



# ***Town of Sidney***

## **Annual Report Year Ended December 31, 2012**



**Sidney, British Columbia, Canada**

# **Annual Report 2012**

This document was a collaborative effort of the Administration and Corporate Services departments of the Town of Sidney with contributions from across the organization.

***Our vision:  
Sidney will be the best  
seaside town in Canada -  
vibrant, unique, welcoming.***



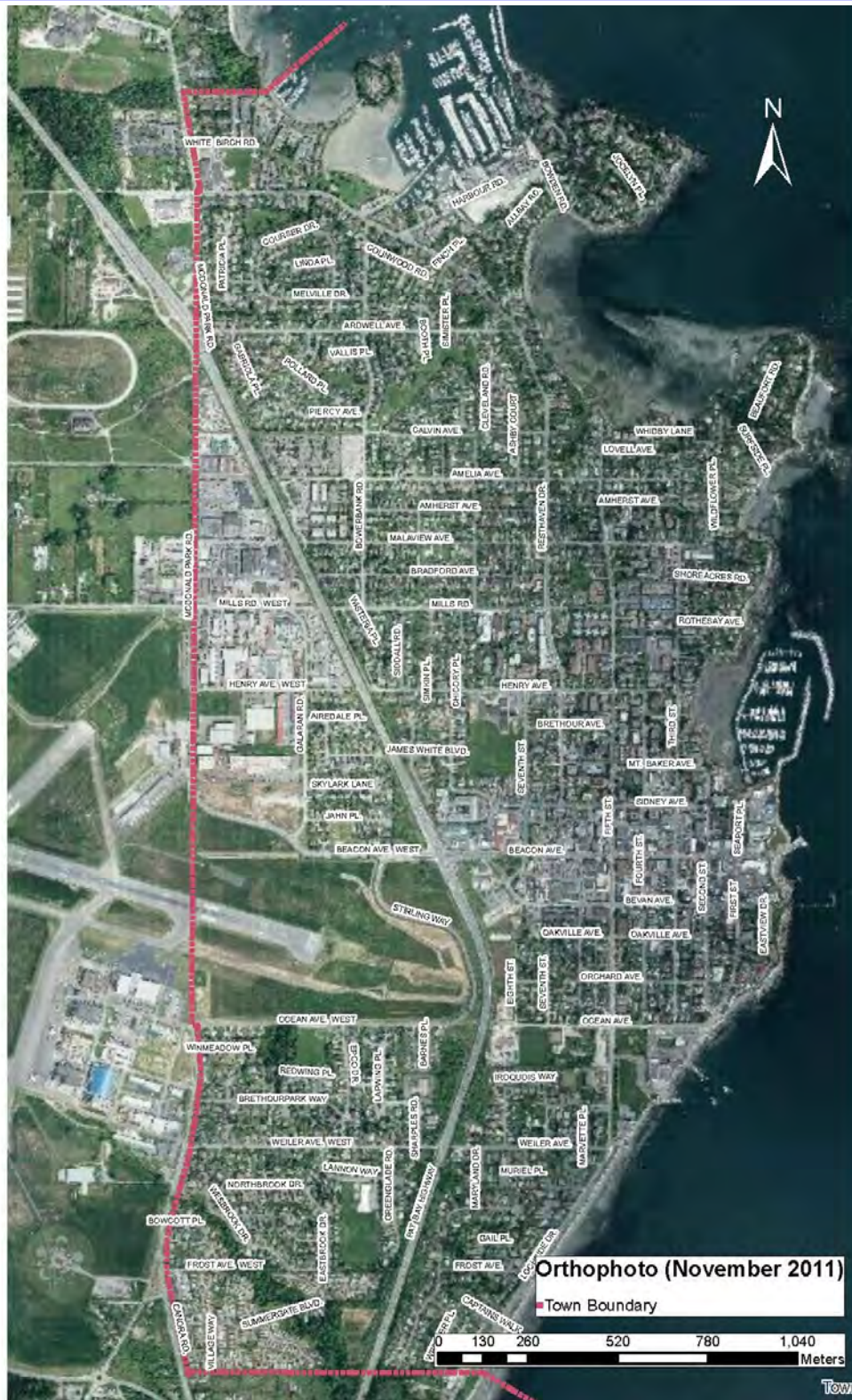
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# Sidney at a Glance





