

COLWOOD 2021



ANNUAL REPORT

FISCAL YEAR ENDING DECEMBER 31, 2021

Colwood Fast Facts

LAND & FEATURES

- 17.67 square km total land area
- 60 parks featuring old growth forest
- 89 hectares of parkland
- 7.6 km of pristine ocean waterfront
- 3 National Historic Sites: Hatley Castle, Fisgard Lighthouse & Fort Rodd Hill
- 1 National Migratory Bird Sanctuary
- 126 km of paved roads
- 49 km of sanitary sewer
- 39 km of storm drain pipe

PEOPLE & BUSINESS

- Incorporation year: 1985
- 19,857 residents and growing
- 9.6% growth between 2011 and 2016
- Median age 41.6
- 17% Youth 0-14 | 67% Adults 15-64 | 16% Seniors 65+
- 7,688 households
- \$6.2 billion in assessed value (2022)
- \$258.8 million in new construction (2022)
- \$1.0 million in taxes from new growth (2022)
- 611 licensed businesses



Table of Contents

Message from the Mayor.....	4
Your City Council	5
Community Goals & Strategic Priorities	7
2021 in Pictures.....	8
City Services - Organizational Chart.....	11
Community Planning.....	12
Development Services	14
Engineering	16
Public Works	18
Roads	20
Parks & Trails.....	22
Boulevards	24
Storm Sewers	25
Sewer Utility	26
Recreation, Culture & Heritage.....	27
Building & Bylaw Services	28
Fire Rescue	30
Policing	32
Corporate Services.....	34
Communications & Engagement	36
Finance	38
Human Resources	40
Information Technology	42
Financial Reports	44
Statistical Reports.....	78

**City of Colwood, British Columbia, Canada
2021 Annual Report for fiscal year
ending December 31, 2021**

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

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



Mayor & Council

Colwood Mayor and Council 2019-2022

Message from the Mayor



Rob Martin
Mayor

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

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

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

Colwood Council 2018-2022

Colwood's Mayor and six councillors were elected in November 2018 for a four year term.

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

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



Michael Baxter



Cynthia Day



Dean Jantzen



Doug Kobayashi



Gordie Logan



Stewart Parkinson

Making Headlines in 2021

- New Applegate Trail connects the mountain to the beach
- Colwood to proceed with seven sidewalk and cycling upgrades
- CRD Hospital Board budgets \$205M for seniors care facility
- Na'tsa'maht Gathering brings communities together for Truth and Reconciliation
- Survey finds 92% satisfaction rate among Colwood businesses
- Levelling the land along Latoria Boulevard in Royal Bay
- Government of Canada invests \$130 million in national urban parks: Colwood sites considered
- Colwood's Waterfront Stewardship Plan: Protecting sensitive waterfront areas
- Celebrating the new Indigenous and Pollinator Garden at Colwood City Hall
- The Province and BC Transit announce the Victoria Regional RapidBus Implementation
- Colwood mourns the sudden passing of respected Fire Chief
- Royal Beach development agreement signed for 130 acre waterfront property in Colwood
- Colwood involves residents in temporary traffic calming pilots
- West Shore Ferry reinforced as a transportation priority by CRD Transportation Committee
- Netflix filming along the Lagoon
- Now open! Colwood's newest playground at Meadow Park Green in Royal Bay
- Recipients of the Create Places Colwood Grant Mar 8, 2021
- Colwood supports additional housing for people on a range of incomes Feb 26, 2021
- Colwood embarks on Waterfront Public Realm Improvement Plan
- New stairs complete in Latoria Creek Park
- Lookout Lake now open: safety upgrades to the dam complete

A photograph of a forest scene. In the foreground, a paved path leads into the distance, scattered with fallen yellow leaves. To the right of the path is a rustic wooden bench made of logs. The forest is filled with tall, thin trees, some with green leaves and others with yellowing foliage, suggesting an autumn setting. Sunlight filters through the canopy, creating dappled light on the ground. A large tree trunk is visible on the left side of the frame.

Goals & Strategic Priorities

Latoria Creek Park

Official Community Plan Goals

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

People and *nature* are exceptionally well-connected.

Family friendly *neighbourhoods* provide housing choices.

Residents have realistic *transportation* choices.

Vibrant streets & *public spaces* promote community connections.

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

Strategic Priorities

Mobility

Colwood is a community on the move



- Transportation Master Plan Update
- Roads Paving Program
- Sidewalk and Bike Lane Plan
- Crosswalk + Transit Improvements
- Roundabout at Latoria + VMP
- Road works at Allandale + VMP
- Design works for upgrades along Sooke, Metchosin & Painter Roads
- Technology to measure + relieve traffic

Prosperity

Colwood is a thriving City



- 0% overall tax increase in 2020
- Realign commercial tax rate
- Household Prosperity Study
- Regular meetings with businesses
- Benchmark the costs of development
- Public Realm Improvement Plans for Colwood Corners + the Waterfront
- Update Land Use Bylaw
- Update Economic Development Strategy

Governance

Colwood is a well-managed City



- Dam Safety Upgrades at Lookout Lake
- Sewer Master Plan
- Stormwater Master Plan
- Service Inventory + Service Levels
- Low Carbon Resiliency Plan
- Sustainable Infrastructure Plan and full asset life cycling accounting

Vibrance

Colwood is an engaging City



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



Create Places Grants: Emily Carr Interpretive Sign



Opening the Meadow Park Playground



Snowy Lagoon - Marlene Mitchell



Timber Benches: start of a Reflection Pathway



Royal Beach announces partnership with Reliance Properties



Music in the Park at Colwood City Hall



Lookout Lake Park



Music in the Park



Applegate Trail Opening



Royal BC Museum coming to Royal Bay



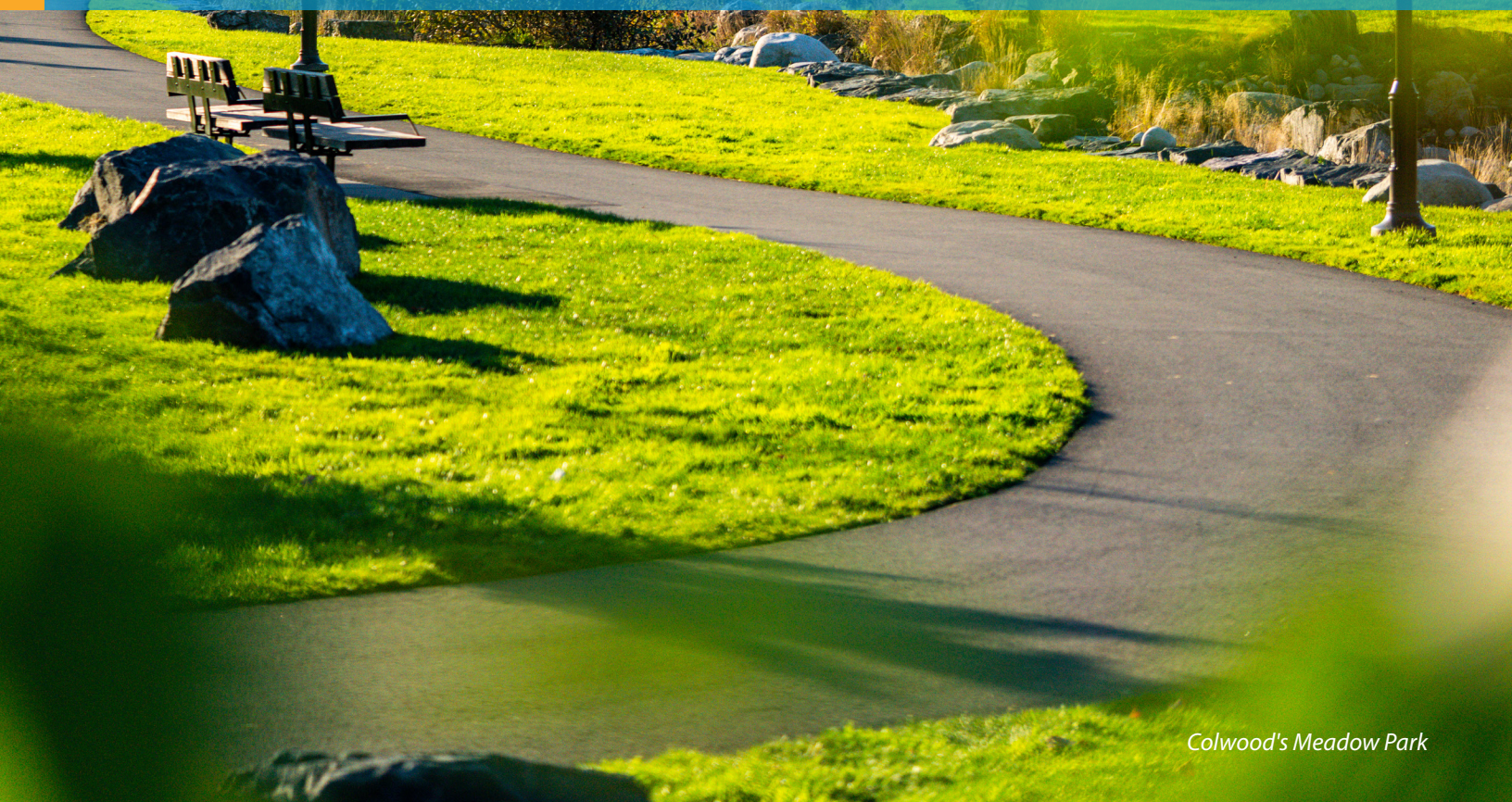
Free Bike Safety Checks for residents by volunteers



Natsamaht Gathering at Royal Beach



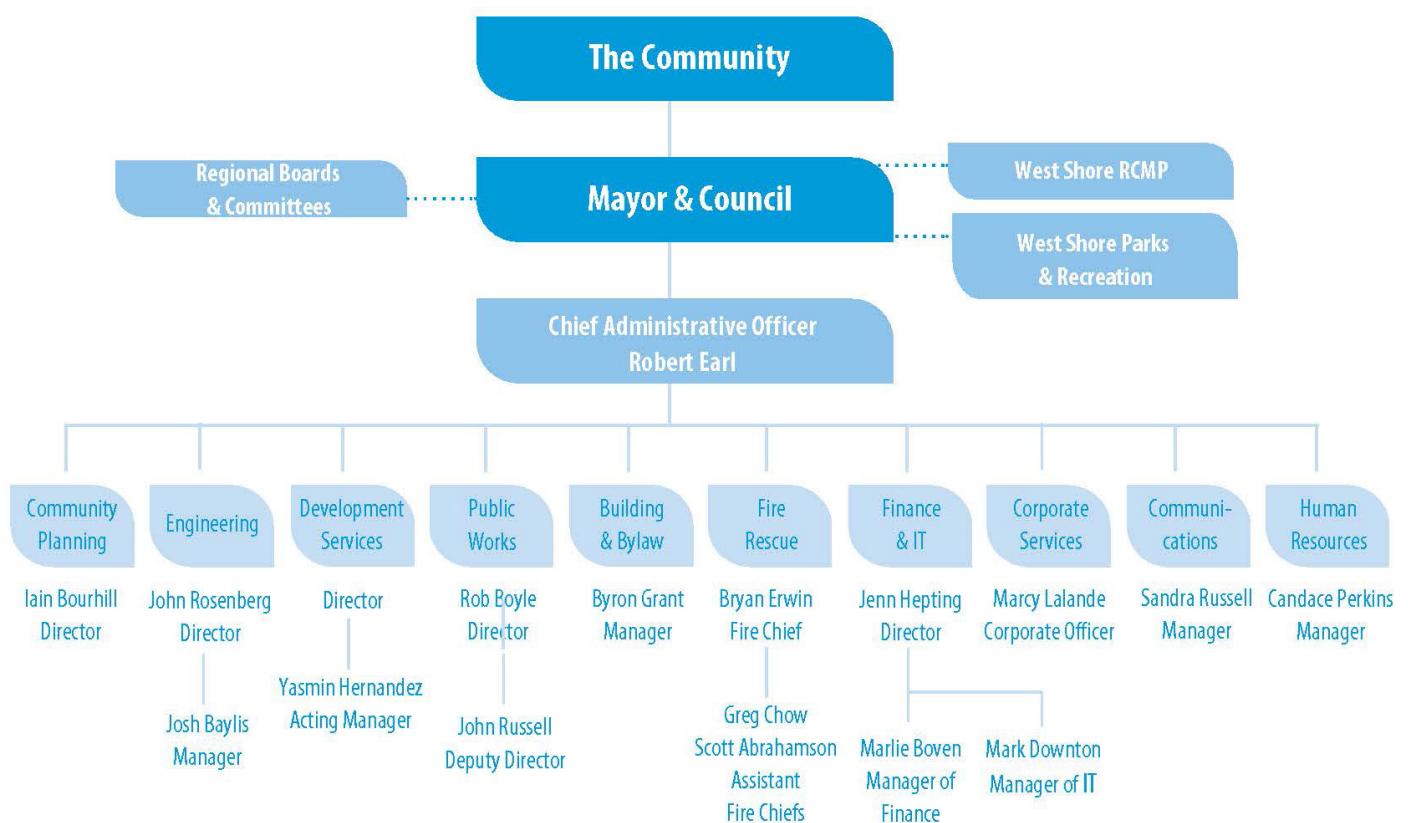
City Services



Organization Profile

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

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



Community Planning

Esquimalt Lagoon Migratory Bird Sanctuary

Initiated municipal top ups for the Clean BC Rebate Program

The Community Planning Department is dedicated to the achievement of municipal goals through the development of planning policy and provision of Council with advice on a wide range of issues. Implementation of City initiatives in the areas including heritage conservation and economic development are also carried out by Community Planning. Through the course of 2021 immediate economic recovery actions transitioned to work geared to long-term economic prosperity, and the as guided by the “Build-back Better” principle emphasized in the Colwood Economic Recovery Plan. The Community Planning Department led work on 10 major planning projects in and management of 6 programs in 2021.

