

2022

District of Metchosin Annual Report

Fiscal Year Ending
December 31, 2022





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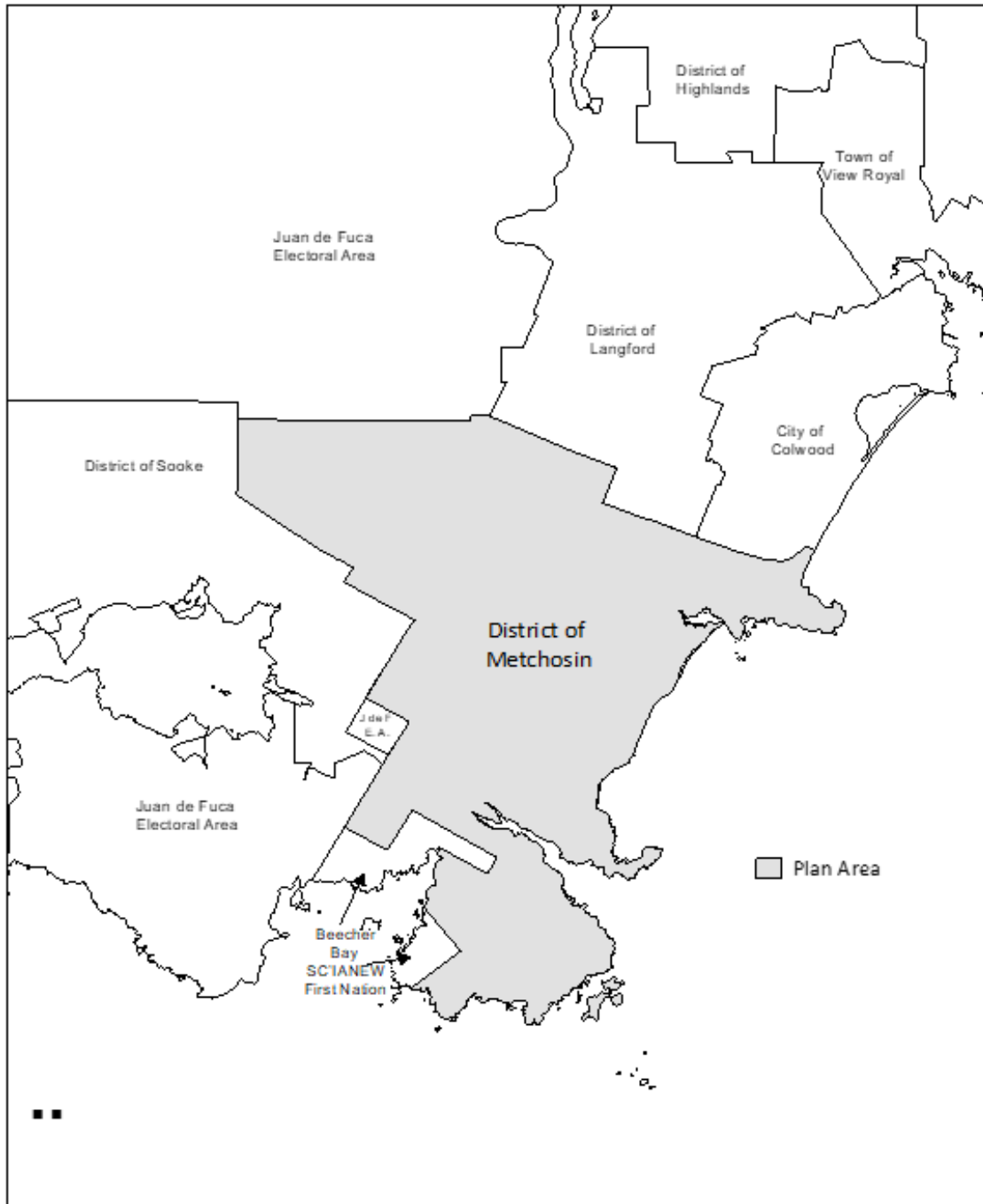
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Map of Metchosin



OCP Map 1 - Location





Welcome to Metchosin

The District of Metchosin is a rural farming community located on Southern Vancouver Island approximately sixteen kilometres (ten miles) southwest of downtown Victoria. Metchosin has approximately 5,067 residents (2021 census) and is neighbour to Sc'ianew (Beecher Bay) First Nation, the City of Colwood, City of Langford, District of Sooke, and Juan de Fuca Electoral Area.

From a regional perspective, Metchosin has several significant functions. It contains much of the productive agricultural land within the Capital Regional District which provides food for local markets. Metchosin provides opportunities for rural living on large residential lots and on hobby farms. The unique and diverse natural environment with its strong marine orientation also provides significant regional recreational opportunities. The community contains several regional parks, a golf course, a marina, and a resort.

The District of Metchosin Annual Report features the municipality's progress over the past year and highlights goals and activities for the current year. The Report also includes the audited financial statements for the year ended December 31, 2022.

Comments on this report may be directed to info@metchosin.ca or 250-474-3167.



Message from the Mayor

On behalf of Council, I am pleased to present the District of Metchosin's 2022 Annual Report. The report highlights the challenges and successes of the last fiscal year and weighs options for the future. It includes a summary of the District of Metchosin's administration, finances, land use, fire protection services, emergency program, transportation, road maintenance, and the District's library, bylaw, and police services.

Looking back, we acknowledge with gratitude the local government service of former Mayor John Ranns and Councillors Andy MacKinnon and Kyara Kahakauwila. Councillor Sharie Epp has returned for another term, and we welcome Councillors Shelly Donaldson, Steve Gray and Jay Shukin to their first terms.

As the new Mayor, I welcome the opportunity to lead the District of Metchosin and plan to continue with the significant ongoing efforts to preserve and protect our vibrant community and unique rural environment. We are forging new, positive relationships and lines of communication with our neighboring municipalities and communities including the Sc'ianew (Beecher Bay) First Nation, as we understand the need for increased regional cooperation and partnerships.



Any successful local government depends on community talent working cooperatively; Metchosin, in this regard, has been very fortunate. Through the collaborative efforts of our volunteers and staff within the fire department, emergency program and public works, innovative programs such as our Emergency Communications Network, Neighbourhood POD Program, and Residential Pre-Fire Planning help to keep Metchosin residents informed and safe. They deserve our gratitude.

We are also grateful for the dedicated community volunteers who move projects forward further and faster than otherwise would be the case. Our community survives, grows, and improves due to the commitment and work of the various community volunteers; from members of advisory boards, working groups, societies, community organizations, and small volunteer cooperatives.

The 2022-2026 Metchosin Council plans to implement our Strategic Plan, charting the path forward for the next four years; it is a "living" document and, as such, subject to annual review and adjustment. The Strategic Plan conforms to previously identified community needs and services and is in alignment with our fiscal framework and tight budgetary constraints. Our dedicated municipal staff and Council continue to prioritize local needs and community goals.

I trust you will find our 2022 Annual Report of interest. It provides an overview to understand this rural coastal community on the Southern tip of Vancouver Island and outlines our collective challenges and opportunities. Looking forward, I hope 2023 will be a year of community achievement, connection, and celebration, providing renewed optimism and vitality.

Marie-Térèse Little, Ph.D., Mayor





2022 Inaugural Meeting Left to right: Councillor Jay Shukin, Councillor Shelly Donaldson, Mayor Marie-Térèse Little, Councillor Sharie Epp, Councillor Steve Gray.

Municipal Council

The municipal Council represents the citizens of Metchosin and provides community leadership by serving as the legislative and policy-making body of the municipality. Mayor and Council approve bylaws and policies and the financial plan and provide direction to staff through the Chief Administrative Officer.

Council meetings are generally held at 7:00 p.m. in the Council Chambers on the first and third Monday of each month and Council Standing Committee meetings are held on the second Monday of each month. Members of the public are welcome and encouraged to attend meetings or watch live-stream events through the District's meeting portal at www.metchosin.ca

The District of Metchosin Council was elected to office during the general local election held October 15, 2022. Each Council member has an opportunity to represent their community through various regional and municipal Committees and Commissions.



Mayor Marie-Térèse Little***Elected as Mayor in October 2022 (Councillor 2018)***

Mayor Little currently serves on the following Boards, Committees and Commissions:

- Capital Regional District (CRD) Hospital Board and CRD Housing Corporation
- CRD Finance Committee
- CRD Governance Committee (Chair)
- CRD First Nations Relations Committee
- CRD Planning & Protective Services Committee
- Greater Victoria Labour Relations (GVLRA) Board
- Victoria Family Court and Youth Justice Committee
- Te'mexw Treaty Advisory Committee
- Victoria Regional Transit Commission

Councillor Shelly Donaldson***Elected October 2022***

Councillor Donaldson currently serves on the following Boards, Committees and Commissions:

- Chair of Metchosin Finance Standing Committee
- Council Liaison to Agricultural Advisory Committee
- CRD JDF Water Distribution Commission
- CRD Regional Housing Trust Commission
- Greater Victoria Public Library Board
- West Shore Parks and Recreation Society Board
- Metchosin Producer's Association
- CRD Water Supply (Alternate)

Councillor Sharie Epp***Elected October 2022 (Councillor 2018)***

Councillor Epp currently serves on the following Boards, Committees and Commissions:

- Chair of Metchosin Public Works and Protective Services Standing Committee
- Council Liaison to Heritage Advisory Select Committee (TBD)
- CRD Arts Commission
- Capital Region Emergency Services Telecommunications (CREST)
- West Shore RCMP Community Policing Advisory Committee (CPAC)
- Metchosin Arts & Cultural Centre (MACCA)
- Metchosin Senior's Association, Metchosin School Site & Metchosin Hall Society



Councillor Steve Gray



Elected October 2022

Councillor Gray currently serves on the following Boards, Committees and Commissions:

- Chair of Metchosin Environment and Natural Areas Committee
- Council Liaison to Environmental Advisory Committee (MEASC)
- Capital Regional District Board Director (Alternate)
- CRD Regional Water Supply Committee
- CRD Climate Action Intermunicipal Task Force
- Capital Regional Invasive Species Partnership (CRISP)
- CRD JDF Water Distribution Commission (Alternate)
- Mary Hill IPA Steering Committee & Finance Sub Committee

Councillor Jay Shukin



Elected October 2022

Councillor Shukin currently serves on the following Boards, Committees and Commissions:

- Chair of Metchosin Community Planning Committee
- Parks and Trails Advisory Committee (PTASC) Council Liaison
- Public Hearing Chair
- West Shore Chamber of Commerce
- Metchosin Day Committee Liaison
- Municipal Property and Grounds Group Liaison
- Sc'ianew First Nation Liaison
- GVLRA (Alternate)
- CRISP (Alternate)

Municipal Council (2018- 2022)

- Mayor John Ranns
- Councillor Sharie Epp
- Councillor Kyara Kahakauwila
- Councillor Marie-Térèse Little
- Councillor Andy MacKinnon





Council Strategic Priorities 2023-2026

Summary

In November 2022, Council undertook its first strategic planning session with a full-day workshop facilitated by the District’s interim Chief Administrative Officer, Sue-Lin Tarnowski. This session provided Mayor and Council (collectively, “the Council”) with an opportunity to discuss their views of the District’s strategic priorities and to provide input to align District department work plans with Council priorities.

Sustainability in four key areas – economic, environmental, social and governance – is a top priority for Council and the discussion organized Council’s view of community priorities into those four pillars.

The following were also taken into consideration during the session and development of strategic priorities:

- Assessment of challenges;
- Desired outcomes;
- Roles and responsibilities;
- Organizational resources.