## ***Sidney at a Glance*** ***(continued)***

- Incorporated in 1952
- 11,178 residents
- 5.04 square kilometres (1.94 square miles)
- 55 kilometres (34.18 miles) of roads
- 24 municipal parks
- 11,338 visitors to the Sidney Museum in 2012
- Primary service centre for the Saanich Peninsula
- Canada's only "Booktown"
- 22°C (71.6°F) average Summer high temperature
- 1°C (33.8°F) average Winter low temperature

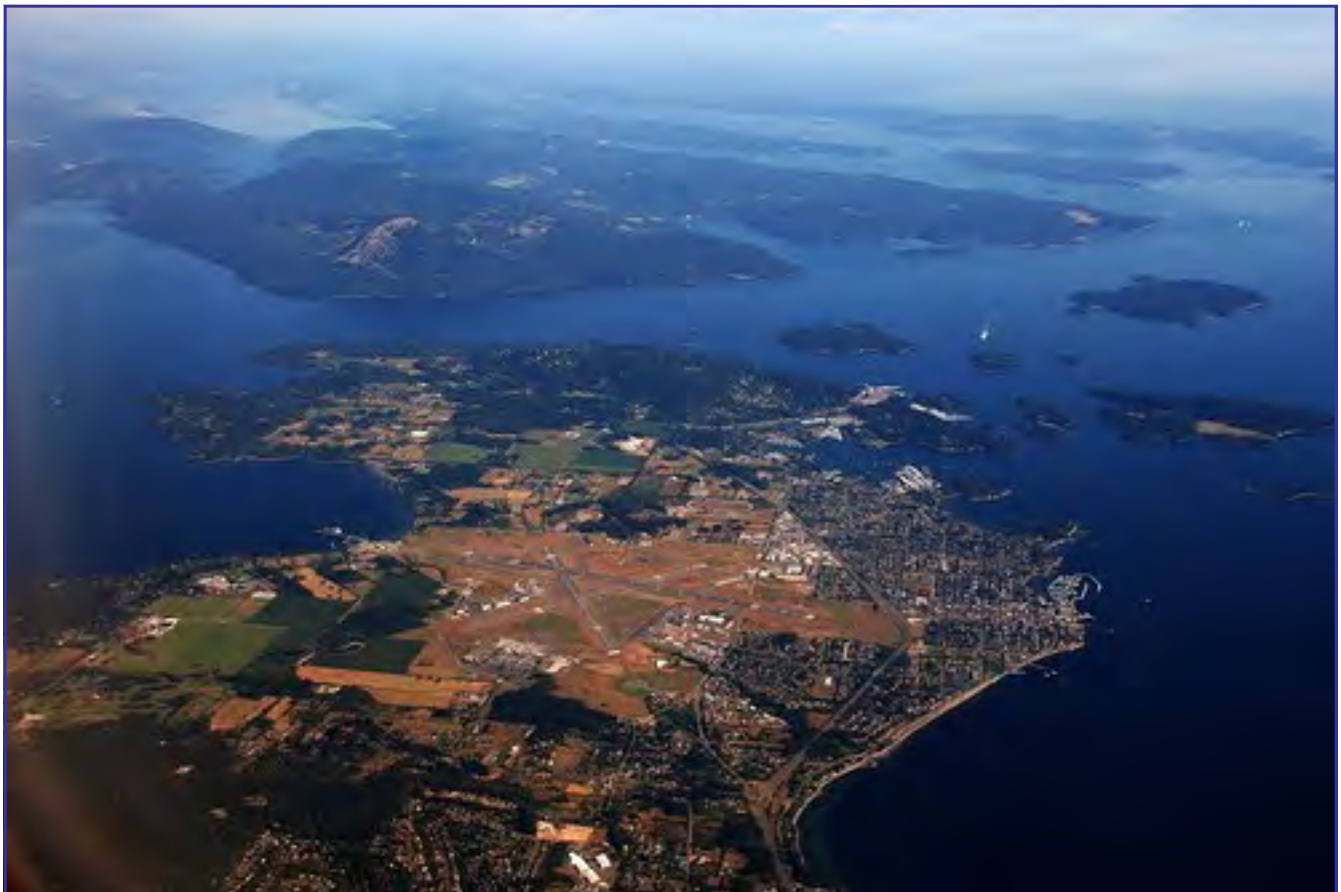




## *Sidney and the Region*

**T**he Town of Sidney is located 26 kilometres north of Victoria, British Columbia's capital city, and is one of 13 municipalities and three electoral areas that comprise the Capital Regional District (CRD). Sidney is situated on the Saanich Peninsula, which extends north from Victoria. The Town of Sidney's south, west, and north boundaries are shared with the District of North Saanich. To the east, Sidney overlooks Haro Strait, the Southern Gulf Islands, and the Northern San Juan Islands.