Accomplishments from 2021

- Continue to lobby BC Transit for public transit improvements
- Update the Land Use Bylaw general regulations and zoning
- Review and update the Affordable Housing Policy
- Continue to support mode-shift approach
- Develop coastal sea level rise and tsunami hazard adaptation plan
- Formalize updated Heritage Inventory
- Develop a Heritage Strategy
- Develop options for new public art policy
- Implement the Parks and Recreation Master Plan
- Work with the JDF Performing Arts Society to determine feasibility of new arts centre
- Build connections between Colwood business and development through the implementation of the Economic Prosperity Roundtable

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

Priorities for 2022

- Complete Park Plans for Colwood Creek, Lookout Lake and Oceanview Parks
- Continue to lobby BC Transit for public transit improvements
- Update the Land Use Bylaw with results of the Wale Road Visioning
- Update the Affordable Housing Policy
- Complete the Active Transportation Network Plan
- Complete a coastal adaptation plan and review inland flood hazard
- Complete the Heritage Strategy
- Complete Low Carbon Resiliency Plan GHG inventory & mitigation
- Develop new protocols for Right Relations with local First Nations
- Develop new comprehensive Public Art Strategy
- Compile new Parks Improvement and Acquisition DCC Program
- Implement Natural Asset Inventory
- Implement the Colwood Waterfront Stewardship Plan (Phase I scoping and design)
- Implement actions called for by the Climate Emergency Declaration

Council Expectations

- Monitor community need for policy review and generation.
- Review and monitor Official Community Plan for potential policy development.
- Focus on infrastructure planning for active transportation modeshift and waterfront public realm.
- Anticipate population changes and consequential policy impacts.
- Monitor development of commercial and industrial versus residential to ensure balance is maintained.
- Strengthen protection of built heritage.
- Create opportunities to celebrate and promote intangible heritage.
- Understand & support community need for recreation, arts and cultural programming & facilities.
- Implement actions related to the declared Climate Emergency.
- Establish economic development environment.
- Build foundation for expanded and impactful economic development service post pandemic.

Residents enjoy a city that is green by nature and the privilege of a connected network of parks and trails within easy walking distance of home. Colwood's parks, recreation, and natural systems are unique to this place and integral to the community's identity and exceptional quality of life. The treasured public waterfront is iconic and balances resilience to climate change and sea level rise, respect for the environment, and a vibrant destination for activity and cultural events in the region. The diverse amenities and thoughtful distribution of Colwood's parks and recreation empower all ages and abilities to live a healthy lifestyle and provide a legacy for generations to come.





Development Services

Meadow Park

Council Expectations

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

The Development Services Department is responsible for curation of development through the processing of applications for private property development which include subdivision of land, rezoning, development permits, business licenses, tree removal and replacement, signage, temporary use permits, and development variances. Planning, protection and maintenance of Colwood’s natural and built environment while ensuring the City’s standards and bylaws are current and adhered to in order to achieve the City’s goals. Working collaboratively with other City departments, local governments, agencies, consultants, developers, and the general community to achieve the City’s development objectives. Alignment of the statutes, policies and bylaws of the Province and City as it relates to the role of the Approving Officer.

Accomplishments from 2021

- Support the Parking Bylaw Update
- Support amendments to Community Amenity Contributions and Attainable Housing Policies
- Support creation of the Parks and Recreation Master Plan
- Coordinate administrative support for general inquiries, tree permits, file management etc.
- Improve public hearing procedures and responsibilities
- Support implementation of the Land development software system
- Support the creation of policy related to small in-fill subdivision
- Initiate creation of Small Lot Design Guidelines

Priorities for 2022

- Update Land Use Application Procedures Bylaw
- Implement Small lot design guidelines
- Maintain development application processing times
- Review and update development application forms and fees
- Support implementation of new Land development software system
- Support Engineering Services policy relative to small in-fill subdivisions
- Implement Parks and Recreation Master Plan through rezoning & subdivision
- Support Royal BC Museum initiatives through availability of the team
- Create an options report for Council on enhanced design quality for development projects

111
subdivision lots created

85
strata lots created

Statistical Trends: Planning and Land Use

New Construction Value

2017	2018	2019	2020	2021
\$79M	\$149M	\$105M	\$116M	\$257M

New Subdivision Lots Created

2017	2018	2019	2020	2021
56	80	105	160	111

New Strata Lots Created

2017	2018	2019	2020	2021
83	100	94	80	85



Engineering

Council Expectations

- Consistent application of Bylaws, Strategic Priorities, Policies, and regulations.
- Deliver high quality capital works and services that meet engineering specifications and consider environment, changing climate, universal accessibility and fiscal responsibility.
- Apply a “complete streets approach” that conforms to the City’s mode priorities: active, transit, goods & services, then vehicles.
- Timely response for review and inspection services.
- Protect existing infrastructure and inspect new construction to protect against risk and ensure quality and conformance.
- Every decision will consider the climate emergency and how to mitigate & adapt to it.
- Optimize GIS to meet the needs of the City and apply it to support Asset Management.

Engineering staff review all proposed development works and services to ensure compliance with bylaws, agreements, policies and procedures. Service delivery includes receipt, review & approval, construction oversight and eventual acceptance as city infrastructure for the following:

- Oversight and management of the City’s natural and built assets
- Work on development lands, including grading, hauling, and terraforming and retaining wall considerations
- All work in the City right of way including road, drain, sewer, electrical, lighting, irrigation, boulevard and tree works
- Traffic Impact Assessments, review and implementation
- Sanitary Sewer and Storm Drain design and management plans
- New parks and trails approval process and all matters prior to acceptance / hand-over for maintenance to Public Works
- Utility coordination, servicing agreements and bonding

Accomplishments from 2021

- Lead updates to the Development Services bylaw
- Implement standard templates and “next steps” procedures
- Improve contact relation to applications / development
- Optimize staffing levels for continued delivery of consistent high-quality service
- Work with the Approving Officer to bring forth a policy regarding development works and services related to small in-fill subdivisions
- GIS System Internal land data (parcel map)

Priorities for 2022

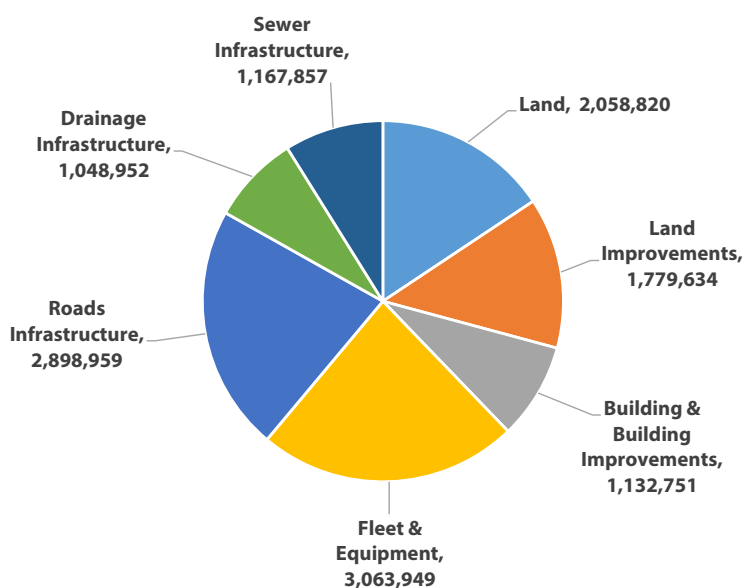
- Latoria Road: present geotechnical and environmental overview
- Continue to support TEMPEST implementation and training
- Complete Development Services Bylaw
- Commence Galloping Goose Bridge Crossing
- Advance DCC Projects – Latoria at VMP; Latoria at Metchosin
- Update template for Storm Water Master Plans.
- TMP Update – continue to work through Metchosin Road, and commence Sooke Road (and Island Highway) with coordination with BC Transit, Cairndale and Kelly Road.
- Work with BC Transit to facilitate the Frequent Transit works along the Island Highway (View Royal Border to Wale Road)
- Implement 2022/2023 Active Transportation works and services
- Update Sanitary Master Plan – with consideration to soil, development and existing system age.
- Service the Bexhill PI Strata with Sewers and land exchange.
- Allandale / Patterson Pit - Storm Drainage – Continue to work with landowners to bring about options to manage storm water.
- GIS Sanitary system mapping and data capture 2022
- GIS Storm system mapping and data capture 2023
- GIS Right of Way Assets (sidewalk, signs, streetlights, irrigation etc.)
- GIS Public interface 2022/2023

\$13.1M
in new capital assets
acquired by the City
in 2021

Hours allocated to
drawing reviews and
development driven
tasks in 2021

1,281

New Capital Assets Acquired in 2021 = \$13.1M



Statistical Trends: Engineering

Right of Way Permits Issue

2017	2018	2019	2020	2021
263	233	248	349	312

Hours allocated to development

2017	2018	2019	2020	2021
1,360	1,360	1,700	1,955	1,281

Requests for Service Completed

2017	2018	2019	2020	2021
26	100	566	450	1,422

Street Lights Upgraded to LED

2017	2018	2019	2020	2021
0	42	32	0	0



Public Works

Council Expectations

- That special City programs such as Branch Drop-off be relevant to public demand.
- That staff ensure only Colwood residents are using the Branch Drop-off Program.
- That customer service, education and consistent messaging to residents continue to drive the response to service requests.
- Calls for service are prioritized over scheduled work when the issue represents a potential safety hazard.
- That Public Works continue to develop interdepartmental partnerships to improve staff coordination of services and improve knowledge of Colwood infrastructure.
- That remediation of graffiti be a priority.

Public Works staff oversee a wide range of infrastructure and facility maintenance and community services as well as Branch Drop-off and snow and ice removal, event and beautification support. Facility maintenance includes City Hall, Public Works buildings, offices, yard and storage bays, St. John The Baptist Church, Emery Hall, the gravel reserves, Lookout Brook Dam and two pump station buildings. This includes maintenance of small equipment, vehicles, street signs, light poles. Staff also provide litter and garbage collection from receptacles throughout the City and are also responsible for managing and adhering to the National Safety Code for commercial vehicles for all employees.

Accomplishments from 2021

- Advance policy creation to include more Public Works services, including Sidewalks, Snow and Ice, Storm and Sanitary Sewer Maintenance.
- Initiate the Colwood Facility Feasibility Study to map out the future of the Municipal Complex
- Implement increased Branch Drop Off service
- Increase diversity of training for individual and organizational success.
- Implement education goals identified in the MyPlan Program for employees.

Maintain & repair
95 km of roads
9 bridges and
1300+ catchbasins

Priorities for 2022

- Advance policy creation including Sidewalks, Snow and Ice, Storm and Sanitary Sewer Maintenance service areas.
- Map out the future of the Public Works Yard and Facilities; bring a report to Council regarding infrastructure improvements for the municipal complex
- Support Council decision making regarding rabbit management
- Increase diversity of training for individual and organizational success: facilitate BCMSA Supervisor Safety Certificate Training for Public Works leadership group.

Received
22,294
vehicles at the
Branch Drop Off
program in 2021



Statistical Trends: Public Works

Requests for Service Completed

2017	2018	2019	2020	2021
92	273	566	637	700

Branch Drop Off Vehicles served

2017	2018	2019	2020	2021
15,189	15,800	16,047	21,888	22,294

Colwood Clean Up Vehicles served

2017	2018	2019	2020	2021
549	550	630	0	0

New Sewer Installations

2017	2018	2019	2020	2021
5	5	12	14	19





Roads

Traffic calming pilot project

Crosswalk upgrades on Latoria at Wishart

Council Expectations

- That roadways, cycling lanes and sidewalks be maintained (including snow removal) to ensure safety, accessibility and functionality for all residents.
- That road maintenance encourages use by alternate modes of transportation. That pothole issues receive a prompt and effective response.
- That the prudent repair and management of roads foster a sense pride for residents and maximize the useful life of the roadway infrastructure.
- That snow and ice work be preventative and pro-active.
- That paving and asphalt maintenance move from reactive to pro-active.
- That cycling routes be swept frequently to encourage the use of alternative modes of transportation.

The Roads team inspects and maintains over 128 lane kilometers of paved roadways. Approximately 26% of paved surface is arterial, 35% is collector and 39% local. Each year, paving of roadways is undertaken throughout the City to repair pavement failures and rectify seasonal pothole issues. Road shouldering is performed along arterial, collector and local roads as needed for safety and functionality; where sidewalks are in place, inspection and maintenance of this infrastructure is also performed.

Large-scale paving is managed through Public Works as well as long-line painting and street sweeping, including storm debris cleanup. As of 2021, road marking of crosswalks, intersections, directional arrows and stopbars is performed by Colwood staff and the City plans to re-introduce crack seal and cat-eye maintenance in 2022, utilizing new equipment. In addition, Colwood employees are responsible for the road-repair of thirdparty utility installations and the construction of water controls and extruded curbs. While snow and ice removal affects all service areas of Public Works, road clearing often represents the majority of work during a winter event: streets are cleared in a priority sequence that focuses on arterials, bus routes, school zones and collectors first with all other roads visited in a timely manner as permitted by the severity of the weather.

Accomplishments from 2021

- Begin improved crack seal and cat-eye program with new hot tar sealant trailer.
- Continue asphalt remediation program
- Expand line making program: (schedule devised to proactively repaint Colwood markings, with yearly attention to crosswalks and school zones)
- Installed traffic calming pilots projects on Milburn Drive, Pickford Road, Marlene Drive, and Adye Road.

Priorities for 2022

- Implement improved crack seal and cat-eye program with new hot tar sealant trailer.
- Formalize operational Sidewalk policy.
- Create a Snow and Ice and Storm Management policy, including the designation of safe winter pathways to school.
- Create a Cycle Lane maintenance policy.
- Provide a report to Council with options for curb painting and sandblasting.
- Report to Council with a cost and energy savings analysis of old versus LED streetlights
- Making traffic calming pilot projects permanent as directed by Council and determine new pilot locations

Statistical Trends: Roads

Km of Paved Roadway Maintained

2017	2018	2019	2020	2021
124	124	124	126	128

Potholes Repaired

2017	2018	2019	2020	2021
200	200	200	225	200

Km of Sidewalk Maintained

2017	2018	2019	2020	2021
35	35	35	38	40

Traffic Calming Pilot Projects

2017	2018	2019	2020	2021
1	0	0	0	4



Parks & Trails

Meadow Park in Royal Bay

Council Expectations

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

Parks

Colwood staff maintain and beautify 22 parks and green spaces including destination playgrounds and neighborhood commons. Services provided range from weekly playground maintenance and inspections to manicured lawn and garden care as well as washroom maintenance, irrigation and tree management. Among the locations managed: Community Parks are provided high frequency maintenance, including playgrounds at locations such as Herm Williams and Colwood Creek Parks; Neighborhood Parks and Green Spaces are moderate frequency, such as Terrahue and Nellie Peace Parks; Linear and Undeveloped Parks are typically low frequency, including the seasonally maintained Sue Mar and Elizabeth Anne Parks. There are a few unique assets on the highfrequency maintenance list: St John's Church Historic Site, Pioneer Cemetery, and the Colwood Waterfront at the Lagoon.

Trails

In addition to parks and green spaces, Colwood staff maintain 42 trails providing over 10 kilometers of developed walkways throughout the City. These nature parks and neighborhood accesses feature many gravel paths as well as concrete and asphalt walkways; stairs and bridges are a significant part of this trail network, with 400 + meters of stairs (both wooden and concrete) and 7 pedestrian bridges. The stewardship of the trees and natural areas lining these footpaths is a primary concern for City employees, tree safety and the cleanup of windstorm debris are as important as trail surface maintenance in the service of these areas. Natural parks with trail amenities vary significantly in size, from large destination Parks such as Havenwood or Latoria Creek Park to local walkways like Afriston and Matilda Parks.