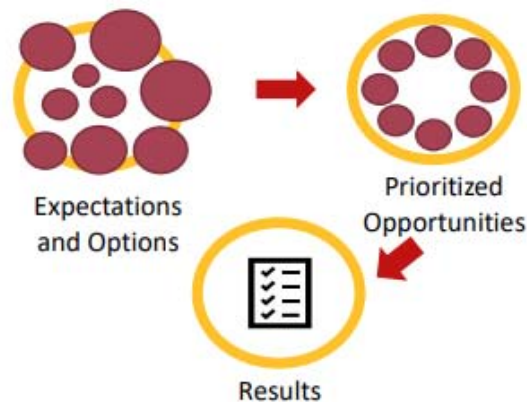
The current document represents Council input and discussion from February and March 2023, and community input received May 1, 2023.



MEANS OF ACHIEVING THE DESIRED FUTURE

This strategic plan is a road map to guide the District's actions in supporting the community's priorities and its vision for the future. This plan will allow Council and Administration to use its financial resources and human capital efficiently in its service delivery to residents, while providing a mechanism to measure progress.

Strategic planning seeks to prioritize the community's 'wants' and 'needs.' Like many municipalities, the District is faced with the desire for improvements and new initiatives, which can outweigh its financial capacities. By managing and prioritizing opportunities, Metchosin is planning for success in achieving identified priorities.

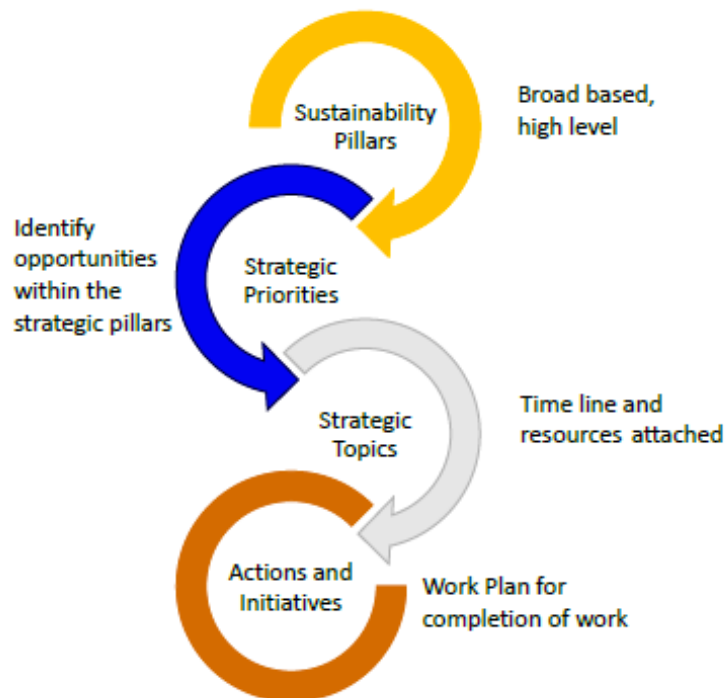


Strategic planning also serves as a tool to assist with integrated planning for the community. Integrated planning is a process for establishing a community's priorities and linking them to operations, spending/investment, risk management and reporting. Implementing integrated planning will support Metchosin in outlining and prioritizing its strategic goals and work plans and managing these through budgeting, reporting and risk mitigation.



THE STRATEGIC CASCADE

While the strategic pillars are overarching high level aspirations, they must be broken into smaller manageable segments for the next organizational level.



SUSTAINABILITY PILLARS	Economic	Environmental	Social	Governance
STRATEGIC PRIORITIES	Fiscal responsibility	Practice sound environmental stewardship	Be a resilient, inclusive and engaged community	Build an effective and stable organization
STRATEGIC TOPICS	<ul style="list-style-type: none"> • Responsible asset management. • Responsible spending / investment decisions. • Maintain secure and stable revenue sources. • Limit development in accordance with the Official Community Plan and the Regional Growth Strategy. 	<ul style="list-style-type: none"> • Preserve and protect forest lands and natural areas. • Preserve and protect agricultural land. • Preserve and protect our shoreline, watersheds and aquifers. • Preserve and protect biodiversity. • Prepare for climate change impacts. 	<ul style="list-style-type: none"> • Encourage a vibrant Village centre and corridor. • Continue to develop safe, connected and active transportation options. • Support arts and culture, agriculture, small-scale eco-tourism. • Maintain strong relationship with SC'IANEW Nation. 	<ul style="list-style-type: none"> • Create and maintain a trusted and respectful organization. • Develop and adhere to sound and clear governance processes. • Facilitate public engagement.
ACTIONS and INITIATIVES	See Section Below			



ACTIONS AND INITIATIVES

The following strategic priorities were identified by Council for the 2023 – 2024 fiscal years. Additional action items will be added in the future.

Economic Pillar				
Action Item	Lead	Funding Required	Indicator of Success	Year
Effective management of the Growing Communities Fund (GCF)	Council and CAO	\$2,438,000	Funds allocated in accordance with a strategic plan for the use of the GCF.	2023-2026
Refine the Asset Management Plan	CFO	\$0	Completion	2023
Develop Management and Operations Plans for the Metchosin School site	CAO with C. Epp and C. Shukin	\$10,000	Completion	2023
Research and apply for additional community grant opportunities; look for community volunteer resources.	CAO and Volunteers	\$0	Two new grants applied for in 2023.	2023 - 2026
Reassess the District's approach to roads and transportation management (paving, culverts, ditches, maintenance, signage, lights, etc.).	Council and CAO	\$50,000	Completion	2024
Creation of an economic sustainability working group or advisory committee	Council and CAO	TBD	Committee is formed and active in 2023.	2024/25



Limit development in accordance with the Official Community Plan and Regional Growth Strategy.	Council, CAO and Planner	TBD	Any development occurs in accordance with the OCP, or the processes therein.	On-going
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Environmental Pillar				
Action Item	Lead	Funding Required	Indicator of Success	Year(s)
Launch and complete a public engagement process on the future of the Buffer Land.	C. Shukin and C. Donaldson, with staff	None	The Buffer Land Working Group's recommendations are presented within six months of the group being formed; community input is considered through the process.	2023
Develop a process to facilitate land protection	C. Gray with Planner	None	Completion of plan	On-going
Complete the Climate Action Plan	C. Gray and Planner	\$15,000 (already allocated)	Completion	Ongoing
Develop Watershed and Aquifer Protection Strategies	C. Gray, MEASC, Planner and Engineer	TBD	Completion of plan	2023 – 2024
Develop Shoreline Protection Plan	C. Gray, MEASC and Planner	\$25,000 (approx)	Completion of plan	2024 - 2025

Social Pillar				
Action Item	Lead	Funding Required	Indicator of Success	Year(s)
Support volunteer recruitment, retention and engagement	C. Shukin	None	A new volunteer recruitment effort commences	2023
Implement safe crossing at Hans Helgesen School	C. Epp and CAO	\$10,000	Crosswalk installed and crossing-guard confirmed in 2023	On-going
Develop Agricultural Plan	C. Donaldson and Agriculture Select	\$40,000	Completion	2024



	Advisory Committee			
Develop Active Transportation Plan	C. Epp and Planner	\$25,000	Completion of plan	2024
Develop Village Core Strategy	C. Shukin, Planner	TBD	Completion of plan	2024
Conduct a traffic safety assessment and develop implementation plan.	C. Epp, Fire Chief, CAO	TBD	Completion of assessment	2024

Governance Pillar				
Action Item	Lead	Funding Required	Indicator of Success	Year(s)
Adoption of Respectful Workplace Policy	CAO	None	Adopted	2023
Adopt Code of Conduct	CAO	None	Adoption	2023
Introduction of <i>Good Neighbour Bylaw</i>	CAO and Council	TBD	Bylaw introduced and considered by Council; public input sought.	2023
Update key bylaws	CAO and Council	\$5,000 - \$15,000	List and priorities to be finalized by Council	2023
Develop a Communication / Information Technology / Social Media Policy	CAO	TBD	Adoption	2023
Annual strategic planning review	Council and CAO	None	Completion of review	On-going
Assess and update District policies, as needed	CAO and Council	None	On-going	2023-2026



Increase public engagement activities	Council and CAO	TBD	New channels for involvement established (ex. Mayor's tea), Buffer Working group launched, Climate Action survey completed,	2023-2026
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NEXT STEPS

The Strategic Plan was discussed at the May 1, 2023 Council meeting and presented for public input.

IMPLEMENTATION

This Strategic Plan is intended to guide the District of Metchosin's work through the year. To keep it current and relevant, the District intends to review and update it annually with the goal of extending the planning horizon to four years.



Council Advisory Select Committees

The District of Metchosin Advisory Select Committees function as advisory boards to Council, and are comprised of community members and a Council liaison. The District of Metchosin currently has five Advisory Select Committees which include Agriculture, Healthy Community, Heritage, Environment, and Parks & Trails. In 2022, the District also had three subcommittees or working groups including the Dogs in Metchosin Working Group, Metchosin School Renovation Working Group, and Firehall Steering Committee.

Agricultural Advisory Select Committee

The Agricultural Advisory Select Committee (AASC) assists Council in developing a plan to sustain and promote the agricultural community and improve agricultural viability within Metchosin.

In 2022, the Committee along with facilitator Jackie Larkin, held an Agricultural Forum at Bilston Creek Farm. The event was well attended and provided valuable networking opportunities for local growers and farmers. Also, in 2022, members of the Committee met with Planners from the CRD and the Ministry of Agriculture to discuss agricultural planning in Metchosin. The Committee continues to look for funding opportunities to support agriculture in the community. The Committee looks forward to working with Council on establishing an Agricultural Plan and promoting the preservation and stewardship of agricultural land in Metchosin.



Specific functions and roles of the Committee include the following:

- Receive, consider, and provide information on requested matters to the Council and/or staff regarding agricultural matters.
- Inform the Council of information related to agricultural matters, with suggestions for appropriate actions.
- Promote awareness and education on agriculture in the community.
- Coordinate, when required, with other Select Committees.
- Work, in conjunction with staff, regarding submissions to other levels of government
- Be informed of and participate as required in other agriculture and compatible organizations on southern Vancouver Island.

Committee members serving in 2022:

- Robin Tunnicliffe (Chair)
- Councillor Marie-Térèse Little (Council Liaison)
- John Buchanan
- Brent Donaldson
- Alex Fletcher
- Tom Henry
- Karen Hoffman
- Bobby Mitchell

Heritage Advisory Select Committee

The Heritage Advisory Select Committee (HASC) considers heritage matters and reports its findings and opinions to Council. The Committee did not meet in 2022.

Specific functions and roles of the Committee include the following:

- Consider and provide responses to requests by Council and/or staff regarding heritage matters.
- Inform Council of important information related to heritage matters, with suggestions for appropriate actions.
- Review Metchosin heritage policy from time to time, with recommendations to Council.
- Promote awareness and education on heritage issues within the community.
- Coordinate, when required, with other select committees.
- Review applications for alterations to designated heritage buildings or sites.
- Review applications for heritage designation.
- Advise on new street names, or on renaming of streets and roads.



- Facilitate updating and upkeep of an official Heritage Registry of designated and listed buildings and sites.

Committee members serving in 2022:

- Councillor Sharie Epp (Council Liaison)
- Chris Pratt
- Isabel Tipton
- Andy Yatsko



Healthy Community Advisory Select Committee

The Healthy Community Advisory Select Committee (HCASC) supports community activities that seek improvements in all those aspects of living in Metchosin which reflect health, well-being and happiness while strengthening a sense of community. The Committee did not meet in 2022.