Sidney's geographic area is only 5.04 square kilometres (1.94 square miles), which explains Sidney's high population density (2,183.6 people per square kilometre, whereas the population density for the entire CRD is 153.8 people per square kilometre). Data from Statistics Canada indicates that Sidney's population grew by 3.5% between 2001 and 2006, yet dropped by 1.2% between 2006 and 2011, whereas the total population of the CRD saw consistent growth of 4.3% between 2006 and 2011.





## ***Sidney and the Region*** ***(continued)***

Sidney's current population of 11,178 residents is largely made up of people over the age of 50, which makes Sidney quite unique in terms of population structure when compared to other municipalities across the Province. An aging population and the challenges of retaining youth and young families are just a few of the issues the Town of Sidney needs to consider to ensure a balanced community.

Regionally, the Town of Sidney is a very important transit hub and offers a variety of transportation options. Home to the Sidney International Ferry Terminal, the Sidney/Anacortes ferry route, operated by Washington State Ferries, offers a valuable service which is enjoyed by residents and visitors from all over the world. Minutes away are the Victoria International Airport and the Swartz Bay Ferry Terminal (BC Ferries), which connect Southern Vancouver Island to the BC Mainland and beyond.

Sidney lies within an area that is quickly becoming one of the world's premier places to live, work and visit. Endowed with a temperate climate, rich ecology, stunning landscapes, and proud histories, the member communities of the CRD offer livable, vibrant communities, practice exemplary environmental stewardship, and encompass a prosperous and sustainable economy.





# *The Official Coat of Arms and Flag*

In 1998, changes were made to the original Coat of Arms to include Bufflehead ducks and Arbutus leaves as “supporters” to represent the natural environmental of Sidney.



Shoal Harbour, particularly Roberts Bay, is the Bufflehead’s primary winter habitat and they symbolize Sidney’s position by the sea. The Bufflehead was also selected for vivacity and boundless energy. The Arbutus grows only in a small area along the Southern BC coast and was a natural choice to present the flora of Sidney. The new Coat of Arms also incorporates portions of the old Coat of Arms.

In 1969, Council formally accepted the Town’s first Coat of Arms, consisting of a shield centered with the Sloop HMS Plumper.

On the upper left and right of the shield were two arrow heads with clasped hands between them. Above the shield was a flaming beacon and below it on a curved scroll the motto “PHARUS EXCLARARET NOS” (let the beacon enlighten us). The arrowhead on the upper right was Salish while on the left, the blue barbed arrowhead was from the Sidney family’s Coat of Arms. The clasped hands between them symbolize the friendship between the First Nations and the settlers. The beacon represents the one that formerly marked the rocks off Sidney and after which Beacon Avenue was named. A beacon can also signify knowledge and enlightenment.

The Town’s official flag consists of the shield as contained in the Town’s Coat of Arms with two blue waves of the sea below. On April 26, 1999, the Town’s flag was granted and sealed by the Chief Herald of Canada, of the Canadian Heraldic Authority, and entered into the Public Register of Arms, Flags, and Badges of Canada.







# *History of Sidney*

**T**he Saanich People have lived on the Peninsula for thousands of years, and prior to European contact, had winter villages throughout the Region.

In 1852, the Hudson's Bay Company obtained two large tracts of forested land from the Saanich People. The area was then roughly surveyed by Joseph D. Pemberton, becoming known as North and South Saanich Districts. The first white settlers to make residence at North Saanich were John and Mark Coles in 1857.

Within a few months after the advent of the Fraser River gold rush excitement in April 1858, the majority of the North Saanich District was spoken for by gold miners, settlers, and speculators. Among them were William and Charles Reay, Donald Fraser, William Booth, and Octavius Ommaney, who purchased land which is now part of the Town of Sidney.

