OF COLWOOD**

### **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

---

#### **1. Significant Accounting Policies (continued):**

**(e) 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.

**(f) Cash equivalents:**

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.

**(g) Investments:**

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

**(h) Long-term debt:**

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

**(i) Employee future benefits:**

The City and its employees make contributions to the Municipal Pension Plan. These contributions are expenses 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.

# CITY OF COLWOOD

## Notes to Consolidated Financial Statements

Year ended December 31, 2014

### 1. Significant Accounting Policies (continued):

(j) Non-financial assets:

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

(l) 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
Water and wastewater 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.

(II) Contributions of tangible capital assets

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

(III) Natural resources

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

(IV) Works of art and cultural and historic assets

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

(V) Interest capitalization

The City does not capitalize interest costs associated with tangible capital assets.



# **CITY OF COLWOOD**

## **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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### **1. Significant Accounting Policies (continued):**

**(j) Non-financial assets (continued):**

**(VII) Leased tangible capital assets**

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

**(VIII) 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.

**(k) 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. Actual results could differ from these estimates.

**(l) 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.

**(m) Recent accounting pronouncements:**

In June, 2010 the Public Sector Accounting Board (PSAB) issued PS 3260 Liability for Contaminated Sites to establish recognition, measurement and disclosure standards for liabilities associated with the remediation of contaminated sites. The new section defines activities included in a liability for remediation, and provides the related financial statement presentation and disclosure requirements.

PS 3260 is effective for fiscal years beginning on or after April 1, 2014. The City has not yet determined the effect of the new section on its consolidated financial statements.

## **CITY OF COLWOOD**

### **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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#### **2. Cash and cash equivalents**

	<b>2014</b>	<b>2013</b>
Bank Deposits	\$ 13,800,367	\$ 11,227,967
MFA - Money Market Fund	4,132,930	4,106,903
	<b>\$ 17,933,297</b>	<b>\$ 15,334,870</b>

## CITY OF COLWOOD

### Notes to Consolidated Financial Statements

Year ended December 31, 2014

#### 3. Accounts payable and accrued liabilities

	2014	2013
Trade accounts payable	\$ 979,767	\$ (15,753)
Government accounts payable	1,698,757	1,369,920
Wages payable	40,805	58,288
Employee future benefits	506,800	504,896
Other accruals	669,417	2,300,465
West Shore Parks and Recreation Society	202,244	277,871
	<b>\$ 4,097,790</b>	<b>\$ 4,495,687</b>

#### Employee Future Benefits

The City provides sick leave and other benefits to its employees.

The amounts are included in accounts payable and accrued liabilities and are as follows:

	2014	2013
Accrued sick leave	\$ 257,400	\$ 242,768
Retirement benefit payments	249,400	262,128
	<b>\$ 506,800</b>	<b>\$ 504,896</b>

	2014	2013
Accrued benefit obligation:		
Balance, beginning of year	\$ 504,896	\$ 557,160
Current service cost	49,400	(61,264)
Interest cost	18,600	9,000
Benefits paid	(31,100)	-
Actuarial	(34,996)	-
<b>Balance, end of year</b>	<b>\$ 506,800</b>	<b>\$ 504,896</b>



## CITY OF COLWOOD

### Notes to Consolidated Financial Statements

Year ended December 31, 2014

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#### 3. Accounts payable and accrued liabilities (continued):

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

	2014	2013
Discount rates	3.10%	3.50%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.58%-4.63%	2.00%-2.75%

#### Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 36,000 contributors from local government, including approximately 75 contributors from the City of Colwood.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1.37 billion funding deficit for basic pension benefits. The next valuation will be December 31, 2015 with results available in 2016.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting).

This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The City of Colwood paid \$513,186 (2013 - \$480,580) for employer contributions in fiscal 2014. City employees contributed \$413,159 (2013 - \$389,845) to the Plan in fiscal 2014.

