

# COLWOOD 2015



## ANNUAL REPORT

FISCAL YEAR ENDING DECEMBER 31, 2015




# 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  
2015  
*year in review*



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City of Colwood  
2015 Annual Report for fiscal year  
ending December 31, 2015

Prepared by the City of Colwood  
Communications Department

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





# Mayor & Council

Colwood Mayor and Council 2014-2018



Carol Hamilton  
Mayor

## Message from the Mayor

In 2015 the City set many major plans into motion that will bring a renewed vibrance to our community.

A tremendous transformation began in Royal Bay with the opening of Latoria Boulevard and Royal Bay Secondary School in the fall. At the same time, planning activity began or resumed on many other significant sites like Ocean Grove, Pacific Landing, and the city centre site. This will bring exciting new housing, business and amenity opportunities over the coming years that will set the stage for ongoing success.

The completion of our Transportation Master Plan will guide enhancements to roads, sidewalks and trails that will strengthen connections within our community and beautify our public spaces.

I am very proud of the way every initiative strives to create more opportunities for our community to enjoy a high quality of life and to celebrate together. 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.

Thank you to my colleagues at the City for the work they do every day to make our community one of the very best places in the world to live.

Carol Hamilton, Mayor



# Your City Council

Colwood's Mayor and six councillors were elected in November 2014 for a four year term.

The role of Council is to govern the City of Colwood and its municipal corporation, to ensure it provides the civic services Colwood residents need and want. In carrying out its many duties, City Council must respond to citizens' concerns, as well as anticipate emerging opportunities and plan for the community's long-term development and 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. 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.

## Colwood Council 2014-2018



Lilja Chong



Cynthia Day



Gordie Logan



Jason Nault



Rob Martin



Terry Trace



**Connecting with all levels of government**  
Colwood Council with Premier Christy Clarke at the 2015 Union of BC Municipalities conference.



**Community service**  
Colwood Council supporting the Salvation Army's 2015 Kettle Campaign.



**Support for local businesses**  
Mayor Hamilton at the official opening of the Holiday Inn Express & Suites in November, 2015.



**Involving youth and fostering community pride**  
Mayor Hamilton awarded a Pay it Forward award to students at John Stubbs School for making Colwood the Bloomingest Community in Victoria.



# 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 with residents & 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.*



*Colwood's breathtaking natural surroundings make it the perfect place for an active, healthy lifestyle.*



*City staff are committed to excellent service, and were nominated for a United Way spirit award in 2015.*



*The City hosts mixers, coffee talks, open houses and workshops to involve residents in decision making.*



*Every member of our community is encouraged to learn more about their local government and get involved in making Colwood a great place to live.*





# Strategic Goals and Priorities



# 2015 Strategic Priorities

Each year, Council reviews existing priorities to determine which items have been completed, incorporated into operations or updated according to new information or changing conditions. The following items give an overview of the priorities that guided City projects in 2015.

## *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
- Community events

## *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

# Community Well-Being



Eats & Beats at the Beach 2015

**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**

## 2015 Highlights: Community Well-Being

- Initiated a Citizen Satisfaction Survey to better understand citizen needs and expectations and measure the City's success over time.
- Designed a new waterfront sign to welcome visitors to the area and foster pride of place in our beautiful natural surroundings.
- Undertook public realm improvements to encourage community gatherings, including the pergola installation in Herm Williams Park.
- Hosted and supported community events like Eats & Beats at the Beach to bring community members together.
- Encouraged community service and acts of kindness with regular presentations through the Colwood Pay it Forward program.
- Increased funding for RCMP services 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.



# Economic Diversity & Community Planning



Red Barn Market at Latoria Walk

## 2015 Highlights: Economic Diversity & Community Planning

- Continued implementation of the Economic Development Strategy through the Economic Development & Innovation Committee.
- Continued to build strong relationships with economic development agencies like the WestShore Chamber of Commerce and the new South Vancouver Island Economic Development Agency.
- Initiated a review of business license fees and processes to work toward eliminating the annual renewal fee for local businesses.
- 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.
- Drafted new bylaws for dust control and rock crushing as well as retaining wall guidelines for building sites in Colwood.
- Began work on a long term Capital Asset Management Plan.

**Reviewed business  
license fees and  
processes**

**Continued to rebuild  
the City's financial  
reserves for long term  
plans and contingencies**

**Updating bylaws  
to provide clarity to  
business & development  
partners**

# Infrastructure Management & Sound Governance



*View from Havenwood Park in Colwood*

**Working proactively  
on sewage treatment  
solutions**

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

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

## 2015 Highlights: Infrastructure Management & Sound Governance

- Researched options to protect our waterfront and City owned assets including the road, bridge and sewage pump station.
- Completed a comprehensive Transportation Master Plan to streamline traffic flow and encourage active transportation, improve the public realm and foster community pride.
- Took a lead role in creating an innovative and cost effective sewage treatment solution to protect our environment and maximize opportunities for resource recovery and economic development.
- Initiated development of an asset management plan to ensure the resources are in place to maintain, replace and improve assets.
- Continued to improve financial systems and resources to reduce debt, build up reserve funding and invest in our community.
- Initiated an IT strategic plan to maximize our use of technology and increase efficiency, innovation, monitoring and community involvement.
- Initiated a succession plan to ensure the City continues to have a workforce with the skills, training and experience required to succeed.