Some debate has arisen over the bestowing of the name of Sidney in the area. There is little doubt that Sidney Island (previously known as Sallas Island) and Sidney Channel were re-named after Lieutenant Frederick William Sidney (later Captain) who was a member of the Hydrographic Service of the Royal Navy. The question is who bestowed his name on the Island. Traditionally it has been believed that Captain George Henry Richards, of the H.M.S. Plumper, a friend and colleague of Lt. Sidney, named them after charting the area in 1859.





## *History of Sidney (continued)*

Alternatively, the British Admiralty state that their findings show that Captain Henry Kellet, in command of the H.M.S. Herald, with its tender the H.M.S. Pandora, under the command of Lt. Com. James Wood, had conducted surveys in the area during 1846 to 1848, and that there is “very little doubt” they were responsible for re-naming the Island. Until recently, this view was received with reservation, as no undeniable supportive evidence was provided. With the locating of the Admiralty Chart of 1847 (printed 1850), there is now no question that the name change from Sallas Island to Sidney Island occurred many years previous to Captain Richards arrival in the area.

In 1891, fifty acres of land owned by the Brethour family was subdivided in lots and registered as the Township of Sidney. By the close of 1892, there was a general store, a post office, a boat building shop, and a hotel. The name “Sidney” apparently came about when Julius Brethour, who became the first president of the Victoria and Sidney Railway, was asked the question concerning a name for the site. “Brethour, looking across the water from the rude settlement, saw Sidney Island directly opposite, ‘It will be called Sidney’, said Mr. Brethour.” Sidney continued to grow as pioneer families moved into the area and businesses flourished.

Transportation played a major role in the success of the Peninsula, with rail and sea links to Victoria and the Mainland, and more recently with Victoria International Airport established on the border of Sidney. Sidney was incorporated as a village on September 30th, 1952, has enjoyed steady growth, and now boasts a population in excess of 11,000 residents.





# *Sidney Community*

The Town of Sidney's small geographic area provides for a dense mix of businesses, housing, employment, services, and recreation in close proximity to each other. In addition, Sidney is pedestrian and cyclist friendly, transit focused, safe and socially diverse. Sidney's labour force is generally made up of industrial, retail and healthcare services. Our climate is one of the mildest in Canada with moderate rainfall and only occasional snowfall in the winter.

Sidney's residential community is comprised of a wide array of housing options, from single family dwellings to multi-family and mixed-use developments. Objectives and policies to encourage a balanced population and provide a mix of amenities for all residents are included in the Official Community Plan.

The Town of Sidney will endeavour to continue to be a primary service centre for the Saanich Peninsula, providing commercial, industrial, professional, social and leisure services. Sidney will also strive to be a primary employment centre for the Peninsula, providing a balanced mix of employment opportunities.



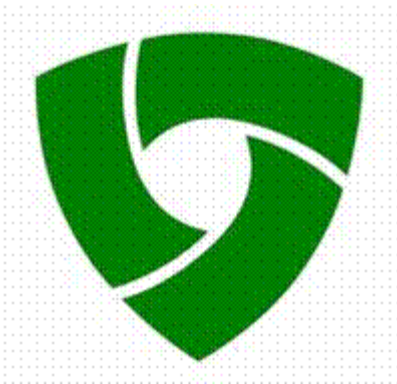


## *Sister Cities*

The Town of Sidney had the honour of declaring “Sister Cities” relationships with three cities: On May 3, 1984, with the City of Cairns, Queensland, Australia; on June 7, 1996, with the City of Anacortes, Washington, USA; and on June 30, 2008, with the City of Niimi, Japan. In establishing these affiliations, each community has a greater opportunity to develop meaningful and long term relationships and enjoy mutual benefits in tourism and economic development.

The Sidney Sister Cities Association (SSCA) facilitated communications and played a key role in the twinning of these cities. The SSCA is a non-profit organization made up of community volunteers who work on behalf of the Town to promote peace through respect, understanding and cooperation. The goal of the SSCA is to foster international relationships, understanding and cooperation at the grass roots level, person to person, and between organizations. The SSCA is continuing to grow and strengthen relationships with Cairns and Anacortes, and is pleased to have ties with our newest sister city, Niimi. The prospects for new professional, educational, recreational and cultural exchanges are excellent and the SSCA is continuing to move ahead to help Sidney become internationally known.