Specific functions and roles of the Committee include the following:

- Comment and make recommendations on matters that are referred to HCASC by Council or staff.
- Represent user groups and residents of the community in order to provide a vehicle for expression of their opinions to Council.
- Collect information and suggestions related to social and health issues and bring these to Council's attention, in order to seek authorization for further investigation.
- When making recommendations for action, consider conflicting priorities and recommend fair solutions.
- Explore ways and means of extending the community's resources for healthy living.
- Maintain current knowledge of the Official Community Plan (as it relates to the purposes of the committee), and other applicable bylaws, and make recommendations accordingly, when requested.
- Liaise with volunteers and volunteer societies.
- Coordinate, when required, with other select committees.
- File a written report quarterly with the Council of the District of Metchosin.



Committee members serving in 2022:

- Shannon Carman (Chair)
- Councillor Sharie Epp (Council Liaison)
- Jane Hammond
- Peter Havers

Metchosin Environmental Advisory Select Committee

The Metchosin Environmental Advisory Select Committee (MEASC) considers environmental matters and reports its findings and opinions to Council. The Committee also reviews and makes recommendations to the District's Approving Officer on subdivision applications involving four or more lots.

The Committee met eight times in 2022 providing recommendations and expert advice to Council on environmental matters related to the following:

- Metchosin Climate Action Plan
- Environmental Assessment on the Buffer Land
- Review of the District of Metchosin Herbicide Policy W-100.50
- Review of the *District of Metchosin Tree Management Bylaw No. 287*
- Western Canada Marine Response Corporation (WCMRC) Council Workshop
- Trans Mountain Fate & Behaviour of Bitumen Research Report
- United we Stand for Old Growth Forests
- CRD Survey: Input on Proposed Vision, Values, Mission Statement and Priorities for Regional Parks



In addition to the above, the Committee will be conducting a site visit and environmental assessment on a proposed three-lot subdivision. The Committee continues to work with Council on stormwater management planning for the buffer land and has made recommendations to Council on the following matters in 2023:

- Declaration on Climate Emergency & Biodiversity Crisis
- AVICC Resolution on "Anchorages"
- Province of BC Coastal Marine Strategy Intentions Paper
- Shoreline Spill Response within Metchosin



Specific functions and roles of the Committee include the following:

- Provide expert environmental advice and make analytical capacity available to District of Metchosin Council and staff, as requested.
- Comment and make recommendations on matters that are referred to MEASC by Council or staff.
- Inform Council about general and specific environmental issues affecting the District.
- Recommend to Council and staff procedures and processes to effectively promote and protect the District's environmental resources.
- Maintain current knowledge of the Official Community Plan and other applicable or related bylaws, and make recommendations accordingly, when requested.
- Develop appropriate tools to expedite assessments, enable effective retrospective project analysis, and monitor MEASC performance.
- Identify emerging environmental trends or issues within the District, and bring these to Council's attention, through the minutes of the committee, in order to seek authorization for further investigation.
- Coordinate, when required, with other select committees.



Committee members serving in 2022:

- Bill Cave (Chair)
- Councillor Andy MacKinnon (Council Liaison)
- Jacqueline Clare
- Merrilee Hoen
- Ric Perron
- Erin Van de Water



Parks & Trails Advisory Select Committee

The Parks and Trails Advisory Select Committee (PTASC) considers parks, trails and recreation matters and reports its findings and opinions to Council. The Committee met four times in 2022 and made recommendations to Council related to the following:

- Memorial Picnic Table at Sea Bluff Trail
- Wootton Road roadside trail
- Optimizing public engagement for the Buffer Land
- Signage for public access from Weir Beach to Taylor Road along the foreshore
- Potential for a roadside trail on William Head Road
- Roadside trail opportunities along Rocky Point Road in conjunction with CRD Rocky Point Road systems upgrade
- Weir Beach trail and stairs closure



The Committee assessed one five-lot subdivision application in 2022 and made recommendations to the Approving Officer on parkland and trail dedication opportunities related to the proposed subdivision.

In addition to the above, the Committee completed the Happy Valley roadside trail in front of the Metchosin Community House installing a split-rail fence on one portion of the trail.

Committee members, in conjunction with the Trails Coordinator conducted trail maintenance and repairs including on Ron Weir trail, Cripple Creek bridge repair in Metchosin Park, Hillman trail and the trail between Branson and Duke Roads.

The Committee worked with the William Head Institution Community Service Program on invasive species removal on Ron Weir trail, Pearson College Drive and William Head Road. Members also worked with the Metchosin Invasive Species Cooperative (MISC) to eradicate English holly from Metchosin parks.

As part of the District's Memorial Bench Dedication Program, PTASC members provided maintenance to existing memorial benches, sanding and re-staining benches in various parks and beaches within the community.



The Committee is currently conducting site inspections and reviewing two proposed subdivision applications (three-lot and seven-lot) for parkland and trail dedication opportunities. The Committee is conducting public engagement with adjacent property owners to the Weir Beach stairs access to create a remediation plan for the stairs.

Specific functions and roles of the Committee include the following:

- Comment and make recommendations on matters that are referred to PTASC by Council or staff.
- Represent user groups and residents of the community in order to provide a vehicle for expression of their opinions to Council.
- Collect information and suggestions related to parks, multi-use trail corridors and recreation and bring these to Council's attention, through the minutes of the committee, in order to seek authorization for further investigation.
- When making recommendations for action, consider conflicting priorities and recommend fair solutions.
- Explore ways and means of extending the community's resources for park and trail acquisition and development.
- Advise the Approving Officer (when requested) on land acquisition for parks and trails.
- On referral from Council or the Approving Officer, assess and evaluate potential parks and trails within proposed subdivisions.
- Maintain current knowledge of the Official Community Plan (as it relates to the purposes of the committee) the Metchosin Parks and Recreation Master Plan, and other applicable bylaws, and make recommendations accordingly, when requested.
- Liaise with volunteers and volunteer societies in park and trail acquisition and development.
- Coordinate, when required, with other select committees.
- Use the Trails Coordinator as a resource.
- Provide direction to, and maintain close working relationship with, the Trails Coordinator

Committee members serving in 2022:

- Mark Atherton (Chair)
- Councillor Marie-Terese Little (Councillor Liaison)
- Ron Aubrey
- Ellen Dewar
- Karen Hoffman
- Lee Johnston
- Jim Nan
- Gord Stodola
- Adam Weir (Trails Coordinator)





Report on 2022 Municipal Services and Operations

General Government Summary

In 2022, the District of Metchosin Council worked on a number of initiatives including the completion of an extensive review and public engagement process on the District's Bylaw Enforcement Policy through a series of workshops. Council also engaged a consultant and held an initial workshop on a Climate Action Plan for Metchosin. In addition, Council held a joint workshop with Western Canada Marine Response Corporation (WCMRC) on spill response in Metchosin.

Council adopted several bylaws in 2022, including two amendments to the Council Procedure bylaw, the Financial Plan and Tax Rate bylaws, updates to the Municipal Ticket Information bylaw and the 2022 Heritage and Permissive Tax Exemption bylaws. Council also considered several Land Use applications including Development Permits, Development Variance Permits and one rezoning application.

The District returned to in-person meetings in the Council Chambers and Council and Standing Committee meetings began to be live-streamed providing the public an opportunity to view meetings from home.

Following the general local election on October 15th, the newly elected Council attended a number of Council Orientation sessions at the regional and local levels and also attended the Local Government Leadership Academy Seminar for newly elected officials in February 2023.

Council undertook its first strategic planning session in November 2022 in order to develop a strategic plan that will help guide the District in supporting the community's priorities and vision for the future.



Report on 2022 Municipal Services and Operations

Administration

Administration ensures all municipal statutory requirements are adhered to and promotes accountability and transparency in municipal processes. Services include administration of Council and Committee meetings, administering and maintaining bylaws, policies, and agreements, records management, website updates, and coordination of elections and Freedom of Information requests.

Previous Year Highlights:

- Launch of new District of Metchosin website
- Implementation of iCompass software for electronic agendas and new meeting portal
- Implementation of live-streaming Council and Standing Committee meetings
- Administration of 2022 General Local Election
- Council Orientation
- Council Strategic Planning

Current Objectives:

- Review and update of Regulatory and Administrative Bylaws and Policies
- iPads for Council electronic agendas
- Staff, Council & Advisory Committee Respectful Workplace Training
- Continue to improve records management processes
- Provide ongoing support for Council and Standing Committee meetings
- Provide ongoing support for Advisory Committees



Freedom of Information Requests

The *Freedom of Information and Protection of Privacy Act* (the “Act”) requires all public bodies to be accountable by providing the public the right to access records that are in the custody or control of a public body. In 2022, the District of Metchosin received a total of nine requests under the Act. The majority of requests received were for property-related information.

Freedom of Information Requests		
Year	Number of Requests	OIPC* Reviews
2022	9	0
2021	16	0
2020	10	0
2019	9	1
2018	3	0

*Office of the Information and Privacy Commissioner

Financial Services

The Finance Department is responsible for the financial well-being of the District, including long-term financial planning, annual budget development and administration of property taxes. The Department is also responsible for investment and debt management, procurement, general accounting, and all financial reporting including preparation of the District’s audited Financial Statements.

The Department is also responsible for accounts payable and accounts receivable, business licences, grant-in-aid program, payroll and benefit administration.

Previous Year Highlights:

- Coordinate fiscal revenue for the Metchosin School Site through lease agreements
- Quarterly financial reporting to Council
- Completion of annual audit through KPMG

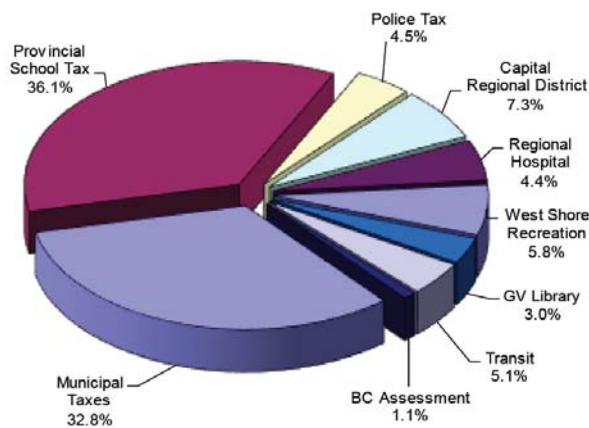
Current Objectives:

- Develop a long-term Financial Plan
- Identify opportunities for enhanced service levels
- Successful Community to Community (C2C) grant application



Budgets and Property Tax Rates

Year	Value of Average Household	Average Residential Taxes (Municipal)	Residential Tax Rate	Tax Increase (Municipal)	Total Budget
2022	\$1,156,053	\$1,211.54	1.0480	5.9%	\$8,452,493
2021	\$867,353	\$1,139.79	1.3141	2.2%	\$7,611,132
2020	\$779,054	\$1,095.43	1.4061	4.9%	\$6,547,658
2019	\$729,976	\$1,036.72	1.2969	3.5%	\$6,385,617
2018	\$737,697	\$999.14	1.3544	1.9%	\$6,407,748



WHERE DO YOUR TAX DOLLARS GO?

The graph to the left shows the breakdown of the gross property taxes between the District of Metchosin and other taxing authorities for the average residential single family property in 2022.