Colwood's Waterfront & Lagoon neighbourhood



Rock the Shores 2015



Royal Bay Secondary School



Colwood Council & Staff



Colwood Fire Department Members

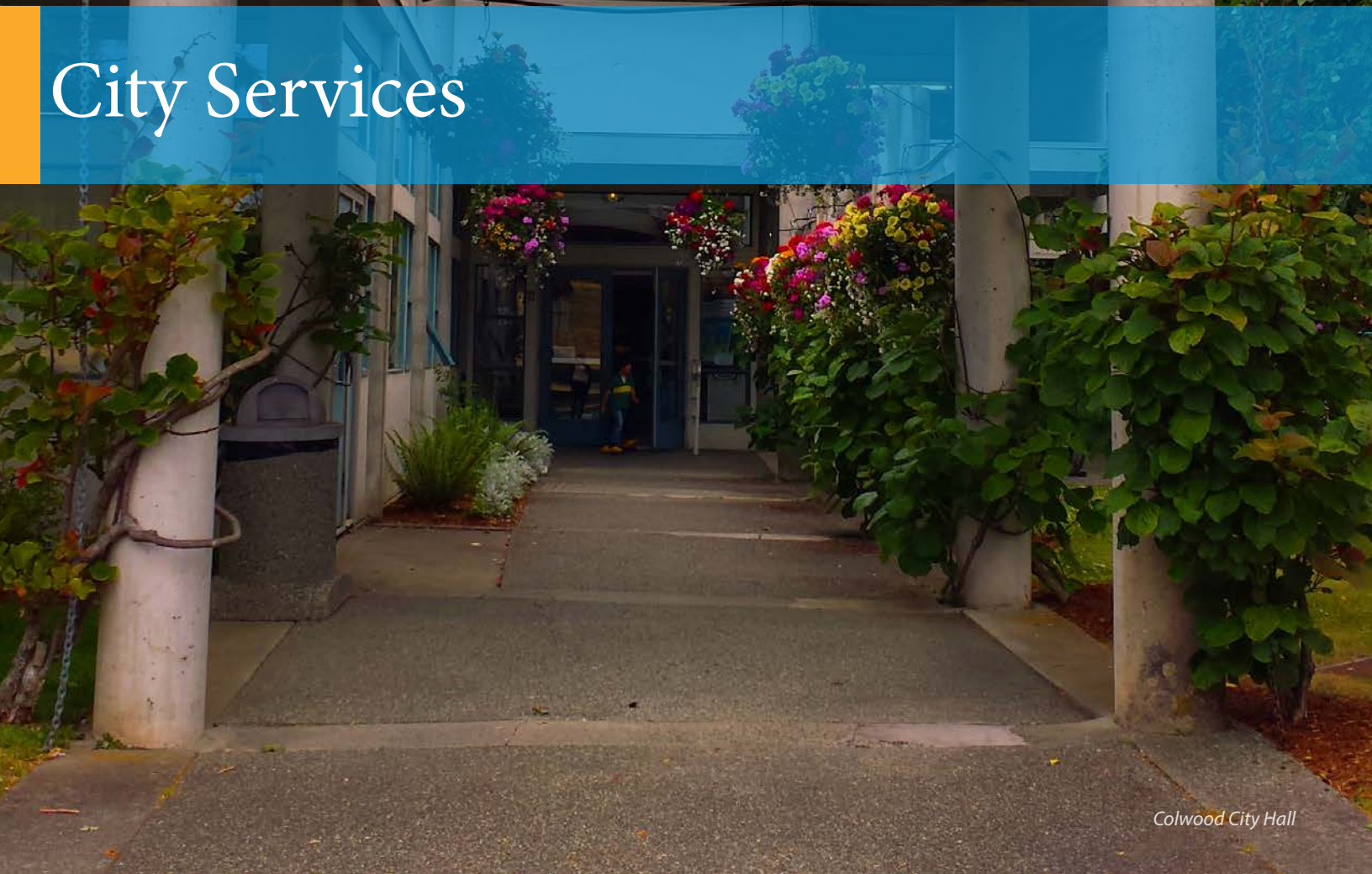


Evening at Esquimalt Lagoon in Colwood



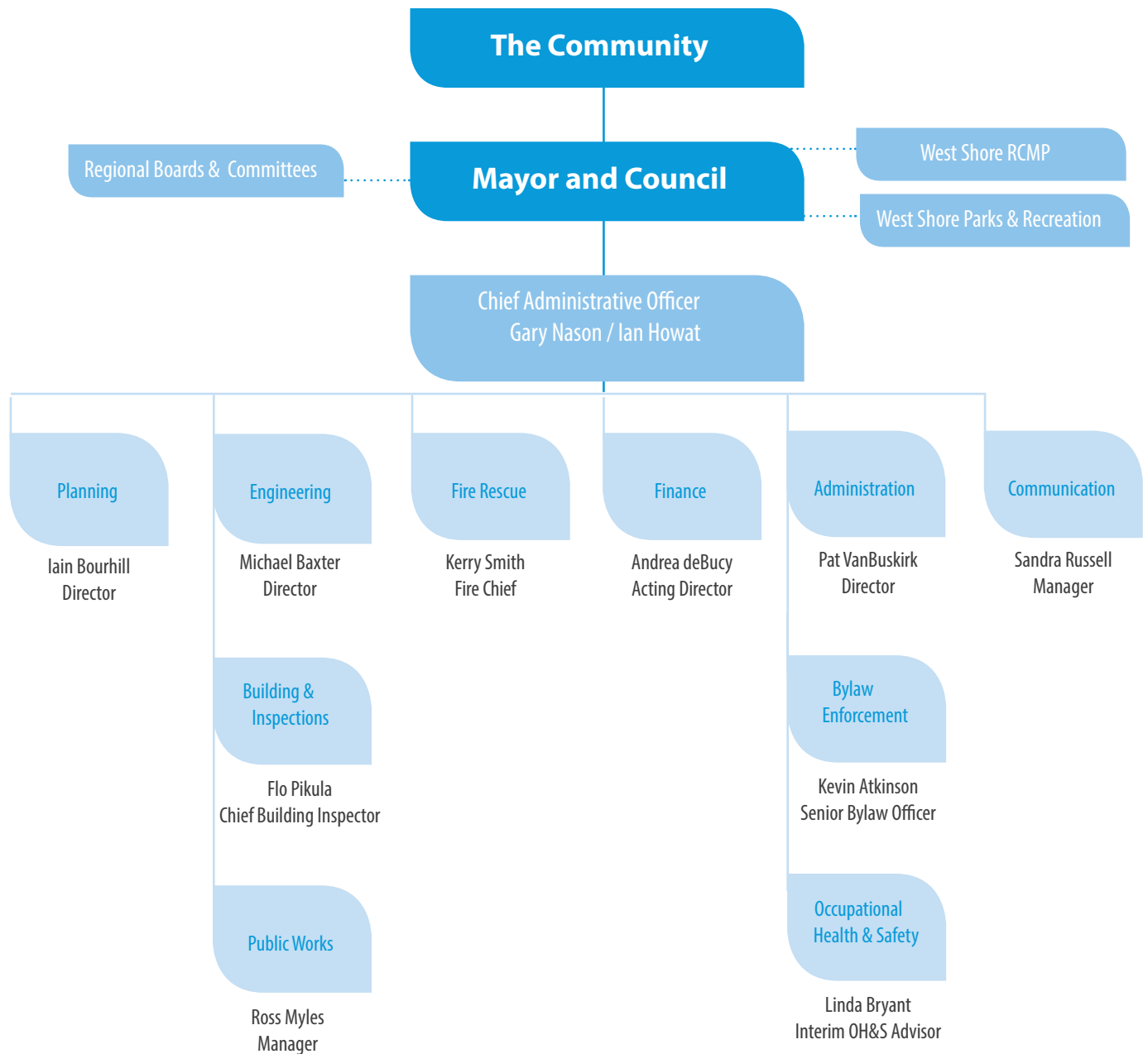


# City Services





## Management Team



# Planning



*Parkside at Royal Bay features a unique 'woonerf' street*

## City Services: Planning

The City of Colwood Planning Department provides a variety of professional community planning and development services to the citizens of Colwood. Between on-going development administration duties and a variety of studies and special projects, the Department remained exceptionally busy throughout 2015. The Planning Department's role includes overseeing and guiding change in the community through the implementation of Colwood's Official Community Plan and bringing together land use, urban design, and social planning policies. The Department also reviews and approves business licenses and provides timely review of applications for upcoming and ongoing development projects.

### 2015 Key Accomplishments

- Completed Departmental Performance Strategy and determined steps to optimize service delivery and departmental functions.
- Implemented Quarterly Reporting of current and upcoming planning department applications and projects for Planning and Land Use Committee and for Council.

91

**development-  
related  
planning  
approvals  
processed  
in 2015**



- Initiated review and update of Development Application Fees and streamlining of Development Application Forms.
- Initiated review of retaining wall regulations and dust and rock crushing regulations.
- Staff coordinated 36 Development Review Meetings that are intended to provide preliminary comments to land owners and developers considering development in respect to the Official Community Plan, Developer Permit Areas/Guidelines, zoning, and anticipated off-site upgrades.
- Provided planning guidance on significant developments including Royal Bay, Ocean Grove, Pacific Landing, Dwight School and others.
- Completed omnibus bylaw amendments.
- Processed 19 Development Permit applications, 21 Development Variance Permit applications, 0 Official Community Plan amendments, 9 Zoning amendments, 24 Secondary Suite Permits, 14 Sign Permit applications, and 4 Subdivision applications.

**459**  
business  
applications  
processed

## 2016 Goals and Priorities

- Continue to provide effective development services support to current development projects and support proposed projects in an environment of increasing development activity.
- Strengthen internal working relationships and organization to optimize service delivery and departmental function.
- Review and update the Official Community Plan and Land Use Bylaw, including the Sign Bylaw.
- Stimulate citizen participation in the decision-making process of local planning issues.
- Implement new retaining wall regulations and dust control and rock crushing regulations.
- Highlight successful development within the City of Colwood at an annual planning conference.

**Initiate plans to  
update the City's  
Official Community Plan**

# Engineering



Latoria Boulevard Streetscape - Photo Credit: Mimi Kates Real Estate Services Ltd.

## 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**

### 2015 Key Accomplishments

- Continued with a lead role working with the Westside Solutions sewage treatment and resource recovery initiative, partnering with the CRD, Esquimalt, View Royal, Langford, and Songhees First Nation on extensive technical analysis and community consultation.
- 82 new connections to the sewer system, 27 to existing homes and several to multi-unit developments.
- Initiated the design plan for sewers on Metchosin Road north to link to Sooke Road sewers.
- Completed Transportation Master Plan and initiated implementation of the plan for city projects and developer frontage improvements.



- Prepared preliminary designs for improvements to Sooke Road, Metchosin Road, Latoria Road and Painter Road.
- Designed and directed Public Works in the construction of cycling improvements on Metchosin Road from Latoria Blvd to Cotlow Road.
- Prepared to final draft stage an Age Friendly Plan for the community which provides guidance for future works and decision making.
- Acquired the Di Castri Pergolas from the Royal BC Museum and directed their installation at Herm William Parks, together with the associated park improvements.
- Installed covered parking for 36 bicycles with a bike repair station and pump at Colwood Transit Exchange to enhance opportunities for “bike and ride” commuting.
- Worked with BC Hydro to install a Direct Current Fast Charger at the Park and Ride near the Juan de Fuca Recreation Centre. It is one of only four fast chargers on the Island and the first one in BC able to charge all types of electric vehicles.
- Continued to monitor erosion along the Coburg Peninsula and advise Council, including the first pre-emptive closure of Ocean Boulevard required by the severity of winter storms.
- Directed Public Works in the construction of emergency works to protect the Ocean Boulevard pump station.
- Completed a “Flood Hazard and Risk Assessment” for the Ocean Boulevard pump station and the “Ocean Boulevard Pump Station Protection Plan” options.
- Lookout Brook Dam “Subsurface Investigation, Dam Stability and Inundation Study” completed. Emergency planning work begun.
- Structural safety inspection of all small bridges in Colwood.
- Successful pilot project to test three LED post-top street lights for light output and acceptable colour rendition.

## 2016 Goals and Priorities

- Continue to work with Westside Solutions and CRD to develop an innovative and cost effective sewage treatment system and to eliminate overcapacity construction.
- Construct sewers along Metchosin and Sooke Roads, followed by pump station construction to complete the Central LAS.

continued....

**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.**

# Engineering *continued*



*Wishart Road enhancements to streetscapes and sidewalks.*

## Continue to expand sewer service throughout Colwood

- Coordinate sanitary sewer installation by developer on Painter Road, resulting in 220 meters of new sewer main.
- Waterproofing of the Ocean Boulevard pump station building to protect works to ensure the safety of the facility during the next two winters while a new location for the pump station is determined.
- Prepare alternatives with estimates for relocating the Ocean Boulevard pump and present to the public.
- Review structural integrity of roads and sewers and continue to develop road and sewer asset management processes.
- Design and construct a multi-use trail from Painter Road to Royal Bay Secondary School with advanced landscaping for the future park section. Public Works to undertake the construction and landscaping.
- Design and construct bike lanes on Metchosin Road between Sooke Road and Wishart Road; and on Wishart Road between Metchosin Road and Owens Road, including upgraded traffic signals at Metchosin and Wishart.



- Design and construct a sidewalk, bike lanes, and traffic calming along Metchosin Road between Daniel Place and Lagoon Road, including a flashing amber signalized crosswalk to Dunsmuir Middle School.
- Design and construct a signalized crosswalk on Veterans Memorial Parkway connecting the east and west sides of Havenwood Park, including traffic calming features to reduce vehicle speed.
- Work with School District 62 and developers on frontage works that match plans for Painter Road sidewalks, bike lanes, the new Painter Trail to Royal Bay and enhanced drop off area at Dunsmuir School.
- Prepare conceptual designs and estimates for 2017 projects.
- Revise the Development Cost Charge (DCC) Bylaw to reflect new projects planned and remove projects completed, including addition of Rainwater DCC.
- Complete comprehensive rewrite and modernisation of the Subdivision and Development Servicing Bylaw.
- Begin installing wayfinding signs to help direct visitors to parks, trails and historic sites in Colwood.
- Install a portable washroom in Herm Williams Park.
- Begin collecting \$ per kWh from electric vehicle owners charging at the Direct Current Fast Charger installed in 2016.
- Replace 140 High Pressure Sodium streetlights with LED to save money, reduce energy and reduce greenhouse gas production.
- Work with Eagle Ridge Veterinary Dispensary to increase the number of Parks with dog bag dispensers.
- Complete Age Friendly Plan for approval by Council.
- Work with owners of the city centre site on transportation plans on that frontage to be included in the Transportation Master Plan.