In recent years, the SSCA, working with Town Hall staff, has produced and sold the Town of Sidney Calendar. The calendar has proven to be a huge success and has grown in popularity annually. Funds raised from calendar sales are used to strengthen ties with our three Sister Cities and fund special projects. Student exchange visits, art exchanges, an Artist in Residence program, and a new parade float are some current examples of our ongoing friendship and activities with Cairns, Anacortes, and Niimi.



City of Niimi, Japan



City of Cairns, Australia



City of Anacortes, USA



## *Sister Cities* *(continued)*

For five busy days in gloriously sunny weather last Fall, ten Japanese students, together with three adult chaperones including Deputy Mayor Hitoshi Shubata, from Sidney's sister city of Niimi, Japan, enjoyed Sidney's hospitality courtesy of the Sidney Sister Cities Association (SSCA). The visitors were officially welcomed at a Town Hall reception, toured Sidney and the surrounding area with their host families, visited the Legislature Buildings, swam and skated at the Panorama Recreation Centre, and in return entertained Councillors and members of the SSCA with traditional songs and dances from their home area of Japan. A personal highlight for each of the visitors was the traditional welcome given to them by First Nations members (pictured) at the Tulista Arts Centre. Reports received from Niimi since their return home indicate that the visitors experience has further strengthened the growing bond between Sidney and Niimi.





## Mayor's Message



**A**s I look back over this first year of the current Council term and what has been accomplished, I see that 2012 has clearly been a productive year for the Town of Sidney. Among the highlights was the recruitment of our new Chief Administrative Officer (CAO), Randy Humble, who was formerly the Director of Development Services for the Town.

Some of the major projects the Town completed in 2012 that made a significant impact and improvement of public spaces included the Sidney Seaside Sculpture Walk and upgrades to Iroquois Park. The Sculpture Walk displays 12 varied and unique works of art along our beautiful seaside promenade, while upgrades to Iroquois Park included a new washroom/change rooms and concession building, an all-purpose multi-sport court, a putting green, new playground equipment and children's water spray park, and upgraded paths and gardens.

Structural repairs were completed to the Beacon Wharf to ensure the safety of this popular public marine facility and significant repairs were made to the Lochside seawall. The repairs involved removal of a damaged section of wall and stairs, and armoring the exposed slope with rock.

Thanks to our new Director of Corporate Services, Andrew Hicik, we adopted a new financial reporting system, which has made it easier for Council and the general public to understand financial reports. This has made our job as a Council, and our decision making in regard to budget and financial matters, that much easier and more effective.

This is just a sampling of the many projects and activities Council and Town staff have undertaken this past year. It has been a good, productive, and satisfying year and I'm looking forward to continuing on in the same positive direction for the remainder of this term. I feel that our Council works well together and that we have the support of a professional, dedicated team of staff.

For the future we must consider the need to respond to changing economic times and achieving a balanced demographic to enhance the vibrancy of the community. We are working towards attracting families and providing affordable, workforce housing so that people who work in Sidney can live in Sidney.

A handwritten signature in black ink that reads "Larry Brown".



# ***Mayor and Council***

***2011 - 2014***



***Back row: S/Sgt Dennis O'Gorman, Councillor Tim Chad, Councillor Kenny Podmore, Councillor Steve Price, Councillor Marilyn Loveless, Honourable Judge Brian Neal***

***Front row: Councillor Mervyn Lougher-Goodey, Mayor Larry Cross, Councillor Melissa Hailey***



# *Mayor and Council*

## *2011 - 2014 (continued)*

The Town of Sidney is governed by an elected Council consisting of a Mayor and six Councillors. The current Council was elected in November 2011 for a three-year term. The next election is Fall of 2014.

Council meetings are held at 7:00 p.m. on the second and fourth Monday of each month. When required, Committee of the Whole meetings are held on the first and third Monday of each month at 6:00 p.m.. In July and August, Council meetings are only held on the second Monday of the month and there are no Committee of the Whole meetings. The public is welcome to attend all sessions, including Commission and Committee meetings.