Accomplishments from 2021

- Initiate creation of an Urban Forest Management Plan relating to boulevard trees
- Increase service to Parks and Trails
- Continue to address invasive species in Parks
- Initiate creation of an Action Plan to implement the Parks and Recreation Master Plan
- Implementation of a data tracking system

Priorities for 2022

- Create an Urban Forest Management Plan
- Create an Invasive Species Management Plan
- Finalize an action plan to implement the the Parks & Recreation Master Plan
- Use staff knowledge of trail drainage and design for future projects.
- Continuation of data tracking system of Parks and Trails service area



Statistical Trends: Parks & Trails

Parks & Trails Maintained

2017	2018	2019	2020	2021
52	52	60	64	66

Hectares of Parkland Managed

2017	2018	2019	2020	2021
88	88	88	88	89.6

Km of Sidewalk Maintained

2017	2018	2019	2020	2021
35	35	35	38	40

Sq Km of Urban Forest maintained

2017	2018	2019	2020	2021
12+	12+	12+	12+	12+



Wale Road

Boulevards

Council Expectations

- That a manicured appearance be maintained along Colwood boulevards.
- That beautification, through annual planting be implemented wherever possible.
- That boulevard amenities foster a sense of pride for residents.
- That staff manage the City's urban forest and guide future maintenance through the creation of an Urban Forestry Master Plan.

Colwood staff maintain over 8 kilometers of developed boulevards and islands that feature sidewalks, garden beds and manicured lawns. These are supported by irrigation systems and equipped with ornamental lighting. There are also 58 garden beds in cul-de-sacs throughout the City that require regular pruning and weeding. While the City maintains all the boulevard gardens, mowing is performed by City staff or property owners, depending on the location, in accordance with the Traffic and Highways Bylaw. Irrigation is a significant part of boulevard maintenance, especially given the complexity and size of the recent installations at Royal Bay. In addition, Colwood has over 26 kilometers of undeveloped boulevard with grass or brush requiring seasonal mowing; typically, these boulevards are part of Colwood's critical drainage network.

Accomplishments from 2021

- Plan for an Urban Forest Management Plan related to boulevard trees
- Plan for a boulevard beautification plan in coordination with Communications staff to showcase Colwood
- Re-examine service to complex arterial center garden beds and devise methods to provide beauty while improving safety

Priorities for 2022

- Finalize Urban Forest Management Plan related to boulevard trees.
- Finalize a boulevard beautification plan in coordination with Communications staff to showcase Colwood.
- Create community education and feedback opportunities with respect to boulevard plantings.
- Determine boulevard and cul-de-sac island maintenance options including provision of supplies to support residents as volunteers.
- Include Natural Boulevards as a category in the data collection program.

Statistical Trends: Boulevards

Annuals Planted

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

Trees Planted

2018	2019	2020	2021
-	-	25	30

Km of Sidewalk Maintained

2018	2019	2020	2021
35	35	38	40

Km of boulevard

2018	2019	2020	2021
-	-	24	26



Storm Sewers

Colwood staff manage \$85.1 million worth of storm infrastructure including 6 kilometers of drainage culverts, 25 kilometers of ditches, 35 kilometers of storm drainage pipe and 1300 catch basins. Starting in 2020, catch basins are inspected and flushed with a hydro-vac truck to ensure they are clear and functional. Work is also done to clear grass and brush to ensure that access to easements where manholes are located is unimpeded. In 2021, Engineering and Public Works staff have initiated a flush and camera program of storm mains to gather data and ensure the health of the system. Open utility systems are maintained seasonally: ditches are mowed (but not beautified), culvert inlets and outlets are inspected and cleared, headwalls are repaired, and washed-out spillways reinstated.

Accomplishments from 2021

- Assessment of storm water infrastructure through an inlet and outlet inspection program
- Proactive management of hotspot areas

Priorities for 2022

- Create a storm-water maintenance operational policy.
- Implementation of flush and camera program and articulation of a maintenance schedule.
- Expand drainage pond maintenance program to ensure accessibility for monitoring of pond infrastructure.

Council Expectations

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



Sewer Utility

Sewer connection on Painter Road

Council Expectations

- That sanitary systems be maintained to ensure safety and functionality for residents while maximizing the useful life of the infrastructure.
- That residential sewer connections demonstrate excellent customer service and cost recovery.
- That staff provide prompt assistance to residents experiencing utility issues. If a resident expresses a concern about a utility issue affecting a dwelling, City employees respond immediately to assess and assist as needed (help is rendered if the issue is determined to be on the City side of the service).
- That the technological aspects of the sanitary system are kept current. In the event of a pump failure, staff stock a rebuild kit to facilitate the quick refurbishment of mechanical infrastructure.

Colwood staff manage \$70 million worth of sanitary infrastructure including 10 pump stations, 40 kilometers of sanitary gravity main-lines and 8 kilometers of forcemains. Pump station maintenance requires frequent inspections and regular cleaning with the use of degreasers to maintain proper hygiene and flow. Sewer pumps are periodically lifted out of the wet wells for closer inspection, maintenance, and cleaning; general property maintenance of pump stations to ensure they remain in good condition. The management and automation of sewer systems utilizing SCADA with support from outside technicians as needed. City staff facilitate an average of 15 residential new sewer connections each year (in areas that are already serviced) and provide field review of other utility works completed by contractors. A sanitary flush and camera program in 2021 will better reflect industry standards for linear wastewater infrastructure maintenance.

Accomplishments from 2021

- Complete SCADA system upgrade
- Develop a sewer maintenance operations policy, for both pump stations and linear infrastructure
- Continue training: Waste Water Certifications & Confined Space Entry

Priorities for 2022

- Complete implementation of flush and camera program and articulate maintenance schedule.
- Implement capital replacement plan for sewer pumps, codify practice with the introduction of a pump station and linear infrastructure maintenance policy.
- Continue staff training: additional SCADA systems training.
- Sewer Master Plan Update.
- Bexhill Place sanitary sewer servicing.
- Add an "inflow and infiltration improvements"

Statistical Trends:

Sewer Utility

Connections by Colwood

2018	2019	2020	2021
-	-	18	19

Connections by Development

2018	2019	2020	2021
-	-	139	140



Recreation, Culture & Heritage

Beach events

Recreation In addition to the City's beaches, parks, trails and natural areas where recreation opportunities are plentiful, Colwood is a joint owner of the West Shore Parks & Recreation Centre and Juan de Fuca Library. Facilities include a swimming pool, exercise facilities, ice rinks, a golf course, indoor and outdoor playing fields, tennis, volleyball and more. In addition, the nearby WildPlay Element Park offers ziplines and elevated obstacle courses. **In 2021 the City adopted its first Parks & Recreation Master Plan to guide enhancements to parks and trails.**

Heritage Colwood has long been recognized for its iconic heritage sites, including Hatley Castle, Fort Rodd Hill and Fisgard Lighthouse, Pendray House, St. John's Church, Pioneer Cemetery, and the Colwood Dairy and Cheese House, among others. **In 2021 staff initiated a Colwood Heritage Strategy to preserve and celebrate Colwood's rich history.**

Arts & Culture In 2021 events were limited due to COVID-19, however the City implemented extra safety precautions to offer weekly Beach Food events and bring people together in safe ways. Colwood is proud to work with local arts organizations like the Colwood Arts & Cultural Society on events and initiatives such as street banner projects, murals, performances, markets and more. In recent years Colwood has also been recognized for its unique driftwood art displayed at the waterfront and in artful signage installations. **In 2021, the City continued to work with the Juan de Fuca Performing Arts Centre on concepts for an Arts Centre in Colwood.**

50+
Community events
coordinated between
the City and partners



Building & Bylaw Services

Monarch apartments on Latoria Road

Council Expectations - Bylaw

- The health, safety and security of the public is our primary objective.
- Preventing damage to the environment.
- Supporting our community standards.
- Considering the impact on the complainant.
- The City seeks voluntary compliance through education before enforcement.
- The City provides reactive/proactive enforcement in accordance with the attached schedule.
- Comparable statistics are kept and reported publicly twice annually.

Council Expectations - Building

- Apply regulations consistently.
- Industry leading turnaround
- Upfront communications about the building process with residents and industry professionals
- Offer a user-friendly approach.
- Provide responsive rather than proactive bylaw enforcement,
- Use technology to leverage efficiency and effectiveness of the department.

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

Bylaw Compliance 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. Bylaw receives and investigate complaints, monitors issues and works with individuals to encourage voluntary compliance through education and mediation. When enforcement is required, Bylaw Officers issue municipal tickets and fines and may seek legal recourse.

Accomplishments from 2021

BUILDING

- Review the Building Bylaw and determine if updating is required
- Initiate a digital permit application and plan review system
- Review departmental capability to meet the challenge of increased development activity
- Implementation of Energy Step Code for buildings

BYLAW

- Review Bylaw Services hours of coverage
- Implement enhanced Calls for Service system
- Parking Demand Management system analysis
- Update the Ticketing for Bylaw Offences Bylaw

Priorities for 2022

- Propose a new Building Bylaw that accurately reflects residential construction value and review current Building Permit fees
- Support Tempest Software implementation
 - initiate a digital permit application and plan review system
 - train Building Assistant to be “super user” to streamline interdepartmental coordination of permit processing
 - implement enhanced Calls for Service for Bylaw
- Replace part time Building Official III with full time Building Official for less complex buildings such as Single-Family Dwellings
- Improve safety for school drop off and pick up, address illegal parking in bike lanes
- Continue to improve pattern of parking overnight at the Lagoon
- Increase education with fireworks use and required permits, in coordination with the Fire Department

\$50,851,000
Construction value of
building permits
issued in 2020

Statistical Trends: Building & Bylaw Services

Building Permits Issued

2017	2018	2019	2020	2021
524	403	493	479	644

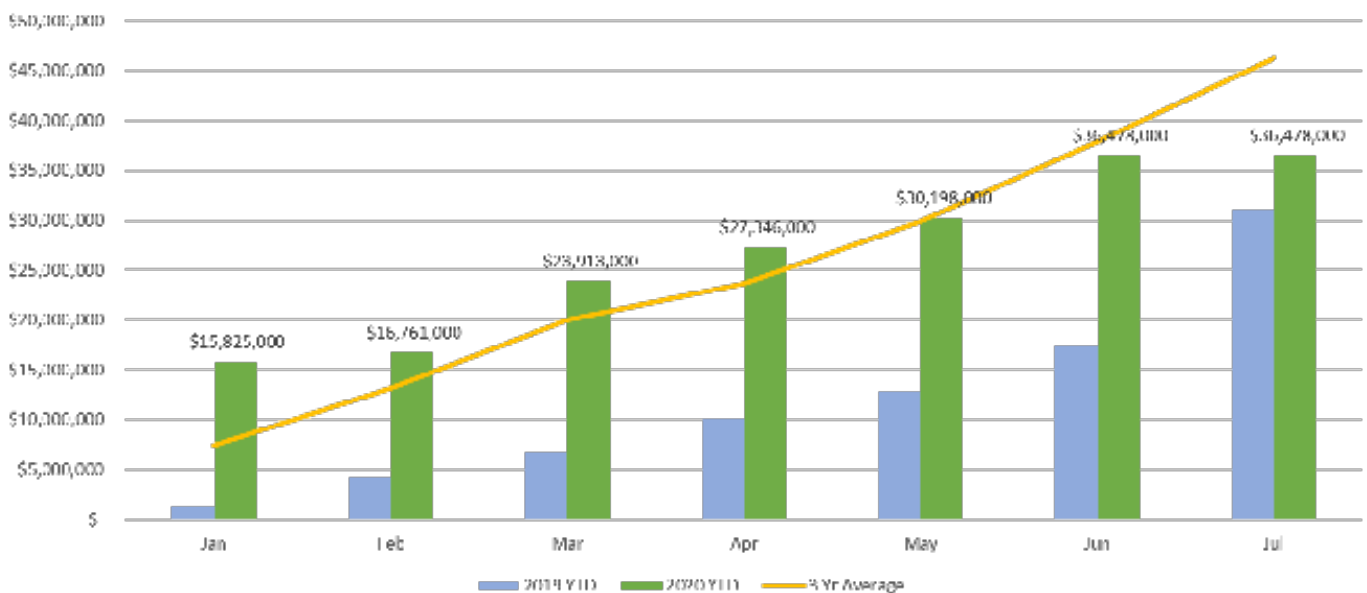
New Construction Tax Revenue

2017	2018	2019	2020	2021
\$415K	\$339K	\$249K	\$425K	\$403K

Bylaw Issues Resolved

2017	2018	2019	2020	2021
640	492	525	587	477

2020 YTD Est. Residential Construction Value by Month in Colwood (with 2019 and 3 Year Avg data for comparison)





Fire Rescue

Colwood Fire Hall

Council Expectations

- Provide timely and effective emergency services to our community.
- Provide quality training to the members of the department.
- Engage with regional partners through automatic and mutual aid agreements.
- Work with dispatch provider to take advantage of technological changes due to next generation 911 services.
- Explore volunteer retention and service delivery models as our community grows.
- Educate and engage the community through fire prevention and safety initiatives.

The Colwood Fire Department has been protecting Colwood residents since 1946 and recently celebrated its 75th anniversary. The department consists of 32 volunteers, 10 career firefighters and 1.6 administrative professionals. Colwood Fire provides invaluable services to the community including response to fire and medical emergencies, fire prevention and education, fire safety inspections, firefighter training, hazardous material response, as well as water and confined space rescue. The department provides a level of service consistent with the provincial Office of the Fire Commissioner full-service fire department standard as well as National Fire Protection Agency standards that govern the activities of the fire service. These standards set the bar for the fire service operations and how those services are delivered to the community.