2022 Grant-in-Aid Program

Council approved a total of \$5,000 in grant-in-aid funding in 2022 to the following non-profit organizations:

Organization	2022 Grant in Aid Amount
Habitat Acquisition Trust (HAT)	\$1,500
Intermunicipal Advisory Committee on Disability Issues (IACDI)	\$500
Metchosin Preschool Society	\$1,500
Vancouver Island South Film & Media Commission	\$1,500
Total	\$5,000





Report on 2022 Municipal Services and Operations

Building Services

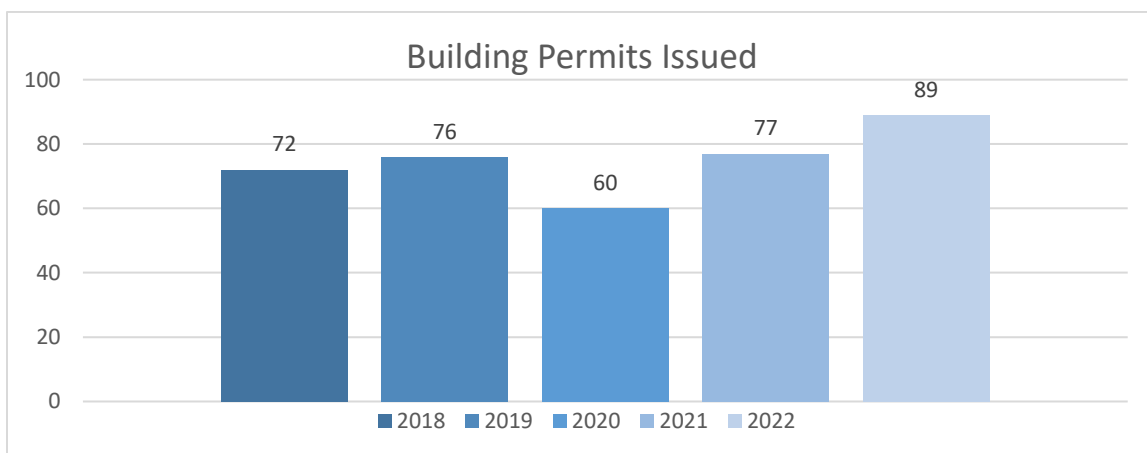
Building Services issues permits and inspects construction projects for health and safety to ensure that construction in Metchosin complies with the BC Building Code and municipal bylaws. This service operates on a cost recovery basis and permit fees are meant to cover the costs of providing the service. There was a total of eighty-nine building permits issued in 2022 totaling \$115,411 in permit revenue.

Previous Year’s Highlights:

- Reviewed and conducted final inspections on expired permits
- Assisted with bylaw complaints related to land use matters

Current Objectives:

- Review and update of Metchosin Building Bylaw to bring permit fees in line with CRD municipalities
- Implement Step 3 of the BC Energy Step Code through building permit applications



Land Use, Planning & Environmental Services

The District began its first Climate Action Planning process in 2022. Council selected a consultant to assist with preparation of the plan. In late 2022, Council declared a Climate Emergency, and the scope of the project was expanded to include Climate Mitigation as well as Climate Adaptation.

The department participated in some regional projects including support in the CRD's launch of the Home Energy Navigator Toolkit, transportation, and stormwater management. Planning also commented on projects on the District's borders, including amendments to Olympic View and Royal Bay and Active Transportation Plans developed in neighbouring jurisdictions. The department also continued to collaborate with multiple agencies in the shared effort to conserve the rural character and sensitive ecological features at Mary Hill.

The planning department continued to process applications, including eight development variance permits, two development permits, five subdivision applications, one rezoning and/or OCP amendment, one Agricultural Land Reserve application, two Board of Variance applications, and nine tree cutting permits. Some of the applications improved public facilities within the Village Centre, including alteration to the cricket pitch, as well as renovations for a new nano-brewery.

The department also supports the District through corporate strategic planning, processing Freedom of Information requests and bylaw enforcement initiatives throughout the year.

Land Use Applications

Year	Rez/ OCP	TUP	DP	DVP	Board of Variance	Soil Deposit	Soil Removal	Tree Cutting	Subd	ALR
2022	1	0	2	8	2	3	0	9	5	1
2021	5	0	2	3	0	4	0	8	2	1
2020	0	1	2	7	0	7	0	17	5	0
2019	1	2	6	0	1	10	0	6	2	1
2018	0	0	1	3	0	8	0	6	1	1





Report on 2022 Municipal Services and Operations

Transportation & Road Maintenance

The District of Metchosin's Public Works Department consists of three full-time employees whose main function includes maintenance of roads, culverts and ditches, installation, and maintenance of signs, mowing and brushing of roadside vegetation, clean up from storm damage, tree and branch removal, municipal grounds maintenance, and roadside trail maintenance. Public works crews also perform service and maintenance on public works equipment and the municipal public works fleet. The crew provides fast and effective snow and ice control at all hours of the day or night.

Several Capital projects were undertaken in 2022 including the road resurfacing program, the construction of a new public works sand and salt shed and the installation of solar powered traffic control warning devices.

Ongoing road maintenance projects include:

- Removal of hazardous trees
- Aerial brushing
- Line painting
- Roadside trail maintenance

Previous Year Highlights:

- Witty Beach stairs remediation project (completed in 2023)

Current Objectives:

- Installation and maintenance of solar powered traffic control warning devices (ongoing)

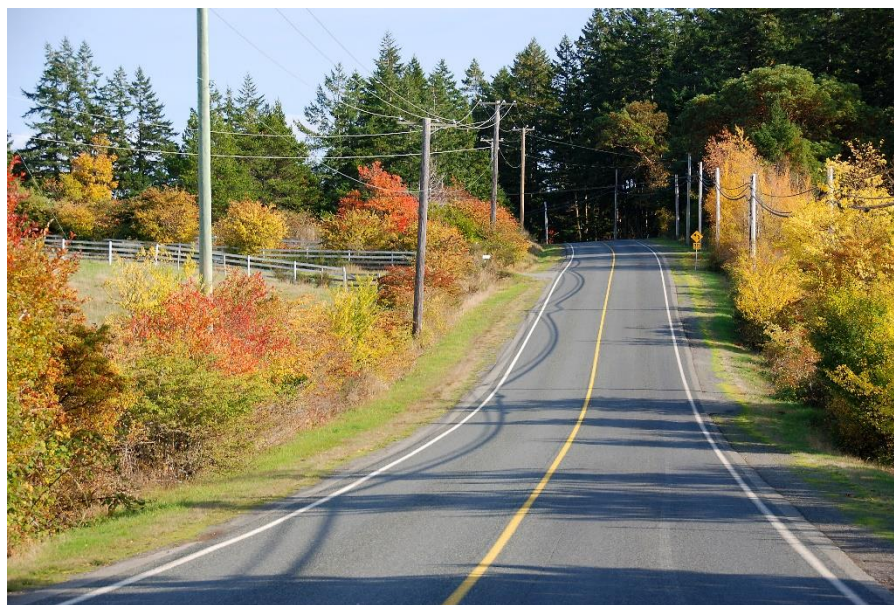


- Public works yard expansion project and sand & salt shed
- Resurface & widen Rocky Point Road from Happy Valley to Kangaroo Roads, resurface Arden Road (Rocky Point to Lisandra) & Windover Terrace
- Installation and maintenance of solar powered traffic control warning devices (ongoing)
- Installation of recessed pavement markers where possible on newly paved roads
- Roads patching/crack sealing
- Warning sign upgrades on main roads
- Acquire 5-ton dump truck (2023-24)
- New crosswalk projects at Hans Helgesen School and Rocky Point Road (at Kangaroo and Galloping Goose)

Public Request for Road Maintenance Service

Year	Roads	Plowing/ mowing	Signs	Highway Admin	Misc.	Garbage	Carcass Removal	Trees/ Branches*
2022	85	8	14	0	9	22	18	45
2021	85	3	10	1	13	25	36	50
2020	82	9	10	1	8	43	27	42
2019	139	6	18	0	21	26	38	
2018	180	13	23	0	13	42	55	

*Trees and branches were added as a new category in 2020. Trees and branches were previously grouped into Roads or Miscellaneous.



Bylaw & Animal Care Services

The District of Metchosin provides bylaw enforcement services on a complaint driven basis. Bylaw complaints are forwarded by staff to the Chief Administrative Officer and CRD Bylaw to investigate. Bylaw complaints are addressed in a fair, transparent, confidential, and consistent manner with citizen well-being, health and safety and the protection of the environment as primary considerations.

Complaints Received

Year	Land Use	Building Bylaw	Tree Cutting	Misc. (Soil & Blasting)	Noise
2022	40	8	1	9	11
2021	56	6	3	6	4
2020	48	7	1	3	12
2019	39	3	3	10	11
2018	47	3	7	2	6

CRD Contracted Services

Year	Contracted Services Costs	Soil Bylaw (hours)	Land Use Bylaw (hours)	Noise Bylaw (hours)	Unsightly Premises (hours)	Fine Revenue
2022	\$24,221.93	39.50	150.50	16.50	18.50	\$500.00
2021	\$23,689.58	30.00	128.75	26.75	16.25	\$1,150.00
2020	\$30,414.39	79.25	83.50	57.00	49.25	\$3,565.00
2019	\$26,997.72	146.50	58	42.75	15.00	\$70.00
2018	\$15,120.00	41.0	38.75	14.75	21.75	\$200.00

Animal Control Services

Animal Control services are contracted to the Capital Regional District. Fine revenue is collected by the CRD in lieu of payment for services.

Year	Bylaw Hours	Fine Revenue	Impounds	Tickets/Warnings
2022	246.00	\$516.00	13	20
2021	418.00	\$291.00	15	32
2020	462.00	\$652.00	19	30
2019	331.75	\$435.00	24	19
2018	312.00	\$1,019.00	22	41





Report on 2022 Municipal Services and Operations

Fire & Emergency Response Services

The District of Metchosin provides emergency and disaster response through the Fire Department and Emergency Program which are comprised of primarily volunteer staff, with two full-time paid employees. We are a mission-oriented emergency service focused on the safety and well-being of our community.

Metchosin Fire Department

With forty uniformed personnel, including firefighters and officers, we serve the District of Metchosin's 5,067 residents and seventy-three square kilometers of urban interface and wilderness land from a single fire station located in the village core.

OUR MISSION: To provide the citizens of Metchosin with pro-active, effective, and efficient delivery of fire, rescue, public education, and fire prevention services; through a unified forward-thinking organization with good morale and the highest standards of personnel safety, fairness, and professionalism.

OUR VISION: To be an inclusive and progressive leader that consistently provides our community with excellent service.

OUR VALUES:

- Community – Treat people with kindness and respect
- Integrity – Do the right thing
- Well-being – Foster physical, mental, and emotional well-being
- Innovative – Drive change for the good



Our members provide caring and compassionate fire, rescue, and emergency medical services to our citizens and visitors.

Emergency Response System

The Metchosin Emergency Response system is critical to our rural location. We have created an exceptional response specific to the availability of not only Metchosin but our neighbouring communities.

Daytime response is bolstered by our Public Works Crew under a memorandum of understanding with CUPE 374. This allows local firefighters to be employed locally and provides a strong daytime response crew where normally it would be limited due to availability of volunteers.

This collaboration continues during the winter months when firefighters are brought in to support snow removal efforts. It provides local knowledge to our responders and enhanced communication coordination and emergency response capabilities for severe weather events.

A unique emergency response partnership exists with our neighbouring Juan de Fuca (JDF) fire departments. We work alongside Sooke, East Sooke and Otter Point Fire Departments under a cooperative fire response agreement. This allows an automatic response of additional engine crews - regardless of time of day or day of week – for all structure fire incidents and includes an automated response to wildland fires for the months of June through September.

Community Risk Reduction

The Metchosin Fire Department continues to enhance our public safety and community risk reduction programs. The Department is focused on increasing public engagement, reviewing, and revising our programs, and identifying new ways to reach at-risk groups.