# ***Mayor & Councillors Portfolios*** ***as at December 2012***



## ***Mayor Larry Cross***

Capital Regional District Board  
Municipal Insurance Association of BC  
Community Development Committee  
Peninsula Recreation Commission  
Greater Victoria Labour Relations Association  
Memorial Park Society - Joint Finance Steering Committee

## ***Councillor Tim Chad***

Emergency Planning Committee  
Peninsula Recreation Commission  
Capital Regional Emergency Services Telecommunications  
Victoria Family Court  
Emergency Measures Executive  
Sidney Business Association  
Memorial Park Society  
Memorial Park Society - Joint Finance Steering Committee



## ***Councillor Melissa Hailey***

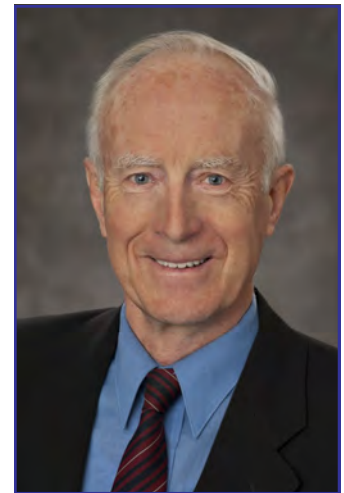
Healthy Community Committee  
CRD Solid Waste Advisory Committee  
Vancouver Island Regional Library  
Sidney/North Saanich Ball Facility Liaison Committee



# Mayor & Councillors Portfolios as at December 2012

## **Councillor Mervyn Lougher-Goodey**

Advisory Planning Commission  
CRD Water Supply Commission  
Saanich Peninsula Water Commission  
Saanich Peninsula Wastewater Committee  
Highway 17 Joint Steering Committee  
Memorial Park Society - Joint Finance Steering Committee



## **Councillor Marilyn Loveless**

Healthy Community Committee  
CRD Arts Committee  
Saanich Peninsula Water Commission  
Saanich Peninsula Wastewater Committee  
Peninsula Agricultural Commission  
Peninsula Celebrations Society  
Shaw Ocean Discovery Centre  
Community Arts Council  
Sister Cities Association



## **Councillor Kenny Podmore**

School District No. 63  
SHOAL Centre  
Beacon Community Services  
Society of Saanich Peninsula Museums



## **Councillor Steve Price**

Community Development Committee  
CRD Climate Action Steering Committee  
CRD Housing Trust Fund  
Victoria Airport Authority Airport Consultative Committee  
Victoria Airport Authority Noise Management Committee  
First Nations  
Highway 17 Joint Steering Committee





## *Mayor's Community Builder Award*

In 2009, the Town of Sidney honoured one of Sidney's great ladies, Joan E. Ballenger, by dedicating a plaque in recognition of her outstanding contributions to the community. The plaque was installed in Beacon Park and became the first of many to come. In 2011, Sidney Council formalized the process of recognizing an individual each year whose volunteer efforts have a profound impact on the community and Don Trivett became the second recipient of this prestigious local award.

The 2012 recipient, Mr. John Bell, has left his mark on the Town of Sidney and is recognized as the community's Master Builder. He sat on the Town's Advisory Planning Commission for 18 years and the Memorial Park Society Board for 20 years, where he is still Chair of the Board. John's influence can be seen in a wide range of projects that include the design of the Town's famous fishing pier, the Arts Centre, Sidney Lawn Bowling Clubhouse, and the special street signs on Beacon Avenue. In addition, John has given back to the community countless times and provided his design services to many non-profit organizations.





## Queen's Diamond Jubilee Medal

This commemorative medal was created to mark the 60th anniversary of Her Majesty Queen Elizabeth II accession to the Throne as Queen of Canada - an occasion marked only once before by her great-great-grandmother Queen Victoria in 1897. 60,000 outstanding Canadians of all ages and from all walks of life were honoured for their contributions or distinguished service to their fellow citizens, to their community, and to their country.

Sidney Town Council nominated Karren Crowley for this award because, despite living with Retinitis Pigmentosa, an eye disease that severely limits her vision to that of "looking through a straw", Karren has spent a lifetime working for others. A Sidney resident for 36 years, she has been actively involved with the Canadian National Institute for the Blind and the Canadian Council for the Blind. In 1992, she began the Sidney and District White Cane Club, a support group for people living with low or no vision.