Accomplishments from 2021

- Present staffing plan to increase career firefighters from 3 to 4 firefighters per shift
- Replace one vehicle exhaust rail in station for Health / Safety and Work Safe compliance
- Continue to work with Westshore Fire Departments to increase resource availability for emergency response model and mutual aid
- Continue to upgrade mobile data and mapping technology
- Complete training area lighting for safety and security
- Fire Hall reconfiguration of board room to accommodate staffing large-scale weather events
- Continue with multi-year plan for (SCBA) maintenance and replacement program
- Paid On-Call model review
- Explore volunteer incentive options

696

Calls attended by
Colwood Firefighters

Priorities for 2022

- Consideration of a Paid-on Call (POC) approach
- Auxiliary Firefighter program
- Continue to upgrade mobile data and mapping technology
- Replace a portion of the Fire Station roof
- Installation of a concrete curb and asphalt to repair erosion in the training area
- Planning for future upgrades to the training facility
- Continue upgrades to mobile data and mapping technology
- Plan for the tendering of a replacement rescue apparatus
- Request funding for additional containers to add a second level to the training facility
- Radio antenna mast replacement
- Addition of a shared Firefighter/Emergency Program Coordinator position

**Firefighters
participated in
5,174 hours of
training**

**13
Fire Investigations**



Statistical Trends:

Fire Rescue

Number of Calls

2017	2018	2019	2020	2021
670	660	760	668	696

Fire Investigations

2017	2018	2019	2020	2021
22	21	14	28	13

Fire Inspection

2017	2018	2019	2020	2021
690	659	614	336	264

Training Hours

2017	2018	2019	2020	2021
6,450	6,282	5,976	4,048	5,174

Overdose Calls

2017	2018	2019	2020	2021
4	10	12	9	7



Policing

West Shore RCMP Detachment

Council Expectations

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

4,573
Colwood
police files

The City of Colwood contracts with the provincial government for policing services. The Provincial government has contracted with the Royal Canadian Mounted Police for provision of policing services. The Westshore Detachment of the RCMP is jointly operated by the City of Colwood, the City of Langford and the Town of View Royal. This detachment serves View Royal, Langford, Metchosin, Highlands, Songhees First Nation and Esquimalt First Nation in addition to Colwood.

Accomplishments in 2021

- The Westshore Detachment facility is nearing capacity and projections show the need for increased space in the next three to five years. The current buildings were built in the 1960s and in 1999. In 2021, a feasibility study recommended redevelopment with an initial capital cost estimate of \$67.1M. Colwood’s proportionate share of the capital cost is estimated at \$17.3M. A decision on the proposed redevelopment has not yet been made.
- In 2017, Emergency Communications for BC Incorporated (E-Comm) signed agreements with police agencies on southern Vancouver Island and the CRD for the formation of a consolidated South Island 911/ Police Dispatch Centre (SIPDC). In 2021, local governments were informed of a change in the funding structure for the SIPDC; currently, funding is proportionately split between the Federal and Provincial government. In spring, 2022 the City was informed that the Ministry of Public Safety and Solicitor General has secured funding to continue supporting 100% of dispatch costs from the South Island 91/Police dispatch Centre through to March 31, 2025. Commencing April 1, 2025, Colwood will be responsible for 100% of dispatch costs which are estimated at over \$400,000.

Priorities for 2022

- Make recommendations related to the approach to redevelopment of the Westshore detachment facility.
- Advance approach and thinking with respect to increasing mental health related calls for service.
- Consideration of a regional protective services committee.

**Calls for service
per 1000 people:**

24%

Langford 33%

View Royal 29%



Statistical Trends: Policing

Number of Colwood Police Files

2018	2019	2020	2021
3718	4423	4573	

Files that resulted in charges

2018	2019	2020	2021
221	279	279	

Criminal Code Charges

2018	2019	2020	2021
141	170	143	

Proactive Street Checks

2018	2019	2020	2021
106	67	61	

Crime Reduction Unit Files

2018	2019	2020	2021
41	46	33	

General investigation Files

2018	2019	2020	2021
17	10	33	

Mental Health & Addiction Files

2018	2019	2020	2021
203	230	256	

Corporate Services & Administration

Colwood City Hall

Council Expectations

- Transparency of Government.
- The public is well informed of matters under consideration by Council and Committee.
- Fair and transparent access to information.
- Due diligence in Risk Management of the City through Contract and Agreement administration.
- Agendas and minutes are clear, accurate and accessible.
- High level of public reception and phone customer service.
- Personal response to phone calls during City Hall hours.

Corporate Services promotes accountability and transparency in municipal processes. Services include, administration of Council and Committee meetings, assisting the organization in complying with legislation in the decision-making processes and providing procedural advice to the City, administering and maintaining bylaws and policies, managing the freedom of information and the protection of privacy program, and front counter services, and managing the life cycle of the City's records. Corporate Services is the primary contact for delegations and public participation during meetings and conducting civic elections including Alternative Approval Processes and Referendums.

Accomplishments from 2021

- Fully staff the Corporate Services department
- Provide high level internal and external meeting management and legislative/procedural support to Council and Departments through the pandemic
- Develop and implement in-house training program for records management orientation/ongoing training
- Establish and implement an ongoing policy review program for Council and Administrative policies
- Improve the internal handling of correspondence, processing of Freedom of Information request and document discovery requests
- Update FIPPA training for internal staff and elected officials to raise awareness of legislated requirements
- Review and modernize Council Procedure bylaw Complete
- Take responsibility for Public Hearing meeting process
- Integrate in-person and virtual attendance at Council and Committee meetings
- Organize and manage the 2022 Municipal election in-house

- Review rental facilities bookings and bring forward a new fee schedule for Council's consideration
- Explore opportunities for further facility use agreements for rental facilities
- Electronic Signature registration for land title documents

Priorities for 2022

- In-house training program for records management
- Policy review program for Council and Administrative policies
- FIPPA training for internal staff and elected officials to raise awareness of legislated requirements
- Review and inventory municipal cemeteries
- Organize and manage the 2022 Municipal election in-house
- Review rental facilities bookings and bring forward a new fee schedule for Council's consideration
- Explore opportunities for further facility use agreements for rental facilities
- Electronic Signature registration for land title documents
- Development of a correspondence tracking procedure once new land management system is implemented
- Review and modernize the Miscellaneous Fees and Charges Bylaw
- Audit of all City Bylaws to determine if modernization is required
- Investigate proactive disclosure policy for Freedom of Information request 30 days after provided to applicant
- Implement a contract and agreement tracking system

14

**Freedom of
Information
Requests
processed**

**Inform + engage
nearly**

10,000

**followers on City
social media accounts**

Statistical Trends: Corporate Services

Freedom of Information Requests

2017	2018	2019	2020	2021
14	18	10	12	20

Agenda Packages & Minutes

2017	2018	2019	2020	2021
6	53	70	63	77

Facility Rentals

2017	2018	2019	2020	2021
-	-	-	-	118

Bylaws Adopted

2017	2018	2019	2020	2021
-	-	-	-	64



Communications & Engagement

Community events

Council Expectations

- Strategic communications planning and advice that mitigates risks and results in timely, effective messaging that advances Council's strategic priorities and builds Colwood's brand as an exceptional seaside community.
- Meaningful engagement with citizens and other stakeholders that builds trust and leads to durable decisions that are well understood by residents.
- High quality marketing, promotions and branding through campaigns, events, signage and other placemaking initiatives that reflect Council's vision, raise Colwood's profile and advance the City's goals.
- Engaging community events and celebrations that strengthen community connections and raise Colwood's profile as an exceptional seaside community.
- Clear, correct, concise, considerate and compelling content on the City's website and online channels.

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

Accomplishments from 2021

- Hire Engagement Assistant to build engagement capacity
- Extend marketing and promotions to build upon the City's current positive momentum
- Initiate a series of Council and staff videos
- Initiate Event and Volunteer Plans
- Develop a Response Standards policy
- Initiate a Household Prosperity Report and Community Needs Assessment
- Increase community engagement opportunities
- Seek opportunities to strengthen First Nations relations
- Implement a comprehensive Social Media schedule
- Assist in facilitating Public Art Projects
- Initiate a City Pageantry Program

Priorities for 2022

- Complete the Household Prosperity Report and implement a survey to incorporate qualitative analysis of data.
- Finalize Standards of Response for City staff.
- Develop a neighborhood wayfinding program.
- Implement the GOCO ride matching app.
- Work with Volunteer Victoria to create a Volunteer Plan.
- Formalize City's events plan and continue to offer events that build community and promote Colwood.
- Explore opportunities to enhance internal communications
- Continue to create City videos, extend marketing campaigns, and enhance placemaking.
- Update the City website to incorporate new services offered through the Municipal Business Process software, bring it up to current accessibility and responsiveness standards, and serve the demands of a growing community.
- Further enhance the planning, delivery, reporting and evaluation of community engagement and public participation initiatives.
- Develop a consistent set of clear and concise brochures that help residents understand and access City services.



Statistical Trends: Community Engagement

Community Events Planned & Delivered

2017	2018	2019	2020	2021
37	40	45	48	44

Participants on Let's Talk Colwood

2017	2018	2019	2020	2021
n/a	n/a	976	2,241	4,816

News Releases Issued

2017	2018	2019	2020	2021
78	76	86	87	89

Videos Produced

2017	2018	2019	2020	2021
2	2	2	2	15

Colwood.ca Web Page Views

2017	2018	2019	2020	2021
373,115	385,000	420,275	475,000	510,126

Social Media Audience (tw,fb,ig)

2017	2018	2019	2020	2021
7,041	8,214	9,121	9,727	12,422

Finance

Council Expectations

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

Households
7,688
Property tax collected
\$29M

The Finance Department is responsible for the financial well-being of the City, including long-term financial planning and annual budget development, administration of property taxation and utility billing and user fees, investment and debt management, risk management, procurement, general accounting, and all statutory financial reporting including preparation of annual audited Financial Statements. The Department collaborates with departments and partners to ensure fiscal responsibility and stewardship of the City's operations and assets. Cash flow is managed to ensure funds are available to fulfill the five-year financial plan, and the department is responsible for coordinating expenditures and ensuring financial resources are available for long-term infrastructure replacement. The Finance Department calculates and levies property taxes and utility fees, processes payments for licenses, permits and fines, administers accounts payables and accounts receivable. The department is responsible for payroll and benefit administration payroll for approximately 100 full-time, part-time and casual employees.

Accomplishments from 2021

- Undertake departmental capacity review
- Connect the annual budget process to Council's service level Expectations with greater transparency
- Continue to improve budget process efficiency and process, including refinement of annual service review
- Improved Management information via report improvement and updating reporting system
- Formalize procurement guidelines, including city wide trainin

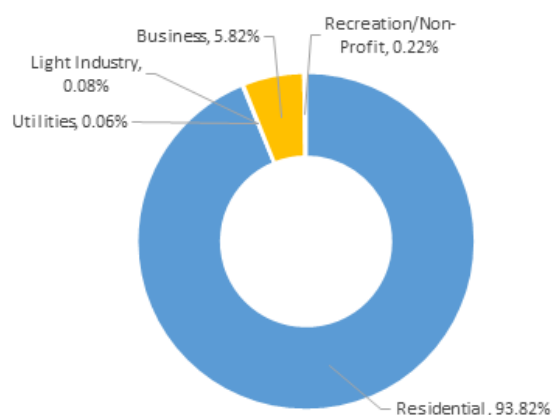
- Develop a guideline and direction for the maintenance of Reserves
- Review User Fee Rates
- (Sewer Connection Fee and Sewer User Fee Q1 2022)

Priorities for 2021

- Review and recommend a municipal capital budget process for full asset life cycle costing
- Implement an Asset Management System
- Assist in implementing a new Business Process software to improve financial integration of licensing, permitting, and taxation activities
- Research timesheet and work order solutions to support improved asset management
- Research best practices and update the Investment Policy
- Draft Risk Management Policy and refine internal procedures
- Issue RFPs for Audit Services and Banking Services
- Increase participation with joint purchasing groups to save money on collaborative purchases
- Streamline the payment process by continuing to encourage vendors/suppliers to use EFT and researching use of electronic signatures on cheques and associated policy changes.

Transferred over
\$5.4M
to reserves in 2021

Assessed Value by Tax Class



Statistical Trends: Financial Capacity

Property Tax Collected

2017	2018	2019	2020	2021
\$24.6M	\$25.6M	\$26.4M	\$27.9M	\$30.0M

Total Reserves

2017	2018	2019	2020	2021
\$9.4M	\$12.6M	\$14.6M	\$16.5M	\$18.5M

Where Colwood Property Tax Dollars Go

51% of the average Colwood residential property tax bill goes to agencies over which the city has no direct control:

- Provincial School Taxes - 27%
- West Shore Parks & Rec - 4.1%
- BC Transit - 4%
- BC Assessment & Municipal Finance Authority - 1%
- Capital Regional District - 8%
- Hospital District - 3%
- Library - 3%

Human Resources

Colwood staff honouring National Day of Truth & Reconciliation

Council Expectations

- The City's employment practices and policies are compliant with Legislation Standards.
- Our compensation and benefits offered contribute to a positive employee relationship.
- Professional, diligent, and equitable hiring practices optimize "fit" of City employees.
- Training is used as a recruitment and retention strategy.
- Employees know the expectation of their jobs and receive regular performance feedback.
- Employee relation practices contribute to a positive workplace culture.

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

Services Include:

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

Accomplishments from 2021

- Implemented Leadership Academy program
- Development of a job classification system
- Union, non-union and exempt compensation review
- Continue to develop Labour/Management Relationship
- Departmental reviews to address resourcing challenges
- Collective Bargaining
- Council compensation review

Priorities for 2022

- Council compensation review
- Introduce HR Coordinator position to support operational HR services
- Develop and implement compensation philosophy
- Review of the Greater Victoria Labour Relations Association membership
- Standardization of job descriptions across organization
- Continued development and maintenance of Leadership Academy program
- Initiate annual topical organizational development training
- Development of Respectful Workplace Policy
- Development of contemporary Flexible Work Arrangements policy
- Enhance workplace wellness initiatives
- Apply employee relations practices to create a positive workplace culture



Information Technology

Council Expectations

- The City makes beneficial use of technology to enhance our services.
- Data and systems are safe, secure, and backed up.
- The City uses information technology to improve public access to our data.
- Integrated and complete digital systems.
- Protection of personal information of the public is paramount.

The Information Technology (IT) department leverages technology and data to best serve programs, services, and governance of the community. IT manages a wide variety of technology services, including planning and implementation of a significant inventory of hardware such as workstations, mobile devices, a networked phone system, servers, and audio-visual equipment. IT also supports end users by updating software, implementing new systems, training and troubleshooting, managing helpdesk requests and liaising with third party providers. IT works with Communications and Corporate Services to support the City's website and other online services. IT is responsible for ensuring the City's data and network remain safe and secure. IT is also responsible for ensuring that the City's internal and external customers have the appropriate technology, information, and applications to maximize business efficiencies and service delivery.

Accomplishments from 2021

- Lead and/or support the following key Corporate software system implementations: Asset Management Scoping, Land Management, and Records Management.
- Assess and implement measures and processes to safeguard the security of the corporate network
- Complete an IT strategic plan
- Replace phone system
- Acquire a new backup solution for our servers and programs
- Finalize the SCADA project Complete
- Continue creation of a robust document library for services and applications in the Colwood network
- Create a solid Information Technology foundation that is safe and secure then leverage technology and data to best serve programs, services, and governance of the community

Priorities for 2022

- Address core system limitations that impact service delivery
- Implement Municipal Business System for permits, taxation, call tracking and online services
- Support records management and finalize phone replacement
- Assess and implement measures to safeguard network security
- Complete an IT strategic plan
- Continue creation of a library for all applications in the network
- Create a safe and secure IT foundation then leverage technology and data to best serve programs, services, and governance

Reduced the number of help desk requests with proactive IT measures.