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

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relationship Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long term disability income benefit plan. The 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, 2011. As of December 31, 2013, the total plan provision for approved and unreported claims was \$18,615,400 with a net deficit of \$5,484,632. The City paid \$44,406 (2013 - \$43,328) for employer contributions and City employees paid \$50,875 (2013 - \$43,328) to the plan in fiscal 2014.

## CITY OF COLWOOD

### Notes to Consolidated Financial Statements

Year ended December 31, 2014

#### 4. Deferred revenue

	2014	2013
Building permit fees	\$ 114,500	\$ 56,000
Federal Gas Tax funds	1,855,133	1,309,391
Development cost charges	1,372,280	1,089,794
Cash in lieu of parklands	368,706	364,392
Provincial government grants	8,353	20,000
Sidewalk fund	221,133	274,602
Frontage	410,824	410,824
Other	62,790	55,394
West Shore Parks and Recreation	260,221	172,912
	<b>\$ 4,673,940</b>	<b>\$ 3,753,309</b>

#### Federal Gas Tax funds

	2014	2013
Opening balance of unspent funds	\$ 1,309,391	\$ 1,737,209
Add:		
Amounts received during the year	707,550	444,522
Interest income restricted for projects	18,621	19,248
	2,035,562	2,200,979
Less: amount spent on projects and recorded as revenue	(180,429)	(891,588)
	<b>\$ 1,855,133</b>	<b>\$ 1,309,391</b>

## CITY OF COLWOOD

### Notes to Consolidated Financial Statements

Year ended December 31, 2014

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#### 5. Capital leases

- (a) The City leases fire and rescue equipment and operations equipment under capital leases. The economic substance of the leases is that the City is financing the acquisition of the assets through the leases and, accordingly, they are recorded in the City's tangible capital assets (see note 7). All City leases are financed through the Municipal Finance Authority.
- (b) Future minimum lease payments under the capital leases together with the balance of the obligations due are as follows:

	<b>Total</b>
2015	169,037
2016	155,458
2017	152,847
2018	102,404
2019 and beyond	564,584
Total minimum lease payments	1,144,330
Less: amount representing interest	69,574
<b>Obligations under capital lease</b>	<b>\$ 1,074,756</b>

- (c) Total interest expense for leases during the year was \$20,520 (2013 - \$21,082) and interest rates were constant at 2% (2013 - 2%).



## CITY OF COLWOOD

### Notes to Consolidated Financial Statements

Year ended December 31, 2014

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#### 6. Debt

- (a) Short term debt:  
Short-term debt of \$2,100,816 (2013 - \$2,422,634) is with the MFA and bears interest at 1.5%.

- (b) Long term debt:  
The City issues long-term debt instruments through the MFA and the amount payable is \$9,195,808 (2013 - \$10,055,293).

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

	Total
2015	723,052
2016	723,052
2017	667,442
2018	667,442
2019	416,769

- (d) Maturities and interest rates:  
Existing long-term debt matures from 2016 to 2024 and interest rates range from 3.15% to 4.9%.

- (e) Interest expense:  
Total interest expense during the year was \$515,659 (2013 - \$537,100)