As a long-time member of the Advisory Committee for Persons with Disabilities, Karren has had great influence in making Sidney the leading community in BC for accessibility. She also belonged to the Friends of the Library for many years, bringing a new perspective to the staff. With the help of the Sidney Lions Club who donated a Daisy Reader (audible reading aid), visually impaired members were able to loan the machine.

Over the years Karren has worked with the Town Criers when they visit Oak Bay and Sidney during the International Town Crier Competitions. She has run the hospitality room and acted as a judge for Clarity and Volume at these competitions.





## *Message from the Chief Administrative Officer*



**F**or me, 2012 will certainly be a year to remember. In April, 2012, I was promoted to the position of Chief Administrative Officer for Sidney. For this, I am extremely grateful, proud, and indeed fortunate to have been provided this opportunity to continue my career in such a wonderful and progressive community that is Sidney. Through the leadership and diligence of an exceptional team that consists of Mayor and Council, in tandem with a phenomenally hard-working and committed Town staff and, finally, an incredible group of dedicated community volunteers that sit on and provide advice through our various Town Committees, our organization and community will continue to move positively forward, even in the face of a challenging economic time.

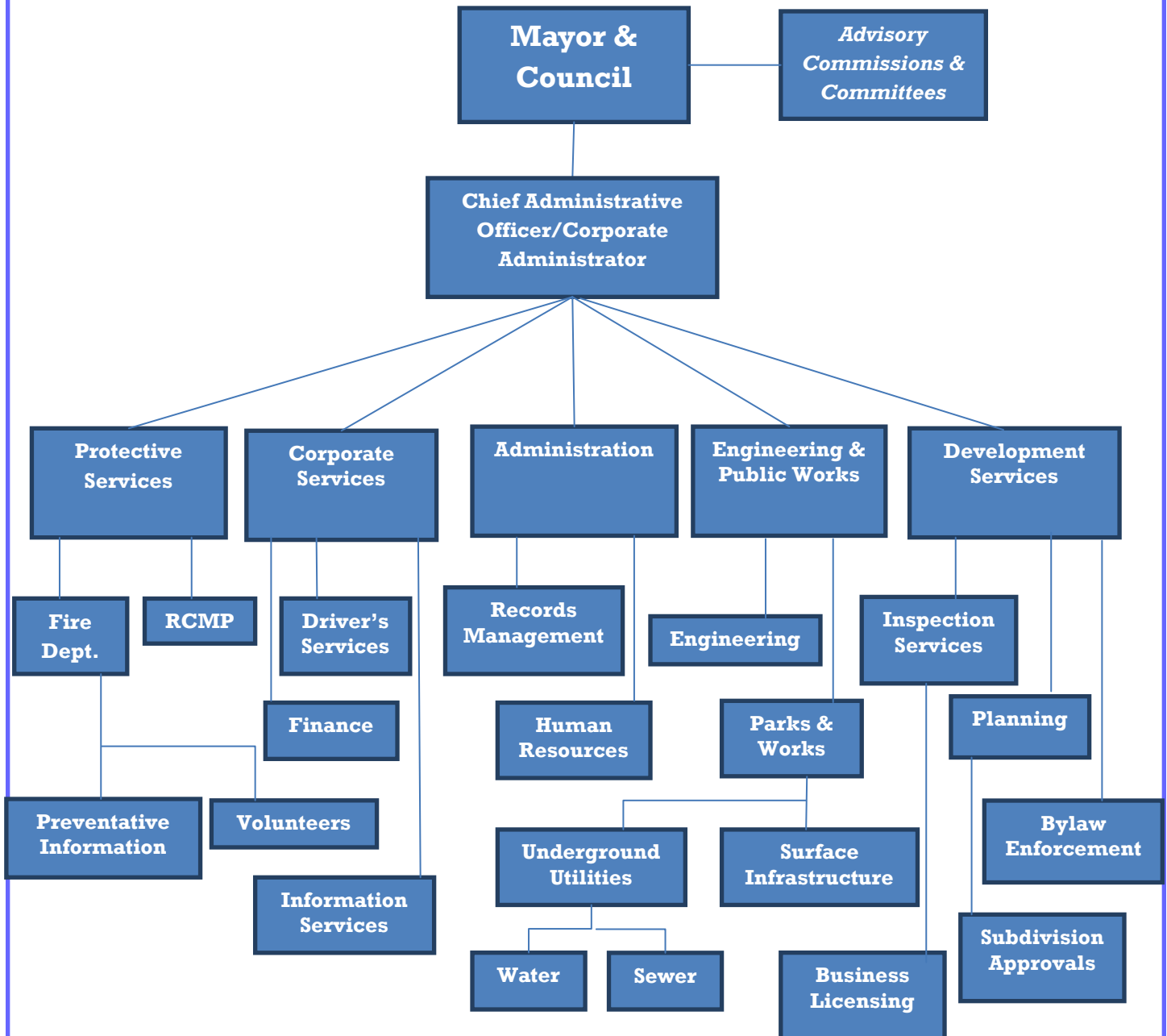
Within the organization, we have been working hard to create a foundation for excellence. Our Strategic Plan speaks of being an employer of choice, with a focus on customer service excellence,