Statistical Trends: Information Technology

Helpdesk Requests

2017	2018	2019	2020	2021
400	500	1025	974	1,100

Terabytes of IT Data

2017	2018	2019	2020	2021
n/a	3.8 TB	4.2 TB	5.0TB	6.5TB

Network Uptime

2017	2018	2019	2020	2021
n/a	n/a	97%	98%	98%

MS Teams Meetings Hosted

2017	2018	2019	2020	2021
n/a	n/a	n/a	1,580	

A scenic view of a coastal neighborhood. In the foreground, there is a calm blue body of water. A dark, pebbly beach is covered with a large pile of driftwood. Two people are standing on the beach near the water's edge. Behind the beach, a hillside is densely packed with various houses, some with balconies and large windows. The houses are surrounded by lush green trees and vegetation. The sky is clear and blue.

Financial Reports

Award winning Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the City of Colwood for its Annual Report for the fiscal years ending December 31, 2018, 2019 and 2020. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government organization must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we will be submitting this Annual Report for the fiscal year ended December 31, 2021 to the GFOA to determine its eligibility for another award.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**City of Colwood
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO



Consolidated Financial Statements of

CITY OF COLWOOD

Year Ended December 31, 2021

STATEMENT OF MANAGEMENT'S RESPONSIBILITY

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


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


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

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

May 9, 2022



Chief Administrative Officer

Chief Financial Officer & Director of Finance

Manager of Finance

Independent Auditor's Report

To the Mayor and Council of the City of Colwood:

Opinion

We have audited the consolidated financial statements of the City of Colwood (the "City"), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2021, and the results of its consolidated operations, changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

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

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

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

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

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Nanaimo, British Columbia

May 9, 2022

The logo for MNP LLP, featuring the letters 'MNP' in a large, bold, handwritten-style font, followed by 'LLP' in a smaller, all-caps, sans-serif font.

Chartered Professional Accountants

CITY OF COLWOOD
CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Statement of Management's Responsibility

Independent Auditor's Report

Consolidated Statement of Financial Position 1

Consolidated Statement of Operations..... 2

Consolidated Statement of Change in Net Financial Assets..... 3

Consolidated Statement of Cash Flows 4

Notes to the Consolidated Financial Statements 5

City of Colwood
Consolidated Statement of Financial Position

Statement A

As at December 31, 2021

	2021	2020
Financial Assets:		
Cash and cash equivalents (Note 3)	\$ 36,675,658	\$ 44,438,310
Temporary investments (Note 4)	5,111,585	5,034,282
Portfolio investments (Note 5)	10,973,285	5,200,188
Property taxes receivable	1,287,441	1,211,350
Accounts receivable (Note 6)	2,338,317	964,024
	<u>56,386,286</u>	<u>56,848,154</u>
Financial Liabilities:		
Accounts payable and accrued liabilities (Note 8)	6,911,132	8,315,168
Prepaid property taxes	739,823	674,747
Deferred revenue (Note 9)	11,899,480	11,066,146
Refundable deposits	5,407,173	4,016,915
Debt (Note 10)		
Equipment finance loans	975,688	1,159,561
Long-term	7,997,141	8,690,504
Employee future benefits (Note 11)	1,047,681	951,692
	<u>34,978,118</u>	<u>34,874,733</u>
Net Financial Assets	<u>21,408,168</u>	<u>21,973,421</u>
Commitments and contingencies (Note 17)		
Significant event (Note 18)		
Non-Financial Assets:		
Tangible capital assets (Note 12)	168,071,020	151,347,956
Inventory of supplies	585,937	811,493
Prepaid expenses	134,982	155,635
	<u>168,791,939</u>	<u>152,315,084</u>
Accumulated surplus (Note 13)	<u>\$ 190,200,107</u>	<u>\$ 174,288,505</u>

Approved on behalf of the City

Robert Earl
Chief Administrative Officer

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

Marlie Boven, CPA, CMA
Manager of Finance

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

City of Colwood

Consolidated Statement of Operations

Statement B

As at December 31, 2021

	Budget (Note 19)	2021	2020
Revenue			
Taxation (Note 15)	\$ 19,214,200	\$ 18,931,631	\$ 18,176,671
User charges	4,314,152	4,642,986	3,486,293
Fines and penalties	124,300	236,180	139,805
Portfolio investment income	-	220,309	601,123
Other investment income	475,000	395,948	(70,302)
Unconditional government transfers (Note 16)	1,418,819	1,556,111	592,993
Conditional government transfers (Note 16)	5,307,600	2,701,188	5,290,463
Developer contributions	8,229,900	12,345,370	3,756,705
Other	16,768	123,356	44,301
	39,100,739	41,153,079	32,018,052
Expenses			
General government	\$ 4,418,000	\$ 3,984,953	\$ 3,727,248
Protective services	8,276,900	7,805,965	7,179,488
Engineering and transportation services	5,953,000	5,340,808	4,842,040
Solid waste management	373,400	327,257	313,452
Planning and development services	2,539,000	1,694,657	1,209,053
Parks, recreation and culture	6,244,919	5,679,369	4,401,562
Sewer services	1,545,800	1,537,732	1,284,824
	29,351,019	26,370,741	22,957,667
Annual surplus from City operations	9,749,720	14,782,338	9,060,385
Gain (loss) on change in proportionate share of West Shore Parks and Recreation Society (Note 20)	-	1,129,264	159,428
Annual surplus	9,749,720	15,911,602	9,219,813
Accumulated surplus, beginning of year	174,288,505	174,288,505	165,068,692
Accumulated surplus, end of year	\$ 184,038,225	\$ 190,200,107	\$ 174,288,505

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

City of Colwood
Consolidated Statement of Change in Net Financial Assets

Statement C

As at December 31, 2021

		Budget (Note 19)	2021	2020
				-
Annual surplus	\$	9,749,720	\$ 15,911,602	\$ 9,219,813
Acquisition of tangible capital assets (purchased)		(23,203,812)	(8,463,288)	(3,759,453)
Acquisition of tangible capital assets (contributed)			(10,985,998)	(2,521,017)
Amortization of tangible capital assets		3,117,000	2,743,946	3,116,831
Loss (gain) on disposal of tangible capital assets		-	(37,091)	16,596
Proceeds on disposal of tangible capital assets		-	43,741	81,000
Loss (gain) on change in proportionate share of West Shore Parks and Recreation Society assets		-	(24,375)	109,405
		(10,337,092)	(811,463)	6,263,175
Consumption of inventory of supplies		-	225,557	4,734
Increase in prepaid expenses		-	20,653	19,907
		-	246,210	24,641
Change in net financial assets		(10,337,092)	(565,253)	6,287,816
Net financial assets, beginning of year		21,973,421	21,973,421	15,685,605
Net financial assets, end of year	\$	11,636,329	\$ 21,408,168	\$ 21,973,421

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

City of Colwood

Consolidated Statement of Cash Flows

Statement D

As at December 31, 2021

	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 15,911,602	\$ 9,219,813
Items not involving cash:		
Amortization of tangible capital assets	2,743,946	3,116,831
Loss (Gain) on disposal of tangible capital assets	(37,091)	16,596
Actuarial adjustment on debt	(211,472)	(185,271)
Loss (gain) on change in proportionate share of West Shore Parks and Recreation Society assets	(24,375)	109,405
Developer contributed tangible capital assets	(10,985,998)	(2,521,017)
Change in non-cash operating assets and liabilities		
Property taxes receivables	(76,091)	(740,760)
Accounts receivable	(1,374,293)	(109,570)
Accounts payable and accrued liabilities	(1,404,036)	4,405,490
Prepaid property taxes	65,076	(10,567)
Deferred revenue	833,334	725,051
Refundable deposits	1,390,258	(13,696)
Employee future benefit liability	95,989	163,067
Inventory of supplies	225,556	4,734
Prepaid expenses	20,653	19,907
	7,173,058	14,200,013
Capital activities:		
Acquisition of tangible capital assets (purchased)	(8,463,288)	(3,759,453)
Proceeds on disposal of tangible capital assets	43,741	81,000
	(8,419,547)	(3,678,453)
Investing activities:		
Cash transferred (to) from investments	(5,850,401)	4,076,334
Financing activities:		
Equipment finance loan payments	(183,872)	(170,825)
Debt payments	(481,890)	(481,888)
	(665,762)	(652,713)
Increase (decrease) in cash and cash equivalents	(7,762,652)	13,945,181
Cash and cash equivalents, beginning of year	44,438,310	30,493,129
Cash and cash equivalents, end of year	\$ 36,675,658	\$ 44,438,310
Supplemental cash flow information		
Cash paid for interest	\$ 362,196	\$ 371,873
Cash received from interest	\$ 498,826	\$ 975,503

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

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

1. General

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

2. Significant Accounting Policies

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

Reporting entity

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

Basis of accounting

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

Government transfers

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

Deferred revenue

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

Investment income

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

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

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

Cash and cash equivalents

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

Temporary Investments

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

Portfolio Investments

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

Long-term debt

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

Employee future benefits

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

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

Non-financial assets

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

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

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

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

I. Tangible capital assets

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

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

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

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

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

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

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

II. Inventory of supplies

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

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

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

Use of estimates

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

Refundable deposits

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

Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the City is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2021.

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.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

3. Cash and cash equivalents

	2021	2020
Bank Deposits, operating account	\$ 23,824,877	\$ 26,091,166
Bank Deposits, high-interest savings account	8,414,286	8,345,851
MFA – Money Market Funds	4,436,495	4,429,725
Investment holding deposit	-	5,571,568
	\$ 36,675,658	\$ 44,438,310

4. Temporary Investments

	2021	2020
Guaranteed investment certificate	\$ 5,111,585	\$ 5,034,282

The guaranteed investment certificate yields 1.20% maturing August 2022.

5. Portfolio Investments

	2021	2020
Term Deposit	\$ 5,343,193	\$ 5,200,188
Guaranteed investment certificate	5,630,092	-
	\$ 10,973,285	\$ 5,200,188

The term deposit yields 2.75% maturing July 2022. The guaranteed investment certificate yields 1.35% maturing September 2022.

6. Accounts Receivable

	2021	2020
Trade accounts receivable	\$ 236,570	\$ 22,813
CRA receivable, GST	185,678	128,247
Other receivable, Government	1,359,983	539,554
Other receivable, Non-Government	106,297	158,745
West Shore Parks and Recreation Society	449,789	114,665
	\$ 2,338,317	\$ 964,024

7. MFA Deposits

The City secures its long-term borrowing through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are retained by the Authority as a debt reserve fund. As at December 31, 2021, the City had debt reserve funds of \$180,154 (2020 - \$177,141).

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

8. Accounts payable and accrued liabilities

	2021	2020
Trade accounts payable	\$ 3,044,806	\$ 1,883,939
Government accounts payable	2,880,694	5,731,659
Payroll payable		
Wages	334,616	246,606
Vacation	121,402	85,220
Overtime	112,447	68,304
Deductions	11,511	24,104
Other accruals	266,842	143,431
West Shore Parks and Recreation Society	138,814	131,905
	\$ 6,911,132	\$ 8,315,168

9. Deferred revenue

	2021	2020
Development cost charges	\$ 8,780,216	\$ 7,731,706
Cash in lieu of frontage	1,161,485	1,150,658
Cash in lieu of parklands	630,840	544,336
Building permit fees	765,588	779,972
Other	195,264	162,678
West Shore Parks and Recreation Society	366,087	696,796
	\$ 11,899,480	\$ 11,066,146

Development cost charges (DCCs)

Opening balance of unspent DCCs	\$ 7,731,706	\$ 6,851,810
Add: DCCs received during the year	1,094,740	774,476
Less: Amount spent on projects and recorded as revenue	(123,543)	- (125,728)
Add: Interest earned on unspent DCCs	77,313	231,148
	\$ 8,780,216	\$ 7,731,706

Development cost charges (DCCs) include the following

Road	7,651,806	6,843,327
Sewer	1,128,410	888,379
	\$ 8,780,216	\$ 7,731,706

There were no waivers and/or reductions in development cost charges during 2021 or 2020.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

10. Debt

Equipment Finance Loans

- a) The City has secured short-term equipment financing loans with the Municipal Finance Authority bearing variable interest rates at an average annual rate of 0.93% (2020 – 1.64%).
- b) Principal repayment on the equipment finance loans for the next five years are estimated as follows:

Equipment Finance Loans	
2022	188,462
2023	190,241
2024	192,022
2025	193,850
2026	146,288
Total	\$ 910,863

- c) Total interest expense during the year was \$10,044 (2020 - \$21,640). Principal paid during the year was \$183,872 (2020 - \$170,825).

Long-Term Debt

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

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

As a condition of the loan agreements, the City is obligated to provide security by way of demand notes and interest-bearing cash deposits (sinking fund balances) based on the amount of the debt. If the debt is repaid without default, the deposits are refunded to the City. The demand notes are held by the MFA and upon maturity of the debt, the demand notes are released. As of December 31, 2021, there are contingent demand notes of \$356,596 (2020 - \$356,596) that are not recorded in the City's consolidated financial statements.

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

	Rate		Gross long-term debt issued		Repayment & actuarial earnings		Net Debt 2021		Net Debt 2020	Year of Maturity
Issue 105	4.90%	\$	3,396,000	\$	2,548,376	\$	847,624	\$	1,108,715	2024
Issue 105	4.90%		720,000		591,441		128,559		189,155	2023
Issue 105	4.90%		1,696,000		1,532,689		163,311		320,341	2022
Issue 121	2.90%		3,710,323		886,121		2,824,202		2,938,795	2038
Issue 137	2.60%		4,501,000		467,555		4,033,445		4,133,498	2046
Total		\$	14,023,323	\$	6,026,182	\$	7,997,141		8,690,504	

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

10. Debt (continued from previous page)

Long-Term Debt (continued from previous page)

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

Long-term Debt	
2022	481,888
2023	379,884
2024	340,523
2025	170,923
2026	170,923
Total	\$ 1,544,141

Scheduled long-term debt repayments may be suspended in the event of excess sinking fund earnings within the MFA. Principal paid during the year was \$481,890 (2020 - \$481,888). Total interest expense during the year was \$352,152 (2020 - \$352,152). Included in revenue is \$211,472 (2020 - \$185,271) of actuarial adjustments on the City's annual debt principal repayments invested by MFA. This annual investment income results in a reduction in the overall cost of borrowing.