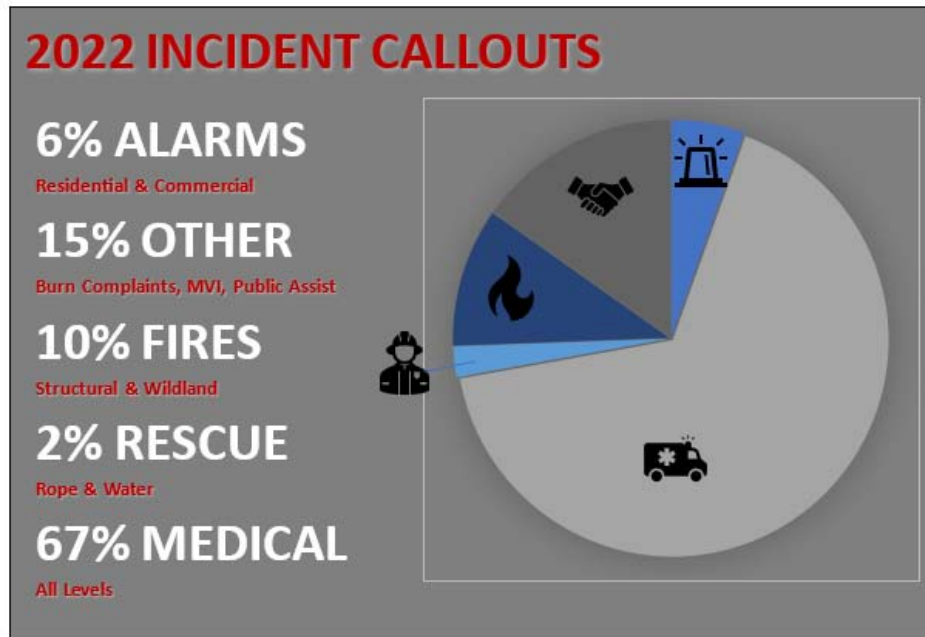
In 2022, we initiated our Residential Pre-Fire Plans project to improve familiarity and knowledge of local intermix/interface homes and neighbourhoods. This allows for an efficient, effective and at times, faster response.

Also, in 2022, the Department completed a Water Supply Review. This project included inspections of storage ponds, review of local hydrant flows and established water supply areas for planned response. Included in this process is the extension of the Superior Tanker Shuttle Service, providing a decrease in home insurance premiums to applicable properties.



Fire Department Emergency Response

Our highly trained firefighters are industry certified to fight fires of all types, from structure blazes to fires in vehicles, medical response, and remote rescue.



Fire Department Training

The Metchosin Fire Department continues to train all members to NFPA 1001 Level 2 and all officers to NFPA 1021 Levels 1,2,3 and 4. We continue to provide 'Full Service' fire services to our community. The Department's officer structure consists of two Chief Officers, two Captains and six Lieutenants. The total of 8-line officers and two Chief Officers gives us a solid core of excellent leaders to fulfill critical leadership roles on and off the fire ground and keeps our officer / firefighter ratio at an optimal level.

Our firefighter recruitment process begins in September with an Information Session, geared to ensure all potential applicants have a good understanding of the time commitments, physicality and community support expected from the position. This is followed with a practical assessment day and panel interview. We typically have fifteen to twenty people who apply for a six-person recruitment class. Recruit training runs January to May and is done collaboratively with our mutual aid partners of Sooke and East Sooke.

Our weekly training program continues to provide members with excellent training. The existing programs that are in place are proving to be highly effective and ensure firefighters are trained



to meet the demands of our mandate. These programs are continuously monitored, evaluated, and adjusted to make sure they stay relevant.

Members attended an average of forty-two out of a possible fifty-three practices for 2022. Membership is engaged and interested in training hard, and it shows as our fireground performance has never been better. Most training evaluations are being instructed by our fire officers and senior firefighters. This enhances officer / firefighter relationships both on and off the fire ground. Morale is high, and attendance at emergencies and practice support that.

In collaboration with Instinct Training, the school training facility is being utilized by various training agencies, responder organizations and our own protective services. Having the site available allows us to utilize our in-house certified instructors and evaluators to increase course availability for our firefighters. Both local fire departments and island fire departments have realized the value of having this facility nearby as training requests continue to grow.



In the Community

The Department is a community-based service, and we pride ourselves on being available to support residents, businesses, and visitors to the District in emergency situations and beyond. Being part of the fabric of our community is important to us, and we prioritize it in our daily business.

Constantly looking for ways to connect and support those in need throughout the District, 2022 brought challenges of intense weather conditions, continued isolation situations and increased impacts from tourists.



Metchosin firefighters were out supporting and protecting the rural peace of our District through parking enforcement, beach patrols, welfare check-ins, calls for general help as well as the installation of misting stations, reflective address sign program and severe weather access assistance.

Our Metchosin firefighters engage in membership of the Metchosin Firefighters Society. The society supports continued community activities such as our Bike Auction, Memorial Scholarship Fund, MD Drive, March4Liz and other fund raising and non-profit events here in Metchosin and beyond.

Wildfire Deployment, Local Response & Training

Metchosin has long recognized we have significant intermix and interface areas throughout the District, which is especially vulnerable to wildfire damage. The Metchosin Fire Department enhances its wildfire preparedness and readiness capabilities through programs, partnerships, training, and grant funding opportunities.



For various reasons, including climate change, urban encroachment, and increased

public use of wildland areas, there are increasing risks to our community. The Metchosin Fire Department continues to enhance its capability to respond effectively to wildfire incidents. Our approach has been and continues to be a multi-year effort to ensure our personnel are equipped and trained to safety and effectively respond to the challenges of wildland and urban interface fires.



Through building close relationships with key partners such as BC Wildfire Service, in 2022 the Metchosin Fire Department supported the provincial response to the wildfire season throughout the summer. The 2022 BCWS fire deployment brought in over \$70,000 to the District, and in 2021 over \$150,000 was earned from BCWS deployments.

Metchosin firefighters participate in regular annual training to ensure readiness to respond to any wildfire threat quickly.



Highlights from our 2022 training program exercises include:

- BCWS WSPP-WFF1 Annual training for all members. Establishing an in-house trainer to reduce annual training costs.
- Facilitated BC Wildfire Service Engine Boss training, hosting over 18 departments from throughout the Island and BC. This training was supported by local neighbourhoods and demonstrated the use of various wildland interface operational strategies and tactics. We had five members certified in BCWS Engine Boss.
- Facilitated BC Wildfire Task Force Leader training, hosting 13 departments in theory and tabletop exercises specific to BCWS deployment as a task force leader. We had five members certified as BCWS Task Force Leader.
- Integrated Wildland Engine capabilities into our new engine design. Allowing us front deployment lines, side reels, 4-wheel drive capabilities, ground sprays and high pressure/low volume system. This will increase our capacity for off-road response specific to wildfires and is in high demand for wildfire deployments and could potentially provide a significant income stream for future reserves.
- Crews attended the Wildfire Resiliency and Training Summit, furthering experience in training and collaboration with other wildfire agencies and building relationships.

FireSmart Community Program

We have been participating in the BC FireSmart Program since 2020. We have been fortunate to have received over \$600,000 in grant funding which has been focused back into the community:

- Hiring of local mitigation workers – with over 100 residents receiving FireSmart home mitigation support
- Ongoing chipping program, both drop-off and POD chipping



- Hiring of a full-time FireSmart Coordinator
- Homeowners rebates—values of \$250-\$500 per rebate.
- Free FireSmart home assessments
- Ongoing community events which include BBQ's, POD education meetings, information sessions & webinars
- Creation of a Community Wildfire Resiliency Plan

The Metchosin Fire Department members, trained as Local FireSmart Representatives (LFR's), assessed, and provided recommendations to reduce risks to property by wildfire and increase the community's resiliency. Between April and November 2022, our Local FireSmart Representatives completed over 120 home assessments.

The public education side of the FireSmart Program is managed by a dedicated FireSmart Coordinator through the hot summer months. In addition, as part of the community program, we attend numerous community events, community AGM's and host our own information and education sessions to deliver FireSmart information and tips to all residents in Metchosin.

The FireSmart Program increases the capacity of the Fire Department by engaging local responders and keeping them within the District. The District of Metchosin Community Wildfire Resiliency Plan contains recommendations for improving emergency response and training, community education, emergency communications, building and policy practices, and more to make the district as fire safe as possible. We will be reviewing and moving forward with many of these recommendations.



Grant and Funding Opportunities

We have been highly successful over the past several years in receiving multiple provincial funding opportunities. In 2021, we received \$280,000 through the Community Resiliency Investment (CRI) grant from the Union of BC Municipalities and \$297,000 from the FireSmart Economic Recovery Fund (FERF) grant. These grants were extended through 2022 to continue our programs.

The CRI and FERG grant programs allowed us to continue with our FireSmart mitigation, rebate, and education programs. We were pleased to partner with the Sc'ianew Nation in many of these programs and engage the public through the following events and opportunities:

- Wildfire Community BBQ's
- Critical Infrastructure FireSmart Assessments
- Community Chipping
- FireSmart Home Partners Program
- LFR & WMS Training

In 2022 we received the following grants:

- \$134,200.00 – Community Resiliency Investment Fund: FireSmart Community Funding to continue the local FireSmart Program.
- \$25,000.00 – Community Emergency Preparedness Fund: Will support the community in the purchase of Emergency Operations Centre (EOC) supplies & equipment.
- \$53,000.00 – Community Resilience Investment Fund: To support the Community in the creation of an Extreme Weather Assessment and Response Plan.
- \$30,000.00 – Community Emergency Preparedness Fund: Supporting Volunteer Fire Departments in the purchase of gear, equipment & training.

Metchosin Emergency Program

Helping prepare for, respond to, and recover from major District-wide emergencies is the priority of the Metchosin Emergency Program, in collaboration with the Metchosin Fire Department.

The District of Metchosin Emergency Program supports emergency and disaster response through five individual branches:

- Search and Rescue
- Emergency Communications
- Emergency Social Services
- Emergency Operations Centre; and
- Neighbourhood Emergency Preparedness Program.



The Metchosin Emergency Plan (MEP) is the overall guidance document under which we delegate responsibilities. The MEP is a living document that is under constant review and updating to stay relevant and effective.

We are fortunate to have the dedication and commitment of a strong volunteer force which enables our Emergency Program to thrive. Without the efforts and time put in by these well-trained individuals, we would not have the strength in response and community involvement that exists now.

Metchosin Search & Rescue

Metchosin Search and Rescue's (MSAR) role within the Emergency Program is to provide support by assisting with evacuations and blocking public access to areas of concern.

In 2022, MSAR had 50 active members involved in 22 callouts, 3 of the callouts were within the boundaries of Metchosin, 6 in the other communities within our area of responsibility and the remainder were mutual aid support to other SAR groups on Vancouver Island.

MSAR's training is scheduled for the first Tuesday and fourth Saturday of the month. The majority of the training is held within the borders of Metchosin and includes Radio and IN Reach Communications, First Aid, Stretcher Evacuations, Wilderness Emergency and Survival Skills, Tracking, BC Housing Rapid Damage Assessment, GPS, and Compass Navigation.

Other events the group has been involved in are Adventure Smart presentations, Community Events, SAR Prevention and Education presentations, equipment maintenance, facility maintenance and Society Administration.

Metchosin Emergency Communications

The Metchosin Emergency Communications group (EmComm) is responsible for communications during a disaster or catastrophic event. While HAM (Amateur) radios are the typical communications for emergency response, also utilized are Satellite, WiFi, Pactor and other digital services.