**Enhance  
safe routes to schools  
for Colwood students  
and work toward  
becoming an  
age-friendly  
community**

**Work collaboratively  
with development  
project teams on  
high quality  
infrastructure  
improvements in  
Colwood**



# Public Works

*Tulips blooming on Wale Road*

**Maintain and enhance  
Colwood's  
52  
parks & green spaces,  
as well as trails,  
boulevards and  
hanging baskets.**

**Maintain & repair  
185 km of roads  
9 bridges and  
1000+ catchbasins**

## City Services: Public Works

The Colwood Public Works team plays a vital role in keeping our city safe, beautiful and running efficiently by maintaining roads, boulevards, street lights, sidewalks, parks, drains and City owned buildings. Public Works staff can be depended upon to keep City infrastructure functioning and continually work to enhance our community.

### 2015 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.
- Maintained the City's parks and trails, inspected playgrounds, trails, walkways and sidewalks to ensure safety and schedule maintenance.



- 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.
- Undertook an extensive clean up operation on Coburg Peninsula following severe winter storms.
- 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 on the first and third Saturday of every month to keep our city looking great.
- Continued updating the City's maintenance equipment and vehicle fleet to maintain service and prevent future expense.
- Installed the Di Castri pergola donated by the Royal BC Museum at Herm Williams Park, along with trail, fencing and landscaping upgrades.
- Assisted with the set up and coordination of the regimental funeral for Constable Sarah Beckett.
- Installed underground conduit along Wishart Road to allow for fibre optic installation connecting City Hall to the Fire Hall.

## 2016 Goals and Priorities

- Install the new welcome sign at the waterfront, including creation of a floating concrete base, setting the sign in place by crane and attaching the sign to the base.
- Construct a multi-use pathway from Painter Road to Royal Bay Secondary School.
- Upgrade the electrical service at Herm Williams Park to improve lighting in the park and the pergolas.
- Assist with the construction of sidewalks along portions of Latoria Road near Veterans Memorial Parkway.
- Assist with the creation of a road condition survey and master plan for road repair and repaving.
- Install memorial benches available for purchase by the public.

Served  
**14,416**  
residents at the  
Branch Drop Off  
program in 2015

Maintain  
**74**  
emergency vehicles,  
heavy equipment, work  
trucks and  
fleet vehicles

# Building Inspections



Holiday Inn Express & Suites Colwood opened November 2015

## City Services: Building Inspections

The City of Colwood Building Inspection Department is committed to providing excellent service to those in the building construction sector, including homeowners, designers, contractors and professional consultants. They work to protect people and property by ensuring that newly constructed and renovated buildings conform to safety codes and regulations. Our goal is to help avoid costly and time consuming pitfalls by providing building permits and inspection services as well as advice on the City of Colwood Building Bylaw, BC Building Code, numerous Federal and Provincial standards and regulations, and the City of Colwood Land Use Bylaw.

Colwood continued to deliver building permits with a respectable turnaround time:

- *Building permits for single family dwellings, renovations or additions* are typically issued within a week.
- *Plumbing permits* are generally ready for issuance in two days.
- *Complex part 3 building permits* are typically reviewed concurrently with the Development Permit or Development Variance Permit and are usually ready within a couple of weeks of the DP or DVP.

**320**  
building permits  
issued  
(up from 137 in 2014)



## 2015 Key Accomplishments

- Preliminary code consultations for the first phase of Pacific Landing on Heatherbell Road.
- Detailed 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, 32-unit condominium at Belmont Road, 63-unit condominium and 80-room hotel on Wale Road, temporary portable classrooms to house students during the Dunsmuir Middle School seismic upgrade.
- Conducted a seismic review for Colwood City Hall, to assist Council in long range facility planning.
- The latter half of 2015 experienced a surge of home construction, with 52 single family dwellings and 25 secondary suites as well as an abundance of residential and commercial renovations and additions.
- Two - 12 unit condominiums constructed on Latoria Road.
- The first phase at 300 Belmont Road was completed with 32 residential condominium units and underground parking structure.
- The 80 room Holiday Inn Express & Suites Colwood opened on Wale Road, along with other new businesses in the same building.
- The Sooke School District continued with their seismic upgrading program, with significant structural upgrades proceeding at Dunsmuir Middle School. The project will be continuing into 2016 with a completion date prior to the start of the 2016 school year.

**\$384,405**  
in building permit  
revenue for the City

## 2016 Goals and Priorities

- Work with IT group to launch new software to manage daily workflows and streamline records management, allowing for quick retrieval of records, and implement an on-line portal allowing permit holders to have real time access to inspection records.
- Aggressive single family residential construction in Royal Bay, as well as a move into the multiple family marketplace. Plans for the Neighbourhood House and commercial complex are being refined. The Building Inspection Department is well situated to meet the demands of this fast paced construction activity.
- The new owners of the former City Centre project are moving forward with design plans to resume construction on this development. We look forward to collaborating with them to assist them in achieving their goals.

**\$32.8 million**  
construction value  
added to the Colwood  
tax roll



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 37 dedicated and experienced firefighters all of whom are Colwood residents who care passionately about their community. All of our 8 career and 29 volunteer firefighters are dedicated fire suppression and rescue professionals trained and certified under the British Columbia firefighter training program.

### 2015 Key Accomplishments

- Responded to 451 emergency calls, 60 non-emergency calls and 53 calls for assistance. 564 total responses is a 6% increase over last year.
- Investigated 21 fires that resulted in \$195,600 loss of property, protecting a combined property value of \$25,502,300.
- Recruited seven new firefighters in 2015 with recruitment to continue in 2016 to bring on new members.

564

the number  
of calls  
attended  
by Colwood  
firefighters  
in 2015



- Added Tower 57 to the department's fleet, with a technologically advanced pumping system and elevated articulating platform.
- Firefighters participated in 6,136 hours of training in Drills, Justice Institute Live Fire Training, Medical First Responder Training, Driver Training and more. Average attendance at drills was 93% in 2015.
- Completed a total of 664 fire inspections in 2015. Compliance is increasing, with more fire inspections achieving compliance on the first inspection, negating the need for a re-inspection.
- Hosted 475 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.
- Received a John Deere Gator donated by residents, which will allow access to foot paths in Royal Roads, remote beach areas, City parks and trails and larger special events held in Colwood.
- Reduced our carbon footprint by achieving 29 actions for green business practices for Vancouver Island Green Business Certification.
- Undertook the BC Hydro Power Smart Express Program with lighting retrofits to save 16,641 KW hours or approximately \$1,780 annually.

## 2016 Goals and Priorities

- Shift training priorities to meet the requirements of the Office of the Fire Commissioner's Playbook for 2016 to ensure all firefighters reach the operational level in a timely manner.
- Acquire a skid unit for the Gator unit to supply water, hose and equipment for this valuable addition to our firefighting fleet.
- Continue to promote fire and life safety at events like the School District 62 Fire Safety Expo, Regional Emergency Preparedness Fair, Colwood Firehall Open House, annual Santa Go Round, 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 developments in the city centre and Royal Bay.
- Plan for additional energy efficiency upgrades to achieve Green Certification.
- Continue to provide exceptional fire and rescue services to the City of Colwood.

**664**  
fire inspections  
completed on Colwood  
homes and businesses

**5,806**  
people attended **71**  
Fire Prevention & Public  
Safety Education events

Firefighters  
participated in  
**6,136**  
hours of training

**21 fires caused**  
**\$195,600**  
in insurable losses in  
Colwood in 2015

# 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.

### 2015 Key Accomplishments

- Adopted a modified work week to provide services to the public seven days a week and later into the evening.

**1,288**  
complaints received,  
responded to and  
followed up



- Responded to 1,288 complaints in 2015, an increase of 93% since 2011. Liaised with residents to gain voluntary compliance on 840 concerns, issuing 172 written warnings and limiting the number of municipal tickets issued to 28.
- Officers performed 556 patrols of our community in 2015, 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 109 calls related to burning regulations, beach fires and assisting with traffic and site safety.
- Maintained a strong working relationship with Westshore RCMP, responding to 196 calls for service to assist.
- Assisted the general public with 51 care and concern issues and conducted over 600 patrols of city parks and public spaces.
- Administered the City Watch Program, which resulted in City staff locating lost children, assisting residents in distress, helping to resolve criminal activity and improving public safety.
- Oversaw the removal of 100% of all newly recorded graffiti damage.
- 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.
- Addressed 43 animal concerns and assisted police and BC Conservation to track and contain two bears in Royal Bay.
- Assisted Camosun College by evaluating students in the Basic Security Training Program and presented to the Licence Inspectors and Bylaw Officers Association Annual Conference.