11. Employee future benefits

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

	2021	2020
West Shore Parks and Recreation Society	\$ 80,659	\$ 70,116
City of Colwood	967,022	881,576
Total employee future benefits	\$ 1,047,681	951,692

	2021	2020
Accrued sick leave	\$ 479,100	\$ 434,000
Retirement benefits	330,100	366,200
Termination benefits	157,822	81,376
Total City of Colwood employee future benefits	\$ 967,022	\$ 881,576

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

11. Employee future benefits (continued from previous page)

	2021	2020
Accrued benefit obligation		
Balance, beginning of year	\$ 740,500	\$ 755,200
Service cost	81,000	76,200
Interest cost	16,600	21,700
Benefits payments	(81,500)	(22,300)
Actuarial loss (gain)	(27,700)	(90,300)
Balance, end of year	728,900	740,500
Unamortized net actuarial gain (loss)	80,300	59,700
Add: Severance package payable to employees	163,845	115,688
Less: Severance package paid to employees	(6,023)	(34,312)
Total City of Colwood employee future benefits	\$ 967,022	\$ 881,576

The accrued benefit obligation and the benefit costs for the year were estimated by an independent actuarial firm based on an actuarial valuation performed as of December 31, 2021. Key estimates were used in the valuation including the following:

	2021	2020
Discount rates	2.50%	2.10%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.58% to 4.63 %	2.58% to 4.63%

Municipal Pension Plan

The City of Colwood and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2.866 billion funding surplus for basic pension benefits on a going concern basis.

The City of Colwood paid \$799,194 (2020 - \$729,239) for employer contributions while employees contributed \$667,098 (2020 - \$621,182) to the plan in fiscal 2021.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

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

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

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

GVLRA - CUPE Long-Term Disability Trust

The GVLRA – CUPE Long-Term Disability Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relationship Association (GVLRA) representing a number of employers, including the City, and the Canadian Union of Public Employees (CUPE) representing a number of CUPE locals, including CUPE Local 374. The Trust's sole purpose is to provide a long-term disability income benefit plan. The City and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2020. As of December 31, 2020, the total plan provision for approved and unreported claims was \$21,661,600 with a net surplus of \$4,450,361. The City paid \$56,928 (2020 - \$50,228) for employer contributions and City employees paid \$56,928 (2020 - \$50,228) to the plan in fiscal 2021.

City of Colwood
Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

12. Tangible capital assets

2021	Work in Progress	Land	Building and Building Improvements	Vehicles, Machinery and Equipment	Sewer Infrastructure	Drainage Infrastructure	Park and Land Improvement	Road Infrastructure	West Shore Parks and Recreation Society	Total 2021	Total 2020
Cost											
Balance, beginning of year	1,022,330	59,196,571	6,951,297	12,192,845	19,994,800	16,338,774	6,877,933	77,349,094	14,721,951	214,645,595	208,733,618
Additions	6,600,279	-	1,779,634	1,132,751	1,048,952	2,898,959	2,058,820	3,063,949	1,167,857	19,751,201	6,956,370
Disposals	(301,914)	-	-	(701,276)	-	-	-	-	-	(1,003,190)	(813,683)
Adjustment	-	-	-	-	-	-	-	-	-	-	-
Change in West Shore Share	-	-	-	-	-	-	-	-	(54,715)	(54,715)	(230,710)
Balance, end of year	7,320,695	59,196,571	8,730,931	12,624,320	21,043,752	19,237,733	8,936,753	80,413,043	15,835,093	233,338,891	214,645,595
Accumulated Amortization											
Balance, beginning of year	-	-	(3,553,673)	(5,847,476)	(3,367,531)	(3,607,677)	(1,661,313)	(40,655,544)	(4,604,424)	(63,297,638)	(60,342,300)
Disposals	-	-	-	694,625	-	-	-	-	-	694,625	40,188
Amortization expense	-	-	(156,988)	(587,959)	(212,126)	(155,945)	(145,819)	(1,200,657)	(284,454)	(2,743,948)	(3,116,831)
Change in West Shore Share	-	-	-	-	-	-	-	-	79,090	79,090	121,304
Balance, end of year	-	-	(3,710,661)	(5,740,810)	(3,579,657)	(3,763,622)	(1,807,132)	(41,856,201)	(4,809,788)	(65,267,871)	(63,297,639)
Net book value, end of the year	7,320,695	59,196,571	5,020,270	6,883,510	17,464,095	15,474,111	7,129,621	38,556,842	11,025,305	168,071,020	151,347,956
Net book value, beginning of the year	1,022,330	59,196,571	3,397,624	6,345,369	16,627,269	12,731,097	5,216,620	36,693,550	10,117,526	151,347,956	148,391,318

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

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

- a) Work in progress:
Work in progress having a value of \$7,320,695 (2020 - \$1,022,331) have not been amortized. Amortization of these assets will commence when the asset is put into service.
- b) Contributed tangible capital assets:
Contributed assets having a value of \$10,985,998 (2020 - \$2,521,017) were acquired from developers as part of subdivision installations, including parks and park improvements, roads, sidewalks, bike lanes, street lighting, drainage, and sewer infrastructure. These contributed assets were recognized at an estimate of the fair value of the cost of the materials and installation.
- c) Works of art and historical treasures:
The City manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings, and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.
- d) Write-down of tangible capital assets and assets recognized at nominal value:
No write-down of tangible capital assets occurred during the year (2020 - \$0). No tangible capital assets are recognized at nominal value.
- e) Gain/loss on disposal of tangible capital assets:
During the year, the City recognized a \$37,091 gain (2020 – \$16,596 loss) on disposal of tangible capital assets. This amount is included in Other revenue on the Consolidated Statement of Operations.
- f) West Shore Parks and Recreation Society:
The City's proportionate share of West Shore Parks and Recreation Society assets includes land, building and equipment which are subject to amortization policies consistent with those of the City.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

13. Accumulated surplus

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

	2021	2020
Operating surplus		
General Operating Fund accumulated surplus	\$ 6,708,034	\$ 5,953,808
Sewer Operating surplus	516,706	547,921
Internal Financing (Central Sewer LAS) – to be recovered	(96,740)	(105,398)
Total Operating surplus	\$ 7,128,000	\$ 6,396,331
Internally restricted, for specific purpose		
COVID-19 Safe Restart Grant (Note 14)	\$ 1,409,184	\$ 3,013,616
Federal gas tax (Note 14)	2,670,653	5,556,844
Total internally restricted, for specific purpose	\$ 4,079,837	\$ 8,570,460
Reserve funds set aside for specific purposes by Council		
Future Operating Expenditures	\$ 1,353,496	\$ 1,820,499
Capital Projects	2,423,334	2,748,068
Sewer Capital Projects	1,429,973	1,276,398
General Fleet Replacement	996,459	974,970
Fire Fleet Replacement	1,341,714	978,885
Sewer Fleet Replacement	241,273	185,077
Equipment Replacement	89,043	127,385
Community Amenities	4,200,713	3,591,305
Affordable Housing	1,141,521	670,039
RCMP Surplus	1,130,375	996,953
Police Building	365,388	413,727
New Firehall	225,979	223,873
St. John's Heritage Church	134,600	124,161
Infrastructure Deficit	3,001,427	2,114,034
Public Art	23,399	23,181
Parks	71,340	50,460
Climate Action	58,576	63,602
West Shore Parks and Recreation Society	302,350	214,849
Total Reserve Funds	\$ 18,520,960	\$ 16,597,466
Invested in tangible capital assets (General Capital and Sewer Capital)	160,167,457	142,593,683
West Shore Parks and Recreation Surplus	303,852	130,565
	\$ 190,200,107	\$ 174,288,505

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

14. Internally restricted surplus

	2021	2020
Federal gas tax funds		
Opening balance of unspent fund	\$ 5,556,844	\$ 5,125,267
Add: funding received during the year	1,564,969	765,091
Less: amount spent on projects	(4,489,684)	(504,701)
Add: interest earned on unspent funds	38,524	171,187
	\$ 2,670,653	\$ 5,556,844
COVID-19 Safe Restart Grant		
Opening balance of unspent fund	\$ 3,013,616	\$ -
Add: funding received during the year	-	3,476,000
Less: amount used to offset revenue shortfalls	(680,506)	(292,700)
Less: amount used on enhanced connectivity expenses	(17,396)	(56,392)
Less: amounts used on economic recovery initiatives	(130,583)	(54,083)
Less: amounts used on emergency planning & response efforts	(37,493)	-
Less: amounts used of facility operating/capital costs	(738,453)	(59,209)
	\$ 1,409,185	\$ 3,013,616

15. Taxation

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

	Budget	2021	2020
General taxation	\$ 16,288,600	\$ 16,175,955	\$ 15,215,586
Payments in place of taxes	2,374,600	2,193,132	2,408,640
Parcel taxes	345,600	357,042	356,751
1% utility taxes	205,400	205,503	195,694
Collections on behalf of other governments			
Provincial Government – School Authorities	-	8,649,419	7,206,328
Capital Regional District	-	2,894,705	3,010,234
Capital Regional Hospital District	-	1,035,692	1,052,523
BC Transit Authority	-	1,246,865	1,220,886
BC Assessment Authority	-	244,313	234,528
Municipal Finance Authority	-	1,146	1,074
	\$ 19,214,200	\$ 33,003,771	\$ 30,902,244
Transfers to other governments			
Provincial Government – School Authorities	-	(8,649,419)	(7,206,328)
Capital Regional District	-	(2,894,705)	(3,010,234)
Capital Regional Hospital District	-	(1,035,692)	(1,052,523)
BC Transit Authority	-	(1,246,865)	(1,220,886)
BC Assessment Authority	-	(244,313)	(234,528)
Municipal Finance Authority	-	(1,146)	(1,074)
	-	(14,072,140)	(12,725,573)
	\$ 19,214,200	\$ 18,931,631	\$ 18,176,671

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

16. Government transfers

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

	Budget	2021	2020
Conditional government transfers:			
Federal:			
Gas Tax	\$ 1,530,000	\$ 1,564,969	\$ 936,278
Infrastructure Grants	3,661,000	-	(8,515)
Provincial:			
Miscellaneous grants	35,000	913,005	4,281,104
Climate Action	6,500	8,902	6,458
Other:			
Regional		139,174	-
Q Arena Debt Subsidy	75,100	75,138	75,138
Total Conditional Government Transfers	\$ 5,307,600	\$ 2,701,188	\$ 5,290,463
Unconditional government transfers:			
Provincial:			
Small Communities	204,300	193,000	215,016
Traffic Fines Revenue Sharing	159,200	174,050	158,008
Casino revenue sharing	-	172,094	64,500
Other	-	246	492
West Shore Parks & Recreation	1,055,319	1,016,721	154,977
Total Unconditional Government Transfers	\$ 1,418,819	\$ 1,556,111	\$ 592,993

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

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

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

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

17. Commitments and contingencies:

a) Contingent liabilities:

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

The City is a shareholder and member of the Capital Region Emergency Service Telecommunications Incorporated (CREST) who provides centralized emergency communications, and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service obligations to share in funding ongoing operations any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.

The City may be subject to potential repayment or non-collection of property taxes received or receivable pending resolution of property assessments appealed by taxpayers. When the outcome of the appeals is not reasonably estimable, repayments or non-collections, if any, will be recorded in the period that they occur. When the outcome is reasonably estimated, the potential repayment or non-collection is recorded. In addition, the City has recorded an amount that is expected to be repaid to the federal government for an overpayment of a payment in place of taxes related to 2016 to 2020.

b) Litigation liability:

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

c) Commitments:

The City entered into a long-term contract with the Royal Canadian Mounted Police for the provision of police services effective April 1, 1992. Under the terms of this contract, the City is responsible for 90% of policing costs. The 2022 estimated cost of this contract is \$3,877,000 (2021 estimate - \$3,465,400).

18. Significant event

In early 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial, and municipal governments regarding travel, business operations and isolation/quarantine orders. In the current year the pandemic caused staffing turnover and supply chain issues, resulting in operating delays as well as capital project delays. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the City of Colwood as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

19. 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 May 13, 2021, with the adoption of the Five-Year Financial Plan (2021-2025) Bylaw No 1872-01, 2021. The chart below reconciles the approved budget per the Financial Plan to the budget reported in these consolidated financial statements.

	2021 Budget
Consolidated Budgeted Surplus, per City of Colwood Financial Plan Bylaw No.1872-01	\$ -
Add	
Capital Projects, General Capital Fund	21,903,600
Capital Projects, Sewer Capital Fund	115,200
Capital Projects, West Shore Parks and Recreation Society	1,185,012
Debt repayments	638,800
Transfers to reserves	5,095,000
West Shore Parks and Recreation Society – transfer to surplus	11,520
Less	
Proceeds of borrowing	(28,300)
Transfers from reserves	(4,982,900)
Transfers from surplus	(9,886,100)
Amortization	(3,117,000)
West Shore Parks and Recreation Society – transfer from reserves	(149,409)
West Shore Parks and Recreation Society – transfers from government grants	(1,035,703)
Consolidated Budgeted Surplus, per City of Colwood Statement of Operations	\$ 9,749,720

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

20. West Shore Parks and Recreation Society

a) Capital asset transfer:

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

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

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

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

b) Consolidation:

Financial results and budget for the Society are consolidated into the City's financial statements proportionately, based on the cost sharing formula outlined in the Members' Agreement. In 2021, the City's proportion for consolidation purposes was 21.25% (2020 – 21.34%).

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

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

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

	2021	2020
Financial assets	\$ 4,128,433	\$ 4,767,787
Financial liabilities	2,755,185	4,211,496
Net financial assets	1,373,248	556,291
Non-financial assets	1,112,757	1,042,698
Accumulated surplus	2,486,005	1,598,989
Invested in tangible capital assets	1,056,303	987,218
Reserve funds	1,864,053	1,098,559
Unfunded members' tangible capital assets	(434,351)	(486,788)
Accumulated surplus	2,486,005	1,598,989
Revenues	10,098,436	4,439,706
Requisition from members	6,331,273	5,071,039
Total revenues	16,429,709	9,510,745
Expenses	15,542,693	10,337,446
Annual surplus (deficit)	\$ 887,016	\$ (826,701)

22. Comparative figures

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

23. Segmented information

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

General Government

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

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

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

Protective Services

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

Engineering and Transportation Services

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

Solid Waste Management

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

Planning and Development Services

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

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 Services

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

Certain allocation methodologies have been employed in the preparation of the segmented financial information. The General Fund reports on municipal services that are funded primarily by taxation such as property taxes and other tax revenues. Taxation and payments-in-lieu of taxes are apportioned to the General Fund services based on budgeted taxation revenue as presented in the 2021 - 2025 Financial Plan Bylaw No 1872-01, 2021.