**CITY OF COLWOOD**
**Notes to Consolidated Financial Statements**

Year ended December 31, 2014

**7. Tangible capital assets**

	Work in Progress	Land	Building and Building Improvements	Vehicles, Machinery and Equipment	Water and Wastewater Infrastructure	Park and Land Improvement	Road Infrastructure	West Shore	Total 2014	Total 2013
<b>2014</b>										
<b><u>Cost</u></b>										
Balance, beginning of year	177,564	58,518,410	5,654,562	10,287,501	30,159,069	1,727,605	62,141,714	15,260,646	183,927,071	182,213,594
Additions	226,568	-	39,885	430,700	-	26,674	305,384	-	1,029,211	1,946,067
Disposals	-	-	-	(146,778)	-	-	-	(9,711)	(156,489)	(318,668)
Change in Westshore Share	-	-	-	-	-	-	-	(256,005)	(256,005)	86,098
Balance, end of year	404,132	58,518,410	5,694,447	10,571,423	30,159,069	1,754,279	62,447,098	14,994,930	184,543,788	183,927,091
<b><u>Accumulated Amortization</u></b>										
Balance, beginning of year	-	-	(2,465,969)	(5,559,248)	(4,618,473)	(786,214)	(30,536,083)	(3,307,729)	(47,273,716)	(45,585,563)
Disposals	-	-	-	143,217	-	-	-	-	143,217	348,670
Amortization expense	-	-	(147,092)	(487,304)	(366,142)	(90,821)	(1,100,121)	(219,876)	(2,411,356)	(2,036,843)
Change in Westshore Share	-	-	-	-	-	-	-	48,786	48,786	-
Balance, end of year	-	-	(2,613,061)	(5,903,335)	(4,984,615)	(877,035)	(31,636,204)	(3,478,819)	(49,493,069)	(47,273,736)
Net book value, end of year	404,132	58,518,410	3,081,386	4,668,088	25,174,454	877,244	30,810,894	11,516,111	135,050,719	136,653,355

## **CITY OF COLWOOD**

### **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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#### **7. Tangible capital assets (continued):**

**(a) Assets under construction:**

As at December 31, 2014 there was \$404,132 of assets under construction (2013 - \$177,564).  
No amortization has been recorded on these assets as they are not yet in productive use.

**(b) Contributed tangible capital assets:**

There were no contributed assets recognized during the year (2013 - \$0).

**(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:**

No write-down of tangible capital assets occurred during the year (2013 - \$0).

**(e) West Shore:**

The City's proportionate share of West Shore assets includes land, building and equipment which are subject to amortization policies consistent with those of the City.



## CITY OF COLWOOD

### Notes to Consolidated Financial Statements

Year ended December 31, 2014

#### 8. Accumulated surplus

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

	2014	2013
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 122,679,339	\$ 122,965,119
Other	4,203,419	3,385,519
<b>Total surplus</b>	<b>126,882,758</b>	<b>126,350,638</b>
<b>Reserves set aside by Council:</b>		
Westshore	68,836	207,017
Internal Financing (Sewer Debt - Central LAS) -	(205,818)	(169,161)
<b>Total reserves</b>	<b>(136,982)</b>	<b>37,856</b>
<b>Reserve funds set aside for specific purposes by Council:</b>		
Police building improvements	145,649	143,945
Affordable housing	363,183	309,766
Amenities	519,551	529,668
Capital projects	629,136	922,372
Equipment replacement	1,019	1,007
RCMP surplus	240,156	237,346
Sewer capital	705,064	660,206
Future operational expense	2,100,049	2,152,898
St-John's Church	61,351	35,351
Fleet replacement - General Fund	904,717	663,237
Fleet replacement - Fire Hall	663,099	399,367
New Firehall	152,121	100,634
Infrastructure Deficit	152,442	100,951
Fleet replacement - Sewer Fund	120,741	198,662
Public Art	15,664	9,057
<b>Total reserve funds</b>	<b>6,773,942</b>	<b>6,464,467</b>
	<b>\$ 133,519,718</b>	<b>\$ 132,852,961</b>

**CITY OF COLWOOD****Notes to Consolidated Financial Statements**

Year ended December 31, 2014

**9. Taxation**

	<b>2014</b>	<b>2013</b>
General	\$ 21,175,038	\$ 20,283,314
Payments in place of taxes	1,985,451	1,871,374
Parcel taxes	762,849	746,012
1% utility taxes	184,723	185,087
	<b>24,108,061</b>	<b>23,085,787</b>
Less taxes on behalf of:		
Capital Regional District - General Operating	(1,510,195)	(1,034,315)
Capital Regional District - Sewer Operating	-	(84,734)
Capital Regional District - Septic Operating	(63,805)	(61,952)
Capital Regional Hospital District	(930,877)	(907,290)
School authorities	(6,329,632)	(6,307,137)
British Columbia Assessment Authority	(191,720)	(193,304)
Municipal Finance Authority	(597)	(606)
Victoria Regional Transit Authority	(910,062)	(863,064)
	<b>(9,936,888)</b>	<b>(9,452,402)</b>
	<b>\$ 14,171,173</b>	<b>\$ 13,633,385</b>