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

**840  
concerns**

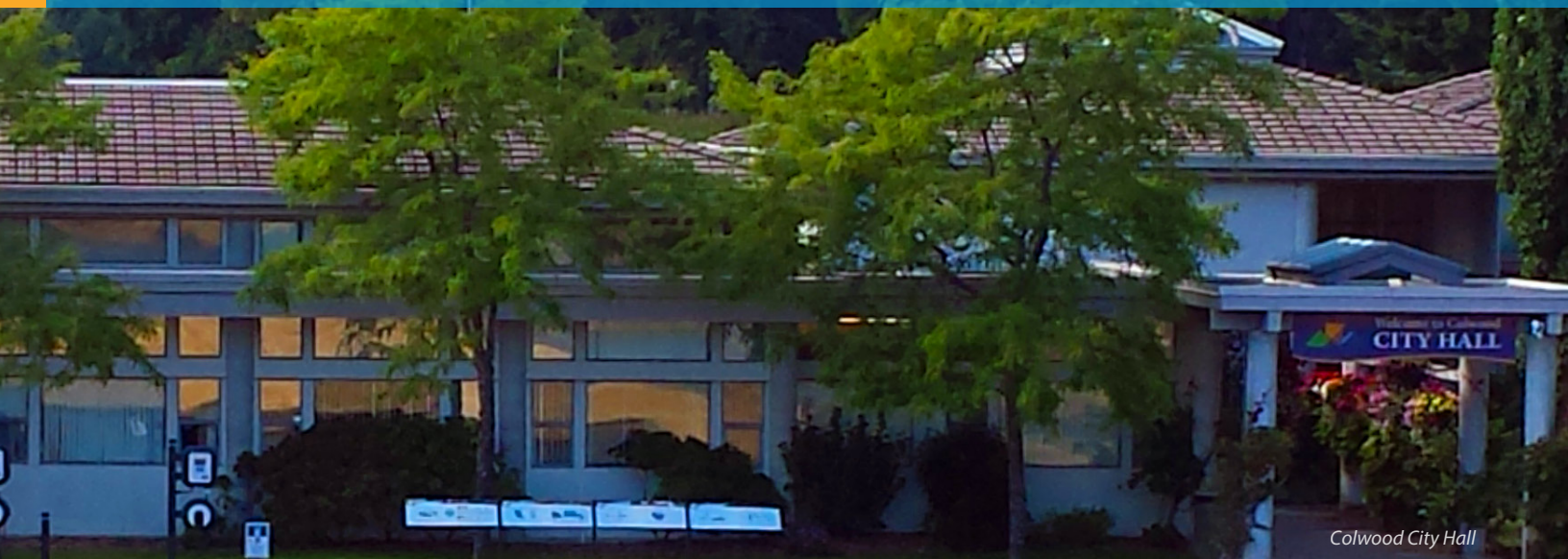
**Oversaw the  
removal of**

**100%  
of newly  
reported  
graffiti tags**

## 2016 Goals and Objectives

- Review and update regulatory bylaws regarding noise, dust control, animal control and others to ensure they meet the changing needs of our community.
- Continue to work on graffiti education, prevention, tracking & removal.
- 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**

### 2015 Key Accomplishments

- Completed recruitment process for a new, permanent Chief Administrative Officer.
- Continued to encourage citizen engagement through initiatives like the citizen satisfaction survey and improved access to public notices.
- Hosted community events like Eats & Beats at the Beach and the Colwood Christmas Light Up to celebrate our community and beautiful natural surroundings.



- Continued to advocate for effective planning & implementation toward a sewage treatment & resource recovery initiative.
- Updated the Corporate Strategic Priorities plan to include the goals and objectives Council over the next four years.
- Continued to foster a highly productive, safe and respectful working environment, with ongoing efforts to reduce absenteeism.
- Established on site storage for historical archives and continue to develop processes for archival, outreach and exhibits.
- Continued to support staff training and development opportunities to encourage continuous improvement and succession planning.
- Updated Records Management and Classification Bylaw using new software, with training on the new system ongoing.
- Undertook extensive updates to City policies and bylaws to ensure they continue to meet Council's needs and comply with legislation.
- Created a Freedom of Information and Protection of Privacy Policy and Procedure Manual to provide staff with a clear understanding of how the legislation affects their work.

## 2016 Goals and Priorities

- Continue to promote a high quality of life in Colwood by organizing and encouraging events that celebrate our community.
- Continue to encourage citizen input through meetings, events, newsletters, social media and excellent customer service.
- Update all business templates to ensure language is inclusive, clear and positive.
- Implement the heritage artifact archival process and develop a plan to provide exhibits and outreach to celebrate Colwood's rich history.
- Continue to develop an Administration Department succession plan, including steps to develop and enhance staff skills and resources.
- Complete the update to records management software and implement new procedures to maximize these new programs.
- Complete the review of policies and City bylaws to ensure that they continue to meet Council's needs and comply with legislation.
- Finalize the Freedom of Information and Protection of Privacy Policy and Procedure Manual and provide staff training on its content.
- Finalize the "New Employee Orientation Program" package to ensure employees have a clear understanding and written overview of City policies, procedures and health and safety information.
- Negotiate a new collective agreement with CUPE Local 374 (current agreement expires Dec 31, 2016).
- Implement new telephone system to replace the City's antiquated equipment and improve/enhance customer service experiences.

**Coordinated agendas,  
minutes & logistics for  
more than of  
**139**  
city meetings**

**Implemented a Citizen  
Satisfaction Survey  
to better understand  
citizen needs &  
expectations.**

**More than  
**500**  
people attended  
Eats & Beats at the Beach  
to celebrate  
community & our  
beautiful oceanfront  
surroundings.**

# Finance



## *City Services: Finance*

The Finance Department is responsible for the financial well-being of the City, through the provision of financial advice, services and information to Council, staff and the public. Finance staff work in collaboration with other departments to ensure fiscal responsibility and stewardship of the City's operations and assets.

**\$2.2million**  
invested in  
capital projects and  
equipment acquisition

The City collects over \$25 million annually through property taxes, utility payments, user fees, development contributions and senior government grants. This department coordinates expenditures through the City budget process, along with completion of the annual financial statements, external audit, accounts payable, payroll and benefits, insurance and risk management.

### 2015 Key Accomplishments

- Reduced the City's net debt by \$1.0 million and continued to increase reserve funds by more than \$300K.
- Managed financial assets of \$2.2 million investing in capital projects and equipment acquisition.



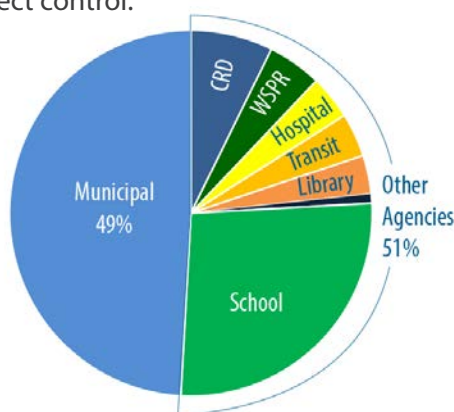
- Prepared the 2015 annual financial statements on time, on budget, with an unqualified audit opinion.
- Submitted the 2015 annual financial plan, associated bylaws and associated provincial reports in accordance with statutory deadlines.
- Levied and collected \$24.8 million in property tax payments on behalf of the City and other agencies such as the Capital Regional District, Hospital District and School District.

**Reduced net debt by  
\$1 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 - 27%
- Capital Regional District - 7%
- West Shore Parks & Rec - 5%
- Hospital District - 4%
- BC Transit - 4%
- 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



## 2016 Goals and Priorities

- Completely revise the City's chart of accounts in order to improve financial budgeting and reporting processes.
- Commence implementation of a Capital Asset Management Plan in collaboration with the Engineering department.
- Continue to stabilize and develop staff resources, including preparing job descriptions, performance reviews and training plans.
- Manage financial aspects of budgeted \$4.7 million in capital projects and equipment acquisition.
- Assist in the implementation of the Central Sewer Local Area Service, securing long term debt financing and creating a parcel tax.
- Create and revise a number of policies including reserve funds and purchasing policies.

# Looking forward to 2016

## Highlights: community-building projects from 2015

### \$998,315 in Transportation Improvements

- Metchosin Road bike lanes, road improvements, sidewalks, crosswalk
- Pedestrian & Cycling Trail - Painter Road to Royal Bay School
- Traffic calming, counts and speed readers
- Latoria Road sidewalks
- Wayfinding signs
- LED street lighting



### \$164,347 in Park Upgrades

- Water Park at Colwood Creek Park
- Washrooms and lighting at Heritage Park
- Water Fountain at the waterfront
- Stair and handrail improvements
- Street Banners

### \$242,000 in Emergency Services Upgrades

- Backup Power for Emergency Operations at City Hall
- Emergency Supplies Storage Trailer
- Firefighting Thermal Image Camera
- RCMP Additional Staffing



### \$2,857,000 in Sewer & Water Upgrades

- Ocean Boulevard Pump Station
- Central Sewer Expansion
- Sewage Treatment

### Increased Online Services & Open Government Initiatives

- Online development information
- More public participation events
- Feedback tools, surveys and forums
- Increased newsletters and notifications



### \$1,938,877 in Recreation & Cultural Initiatives

- West Shore Parks & Recreation
- Juan de Fuca Library
- Eats & Beats at the Beach
- Heritage Picnic
- Hotel Maker Market, Park Events
- Heritage Archives & Commission

### Maintain:

52

City Parks

30+

flower &  
shrub beds

15+

km of City  
boulevards

28+

hanging  
baskets

14,416

branch drop off  
visits in 2015

570

spring clean  
visits in 2015



# 2016 property taxes

## Grades & Beautification

Mark  
m Williams  
nt  
ts



## Stormwater Upgrades

Protection



## Recreation, Arts, Events & Heritage



ts  
n

an up  
15

**185**

km of  
roadway

**9**

bridges

**35**

km of storm  
drains

**1320+**

catch basins



## New Development & Business Supports

Signiŷcant development underway at:

- Royal Bay
- City Centre
- Paciŷc Landing
- Ocean Grove
- Dwight School
- Paciŷc Centre for Well Being
- 468 Landmark and more
- Eliminate annual business license fee
- Grow partnerships: WestShore Chamber of Commerce and
- South Vancouver Island Economic Development Agency



## Maintain:

**74**

emergency vehicles,  
heavy equipment &  
work trucks and fleet vehicles

**9**

sanitary sewer  
pump stations

# 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 2015, 9% of the files handled by West Shore RCMP were in Colwood, while 28% were in Langford and 8% were in View Royal.

The City of Colwood funds 16.6 FTE regular RCMP members and 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. In 2015 the City increased overtime funding for RCMP staff.

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 opened in September 2015 to 800 students, with future capacity for 1200 students. 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.

In 2015 City staff worked with School District 62 to coordinate transportation improvements in concert with the opening of Royal Bay Secondary School and the seismic upgrade of Dunsmuir Middle School.



## *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 the Q Centre, 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 is home to the Victoria Grizzlies BCHL Junior Hockey team and Victoria Shamrocks Senior A Lacrosse team. Their facilities are also a venue of choice for international sporting events like the Pinty's Grand Slam of Curling, which they hosted in 2015.