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

City of Colwood

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

23. Segmented information (continued from previous page)

2021	General Fund						Sewer Fund	
	General Government	Protective Services	Solid Waste Management	Planning and Development Services	Engineering, Public Works and Transportation	Parks, Recreation and Culture	Sewer Services	Total 2021
Revenue								
Taxation	\$ 2,980,664	\$ 5,838,704	\$ 244,782	\$ 1,267,569	\$ 3,994,817	\$ 4,248,053	\$ 357,042	18,931,631
User fees	186,671	1,477,129	-	423,789	278,417	1,065,844	1,211,136	4,642,986
Government transfers	3,240,578	-	-	-	-	1,016,721	-	4,257,299
Fines and penalties	235,010	1,170	-	-	-	-	-	236,180
Investment income	572,533	-	-	-	-	-	43,724	616,257
Developer contributions	-	-	-	1,235,828	8,181,240	1,879,350	1,048,952	12,345,370
Other	2,501	-	706	-	37,091	83,058	-	123,356
Total revenue	7,217,957	7,317,003	245,488	2,927,186	12,491,565	8,293,026	2,660,854	41,153,079
Expenses								
Salaries, wages and benefits	2,515,165	3,070,856	153,400	1,041,304	2,497,064	709,951	187,919	10,175,659
Materials, goods and supplies	341,905	143,822	26,430	2,481	492,230	116,409	117,287	1,240,564
Property service costs	153,232	245,361	147,427	3,125	540,373	174,202	572,041	1,835,761
Professional service costs	457,767	3,754,015	-	100,992	75,808	1,915,089	40,586	6,344,257
Financing costs	51,953	25,291	-	-	35,870	76,410	193,602	383,126
Other costs	211,331	208,533	-	70	342	2,252,315	-	2,672,591
Amortization	145,009	326,708	-	-	1,566,772	417,405	288,053	2,743,947
Special projects	108,591	31,379	-	546,685	132,349	17,588	138,244	974,836
Total expenses	3,984,953	7,805,965	327,257	1,694,657	5,340,808	5,679,369	1,537,732	26,370,741
Annual surplus (deficit)	\$ 3,233,004	\$ (488,962)	\$ (81,769)	\$ 1,232,529	\$ 7,150,757	\$ 2,613,657	\$ 1,123,122	\$ 14,782,338

City of Colwood

Notes to the Consolidated Financial Statements

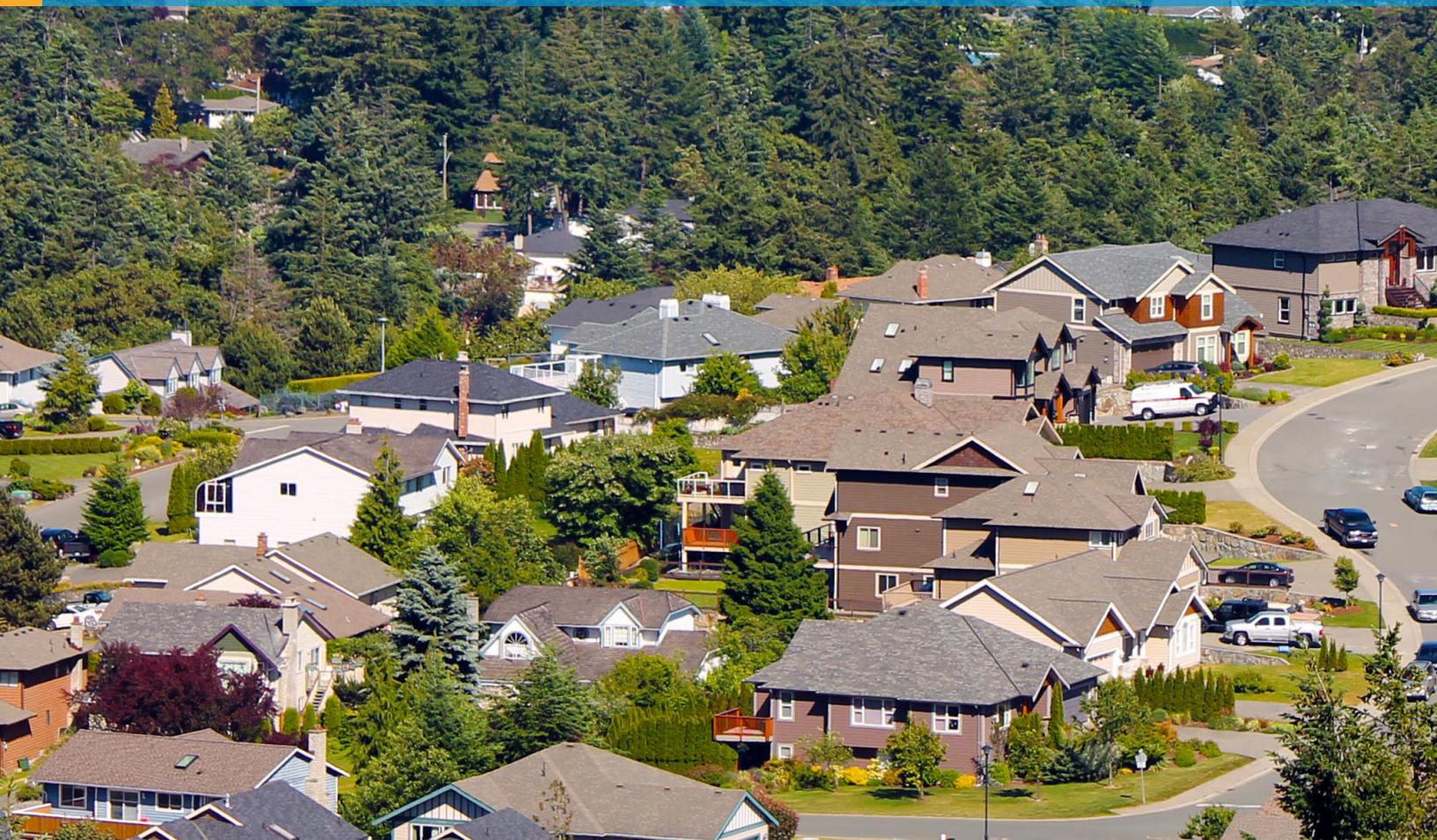
For the year ended December 31, 2021

23. Segmented information (continued from previous page)

2020	General Fund						Sewer Fund	
	General Government	Protective Services	Solid Waste Management	Planning and Development Services	Engineering, Public Works and Transportation	Parks, Recreation and Culture	Sewer Services	Total 2020
Revenue								
Taxation	\$ 3,064,630	\$ 5,903,144	\$ 257,728	\$ 994,111	\$ 3,981,239	\$ 3,619,067	\$ 356,752	18,176,671
User fees	259,236	856,476	-	434,469	222,635	727,742	985,735	3,486,293
Government transfers	5,728,479	-	-	-	-	154,977	-	5,883,456
Fines and penalties	133,200	6,605	-	-	-	-	-	139,805
Investment income	589,318	-	-	-	-	-	(58,497)	530,821
Developer contributions	-	-	-	1,109,960	2,539,945	57,100	49,700	3,756,705
Other	1,220	48	59	-	(16,596)	59,570	-	44,301
Total revenue	9,776,083	6,766,273	257,787	2,538,540	6,727,223	4,618,456	1,333,690	32,018,052
Expenses								
Salaries, wages and benefits	2,441,608	2,920,368	132,662	802,200	2,079,059	608,851	190,377	9,175,125
Materials, goods and supplies	336,855	124,572	30,251	350	233,755	99,865	103,138	928,786
Property service costs	150,851	392,943	150,539	1,713	435,140	158,779	350,226	1,640,191
Professional service costs	422,671	3,229,264	-	125,504	48,963	1,057,009	26,834	4,910,245
Financing costs	43,002	37,077	-	-	35,870	76,410	191,694	384,053
Other costs	168,498	169,185	-	550	633	1,961,191	-	2,300,057
Amortization	136,762	297,960	-	-	1,965,392	429,458	287,259	3,116,831
Special projects	27,001	8,119	-	278,736	43,228	9,999	135,296	502,379
Total expenses	3,727,248	7,179,488	313,452	1,209,053	4,842,040	4,401,562	1,284,824	22,957,667
Annual surplus (deficit)	\$ 6,048,835	\$ (413,215)	\$ (55,665)	\$ 1,329,487	\$ 1,885,183	\$ 216,894	\$ 48,866	\$ 9,060,385



Statistical Reports



Statistical Reports

The following pages contain various statistical information related to the City of Colwood, including the 2020 Permissive Tax Exemptions in accordance with the Community Charter section 98 requirements.



Statistical Information

CITY OF COLWOOD

Year Ended December 31, 2021

General Statistics 2016 - 2020

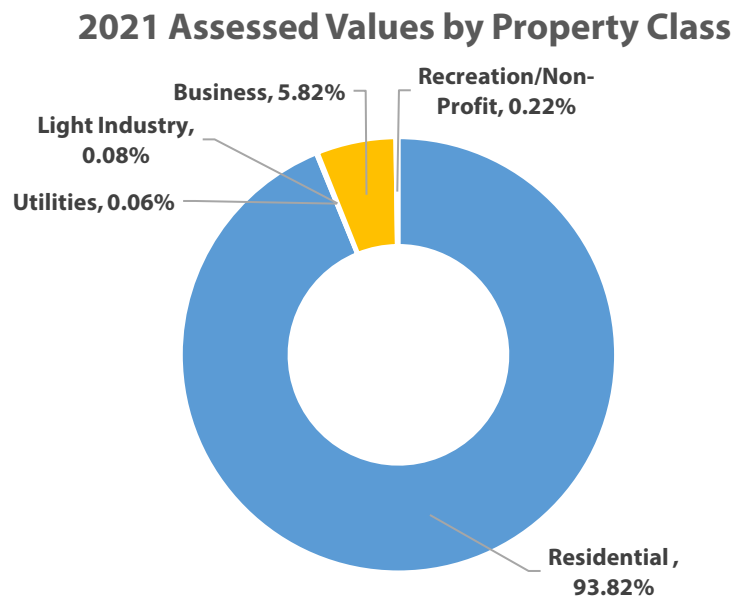
	2017	2018	2019	2020	2021
#Population	16,859	16,859	16,859	16,859	18,961
#Households	6,867	6,867	6,867	6,867	7,688
Land Area (km²)	17.67				

SOURCE: STATISTICS CANADA

Assessed Values by Property Class 2016 - 2020

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

SOURCE: BC ASSESSMENT AUTHORITY



Property Tax Rates 2017 - 2021

MUNICIPAL MILL RATE (PER \$1,000 ASSESSMENT)

	2017	2018	2019	2020	2021
Residential	3.4391	3.0381	2.8365	2.9079	2.8536
Utilities	40.0000	35.5845	32.0923	28.0731	28.6259
Light Industry	38.6902	37.7957	32.3002	10.9216	11.1626
Business	13.9645	13.3449	12.7785	11.4327	11.8974
Recreation/Non-Profit	13.7503	14.8935	14.7846	13.5137	13.8157

TOTAL (GROSS) MILL RATE (PER \$1,000 ASSESSMENT)

	2017	2018	2019	2020	2021
Residential	6.1623	5.4819	5.1912	5.3537	5.1573
Utilities	57.7278	52.9242	49.2376	45.1858	45.2922
Light Industry	47.3790	45.4829	39.4986	15.6169	18.4019
Business	21.8908	20.3385	19.2927	15.4703	18.4950
Recreation/Non-Profit	17.5065	18.3455	18.0181	15.2706	17.0417

New Construction 2017 - 2021

	2017	2018	2019	2020	2021
Construction Permits #	524	403	493	479	644
Construction Value (\$ thousands)	\$79,739	\$149,927	\$105,474	\$50,851	\$75,118
Taxes from Growth (\$ thousands)	\$415	\$339	\$249	\$425	\$403

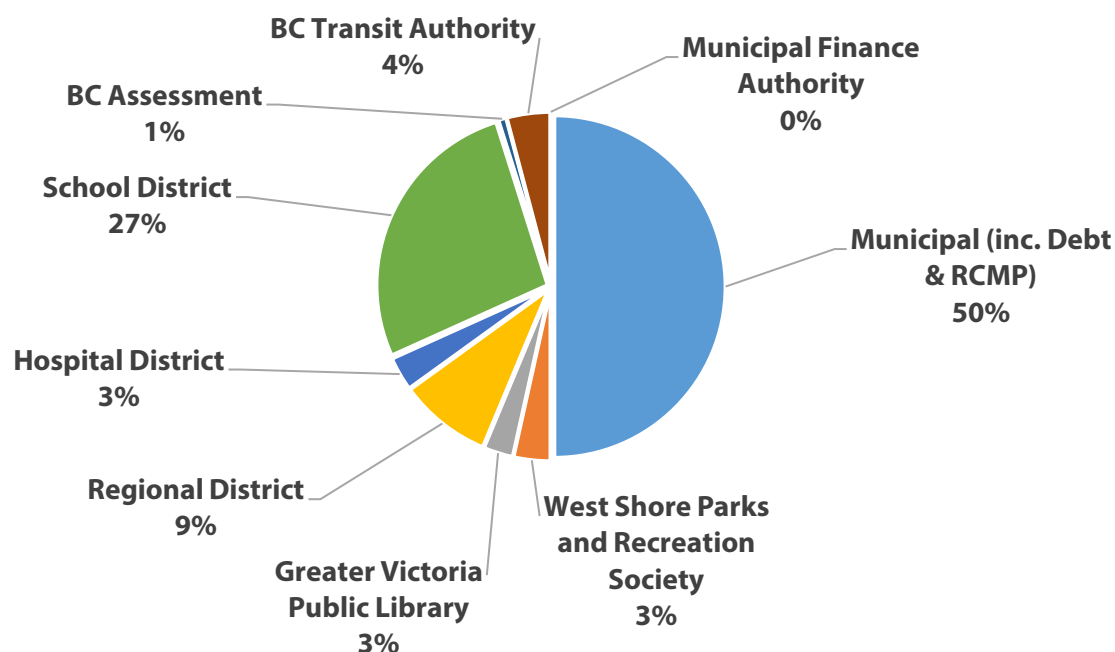
SOURCE: CITY OF COLWOOD BUILDING DEPARTMENT & FINANCE DEPARTMENT

Property Tax Levied and Collected 2017 – 2021

	2017	2018	2019	2020	2021
Municipal (incl. debt, RCMP)	\$12,050,035	\$11,565,242	\$12,692,849	\$15,159,172	\$16,098,574
West Shore Parks & Recreation	1,110,077	1,110,077	1,075,035	1,082,239	1,119,719
Greater Victoria Public Library	819,229	831,957	875,960	878,952	906,759
Regional District	1,967,337	2,372,596	2,380,276	3,010,234	2,816,998
Hospital District	935,976	1,049,032	984,969	1,052,523	1,035,692
School District	6,166,861	7,185,250	7,892,566	7,206,328	8,649,419
BC Assessment	163,535	197,982	209,298	234,528	244,313
BC Transit Authority	853,184	988,677	1,093,078	1,220,886	1,324,571
Municipal Finance Authority	709	922	1,035	1,074	1,146
	\$24,066,943	\$25,301,735	\$27,205,066	\$29,845,936	\$32,197,191
Total Current Taxes Levied	\$24,066,943	\$25,301,735	\$27,285,082	\$27,884,745	\$30,170,713
Current Taxes Collected	23,658,634	24,952,979	26,915,074	26,793,745	26,842,432
Percentage	98.30%	98.62%	98.64%	96.09%	88.97%
Outstanding Beginning of Year	\$562,420	\$576,417	\$447,526	\$470,590	\$1,211,350
Arrears Collected	399,678	474,846	346,944	350,240	982,508
Percentage	71.06%	82.38%	77.52%	74.43%	81.11%
Total Tax Collections	\$24,058,312	\$25,427,825	\$27,262,018	\$27,143,985	\$24,058,312