# CITY OF COLWOOD

## Notes to Consolidated Financial Statements

Year ended December 31, 2014

<b>10. Government transfers</b>			
		<b>2014</b>	<b>2013</b>
<b>Conditional government transfers:</b>			
Federal:			
Gas Tax	\$	180,429	\$ 891,588
Other		14,331	11,400
Provincial:			
Natural Resources Canada		460,807	298,164.57
Local Motion Grant		-	106,504
Trees for Tomorrow		-	-
Climate Action		6,513	6,267
Other		200	10,285
Other:			
Q Arena Debt Subsidy		75,138	171,578
West Shore Parks & Recreation		-	-
		<b>737,418</b>	<b>1,495,787</b>
<b>Unconditional government transfers:</b>			
Provincial:			
Small Communities		148,085	106,559
Traffic Fines		83,486	125,624
Casino revenue sharing		300,859	326,704
		401	
Other		11,647	104,493
West Shore Parks & Recreation		5,354	14,356
		<b>549,832</b>	<b>677,736</b>
<b>Total Government Transfers</b>	<b>\$</b>	<b>1,287,250</b>	<b>\$ 2,173,523</b>

## **CITY OF COLWOOD**

### **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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#### **11. 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. The outcome of the appeals is not reasonably estimable and repayments or non-collections, if any, will be recorded in the period that they occur.

During the year, one significant group of properties was reassessed and the City has estimated a liability related to these properties. There may be additional liability amounts to record once the reassessment is finalized. Amounts have not been disclosed separately due to the ongoing nature of the matter.

##### **(b) Municipal Finance Authority contingent demand notes:**

Under borrowing arrangements with the MFA, the City is required to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits are included in the City's financial assets as restricted receivables and are held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the City. At December 31, 2014 there were contingent demand notes of \$490,890 (2013 - \$490,890) which are not included in the financial statements of the City.

##### **(c) 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.

##### **(d) 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 2015 estimated cost of this contract is \$2,595,000 (2014 estimate - \$2,549,556).



## CITY OF COLWOOD

### Notes to Consolidated Financial Statements

Year ended December 31, 2014

#### 12. 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 24, 2014 with the adoption of the 2014 - 2018 Financial Plan Bylaw No 1534, 2014. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget per the Financial Plan to the budget reported in these consolidated financial statements.

		Budget
<b>Revenue and Additions</b>		
Total per Colwood Five Year Financial Plan (2014)	\$	24,902,438
West Shore Parks and Recreation Society		1,262,053
Less:		
Transfers from reserves per Colwood Five Year Financial Plan (2014)		(2,778,080)
Long term debt proceeds per Colwood Five Year Financial Plan (2014)		(2,300,000)
Lease proceeds per Colwood Five Year Financial Plan (2014)		(185,000)
<b>Adjusted Revenue (per Budget shown on FS)</b>		<b>20,901,411</b>
<b>Expenses and Deductions</b>		
Total per Colwood Five Year Financial Plan (2014)	\$	24,902,438
West Shore Parks and Recreation Society		1,272,088
Less:		
Transfers to reserves per Colwood Five Year Financial Plan (2014)		(1,758,589)
Principal payments on debt per Colwood Five Year Financial Plan (2014)		(1,098,731)
Acquisition of TCA per Colwood Five Year Financial Plan (2014)		(5,104,207)
<b>Adjusted Expenses (per Budget shown on FS)</b>		<b>18,212,999</b>
<b>Annual Surplus</b>	<b>\$</b>	<b>2,688,412</b>

# **CITY OF COLWOOD**

## **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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### **13. 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.