It is also home to major events like the three day Rock the Shores music festival attended by an estimated 10,000 people per day each year on the fields at West Shore Parks & Recreation. Events reach out into the community as well, with programs like Neighbourhood Nights and StoryWalks in local parks, as well as outdoor Movies on the Hill.



## *Coast Collective Art Centre*

Located in Colwood's city centre, Coast Collective features the work of hundreds of talented local artisans, offering a never-ending list of enticing gallery shows, house concerts, art classes, programs and special community events. It is the perfect place to pick up a unique and beautiful gift crafted by local artisans. You can easily while away an hour enjoying shows like 'Basically Birds', 'Inspired by Emily', 'Bloom', 'Small Treasures', 'Gifts and Wishes' and so many more. Or jump right in for a class on painting, drawing, photography, textiles or multi-media. There are offerings for people of all ages.

The members of Coast Collective are also instrumental in raising awareness about the many benefits arts and culture bring to a community, including enhanced wellness and quality of life, connectedness, local identity and pure pleasure.

In 2016, the City will collaborate with Coast Collective on everything from the roaming art gallery to special events and street banners.







# Financial Reports



# Financial Reports

The following pages contain the 2015 City of Colwood Consolidated Financial Statements as well as the 2015 Permissive Tax Exemptions, in accordance with the Community Charter Section 98 requirements.



Consolidated Financial Statements of  
**CITY OF COLWOOD**  
Year Ended December 31, 2015



|  |   |
|--|---|
| Statement of Management Responsibility               |   |
| Independent Auditor's Report                         |   |
| Consolidated Statement of Financial Position .....   | 1 |
| Consolidated Statement of Operations.....            | 2 |
| Consolidated Statement of Change in Net Debt.....    | 3 |
| Consolidated Statement of Cash Flows .....           | 4 |
| Notes to the Consolidated Financial Statements ..... | 5 |

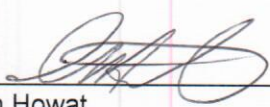
## STATEMENT OF MANAGEMENT'S RESPONSIBILITY

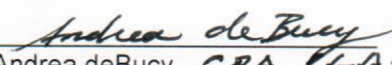
Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian Public Sector Accounting Standards. This responsibility includes selecting appropriate 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.

  
\_\_\_\_\_  
Ian Howat  
Chief Administrative Officer

  
\_\_\_\_\_  
Andrea deBucy, CPA, CGA  
Interim Director of Finance



## Independent Auditor's Report

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### To the Mayor and Council of 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, 2015, and the consolidated statements of operations, change in net debt and cash flows 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, 2015 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

*MNP LLP*

May 9, 2016

Chartered Professional Accountants


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

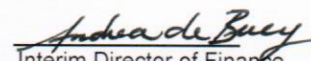
**Statement A**

As at December 31, 2015

|   | 2015                  | 2014                  |
|---|-----------------------|-----------------------|
| <b>Financial Assets:</b>                          |                       |                       |
| Cash and cash equivalents (Note 3)                | \$ 20,433,355         | \$ 17,933,297         |
| Property taxes receivable                         | 754,614               | 1,051,745             |
| Accounts receivable                               | 1,387,581             | 1,417,489             |
|   | <b>22,575,550</b>     | <b>20,402,531</b>     |
| <b>Financial Liabilities:</b>                     |                       |                       |
| Accounts payable and accrued liabilities (Note 4) | 4,501,944             | 4,097,790             |
| Prepaid property taxes                            | 218,999               | 286,988               |
| Deferred revenue (Note 5)                         | 5,353,707             | 4,673,940             |
| Refundable deposits                               | 1,707,217             | 1,727,732             |
| Capital leases (Note 6)                           | 2,114,724             | 1,074,756             |
| Short-term financing ( Note 7)                    | 2,100,816             | 2,100,816             |
| Long-term debt (Note 7)                           | 8,307,221             | 9,195,808             |
|   | <b>24,304,628</b>     | <b>23,157,830</b>     |
| <b>Net Debt</b>                                   | <b>(1,729,078)</b>    | <b>(2,755,299)</b>    |
| <b>Commitments and Contingencies (Note 12)</b>    |                       |                       |
| <b>Non-financial assets:</b>                      |                       |                       |
| Tangible capital assets (Note 8)                  | 135,228,786           | 135,050,719           |
| Inventory of supplies                             | 864,180               | 876,284               |
| Prepaid expenses                                  | 355,866               | 348,014               |
|   | <b>136,448,832</b>    | <b>136,275,017</b>    |
| <b>Accumulated surplus (Note 9)</b>               | <b>\$ 134,719,754</b> | <b>\$ 133,519,718</b> |

Approved on behalf of the City

  
 Chief Administrative Officer

  
 Interim Director of Finance  
 ANDREA DEBUCY, CPA, CGA

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, 2015

|   |    | <b>Budget<br/>(Note 13)</b> | <b>2015</b>    | <b>2014</b>    |
|---|----|-----------------------------|----------------|----------------|
| <b>Revenue</b>  |    |                             |                |                |
| Taxation (Note 10)  | \$ | 14,752,865                  | \$ 15,035,364  | \$ 14,171,173  |
| User charges  |    | 2,782,707                   | 3,351,112      | 3,095,656      |
| Fines and penalties   |    | 243,500                     | 154,902        | 254,458        |
| Investment earnings   |    | 40,000                      | 282,380        | 255,792        |
| Unconditional government transfers (Note 11)                                    |    | 653,353                     | 708,152        | 549,832        |
| Conditional government transfers (Note 11)                                      |    | 1,185,745                   | 678,653        | 737,418        |
| Developer contributions   |    | 217,500                     | 234,852        | 278,449        |
| Other   |    | 31,725                      | 209,679        | 68,437         |
|   |    | 19,907,395                  | 20,655,094     | 19,411,215     |
| <b>Expenses</b>   |    |                             |                |                |
| General government  | \$ | 3,089,026                   | \$ 3,363,331   | \$ 2,913,341   |
| Protective services   |    | 5,840,021                   | 5,765,870      | 5,476,734      |
| Engineering and transportation services   |    | 3,863,832                   | 4,559,148      | 4,618,961      |
| Environmental health services   |    | 301,725                     | 316,576        | 219,440        |
| Environmental development services  |    | 847,072                     | 685,129        | 698,962        |
| Recreation, parks and culture   |    | 3,380,721                   | 3,640,461      | 3,583,971      |
| Sewer utility and enterprise services   |    | 726,617                     | 1,084,407      | 1,025,830      |
|   |    | 18,049,014                  | 19,414,922     | 18,537,239     |
| Annual surplus from City operations   |    | 1,858,381                   | 1,240,172      | 873,976        |
| Loss on change in proportionate share of Westshore Parks and Recreation Society |    | -                           | (40,136)       | (207,219)      |
| <b>Annual surplus</b>   |    | 1,858,381                   | 1,200,036      | 666,757        |
| Accumulated surplus, beginning of year  |    | -                           | 133,519,718    | 132,852,961    |
| <b>Accumulated surplus, end of year</b>   | \$ | -                           | \$ 134,719,754 | \$ 133,519,718 |

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

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

**Statement C**

As at December 31, 2015

|   | <b>Budget<br/>(Note 13)</b> | <b>2015</b>    | <b>2014</b>    |
|---|-----------------------------|----------------|----------------|
| <b>Annual surplus</b>   | \$ 1,858,381                | \$ 1,200,036   | \$ 666,757     |
| Acquisition of tangible capital assets (purchased)                              | (3,635,504)                 | (801,653)      | (876,456)      |
| Acquisition of tangible capital assets (leased)                                 | (185,000)                   | (1,350,000)    | (152,755)      |
| Amortization of tangible capital assets   | -                           | 1,930,616      | 2,411,356      |
| (Gain) on disposal of tangible capital assets                                   | -                           | (45,694)       | (10,121)       |
| Proceeds on disposal of tangible capital assets                                 | -                           | 48,530         | 23,393         |
| Loss on change in proportionate share of Westshore Parks and Recreation Society | -                           | 40,136         | 207,219        |
|   | (1,962,123)                 | 1,021,971      | 2,269,393      |
| Acquisition (consumption) of inventory of supplies                              | -                           | 12,104         | 27,253         |
| Acquisition (use) of prepaid expenses   | -                           | (7,854)        | 7,271          |
|   | -                           | 4,250          | 34,524         |
| Change in net debt  | (1,962,123)                 | 1,026,221      | 2,303,917      |
| Net debt, beginning of year   | (2,755,299)                 | (2,755,299)    | (5,059,216)    |
| <b>Net debt, end of year</b>  | \$ (4,717,422)              | \$ (1,729,078) | \$ (2,755,299) |

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



**CITY OF COLWOOD**  
**Consolidated Statement of Cash Flows**  
As at December 31, 2015

**Statement D**

|  | 2015                 | 2014                 |
|--|----------------------|----------------------|
| Cash provided by (used in):  |                      |                      |
| <b>Operating activities:</b>   |                      |                      |
| Annual surplus (deficit)   | \$ 1,200,036         | \$ 666,757           |
| Items not involving cash:  |                      |                      |
| Amortization of tangible capital assets  | 1,930,616            | 2,411,356            |
| Loss/(Gain) on disposal of tangible capital assets                                     | (45,694)             | (10,121)             |
| Actuarial adjustment on debt   | (148,693)            | (114,204)            |
| Loss/(Gain) on change in proportionate share of Westshore Parks and Recreation Society | 40,136               | 207,219              |
| Change in non-cash operating assets and liabilities                                    |                      |                      |
| Property taxes receivables   | 272,961              | 764,964              |
| Accounts receivable  | 29,908               | (289,216)            |
| Accounts payable and accrued liabilities   | 404,154              | (397,897)            |
| Prepaid property taxes   | (43,819)             | 70,508               |
| Deferred revenue   | 679,767              | 920,631              |
| Refundable deposits  | (20,515)             | 403,881              |
| Inventory of supplies  | 12,104               | 27,253               |
| Prepaid expenses   | (7,854)              | 7,271                |
|  | <b>4,303,107</b>     | <b>4,668,402</b>     |
| <b>Investing activities:</b>   |                      |                      |
| Acquisition of tangible capital assets (purchased)                                     | (801,653)            | (876,456)            |
| Proceeds on disposal of tangible capital assets  | 48,530               | 23,393               |
|  | <b>(753,123)</b>     | <b>(853,063)</b>     |
| <b>Financing activities:</b>   |                      |                      |
| Capital lease payments   | (310,032)            | (149,813)            |
| Debt Payments  | (739,894)            | (1,067,099)          |
|  | <b>(1,049,926)</b>   | <b>(1,216,912)</b>   |
| Increase in cash and cash equivalents  | <b>2,500,058</b>     | <b>2,598,427</b>     |
| Cash and cash equivalents, beginning of year   | <b>17,933,297</b>    | <b>15,334,870</b>    |
| <b>Cash and cash equivalents, end of year</b>  | <b>\$ 20,433,355</b> | <b>\$ 17,933,297</b> |
| Supplemental cash flow information   |                      |                      |
| Cash paid for interest   | \$ 545,801           | \$ 546,216           |
| Cash received from interest  | \$ 129,778           | \$ 137,288           |

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

## **1. General**

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.