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

2021 Taxes by Jurisdiction



2021 Principal Corporate Tax Payers

Registered Owner	Primary Property	Taxes Levied
ONNI COLWOOD (BELMONT + SOOKE) DEVELOPMENTS LTD	Various	\$ 506,006
CHILDRENS HEALTH FOUNDATION	345 Wale	\$ 150,927
ALLANDALE LOT A HOLDINGS	Allandale Road	\$ 129,579
ROYAL BAY HOLDINGS	Various	\$ 329,273
PC URBAN	1764 Island Hwy	\$ 169,975
WSC LAI PROPERTIES LTD	1880 Island Hwy	\$ 157,697
WESTRIDGE LANDING CENTRE LTD	Shopping Centre; Various Commercial; Restaurant	\$ 87,735
ENGELS CORNER PROPERTY LTD	Shopping Centre; Various Commercial; Restaurant	\$ 116,831
CHAN	Shopping Centre; Various Commercial	\$ 82,469
HARTWIG INDUSTRIES	1772 Island Hwy	\$ 74,253
ROYAL BAY HOLDINGS	Various	\$ 258,375
WESTRIDGE LANDING CENTRE LTD	Shopping Centre; Various Commercial; Restaurant	\$ 368,439
WSC LAI PROPERTIES LTD	Shopping Centre	\$ 150,308
QUEEN ALEXANDRA FOUNDATION FOR CHILDREN INC	Health Care Facility	\$ 150,927
VICTORIA FORD ALLIANCE LTD	651 Allandale	\$ 191,191
FORTIS ENERGY (VANCOUVER ISLAND) INC	Gas Utility	\$ 131,251
AMOS	Courthouse	\$ 105,385
RCGC PROPERTIES LTD	Golf Course	\$ 150,930
SHERRINGHAM HOLDINGS LTD	681 Allandale	\$ 116,578
MACROHARD ENTERPRISES LTD	Health Care Facility; Restaurant	\$ 32,002
0917531 BC LTD	Various	\$ 97,427

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

Summary of Financial Results 2017 – 2021

Statement of Financial Position	2017	2018	2019	2020	2021
Financial Assets	32,402,346	38,468,405	46,128,977	56,848,154	56,386,286
Financial Liabilities	29,665,847	31,303,818	30,443,372	34,874,733	34,978,118
Net Financial Assets/(Net Debt)	2,736,499	7,164,587	15,685,605	21,973,421	21,408,168
Statement of Operations	2017	2018	2019	2020	2021
Accumulated Surplus, Beginning of Year	143,214,346	149,093,837	157,450,007	165,068,692	174,288,505
Annual Surplus/(Deficit)	6,470,054	4,788,202	7,618,685	9,219,813	15,911,602
Accumulated Surplus, End of Year	149,684,400	153,882,039	165,068,692	174,288,505	190,200,107

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

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

Revenue and Expenses 2017 – 2021

Revenue	2017	2018	2019	2020	2021
Taxation	\$16,111,614	16,932,511	17,579,130	18,176,671	18,931,631
User Fees	3,787,557	3,502,629	4,133,728	3,486,293	4,642,986
Government Transfers	1,596,271	1,287,778	2,398,670	5,883,456	4257299
Fines and Penalties	126,435	145,384	131,933	139,805	236,180
Investment Income	398,679	687,621	852,862	530,821	616,257
Developer Contributions	3,894,718	3,293,217	5,056,790	3,756,705	12,345,370
Other	152,539	322,542	239,570	44,301	123,356
	\$26,067,813	\$26,171,682	\$30,392,683	\$32,018,052	\$41,153,079

Expenses by Function	2017	2018	2019	2020	2021
General Government	\$2,751,905	\$3,173,190	\$4,028,238	\$3,727,248	\$3,984,953
Protective services	5,863,993	6,368,982	6,840,676	7,179,488	7,805,965
Engineering & Transportation	4,373,315	4,373,315	4,408,781	4,052,773	4,842,040
Solid Waste Management	211,463	237,960	260,051	313,452	327,257
Planning & Development	888,135	1,589,820	1,507,893	1,209,053	1,694,657
Parks, Recreation & Culture	4,533,847	4,574,754	4,821,599	4,401,562	5,679,369
Sewer Services	975,101	1,092,041	1,105,912	1,284,824	1,537,732
	\$19,597,759	\$21,445,528	\$22,617,142	\$22,957,667	\$26,370,741

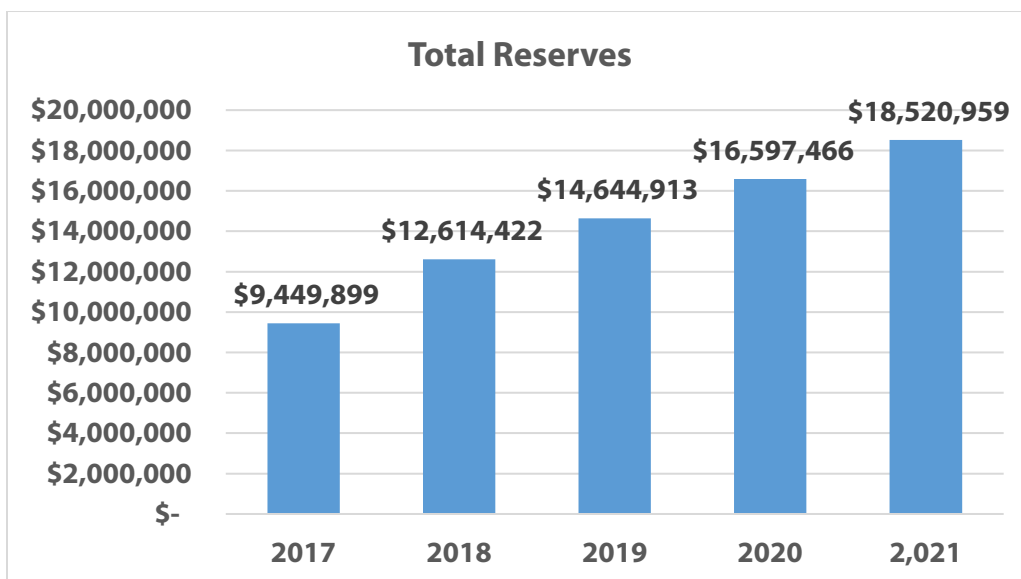
Expenses by Object*	2017	2018	2019	2020	2021
Salaries, wages and benefits	\$7,730,902	\$7,944,047	\$8,518,516	\$9,175,125	\$10,175,659
Materials, goods and supplies	1,082,137	881,166	739,774	928,786	1,240,564
Property service costs	978,299	1,198,504	1,379,779	1,640,191	1,835,761
Professional service costs	4,234,989	4,820,245	5,427,156	4,910,245	6,344,257
Financing costs	502,494	676,569	969,965	384,053	383,126
Other costs	2,281,209	2,336,469	2,287,283	2,300,057	2,672,591
Amortization	2,536,313	2,625,289	2,710,946	3,116,831	2,743,947
Special projects	251,416	963,239	583,723	502,379	974,836
	\$19,597,759	\$21,445,528	\$22,617,142	\$22,957,667	\$26,370,741

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

Reserve Funds 2017 – 2021

Reserve Funds	2017	2018	2019	2020	2021
Future Operating Expenses	\$2,119,748	\$1,931,672	\$2,012,496	\$1,820,499	\$1,353,496
Capital Projects	\$619,532	2,375,904	2,536,177	2,748,068	2,423,334
Sewer Capital Projects	\$992,397	1,043,317	1,098,973	1,276,398	1,419,972
General Fleet & Replacement	405,236	561,249	756,234	974,970	996,459
Fire Fleet Replacement	\$956,946	1,241,104	1,195,524	978,885	1,341,713
Sewer Fleet Replacement	\$74,765	69,755	125,947	185,077	241,273
Equipment Replacement	\$1,049	101,252	94,917	127,385	89,043
Community Amenities	\$1,586,146	1,987,699	2,727,197	3,591,305	4,200,713
Affordable Housing	\$728,613	395,858	308,529	670,039	1,141,521
RCMP Surplus	\$916,659	1,450,322	965,843	996,953	1,130,375
Police Building	\$149,975	136,764	418,368	413,727	365,388
New Firehall	\$208,123	212,516	216,887	223,873	225,980
St. John's Heritage Church	\$97,387	95,151	108,812	124,161	134,599
Sustainable Infrastructure	\$570,118	953,431	1,857,547	2,114,034	3,001,428
Public Art	\$23,205	22,005	22,458	23,181	23,399
Parks	-	8,700	29,580	50,460	71,340
Climate Action	-	-	56,136	63,602	58,576
West Shore Parks & Rec	-	27,723	113,288	214,849	302,350
Total Reserves	\$9,449,899	\$12,614,422	\$14,644,913	\$16,597,466	\$18,520,959

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

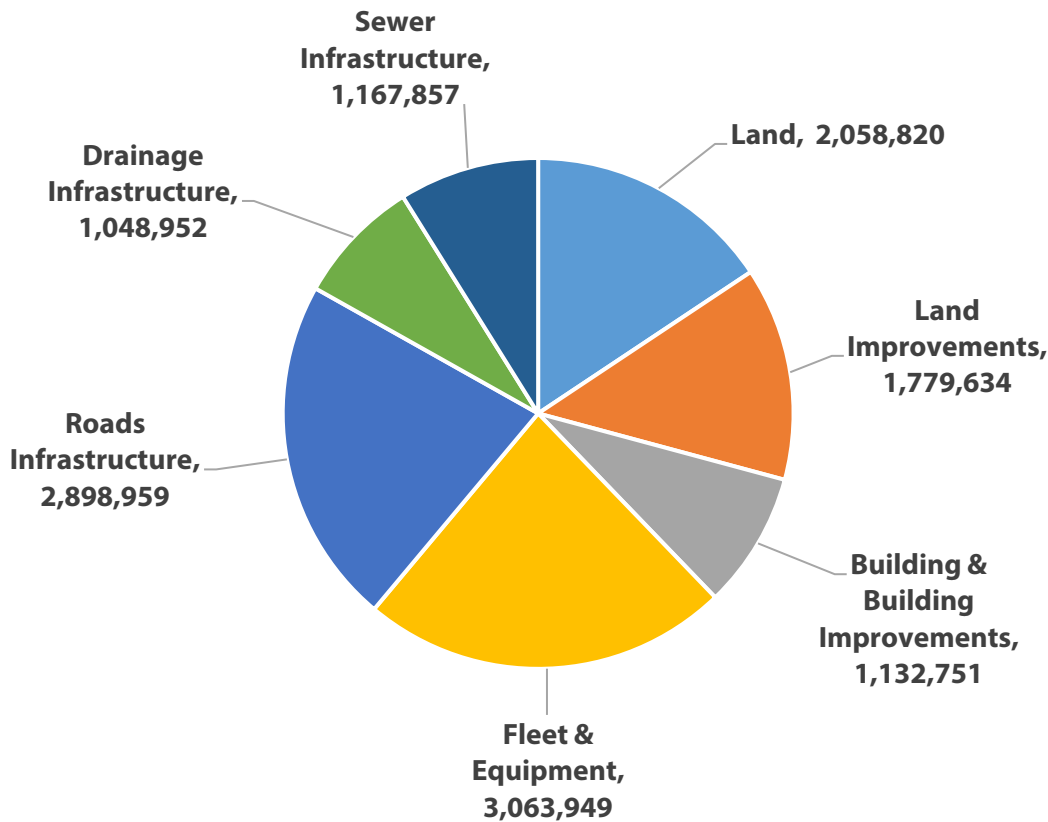


SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT

Acquisitions of Tangible Capital Assets 2017 – 2021

	2017	2018	2019	2020	2021
Land	\$711,300	\$1,688,272	\$132,905	\$ -	\$ -
Land Improvements	1,609,340	64,165	-	300,213	2,058,820
Building & Building Improvements	102,968	406,043	392,576	228,640	1,779,634
Fleet & Equipment	889,715	509,241	158,940	1,438,640	1,132,751
Roads Infrastructure	999,110	654,181	2,702,108	3,695,982	3,063,949
Drainage Infrastructure	208,742	204,119	731,600	171,744	2,898,959
Sewer Infrastructure	2,260,198	75,100	543,000	49,700	1,048,952
Other Assets	518,818	47,676	146,901	324,316	1,167,857
	\$7,300,191	\$3,648,796	\$4,808,030	\$6,209,235	\$13,105,922

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT



Community Grants and Permissive Tax Exemptions 2021

Organization	Grant	Permissive Tax Exemption
Anglican Diocese (Church of the Advent)		\$39,122
Arts and Culture Colwood Society	\$2,200	
Big Brothers Big Sisters of Victoria Capital Region	4,000	
Bike Victoria Society	1,500	
Children's Health Foundation		25,032
Colwood Pentecostal Church		25620
Colwood Volunteer FireFighter Association	46,300	
Colwood Women's Institute		20,587
Fed Urban Agricultural Society	1,000	
Greater Victoria Volunteer Society (Volunteer Victoria)	1,000	
Habitat Acquisition Trust	2,100	
Intermunicipal Advisory Committee on Disability Issues	1,100	
Juan de Fuca Performing Arts Society	1,700	
Juan de Fuca Senior Citizen Association	2,900	
Junior Achievement of BC	1,400	
Need 2 Suicide Prevention	1,300	
Open Gate Church	1,700	
Pacific Centre Family Services Association		23,720
Peninsula Streams Society	1,200	
Qchat Support Association	1,600	
Royal Canadian Legion (Prince Edward #91)	4,600	
School District #62 (Royal Bay Home EC Shed)	2,500	
School District #62 (Royal Bay Secondary School Grad)	1,100	
School District #62 (Colwood ELM Mural)	2,100	
School District #62 (School Gardens)	1,700	
Vancouver Island South Film	1,300	
Victoria Women's Transition House	2,100	
West Shore Arts Council	1,800	
West Side Bible Church		15,084
Worklink Employment	1,400	
Youth for Christ Victoria	900	

SOURCE: CITY OF COLWOOD FINANCE DEPARTMENT



CITY OF COLWOOD

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