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. For 2014, the City's share of improvements purchased by the Society on its behalf is \$28,884.

Because the cost sharing formula in the Members' Agreement produces different cost shares for the members from year-to-year, there is a gain or loss on the opening fund balances. In 2014, the City recorded a loss of \$207,219 (2013 - gain of \$98,518).

The repayment of long-term debt associated with the transferred assets will continue to be a regional function, in accordance with the terms of an Agreement to Transfer between the CRD, the Municipalities and the Society. The debt payments are charged to the Municipalities as part of the CRD's annual requisition. The maturity dates of the various borrowings range from 2013 through 2014. The proportionate share of the debt funded by the City through the requisition process as at December 31, 2013, was \$16,839 (2013 - \$39,069).

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 2014, the City's proportion for consolidation purposes was 22.76% (2013 - 23.19%).

## CITY OF COLWOOD

### Notes to Consolidated Financial Statements

Year ended December 31, 2014

#### 13. West Shore Parks and Recreation Society (continued):

(b) Condensed financial information for the Society as follows:

	2013
Financial assets	\$ 2,993,912
Financial liabilities	2,112,249
Net financial assets	881,663
Non-financial assets	879,243
Accumulated surplus	1,760,906
Invested in tangible capital assets	875,645
Reserve funds	1,776,928
Other	(891,667)
	1,760,906
Revenues	5,694,277
Requisition from members	4,845,294
	10,539,571
Expenses	5,247,514
Requisition from members	4,845,294
	10,092,808
Annual surplus (deficit)	\$ 446,763

## **CITY OF COLWOOD**

### **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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#### **Note 14. Segmented information:**

The City is a diversified municipal organization that provides a wide range of services to its disclosed in the segmented information, along with the services they provide, which 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.

##### **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 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, pedestrian and cycling issues, on-street parking regulations, including street signs and painting as well as traffic signal timing.

##### **Environmental Health Services**

The Environmental Health Services provide the functions of Health and Welfare services, as well as various community environmental services, including the branch drop-off program, the Spring Clean-Up program, and City Park garbage collection.



# **CITY OF COLWOOD**

## **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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### **Note 14. Segmented information (continued):**

#### **Environmental Development Services**

Environmental Development 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.

#### **Recreation, Parks 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 Utility and Enterprise 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 2014 - 2018 Financial Plan Bylaw No 1534.

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.

Comparative segment allocations for 2013 have been restated to conform with the current year's presentation.

**CITY OF COLWOOD****Notes to Consolidated Financial Statements**

Year ended December 31, 2014

**Note 14. Segmented information (continued):**

2014	General Government	Protective Services	Engineering and Transportation Services	Environmental Health Services	Environmental Development Services	Recreation, Parks and Culture	Sewer Utility and Enterprise Services	TOTAL 2014
<b>Revenue:</b>								
Taxation	2,117,303	3,980,280	3,356,882	159,480	507,978	2,604,691	1,444,559	14,171,173
User Charges	147,365	503,806	103,029	-	180,423	1,328,839	832,194	3,095,656
Government Transfers	461,007	83,486	349,759	-	-	392,998	-	1,287,250
Other	567,434	8,546	71,592	-	184,250	24,564	750	857,136
<b>Total revenue</b>	<b>3,293,109</b>	<b>4,576,118</b>	<b>3,881,262</b>	<b>159,480</b>	<b>872,651</b>	<b>4,351,092</b>	<b>2,277,503</b>	<b>19,411,215</b>
<b>Expenses:</b>								
Salaries and wages	1,772,556	2,088,498	2,217,269	80,081	525,502	175,426	179,694	7,039,026
Materials, supplies and services	485,554	3,115,523	938,513	139,359	173,460	3,317,882	367,841	8,538,132
Interest and other	334,373	30,552	2,516	-	-	-	181,286	548,727
Amortization	320,858	242,161	1,460,663	-	-	90,663	297,009	2,411,354
<b>Total Expenses</b>	<b>2,913,341</b>	<b>5,476,734</b>	<b>4,618,961</b>	<b>219,440</b>	<b>698,962</b>	<b>3,583,971</b>	<b>1,025,830</b>	<b>18,537,239</b>
<b>Annual surplus (deficit)</b>	<b>379,768</b>	<b>(900,616)</b>	<b>(737,699)</b>	<b>(59,960)</b>	<b>173,689</b>	<b>767,121</b>	<b>1,251,673</b>	<b>873,976</b>