## **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 of the Chartered Professional Accountants of Canada ("PSAB"). 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 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.

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

### **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.

### **Investments**

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

### **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. These 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.

#### **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              |
| 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.



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

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

- 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.
- VI. 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.
- VII. 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.

### ***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.

Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the City is responsible for.

### ***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

**2. Significant Accounting Policies** *(continued from previous page)*  
**Liability for contaminated sites** *(continued from previous page)*

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, 2015.

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 2200 Related Party Disclosures***

In March 2015, as part of the CPA Canada Public Sector Accounting Handbook Revisions Release No. 42, the Public Sector Accounting Board (PSAB) issued a new standard, PS 2200 Related Party Disclosures.

This new Section defines related party and established disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the financial statements.

This section is effective for fiscal years beginning on or after April 1, 2017. Early adoption is permitted.

The City does not expect application of the new Standard to have a material effect on the consolidated financial statements.

***PS 3210 Assets***

In June 2015, new PS 3210 Assets was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new Section provides guidance for applying the definition of assets set out in PS 1000 Financial Statement Concepts. The main features of this standard are as follows:

Assets are defined as economic resources controlled by a government as a result of past transactions or events and from which future economic benefits are expected to be obtained.

Economic resources can arise from such events as agreements, contracts, other government's legislation, the government's own legislation, and voluntary contributions.

The public is often the beneficiary of goods and services provided by a public sector entity. Such assets benefit public sector entities as they assist in achieving the entity's primary objective of providing public goods and services.

A public sector entity's ability to regulate an economic resource does not, in and of itself, constitute control of an asset, if the interest extends only to the regulatory use of the economic resource and does not include the ability to control access to future economic benefits.

A public sector entity acting as a trustee on behalf of beneficiaries specified in an agreement or statute is merely administering the assets, and does not control the assets, as future economic benefits flow to the beneficiaries.

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

### **PS 3210 Assets** *(continued from previous page)*

An economic resource may meet the definition of an asset, but would not be recognized if there is no appropriate basis for measurement and a reasonable estimate cannot be made, or if another Handbook Section prohibits its recognition. Information about assets not recognized should be disclosed in the notes.

The standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted.

The City does not expect application of the new Standard to have a material effect on the consolidated financial statements.

### **PS 3320 Contingent Assets**

In June 2015, new PS 3320 Contingent Assets was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new Section establishes disclosure standards on contingent assets. The main features of this Standard are as follows:

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the public sector entity's control occurs or fails to occur. Resolution of the uncertainty will confirm the existence or non-existence of an asset.

Passing legislation that has retroactive application after the financial statement date cannot create an existing condition or situation at the financial statement date.

Elected or public sector entity officials announcing public sector entity intentions after the financial statement date cannot create an existing condition or situation at the financial statement date.

Disclosures should include existence, nature, and extent of contingent assets, as well as the reasons for any non-disclosure of extent, and the bases for any estimates of extent made.

When a reasonable estimate can be made, disclosure should include a best estimate and a range of possible amounts (or a narrower range of more likely amounts), unless such a disclosure would have an adverse impact on the outcome.

The standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted.

The City does not expect application of the new Standard to have a material effect on the consolidated financial statements.

### **PS 3380 Contractual Rights**

In June 2015, new PS 3380 Contractual Rights was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). This new Section establishes disclosure standards on contractual rights, and does not include contractual rights to exchange assets where revenue does not arise. The main features of this Standard are as follows:

Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.

Until a transaction or event occurs under a contract or agreement, an entity only has a contractual right to an economic resource. Once the entity has received an asset, it no longer has a contractual right.

Contractual rights are distinct from contingent assets as there is no uncertainty related to the existence of the contractual right.

Disclosures should include descriptions about nature, extent, and timing.



**Significant Accounting Policies** *(continued from previous page)***PS 3380 Contractual Rights** *(continued from previous page)*

The standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted.

The City does not expect application of the new Standard to have a material effect on the consolidated financial statements.

**PS 3430 Restructuring Transactions**

In June 2015, new PS 3430 Restructuring Transactions was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new Section establishes disclosure standards on contingent assets. The main features of this Standard are as follows:

A restructuring transaction is defined separately from an acquisition. The key distinction between the two is the absence of an exchange of consideration in a restructuring transaction.

A restructuring transaction is defined as a transfer of an integrated set of assets and/or liabilities, together with related program or operating responsibilities that does not involve an exchange of consideration.

Individual assets and liabilities transferred in a restructuring transaction are derecognized by the transferor at their carrying amount and recognized by the recipient at their carrying amount with applicable adjustments.

The increase in net assets or net liabilities resulting from recognition and derecognition of individual assets and liabilities received from all transferors, and transferred to all recipients in a restructuring transaction, is recognized as revenue or as an expense.

Restructuring-related costs are recognized as expenses when incurred.

Individual assets and liabilities received in a restructuring transaction are initially classified based on the accounting policies and circumstances of the recipient at the restructuring date.

The financial position and results of operations prior to the restructuring date are not restated.

Disclosure of information about the transferred assets, liabilities and related operations prior to the restructuring date by the recipient is encouraged but not required.

The Section is effective for new restructuring transactions that occur in fiscal periods beginning on or after April 1, 2018. Earlier application is encouraged.

The City does not expect application of the new Standard to have a material effect on the consolidated financial statements.

**3. Cash and cash equivalents**

|                         | <b>2015</b> |                   | <b>2014</b> |                   |
|-------------------------|-------------|-------------------|-------------|-------------------|
| Bank Deposits           | \$          | 16,265,118        | \$          | 13,800,367        |
| MFA - Money Market Fund |             | 4,168,237         |             | 4,132,930         |
|                         | <b>\$</b>   | <b>20,433,355</b> | <b>\$</b>   | <b>17,933,297</b> |

#### 4. Accounts payable and accrued liabilities

|   |    | 2015             |    | 2014             |
|---|----|------------------|----|------------------|
| Trade accounts payable                  | \$ | 371,443          | \$ | 979,767          |
| Government accounts payable             |    | 1,537,352        |    | 1,698,757        |
| Wages payable                           |    | 65,412           |    | 40,805           |
| Employee future benefits                |    | 548,200          |    | 506,800          |
| Other accruals                          |    | 1,706,338        |    | 669,417          |
| West Shore Parks and Recreation Society |    | 273,199          |    | 202,244          |
|   | \$ | <b>4,501,944</b> | \$ | <b>4,097,790</b> |

#### Employee Future Benefits

|                             |    | 2015           |    | 2014           |
|-----------------------------|----|----------------|----|----------------|
| Accrued sick leave          | \$ | 281,300        | \$ | 257,400        |
| Retirement benefit payments |    | 266,900        |    | 249,400        |
|                             | \$ | <b>548,200</b> | \$ | <b>506,800</b> |

|                             |           | 2015           |           | 2014           |
|-----------------------------|-----------|----------------|-----------|----------------|
| Accrued benefit obligation: |           |                |           |                |
| Balance, beginning of year  | \$        | 506,800        | \$        | 504,896        |
| Current service cost        |           | 56,300         |           | 49,400         |
| Interest cost               |           | 17,000         |           | 18,600         |
| Benefits paid               |           | (13,500)       |           | (31,100)       |
| Actuarial                   |           | (18,400)       |           | (34,996)       |
| <b>Balance, end of year</b> | <b>\$</b> | <b>548,200</b> | <b>\$</b> | <b>506,800</b> |

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

|                                    | 2015        | 2014        |
|------------------------------------|-------------|-------------|
| Discount rates                     | 3.10%       | 3.10%       |
| Expected future inflation rates    | 2.50%       | 2.50%       |
| Expected wage and salary increases | 2.58%-4.63% | 2.58%-4.63% |

#### **4. Accounts payable and accrued liabilities** *(continued from previous page)*

##### **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 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 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 took place during the year ended 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 \$586,540 (2014 - \$513,186) for employer contributions in fiscal 2015. City employees contributed \$486,039 (2014 - \$413,159) to the Plan in fiscal 2015.

##### **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 \$52,553 (2014 - \$44,406) for employer contributions and City employees paid \$54,781 (2014 - \$50,875) to the plan in fiscal 2015.



## 5. Deferred revenue

|                                 | 2015                | 2014                |
|---------------------------------|---------------------|---------------------|
| Building permit fees            | \$ 101,050          | \$ 114,500          |
| Federal Gas Tax funds           | 2,182,474           | 1,855,133           |
| Development cost charges        | 1,608,595           | 1,372,280           |
| Cash in lieu of parklands       | 387,600             | 368,706             |
| Provincial government grants    | 7,017               | 8,353               |
| Sidewalk fund                   | 221,133             | 221,133             |
| Frontage                        | 481,776             | 410,824             |
| Other                           | 88,148              | 62,790              |
| West Shore Parks and Recreation | 275,914             | 260,221             |
|                                 | <b>\$ 5,353,707</b> | <b>\$ 4,673,940</b> |

### Federal Gas Tax funds

|  | 2015                | 2014                |
|--|---------------------|---------------------|
| Opening balance of unspent funds                       | \$ 1,855,133        | \$ 1,309,391        |
| Add:   |                     |                     |
| Amounts received during the year                       | 707,550             | 707,550             |
| Interest income restricted for projects                | 19,452              | 18,621              |
|  | <b>2,582,135</b>    | <b>2,035,562</b>    |
| Less: amount spent on projects and recorded as revenue | (399,661)           | (180,429)           |
|  | <b>\$ 2,182,474</b> | <b>\$ 1,855,133</b> |

## 6. 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 8). All City leases are financed through the Municipal Finance Authority.