Metchosin EmComm group is extremely well supported by the municipality and the greater Emergency Preparedness Group. Our equipment is up to date, well maintained and provides exceptionally good disaster backup capability. In 2022, we added 3 digital radios and 3 HF radios to our equipment list. All radios are now standardized with the latest in digital radio equipment.



Training has been on written data transmission using the CRERCC standard Winlink program. Each week, our volunteers practice and train to become and remain proficient, and measurable progress is being made. We are training to bring everyone up to a high technical, as well as operational standard. We are also training and practicing all basic radio skills with our volunteers.

Each Wednesday evening the entire Capital Region is engaged in Emcomm practice, and we endeavor to contact each of our mutual radio partners using as many methods at our disposal as possible. Mutual radio partners for Metchosin are Sooke, Langford, Colwood, CRD and EMRC.

We have integrated amateur radio equipment into our neighbourhood PODs to provide a communication link from neighbourhoods in the District directly to the EOC during an event. There are currently 30 radios placed throughout the community, with locally licenced individuals. Regular practice and check-ins allow us to monitor radio function, and train operators to communicate information concisely and accurately.

In June 2022, the Westcoast Amateur Radio Association, was hosted by Metchosin, to participate in a world-wide Amateur Radio Field Day Exercise and contest. The Association set up their remote equipment and made radio contact from our municipal grounds around the world. This was a well appreciated mutual effort between Metchosin and the greater amateur radio community.

Metchosin Emergency Social Services

Metchosin Emergency Social Services (ESS) is activated by the Fire Chief or Emergency Program Director as needed for community members who may require assistance.

The scale of an event and the number of people who require assistance will vary the resources that are available and needed within the community. These resources may include a Reception Centre, which is where people go to register for Provincial support, a Group Lodging Facility if needed for safe sleeping arrangements and other supports as necessary (e.g., cooling/warming centres, referrals for hotels and food support for evacuees). These resources are all managed through a team of ESS volunteers.

In 2022, we were fortunate to have two new volunteers take on the roles of ESS Director, and Deputy Director. Their role is to organize and coordinate all ESS responses and resources as assigned in the event of an incident. One of the goals for 2023 is to build additional ESS core volunteers to increase the capacity of our ESS team.



Metchosin EOC Leadership Team

The Metchosin Emergency Program Group (EPG) is the leadership team of the Emergency Operations Centre (EOC). These are the core leaders, all of whom are volunteers and who will respond to work in the EOC when activated. This group of volunteers have taken several training courses in Emergency Management and the Incident Command System and will be overseeing the general operations of incident response under the direction of the EOC Director.

The EPG meets monthly when possible and is responsible for the overall management of the Emergency Program.

Metchosin Neighbourhood Emergency Preparedness Program (PODS)

Our Neighbourhood Emergency Preparedness Program (Metchosin PODs) coordinate neighbourhoods and pockets throughout Metchosin. Their primary purpose is to communicate through the POD and when possible, check-in on neighbours should an event occur.

Currently we have over 30 PODs within Metchosin, all of which vary in levels of engagement and participation. We have equipped each POD with an amateur radio to ensure emergency communication capabilities.

The PODs are critical for communications, planning and education prior to an event. We encourage local engagement, information sharing and neighbourhood planning.

Disaster Response

While the Emergency Program is comprised of five varying branches, actual emergency response is dependent on the type of event, severity, and impacts. A Tsunami would impact the entire region, whereas a fire may only impact local neighbourhoods. Due to our remote and rural location, our reliance on outside resources will be limited by these impacts.

Metchosin residents are, by nature, resilient. However, for long-term planning and preparations we have taken additional steps to remain as self-sufficient and resilient as possible. The following supports are available for large region-wide events: emergency medical, large animal evacuation coordination, and evacuation assistance for seniors or those in need of additional support.



Challenges and Goals for 2023

- INITIATE FEASIBILITY STUDY FOR UPGRADE TO FIRE HALL
- COMPLETE SEVERE WEATHER RESPONSE PLAN
- CONTINUE FIRESMART EDUCATION FOR PUBLIC
- CONTINUE FIRESMART MITIGATION ON CRITICAL INFRASTRUCTURE
- BUILD CAPACITY WITHIN EMERGENCY PROGRAM LEADERSHIP
- INCREASE VOLUNTEER SUPPORT WITHIN THE EMERGENCY SUPPORT SERVICES
- BEGIN EMERGENCY NOTIFICATION PLAN DEVELOPMENT
- COMPLETE RESIDENTIAL PRE-FIRE PLAN LIBRARY
- REVIEW STAFFING AND VOLUNTEER LEVELS SPECIFIC TO FUS RESIDENTIAL RATE REDUCTIONS



"Sparky" Photo credit: Barb Sawatsky

Policing

In 2021, the District of Metchosin's population exceeded 5,000 (2021 census) and the municipality therefore became responsible for 70% of its policing costs. Police protection is provided by the West Shore RCMP Detachment and is now funded by the District of Metchosin through a Municipal Police Unit Agreement (MPUA) with the Province of B.C.

The West Shore RCMP reports to five municipalities including the City of Langford, the City of Colwood, the Town of View Royal, and the Districts of Highlands and Metchosin. In 2022, the West Shore Detachment consisted of one hundred officers, three reserve constables, 10 commissionaires and over 50 civilian personnel. Front line police officers respond to the vast majority of service calls delivering 24-hour policing to member municipalities.

There were 764 police reports in Metchosin in 2022, representing a 17.76% decrease in reports compared to 2021. Figure 1 depicts the percentage of files in Metchosin in comparison to all other West Shore Communities in 2022. 3.35% of files were in Metchosin. ¹

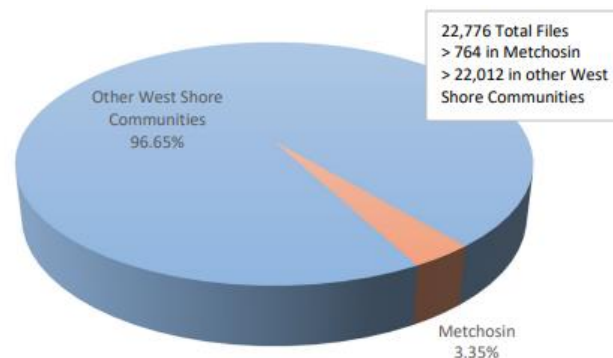


Figure 1 - 2022 Metchosin & Other West Shore Communities File Percentage

Founded & Unfounded Occurrences

Founded occurrences include offences where it has been determined that the reported incident did occur or was attempted, or there was no credible evidence to confirm that the incident did not take place. Unfounded occurrences are those occurrences that are investigated but determined to not have been attempted or to have occurred. In 2022, there were 566 founded occurrences in Metchosin and 13 unfounded occurrences. Founded occurrences represented 74% of files and unfounded represented 2% of files (figure 2).

¹ Data provided by West Shore RCMP Detachment

Assistance, Prevention & Information Files

Assistance, prevention, and information files may include those files where officers act under the authority of other agencies (e.g., Provincial Mental Health Act, Coroners Act, etc.), assist other police and government agencies (e.g., curfew/compliance checks for probation/parole, etc.) and implement prevention measures to proactively target a specific concern (e.g., traffic enforcement in a school zone, etc.). In 2022, there were 185 of these occurrences (24%) in Metchosin (figure 2).

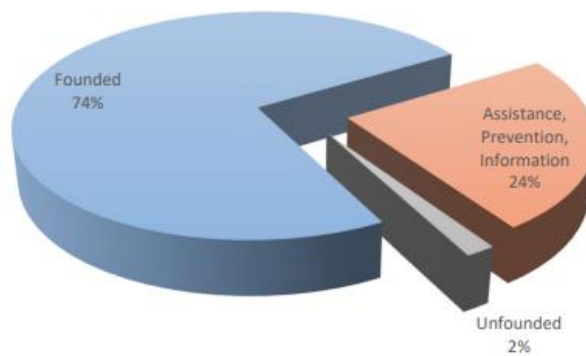


Figure 2 - 2022 Metchosin Files by Type

Violent Crime

There were 29 founded violent crimes in Metchosin in 2022, representing 2.53% of founded violent crimes in West Shore jurisdiction (figure 3) and a 3.33% decrease compared to 2021 when there were 30 founded violent crimes.

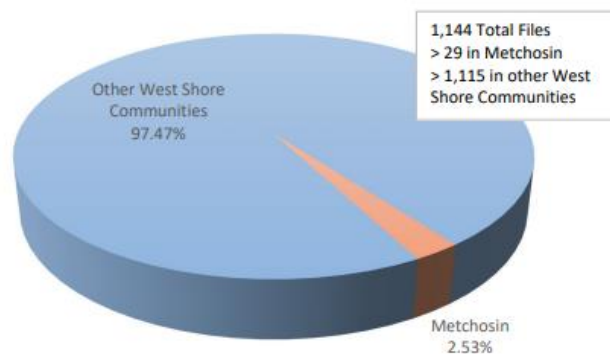


Figure 3 - Violent Crime - 2022 Metchosin & Other West Shore Communities Founded Occurrences



Property Crime

There were 59 founded property crimes in Metchosin in 2022, representing 2.44% of founded property crimes in West Shore jurisdiction (figure 4) and a 28.05% decrease compared to 2021 when there were 82 founded property crimes.

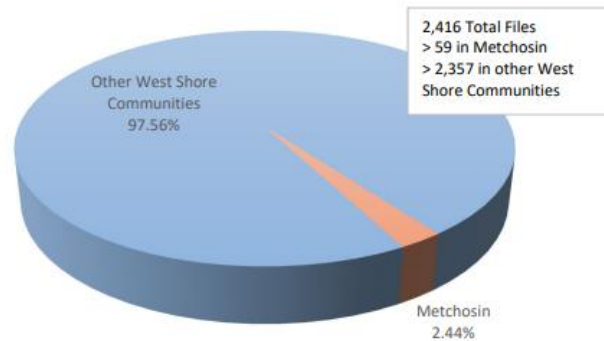


Figure 4 - Property Crime - 2022 Metchosin & Other West Shore Communities Founded Occurrences

Recreation

The District of Metchosin is a joint owner of the West Shore Parks and Recreation Centre along with the City of Colwood, the City of Langford, the District of Highlands, and the Town of View Royal. West Shore Parks and Recreation offers a wide variety of services and programs for all ages and abilities. Amenities include exercise facilities, swimming pool, indoor and outdoor playing fields, ice rinks, sport courts, a golf course and more. West Shore Parks and Recreation is governed by the West Shore Parks and Recreation Society, Board of Directors comprised of representatives from the joint owner municipalities. Each municipality provides financial support towards the operation of the parks and recreation facilities through an annual tax requisition. For more information on West Shore Parks and Recreation, please visit www.westshorerecreation.ca

Library Services

The District of Metchosin is a member of the Greater Victoria Public Library Board which provides library services to Metchosin residents primarily through the Juan de Fuca (JDF) Library Branch. Metchosin is a co-owner of the JDF Library Branch building along with the City of Colwood, City of Langford and the District of Highlands. The JDF Library Branch is the largest of the three West Shore GVPL Branches and offers a variety of general interest programs for all ages.







Financial Information

2022 Permissive Tax Exemptions

In accordance with section 98(2)(b) of the Community Charter, the following properties in the District of Metchosin were provided permissive tax exemptions by Council in 2022 (Heritage Tax Exemption Bylaw 2022, No. 680 and General Tax Exemption Bylaw 2022, No. 681).