**CITY OF COLWOOD****Notes to Consolidated Financial Statements**

Year ended December 31, 2014

**Note 14. Segmented information (continued):**

Comparative information for the year ended December 31, 2013

2013	General Government	Protective Services	Engineering and Transportation Services	Environmental Health Services	Environmental Development Services	Recreation, Parks and Culture	Sewer Utility and Enterprise Services	TOTAL 2013
<b>Revenue:</b>								
Taxation	2,331,670	3,762,189	3,150,061	137,544	387,111	2,409,749	1,455,061	13,633,385
User Charges	164,462	464,768	243,642	-	106,829	1,306,203	1,014,287	3,300,191
Government Transfers	298,365	125,624	1,132,558	-	-	616,976	-	2,173,523
Other	460,160	12,263	33,556	-	101,200	-	1,000	608,179
<b>Total revenue</b>	<b>3,254,657</b>	<b>4,364,844</b>	<b>4,559,817</b>	<b>137,544</b>	<b>595,140</b>	<b>4,332,928</b>	<b>2,470,348</b>	<b>19,715,278</b>
<b>Expenses:</b>								
Salaries and wages	1,772,678	2,027,420	2,068,006	63,965	466,685	162,362	107,411	6,668,527
Materials, supplies and services	950,982	2,917,528	826,692	124,542	63,860	3,071,426	500,028	8,455,058
Interest and other	360,224	-	-	-	-	-	218,549	578,773
Amortization	111,730	211,230	1,422,542	-	-	68,835	222,507	2,036,844
<b>Total Expenses</b>	<b>3,195,614</b>	<b>5,156,178</b>	<b>4,317,240</b>	<b>188,507</b>	<b>530,545</b>	<b>3,302,623</b>	<b>1,048,495</b>	<b>17,739,202</b>
<b>Annual surplus (deficit)</b>	<b>59,043</b>	<b>(791,334)</b>	<b>242,577</b>	<b>(50,963)</b>	<b>64,595</b>	<b>1,030,305</b>	<b>1,421,853</b>	<b>1,976,076</b>

## **CITY OF COLWOOD**

### **Notes to Consolidated Financial Statements**

Year ended December 31, 2014

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#### **Note 15. Comparative figures:**

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



**STATEMENT OF 2014 PROPERTY TAX EXEMPTIONS**  
**In accordance with Section 98(2) of the Community Charter**

The following properties were provided a permissive property tax exemption by City Council for the year 2014

<b>Roll Number</b>	<b>Property Tax Exemption Recipient</b>	<b>Address</b>	<b>2014 Municipal Tax Exempted</b>
05462.010	Colwood Pentecostal Church	2250 Sooke Road	\$ 16,660.80
05522.100	Anglican Synod Diocese of BC	510 Mount View Avenue	1,598.08
05169.510	West Side Bible Church	3307 Wishart Road	5,603.97
05531.001	Colwood Women's Institute	2225 Sooke Road	10,887.95
03545.02	Westshore Child, Youth and Family Centre (Queen Alexandra Foundation)	345 Wale Road	30,434.20



## CITY OF COLWOOD

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