**6. Capital leases** (continued from previous page)

- b) Future minimum lease payments under the capital leases together with the balance of the obligations due are as follows:

|  |           | <b>Total</b>     |
|--|-----------|------------------|
| 2016                                   | \$        | 288,923          |
| 2017                                   |           | 286,325          |
| 2018                                   |           | 268,406          |
| 2019                                   |           | 209,005          |
| 2020                                   |           | 1,175,620        |
| Total minimum lease payments           |           | 2,228,279        |
| Less: amount representing interest     |           | 113,555          |
| <b>Obligations under capital lease</b> | <b>\$</b> | <b>2,114,724</b> |

- c) Total interest expense for leases during the year was \$27,283 (2014 - \$20,520) and interest rates were constant at 1.85% (2014 - 2%).

**7. Debt**

- a) Short-term debt:  
Short-term debt of \$2,100,816 (2014 - \$2,100,816) 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 \$8,307,221 (2014 - \$9,195,808).
- c) Principal payments on long-term debt for the next five years are as follows:

|      |           | <b>Total</b>     |
|------|-----------|------------------|
| 2016 | \$        | 723,052          |
| 2017 |           | 667,442          |
| 2018 |           | 667,442          |
| 2019 |           | 440,636          |
| 2020 |           | 418,564          |
|      | <b>\$</b> | <b>2,917,136</b> |

- 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 \$506,661 (2014 - \$515,659)

## 8. 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 2015          | Total 2014          |
|--|------------------|-------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------|---------------------|--------------------|---------------------|---------------------|
| <b>2015</b>                            |                  |                   |                                    |                                   |                                     |                           |                     |                    |                     |                     |
| <b><u>Cost</u></b>                     |                  |                   |                                    |                                   |                                     |                           |                     |                    |                     |                     |
| Balance, beginning 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         | 183,927,071         |
| Additions                              | 143,053          | -                 | 126,622                            | 2,074,300                         | -                                   | 94,558                    | -                   | 10,720             | 2,449,253           | 1,029,211           |
| Disposals                              | (297,600)        | (2,835)           | -                                  | (113,853)                         | -                                   | -                         | -                   | -                  | (414,288)           | (156,489)           |
| Change in Westshore Share              | -                | -                 | -                                  | -                                 | -                                   | -                         | -                   | (50,612)           | (50,612)            | 256,005             |
| <b>Balance, end of year</b>            | <b>249,585</b>   | <b>58,515,575</b> | <b>5,821,069</b>                   | <b>12,531,870</b>                 | <b>30,159,069</b>                   | <b>1,848,837</b>          | <b>62,447,098</b>   | <b>14,955,038</b>  | <b>186,528,141</b>  | <b>184,543,788</b>  |
| <b><u>Accumulated Amortization</u></b> |                  |                   |                                    |                                   |                                     |                           |                     |                    |                     |                     |
| Balance, beginning of year             | -                | -                 | (2,613,061)                        | (5,903,335)                       | (4,984,615)                         | (877,035)                 | (31,636,204)        | (3,478,819)        | (49,493,069)        | (47,273,716)        |
| Disposals                              | -                | -                 | -                                  | 113,852                           | -                                   | -                         | -                   | -                  | 113,852             | 143,217             |
| Amortization expense                   | -                | -                 | (143,398)                          | (247,004)                         | (219,102)                           | (35,821)                  | (1,066,806)         | (218,485)          | (1,930,616)         | (2,411,356)         |
| Change in Westshore Share              | -                | -                 | -                                  | -                                 | -                                   | -                         | -                   | 10,476             | 10,474              | 48,786              |
| <b>Balance, end of year</b>            | <b>-</b>         | <b>-</b>          | <b>(2,756,459)</b>                 | <b>(6,036,487)</b>                | <b>(5,203,717)</b>                  | <b>(912,856)</b>          | <b>(32,703,010)</b> | <b>(3,686,828)</b> | <b>(51,299,355)</b> | <b>(49,493,069)</b> |
| <b>Net book value, end of year</b>     | <b>249,585</b>   | <b>58,515,575</b> | <b>3,064,610</b>                   | <b>6,495,383</b>                  | <b>24,955,352</b>                   | <b>935,981</b>            | <b>29,744,088</b>   | <b>11,268,210</b>  | <b>135,228,786</b>  | <b>135,050,719</b>  |



**8. Tangible capital assets** *(continued from previous page)*

a) Assets under construction:

As at December 31, 2015 there was \$249,585 of assets under construction (2014 - \$404,132). No amortization has been recorded on these assets as they are not yet in productive use.

b) Contributed tangible capital assets:

The City was gifted two pergolas from the Royal BC Museum in 2015. These two pergolas were installed at Herm Williams Park. As an estimate of the fair value of these pergolas could not be reasonably made, these contributed assets were recognized at a nominal value equal to the cost of the materials, and transportation and installation costs totaling \$94,558 (2014 - \$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 (2014 - \$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.

## 9. Accumulated surplus

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

|  | 2015                  | 2014                  |
|--|-----------------------|-----------------------|
| <b>Fund Surplus:</b>   |                       |                       |
| Invested in tangible capital assets<br>(General Capital and Sewer Capital)       | \$ 122,706,023        | \$ 122,679,339        |
| Operating Fund accumulated surplus<br>(General Operating and Sewer<br>Operating) | 5,194,279             | 4,203,419             |
| Internal Financing (Sewer Debt -<br>Central LAS) - to be recovered               | (235,590)             | (205,818)             |
| West Shore Parks and Recreation<br>Society                                       | (9,115)               | 68,836                |
| Total fund surplus   | 127,655,597           | 126,745,776           |
| <b>Reserve funds set aside for specific purposes by<br/>Council:</b>             |                       |                       |
| Police building improvements   | 147,059               | 145,649               |
| Affordable housing   | 429,000               | 363,183               |
| Amenities  | 646,167               | 519,551               |
| Capital projects   | 590,295               | 629,136               |
| Equipment replacement  | 1,029                 | 1,019                 |
| RCMP surplus   | 242,481               | 240,156               |
| Sewer capital  | 961,140               | 705,064               |
| Future operational expense   | 2,127,547             | 2,100,049             |
| St-John's Church   | 63,637                | 61,351                |
| Fleet replacement - General Fund   | 677,931               | 904,717               |
| Fleet replacement - Fire Hall  | 525,189               | 663,099               |
| New Fire Hall  | 153,594               | 152,121               |
| Infrastructure Deficit   | 302,149               | 152,442               |
| Fleet replacement - Sewer Fund   | 171,075               | 120,741               |
| Public Art   | 25,864                | 15,664                |
| Total reserve funds  | 7,064,157             | 6,773,942             |
|  | <b>\$ 134,719,754</b> | <b>\$ 133,519,718</b> |

## 10. Taxation

|   | 2015                 | 2014                 |
|---|----------------------|----------------------|
| General                                       | \$ 21,531,305        | \$ 21,175,039        |
| Payments in place of taxes                    | 2,530,301            | 1,985,451            |
| Parcel taxes                                  | 535,255              | 762,849              |
| 1% utility taxes                              | 184,540              | 184,723              |
|   | <u>24,781,401</u>    | <u>24,108,062</u>    |
| Less taxes on behalf of:                      |                      |                      |
| Capital Regional District - General Operating | (1,542,258)          | (1,510,195)          |
| Capital Regional District - Sewer Operating   | -                    | -                    |
| Capital Regional District - Septic Operating  | (65,891)             | (63,805)             |
| Capital Regional Hospital District            | (877,742)            | (930,877)            |
| School authorities                            | (6,194,387)          | (6,329,637)          |
| British Columbia Assessment Authority         | (182,742)            | (191,720)            |
| Municipal Finance Authority                   | (592)                | (597)                |
| Victoria Regional Transit Authority           | (882,425)            | (910,058)            |
|   | <u>(9,746,037)</u>   | <u>(9,936,889)</u>   |
|   | <u>\$ 15,035,364</u> | <u>\$ 14,171,173</u> |



## 11. Government transfers

|                                     | 2015                | 2014                |
|-------------------------------------|---------------------|---------------------|
| Conditional government transfers:   |                     |                     |
| Federal:                            |                     |                     |
| Gas Tax                             | \$ 399,662          | \$ 180,429          |
| Other                               | -                   | 14,331              |
| Natural Resources Canada            | 99,497              | 460,807             |
| Provincial:                         |                     |                     |
| Climate Action                      | 6,351               | 6,513               |
| Other                               | 14,000              | 200                 |
| Infrastructure Plan                 | 50,000              | -                   |
| Other:                              |                     |                     |
| Q Arena Debt Subsidy                | 75,138              | 75,138              |
| West Shore Parks & Recreation       | 34,005              | -                   |
|                                     | <u>678,653</u>      | <u>737,418</u>      |
| Unconditional government transfers: |                     |                     |
| Provincial:                         |                     |                     |
| Small Communities                   | 240,629             | 148,085             |
| Traffic Fines                       | 147,248             | 83,486              |
| Casino revenue sharing              | 313,983             | 300,859             |
| Other                               | 1,746               | 12,048              |
| West Shore Parks & Recreation       | 4,546               | 5,354               |
|                                     | <u>708,152</u>      | <u>549,832</u>      |
| <b>Total Government Transfers</b>   | <b>\$ 1,386,805</b> | <b>\$ 1,287,250</b> |

## 12. 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.

### 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, 2015 there were contingent demand notes of \$490,890 (2014 - \$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 2016 estimated cost of this contract is \$2,687,000 (2014 - \$2,595,000).