Civic Address	Legal Description	Exemption Value
Anglican Synod Diocese of BC 4354 Metchosin Road	Plan 197R, Section 1, Metchosin District	\$4,454.52
Metchosin Hall Society 4401 William Head Road	That part of Section 2, Metchosin District, marked "Hall Site" on Plan 1184, and containing one-half of an acre more or less	\$2,079.00
BC Society for the Prevention of Cruelty to Animals Wild Arc, 1020 Malloch Road	Lot 3, Plan 31510, Section 30, Metchosin Land District	\$8,620.92
YMCA-YWCA Greater Victoria, Y Camp Thunderbird	Section 54, Goldstream Land District; Section 55, Goldstream Land District, Lease No. 19055; Section 56, Goldstream Land District; Section 57, Goldstream Land	\$46,930.91



	District; Section 62, Goldstream Land District, that part of Section 62 lying west of a line joining the S.E. corner of Section 56, Goldstream District with the N.E. corner of Section 57, Sooke District, Lease No. 13969	
Victoria Motorcycle Club, Boulderpath Road	Section 119, Land District 30, Boulderpath Road	\$2,280.45
Victoria Motorcycle Club	Lot A, Section 13, Plan 21261, Land District 30, Happy Valley Road	\$1,952.19
Anglican Synod of the Diocese of British Columbia 4125 Metchosin Road	Lot A, Plan 42074, Section 1, Metchosin District	\$7,713.46
Total Exemptions		\$74,031.45





District of Metchosin

Financial Statements

Year Ended December 31, 2022



Consolidated Financial Statements of

THE DISTRICT OF METCHOSIN

Year ended December 31, 2022

THE DISTRICT OF METCHOSIN

Consolidated Financial Statements

Year ended December 31, 2022

Financial Statements

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MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

Mayor and Council meet 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 acceptance of the consolidated financial statements.

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



Chief Administrative Officer



KPMG LLP
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Victoria BC V8W 3Y7
Canada
Telephone (250) 480-3500
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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Councilors of The District of Metchosin

OPINION

We have audited the consolidated financial statements of the District of Metchosin (the "District"), which comprise:

- the consolidated statement of financial position as at end of December 31, 2022
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2022 and its consolidated results of operations, its consolidated changes in 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 Financial Statements**" section of our auditor's report.

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

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



RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

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

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District'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 District'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 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 District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Victoria, Canada
April 24, 2023

THE DISTRICT OF METCHOSIN


Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash and cash equivalents (note 2)	\$ 16,774,022	\$ 15,029,701
Accounts receivable	914,117	717,242
Taxes receivable	195,028	123,729
Other assets	38,888	29,410
	<u>17,922,055</u>	<u>15,900,082</u>
Liabilities:		
Accounts payable and accrued liabilities	2,212,427	1,400,967
Deposits payable	265,504	266,109
Prepaid property taxes	248,622	239,031
Wages and benefits payable (note 3)	283,659	242,448
Deferred revenue (note 4)	326,555	278,315
	<u>3,336,767</u>	<u>2,426,870</u>
Net financial assets	14,585,288	13,473,212
Non-financial assets:		
Tangible capital assets (note 5)	35,665,744	35,584,638
Prepaid expenses	266,255	84,479
	<u>35,931,999</u>	<u>35,669,117</u>
Commitments and contingencies (note 9)		
Subsequent event (note 12)		
Accumulated surplus (note 6)	<u>\$ 50,517,287</u>	<u>\$ 49,142,329</u>

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

On behalf of the District:



Chief Administrative Officer

THE DISTRICT OF METCHOSIN

Consolidated Statement of Operations

Year ended December 31, 2022, with comparative information for 2021

	Financial plan (note 10)	2022	2021
Revenue:			
Taxes levied for municipal purposes (note 7)	\$ 2,946,090	\$ 3,257,231	\$ 2,814,160
Net grants in lieu of taxes	1,311,504	1,490,913	1,250,602
Sales and user fees	1,158,600	726,816	553,111
Government transfers (note 8)	890,000	1,803,196	1,653,647
Investment income	120,000	331,127	101,995
Penalties and interest	-	34,941	33,329
Other	448,700	202,277	617,648
Total revenue	6,874,894	7,846,501	7,024,492
Expenses:			
General government	1,272,974	1,358,010	1,192,894
Protective services	1,734,350	2,061,447	1,559,852
Transportation services	1,953,569	1,779,999	1,701,861
Planning and environmental services	127,441	109,065	99,857
Recreation and cultural services	1,640,560	1,163,022	1,233,473
Total expenses	6,728,894	6,471,543	5,787,937
Annual surplus	146,000	1,374,958	1,236,555
Accumulated surplus, beginning of year	49,142,329	49,142,329	47,905,774
Accumulated surplus, end of year	\$ 49,288,329	\$ 50,517,287	\$ 49,142,329

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

THE DISTRICT OF METCHOSIN

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Financial plan (note 10)	2022	2021
Annual surplus	\$ 146,000	\$ 1,374,958	\$ 1,236,555
Acquisition of tangible capital assets	(2,223,599)	(1,396,218)	(1,768,104)
Amortization of tangible capital assets	1,363,741	1,459,640	1,389,234
Change in proportionate share of West Shore	-	(144,528)	185,955
	(859,858)	(81,106)	(192,915)
Acquisition of prepaid expenses	-	(181,776)	(63,500)
Change in net financial assets	(713,858)	1,112,076	980,140
Net financial assets, beginning of year	13,473,212	13,473,212	12,493,072
Net financial assets, end of year	\$ 12,759,354	\$ 14,585,288	\$ 13,473,212

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

THE DISTRICT OF METCHOSIN

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,374,958	\$ 1,236,555
Items not involving cash:		
Amortization of tangible capital assets	1,459,640	1,389,234
Change in proportionate share of West Shore	(144,528)	185,955
Changes in non-cash operating assets and liabilities:		
Accounts receivable	(196,875)	(635,115)
Taxes receivable	(71,299)	24,204
Other assets	(9,478)	(6)
Accounts payable and accrued liabilities	811,460	(900,957)
Wages and benefits payable	41,211	17,764
Prepaid property taxes	9,591	(14,928)
Deposits payable	(605)	26,111
Deferred revenue	48,240	(125,139)
Prepaid expenses	(181,776)	(63,500)
	3,140,539	1,140,178
Capital activities:		
Acquisition of tangible capital assets	(1,396,218)	(1,768,104)
Increase (decrease) in and cash equivalents	1,744,321	(627,926)
Cash and cash equivalents, beginning of year	15,029,701	15,657,627
Cash and cash equivalents, end of year	\$ 16,774,022	\$ 15,029,701
Supplemental cash flow information:		
Cash paid for interest	\$ 4,553	\$ 1,512
Cash received from interest	331,127	101,995

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

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements

Year ended December 31, 2022

The District of Metchosin (the "District") is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and the Community Charter of British Columbia.

1. Significant accounting policies:

The consolidated financial statements of the District are prepared by management in accordance with Canadian public sector accounting principles for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Reporting entity:

The consolidated financial statements reflect the combination of all the assets, liabilities, revenues, expenses, and changes in net financial assets of the District. The consolidated financial statements of the District includes the District's proportionate interest in West Shore Parks and Recreation Society ("West Shore"), an organization jointly controlled by the District. The District does not administer any trust activities on behalf of external parties.

(b) Basis of accounting:

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

(c) Government transfers:

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Government transfers with stipulations restricting their use are recognized in the financial statements as revenues in the period in which eligible expenses are incurred provided they are authorized and meet eligibility criteria.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Deferred revenue:

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

Development cost charges are amounts which are restricted by government legislation or agreement with external parties. When qualifying expenses are incurred development cost charges are recognized as revenue in amounts which equal the associated expenses.

(e) Property tax revenue:

Property tax revenue is recognized on the accrual basis using the approved mill rates and the anticipated assessment related to the current year.

(f) 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.

(g) Cash and cash equivalents:

Cash and cash equivalents include investments in the Municipal Finance Authority of British Columbia ("MFA") Money Market Funds which are recorded at cost plus earnings reinvested in the funds.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(h) Non-financial assets:

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

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The 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
Land improvements	20 - 40
Buildings	20 - 50
Vehicles, machinery and equipment	4 - 25
Roads infrastructure	25 - 100

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 are written down when conditions indicate that they no longer contribute to the District's ability to provide goods and services, or when the value of future economic benefits associated with the asset are less than the book value of the asset.

(ii) Contributions of tangible capital assets

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

(iii) Works of art and cultural and historic assets

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

(iv) Interest capitalization

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

(v) Contaminated sites

The District records a liability in its financial statements when contamination on non-active property exceeds an accepted environmental standard and the District is directly responsible, or accepts responsibility for the damage. The liability is measured at the District's best estimate of the costs directly attributable to remediation of the contamination. No contaminated sites liabilities have been recorded in these financial statements.

(j) Employee future benefits:

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

Sick leave, vacation pay and other retirement benefits are also available to the District's employees. Sick leave entitlements are accrued based on the estimated liability based on past history and can only be used while employed by the District. They are not paid out upon retirement or termination of employment. Accrued vacation represents earned and unused vacation amounts at the reporting date. The costs of retirement benefits are determined based on service and best estimates calculated as 1.5 days per year of service greater than 5 years. The obligations under these benefit plans are accrued as the employees render services necessary to earn the future benefits. The benefit amounts are included in wages and benefits payable.

(k) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, 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. Estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets and in estimating provisions for accrued liabilities including employee future benefits. Actual results could differ from these estimates.

(l) Comparative information:

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

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

2. Cash and cash equivalents:

	2022	2021
Municipal Finance Authority - Money Market Funds	\$ 15,301,465	\$ 13,719,487
Bank deposits	1,472,557	1,310,214
	<u>\$ 16,774,022</u>	<u>\$ 15,029,701</u>

3. Wages and benefits payable:

Included in wages and benefits payable are accrued benefits of \$69,386 (2021 - \$92,232). This includes accrued sick leave, accrued vacation and retirement benefit.

Municipal Pension Plan

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024, with results available later in 2025. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

The District paid \$94,490 (2021 - \$91,485) for employer contributions and District employees paid \$85,151 (2021 - \$77,896) for employee contributions to the plan in fiscal 2022.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

3. Wages and benefits payable (continued):

GVLRA – CUPE Long-Term Disability Trust

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The District 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. At December 31, 2021, the total plan provision for approved and unreported claims was \$24,715,800 (2020 - \$21,661,600) with a plan surplus of \$1,664,646 (2020 - \$4,450,361). The actuary does not attribute portions of the unfunded liability to individual employers. The District paid \$10,478 (2021 - \$10,212) for employer contributions and District employees paid \$10,478 (2021 - \$10,212) for employee contributions to the plan in fiscal 2022.

4. Deferred revenue:

	2022		2021	
Subdivision servicing	\$	165,220	\$	153,880
West Shore		161,335		124,435
Total deferred revenue	\$	326,555	\$	278,315

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

5. Tangible capital assets:

	Land	Land improvements	Buildings	Vehicles, machinery and equipment	Roads infrastructure	Assets under construction	Total 2022	Total 2021
Cost:								
Balance, beginning of year	\$ 8,326,460	\$ 567,693	\$ 4,945,737	\$ 2,775,187	\$ 65,675,612	\$ 139,998	\$ 82,430,687	\$ 81,355,212
Change in proportionate share of West Shore	-	-	198,290	17,228	-	-	215,518	(280,883)
Additions	-	-	423,197	298,350	732,171	82,498	1,536,216	1,768,104
Disposals	-	-	-	(4,367)	(352,421)	(139,998)	(496,786)	(411,746)
Balance, end of year	8,326,460	567,693	5,567,224	3,086,398	66,055,362	82,498	83,685,635	82,430,687
Accumulated amortization:								
Balance, beginning of year	-	212,717	2,980,698	1,749,407	41,903,226	-	46,846,048	45,963,488
Change in proportionate share of West Shore	-	-	56,906	14,085	-	-	70,991	(94,927)
Disposals	-	-	-	(4,367)	(352,421)	-	(356,788)	(411,746)
Amortization	-	22,098	187,757	174,727	1,075,058	-	1,459,640	1,389,234
Balance, end of year	-	234,815	3,225,361	1,933,852	42,625,863	-	48,019,891	46,846,049
Net book value, end of year	\$ 8,326,460	\$ 332,878	\$ 2,341,863	\$ 1,152,546	\$ 23,429,499	\$ 82,498	\$ 35,665,744	\$ 35,584,638

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

5. Tangible capital assets (continued):

(a) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset has been recognized at a nominal value. Land is the only category to which nominal values can be assigned.

(b) Works of art and historical treasures:

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

(c) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was nil (2021 - nil).

6. Accumulated surplus:

Accumulated surplus consists of unappropriated operating funds, various appropriated operating funds and reserve funds.

	2022	2021
Reserve funds:		
Capital:		
General Capital Reserve	\$ 433,602	\$ 351,441
Parkland Acquisition Reserve	258,408	253,341
Gas Tax Reserve	557,179	678,520
	<u>1,249,189</u>	<u>1,283,302</u>
Capital replacement:		
Road Capital and Maintenance	2,993,746	2,476,260
Fire Equipment Replacement Reserve	598,046	444,095
Municipal Equipment Reserve	244,753	188,816
Building Replacement	2,682,376	2,341,744
School Building Reserve	195,403	169,421
Trails Replacement Reserve	84,377	71,266
	<u>6,798,701</u>	<u>5,691,602</u>
Balance forward	<u>\$ 8,047,890</u>	<u>\$ 6,974,904</u>

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

6. Accumulated surplus (continued):

	2022	2021
Balance forward	\$ 8,047,890	\$ 6,974,904
Appropriated operating funds:		
Operating:		
Safe Restart COVID-19 grant	703,624	803,602
Policing phase-in	1,140,818	1,265,115
Recreation taxation equalization reserve	1,671,554	1,509,934
Tax stabilization	78,266	78,266
Carbon neutral	53,505	47,505
Victoria library	34,777	27,039
	<u>3,682,544</u>	<u>3,731,461</u>
Surplus accounts:		
Snow and storm reserve	111,000	143,000
Legal, insurance, consulting	187,000	118,000
Revenue shortfall	290,000	256,000
Public works efficiency	50,500	134,887
Business development	54,000	44,000
Planning	43,000	46,000
Public works minor infrastructure	223,000	175,000
Environment reserve	51,000	45,000
Elections reserve	6,522	25,000
Fire equipment reserve	43,284	79,653
Admin computer reserve	17,000	33,000
	<u>1,076,306</u>	<u>1,099,540</u>
Total reserve and appropriated operating funds	12,806,740	11,805,905
Unappropriated operating funds	2,044,803	1,751,786
	<u>14,851,543</u>	<u>13,557,691</u>
Equity in tangible capital assets	35,665,744	35,584,638
	<u>\$ 50,517,287</u>	<u>\$ 49,142,329</u>

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

7. Taxes levied for municipal purposes:

	2022	2021
Taxes levied for municipal purposes:		
Property taxes	\$ 3,184,366	\$ 2,742,250
1% utility taxes	72,865	71,910
	<u>3,257,231</u>	<u>2,814,160</u>
Taxes levied for other authorities:		
School authorities	2,512,768	2,278,928
Capital Regional District	476,437	419,319
Capital Regional Hospital District	287,041	278,574
BC Transit	336,952	283,713
BC Assessment Authority	72,856	64,635
Municipal Finance Authority	407	307
Police tax	-	266,781
	<u>3,686,461</u>	<u>3,592,257</u>
Total property taxes collected	<u>\$ 6,943,692</u>	<u>\$ 6,406,417</u>

8. Government transfers:

	2022	2021
Operating transfers:		
Provincial	\$ 1,343,652	\$ 738,598
Other	170,854	50,983
West Shore	23,602	345,589
	<u>1,538,108</u>	<u>1,135,170</u>
Capital transfers:		
Gas Tax	265,088	518,477
Total revenue	<u>\$ 1,803,196</u>	<u>\$ 1,653,647</u>

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

9. Commitments and contingencies:

- (a) 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 District.
- (b) The District is a shareholder and member of the Capital Region Emergency Service Telecommunications (CREST) Incorporated which provides centralized emergency communications, and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- (c) The District is a defendant in various lawsuits for which no liability is reasonably determinable at this time. Should the claims be successful as a result of litigation, amounts will be recorded when a liability is likely and determinable. The District is self-insured through membership in the Municipal Insurance Association of British Columbia. Under this program, member municipalities are to share jointly for general liability claims against any member in excess of \$10,000. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with the other participants, would be required to contribute towards the deficit.
- (d) The District has entered into a Municipal Police Unit Agreement with the Province of BC and the Royal Canadian Mounted Police for the provision of police services effective April 1, 2022. Under the terms of this contract, the District is responsible for 70% of policing costs. The estimated cost of the contract is \$825,000 in 2023 and \$1,030,000 in 2024.

10. Financial plan data:

The financial plan data presented in these consolidated financial statements is based upon the 2022 financial plan adopted by Council on May 9, 2022.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

11. 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 partners (the "Municipalities") in 2002: City of Langford, City of Colwood, District of Highlands, District of Metchosin and Town of View Royal.

The lands and facilities were transferred to the Municipalities in their proportionate share, as specified in the Co-Owners' Agreement. Future improvements are allocated among the partners as per the cost sharing formula in effect each year for each service or facility, as outlined in a Members' Agreement. For 2022, the District's share of improvements purchased by the Society on its behalf is \$47,026 (2021 - \$396,992).

Because the cost sharing formula in the Members' Agreement produces different cost shares for the members from year-to-year, there is an adjustment to increase or decrease the opening fund balances. In 2022, the District recorded an increase of \$144,528 (2021 - decrease of \$185,955).

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.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

11. West Shore Parks and Recreation Society (continued):

(b) Consolidation:

Financial results and financial plan for the Society are consolidated into the District's financial statements proportionately, based on the cost sharing formula outlined in the Members' Agreement. In 2022, the District's proportion for consolidation purposes was 7.522% (2021 - 7.646%). Condensed financial information for the Society is as follows:

	2022	2021
Financial assets	\$ 5,425,729	\$ 4,128,433
Financial liabilities	3,297,678	2,755,185
Net financial assets	2,128,051	1,373,248
Non-financial assets	1,153,172	1,112,757
Accumulated surplus	\$ 3,281,223	\$ 2,486,005
Revenues	\$ 7,316,425	\$ 10,098,436
Requisition from members	5,879,262	6,331,273
	13,195,687	16,429,709
Expenses	12,400,469	15,542,693
Annual deficit	\$ 795,218	\$ 887,016

12. Subsequent event:

In March 2023, the District received a Provincial grant under the Growing Communities Fund of \$2,438,000. The grant will be placed in a reserve and spent on eligible expenses in accordance with the requirements provided by the Province.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information:

The District is a diversified municipal organization that provides a wide range of services to its citizens. District services are provided by departments and their activities reported separately. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General Government

The general government operations provide the functions of corporate administration and legislative services and any other functions categorized as non-departmental.

Protective Services

Protective services is comprised of three different functions, including the District's emergency management agency, fire and regulatory services. The emergency management agency prepares the District to be more prepared and able to respond to, recover from, and be aware of, the devastating effects of a disaster or major catastrophic event that will impact the community. 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 mandate of the regulatory services is to promote, facilitate and enforce general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community and provide a full range of planning services related to zoning, development permits, variance permits and current regulatory issues.

Transportation Services

Transportation services is responsible for transportation functions including roads and streets. As well, services are provided around infrastructure, transportation planning, pedestrian and cycling issues and on-street parking regulations, including street signs and painting.

Planning and Environmental Services

Planning works to achieve the District's community planning goals through the official community plan and other policy initiatives.

Recreation and Cultural Services

Parks is responsible for the maintenance and development of all park facilities. Recreation services facilitate the provision of recreation and wellness programs and services through West Shore.

The accounting policies used in these segments is consistent with those followed in the preparation of the financial statements as disclosed in Note 1. The following table provides additional financial information for the foregoing segments.

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information (continued):

2022	General Government	Protective Services	Transportation Services	Planning and Environmental Services	Recreation and Cultural Services	Total
Revenue:						
Taxation	\$ 3,406,408	\$ 453,342	\$ -	\$ -	\$ 888,394	\$ 4,748,144
Sale of service	174,702	32,051	15,642	17,453	486,968	726,816
Government transfers	1,257,452	522,142	-	-	23,602	1,803,196
Other	398,619	128,954	1,000	-	39,772	568,345
Total revenue	5,237,181	1,136,489	16,642	17,453	1,438,736	7,846,501
Expenses:						
Salaries and wages	721,814	478,150	278,255	31,707	-	1,509,926
Contracted services	374,842	1,161,130	255,235	75,774	1,174,204	3,041,185
Materials and supplies	190,565	303,961	103,405	1,584	5,516	605,031
Interest and other	4,553	-	-	-	-	4,553
Amortization	66,236	118,206	1,143,104	-	132,094	1,459,640
Change in proportionate share of West Shore	-	-	-	-	(148,792)	(148,792)
Total expenses	1,358,010	2,061,447	1,779,999	109,065	1,163,022	6,471,543
Annual surplus (deficit)	\$ 3,879,171	\$ (924,958)	\$ (1,763,357)	\$ (91,612)	\$ 275,714	\$ 1,374,958

THE DISTRICT OF METCHOSIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information (continued):

2021	General Government	Protective Services	Transportation Services	Planning and Environmental Services	Recreation and Cultural Services	Total
Revenue:						
Taxation	\$ 3,183,260	\$ -	\$ -	\$ -	\$ 881,502	\$ 4,064,762
Sale of services	135,653	31,448	22,206	8,597	355,207	553,111
Government transfers	1,141,932	166,126	-	-	345,589	1,653,647
Other	161,853	539,052	13,000	-	39,067	752,972
Total revenue	4,622,698	736,626	35,206	8,597	1,621,365	7,024,492
Expenses:						
Salaries and wages	614,513	450,986	280,792	29,190	-	1,375,481
Contracted services	324,948	721,678	191,518	68,815	930,290	2,237,249
Materials and supplies	188,530	297,028	102,923	1,852	5,586	595,919
Interest and other	1,512	-	-	-	-	1,512
Amortization	63,391	90,160	1,126,628	-	109,055	1,389,234
Change in proportionate share of West Shore	-	-	-	-	188,542	188,542
Total expenses	1,192,894	1,559,852	1,701,861	99,857	1,233,473	5,787,937
Annual surplus (deficit)	\$ 3,429,804	\$ (823,226)	\$ (1,666,655)	\$ (91,260)	\$ 387,892	\$ 1,236,555

THE DISTRICT OF METCHOSIN

Statement of BC Safe Restart Grant

Year ended December 31, 2022
(Unaudited)

Covid Restart Grant Accounting for 2022			
Restart Grant Amount Brought forward from 2021			803,602
Addressing revenues shortfalls:	Casino Revenue	4,586	
	School Rental Revenue	68,797	
Expenses:			
Administration Department	Direct covid supplies etc	1,595	
Administration Department	IT and remote access work and equipment	16,974	
Fire Department	Personal protective equipment	5,705	
Operating Transfer		97,657	
Reserves Transfer	Interest Income Reserves	2,321	99,978
Restart Grant Amount carried over to 2023			<u>703,624</u>