### 13. 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 April 27, 2015 with the adoption of the 2015 - 2019 Financial Plan Bylaw No 1566, 2015. 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.

|  | <b>Budget</b>       |
|--|---------------------|
| <b>Revenue</b>   |                     |
| Total per Colwood Five Year Financial Plan (2015)                                  | \$ 21,924,909       |
| Adjustments:   |                     |
| West Shore Parks and Recreation Society  | 1,282,838           |
| Less:  |                     |
| Transfers from reserves per Colwood Five Year Financial Plan (2015)                | (1,100,352)         |
| Long term debt proceeds per Colwood Five Year Financial Plan (2015)                | (2,200,000)         |
| <b>Budgeted Revenue (per Statement of Operations)</b>                              | <b>19,907,395</b>   |
| <b>Expenses and Deductions</b>   |                     |
| Total per Colwood Five Year Financial Plan (2015)                                  | \$ 21,924,909       |
| Adjustments:   |                     |
| West Shore Parks and Recreation Society  | 1,290,886           |
| Less:  |                     |
| Transfers to reserves per Colwood Five Year Financial Plan (2015)                  | (419,781)           |
| Principal payments on debt per Colwood Five Year Financial Plan (2015)             | (926,496)           |
| Acquisition of tangible capital assets per Colwood Five Year Financial Plan (2015) | (3,820,504)         |
| <b>Budgeted Expenses (per Statement of Operations)</b>                             | <b>18,049,014</b>   |
| <b>Annual Surplus</b>  | <b>\$ 1,858,381</b> |

### 14. 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.



#### **14. West Shore Parks and Recreation Society** *(continued from previous page)*

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.

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 2015, the City recorded a loss of \$40,136 (2014 - loss of \$207,219).

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 proportionate share of the debt funded by the City through the requisition process as at December 31, 2015, was \$0 (2014- \$16,839).

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 2015, the City's proportion for consolidation purposes was 22.67% (2014 - 22.76%).

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

c) Condensed financial information for the Society as follows:

|                                     |    | 2015       | 2014       |
|-------------------------------------|----|------------|------------|
| Financial assets                    | \$ | 3,414,023  | 2,993,912  |
| Financial liabilities               |    | 2,422,204  | 2,112,249  |
| Net financial assets                |    | 991,819    | 881,663    |
| Non-financial assets                |    | 905,600    | 879,243    |
| Accumulated surplus                 |    | 1,897,419  | 1,760,906  |
| Invested in tangible capital assets |    | 892,651    | 875,645    |
| Reserve funds                       |    | 1,718,043  | 1,776,928  |
| Other                               |    | (713,275)  | (891,667)  |
|                                     |    | 1,897,419  | 1,760,906  |
| Revenues                            |    | 6,433,559  | 5,694,277  |
| Requisition from members            |    | 4,844,916  | 4,854,294  |
|                                     |    | 11,278,475 | 10,539,571 |
| Expenses                            |    | 6,371,974  | 5,247,514  |
| Requisition from members            |    | 4,844,916  | 4,845,294  |
|                                     |    | 11,216,890 | 10,092,808 |
| Annual surplus                      | \$ | 61,585     | 446,763    |

**15. Change in Accounting Policy**

Effective January 1, 2015, the City adopted the recommendations in PS 3260 Liabilities for Contaminated Sites, as set out in the Canadian public sector accounting standards. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

Previously, no accounting policy existed to account for a liability for contaminated sites. Under the new recommendations, the City is required to recognize a liability for contaminated sites when economic benefits will be given up, as described in Note 1, Significant Accounting Policies.

There was no effect on the City's consolidated financial statements from adopting the above-noted change in accounting policy.

## **16. 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, and 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.

### **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.

**16. Segmented information:** *(continued from previous page)*

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 2015 - 2019 Financial Plan Bylaw No 1566.

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.



**16. Segmented information** *(continued from previous page)*

| <b>2015</b>                         | <b>General<br/>Government</b> | <b>Protective<br/>Services</b> | <b>Engineering<br/>and<br/>Transportation<br/>Services</b> | <b>Environmental<br/>Health<br/>Services</b> | <b>Environmental<br/>Development<br/>Services</b> | <b>Recreation,<br/>Parks and<br/>Culture</b> | <b>Sewer<br/>Utility and<br/>Enterprise<br/>Services</b> | <b>TOTAL<br/>2015</b> |
|-------------------------------------|-------------------------------|--------------------------------|--|--|---|--|--|-----------------------|
| <b>Revenue:</b>                     |                               |                                |  |  |   |  |  |                       |
| Taxation                            | 2,524,023                     | 4,327,016                      | 3,421,428  | 237,576                                      | 514,157   | 2,731,996                                    | 1,279,168  | <b>15,035,364</b>     |
| User Charges                        | 245,517                       | 514,253                        | 170,476  | -  | 155,365   | 1,342,150                                    | 923,351  | <b>3,351,112</b>      |
| Government<br>Transfers             | 99,497                        | 147,248                        | 786,190  | -  | -   | 353,870                                      | -  | <b>1,386,805</b>      |
| Other                               | 460,099                       | 16,080                         | 87,547   | -  | 183,000   | 135,087                                      | -  | <b>881,813</b>        |
| <hr/>                               |                               |                                |  |  |   |  |  |                       |
| Total revenue                       | 3,329,136                     | 5,004,597                      | 4,465,641  | 237,576                                      | 852,522   | 4,563,103                                    | 2,202,519  | <b>20,655,094</b>     |
| <hr/>                               |                               |                                |  |  |   |  |  |                       |
| <b>Expenses:</b>                    |                               |                                |  |  |   |  |  |                       |
| Salaries and wages                  | 1,711,858                     | 2,221,311                      | 2,277,496  | 173,109                                      | 577,805   | 193,400                                      | 233,911  | <b>7,388,890</b>      |
| Materials, supplies<br>and services | 1,085,378                     | 3,290,582                      | 930,130  | 143,467                                      | 107,324   | 3,410,088                                    | 570,322  | <b>9,537,291</b>      |
| Interest and other                  | 334,373                       | 50,276                         | 1,188  | -  | -   | -  | 172,288  | <b>558,125</b>        |
| Amortization                        | 231,722                       | 203,701                        | 1,350,334  | -  | -   | 36,973                                       | 107,886  | <b>1,930,616</b>      |
| <hr/>                               |                               |                                |  |  |   |  |  |                       |
| Total Expenses                      | 3,363,331                     | 5,765,870                      | 4,559,148  | 316,576                                      | 685,129   | 3,640,461                                    | 1,084,407  | <b>19,414,922</b>     |
| <hr/>                               |                               |                                |  |  |   |  |  |                       |
| <b>Annual surplus<br/>(deficit)</b> | (34,195)                      | (755,879)                      | (89,242)   | (78,704)                                     | 168,034   | 926,047                                      | 1,119,126  | <b>1,240,172</b>      |
| <hr/>                               |                               |                                |  |  |   |  |  |                       |

**16. Segmented information** *(continued from previous page)*

| <b>2014</b>                         | <b>General<br/>Government</b> | <b>Protective<br/>Services</b> | <b>Engineering<br/>and<br/>Transportation<br/>Services</b> | <b>Environmental<br/>Health<br/>Services</b> | <b>Environmental<br/>Development<br/>Services</b> | <b>Recreation,<br/>Parks and<br/>Culture</b> | <b>Sewer<br/>Utility and<br/>Enterprise<br/>Services</b> | <b>TOTAL<br/>2014</b> |
|-------------------------------------|-------------------------------|--------------------------------|--|--|---|--|--|-----------------------|
| <b>Revenue:</b>                     |                               |                                |  |  |   |  |  |                       |
| Taxation                            | 2,117,303                     | 3,980,280                      | 3,356,882  | 159,480                                      | 507,978   | 2,604,691                                    | 1,444,559  | <b>14,171,173</b>     |
| User Charges                        | 147,365                       | 503,806                        | 103,029  | -  | 180,423   | 1,328,839                                    | 832,194  | <b>3,095,656</b>      |
| Government Transfers                | 461,007                       | 83,486                         | 349,759  | -  | -   | 392,998                                      | -  | <b>1,287,250</b>      |
| Other                               | 567,434                       | 8,546                          | 71,592   | -  | 184,250   | 24,564                                       | 750  | <b>857,136</b>        |
| <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                  | 1,850,217                     | 2,088,498                      | 2,217,269  | 80,081                                       | 525,502   | 175,426                                      | 179,694  | <b>7,116,687</b>      |
| Materials, supplies and<br>services | 407,888                       | 3,115,523                      | 938,513  | 139,359                                      | 173,460   | 3,317,882                                    | 367,841  | <b>8,460,466</b>      |
| Interest and other                  | 334,378                       | 30,552                         | 2,516  | -  | -   | -  | 181,286  | <b>548,732</b>        |
| Amortization                        | 320,858                       | 242,161                        | 1,460,663  | -  | -   | 90,663                                       | 297,009  | <b>2,411,354</b>      |
| <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<br/>(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>        |

**STATEMENT OF 2015 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 2015:

| <b>Roll Number</b> | <b>Property Tax Exemption Recipient</b>      | <b>Address</b>     | <b>2015 Municipal<br/>Tax Exempted</b> |
|--------------------|--|--------------------|--|
| 05462.010          | Colwood Pentecostal Church                   | 2250 Sooke Road    | \$19,400                               |
| 05522.100          | Anglican Synod Diocese of B.C.               | 510 Mount View Ave | \$17,340                               |
| 05169.510          | West Side Bible Church                       | 3307 Wishart Road  | \$6,107                                |
| 05531.001          | Colwood Women's Institute                    | 2225 Sooke Road    | \$13,893                               |
| 03545.020          | Westshore, Child, Youth and<br>Family Centre | 345 Wale Road      | \$35,820                               |



## CITY OF COLWOOD

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