strengthening community engagement, and fostering internal/external communication. In February/March of 2012 an organizational review was completed that solidified the perspective that the Town is operating efficiently and effectively at an appropriate staffing level and structure. A series of Customer Service workshops were also conducted to assist staff in ensuring the continued provision of exceptional customer service. The Town has also embarked on the development of its first Communication Strategy which will be completed in 2013. We have also developed Departmental Work Plans that are guiding our efforts throughout the organization. These work plans mirror the Town's Vision 2020 Strategy to ensure we are moving in the direction provided by Council and ultimately the community.

The Town undertook a number of significant projects in 2012 that have positively impacted our community. From a policy perspective, chief amongst them was the completion of Zoning Bylaw No. 2015. Completed in-house by planning staff, this bylaw was established with a clear intent and focus on being not only an exceptionally user-friendly document, but also being exceedingly progressive in the manner in which it allows for a myriad of housing forms and tenure – including fee-simple row-houses, detached secondary dwellings, and lock-off suites in condominium apartments. Also in 2012 we were faced with two unforeseen and unbudgeted projects; Beacon Wharf and Lochside Seawall. From the decisions and direction of Council, to the planning and completion of these two projects, the Town exhibited strong leadership and an efficient, professional manner in carrying out the necessary repairs with no negative impact on the Town's financial position. This past year, our partnership with the community remained steadfast and will only continue to grow. In working collaboratively, with an unwavering focus and through the dedicated efforts of our Council and staff, I am extremely confident that we will advance our vision of Sidney being the “best seaside town in Canada”.



# Organizational Chart





# *Appointed Officials*

Randy Humble  
Marlaina Elliott  
Rob Hall  
Andrew Hicik  
Jim Tweedhope  
Dennis O’Gorman

Chief Administrative Officer/Corporate Administrator  
Director of Development Services  
Director of Engineering and Works  
Director of Corporate Services  
Fire Chief  
RCMP Staff Sergeant

KPMG

Municipal Auditors

Young, Anderson

Municipal Solicitors

TD Canada Trust

Municipal Bankers





# **Advisory Committees 2012**

## **Advisory Planning Commission**

Erin Bremner  
Kelly Bull-Tomer  
Dennis Carlsen  
Tara Cumming  
Greg Flanagan  
Nicola Furlong  
Debbie Gray (Alternate)  
Ross Kemball  
Robert McLure  
Susan Myer  
Mel Satok

## **Healthy Community Commission**

Kristen Bill  
Kerry Broome  
Anne Clark  
Sergeant Wayne Conley  
Jane Husband  
Brian Losie  
Sherry Moir  
Sheena Polman  
John Treleaven  
Elaine Venables  
Margaret Westbrook  
Judy Wiggins  
Ted Williams  
Peter Yearwood

## **Parks & Infrastructure Committee**

Brian Losie  
Dickon Reynolds  
Margaret Westbrook

## **Board of Variance**

John Bell  
Art Finlayson  
David Hamilton

## **Community Development Commission**

Amber Crofts  
Graham Debling  
Elroy Deimert  
Sheilah Fea  
Ross Kemball  
Lisa Makar  
Angus Matthews  
Sherry Moir  
Lesley Nicholls  
Denis Paquette  
Chad Rintoul  
Susan Simosko  
Terry Stewart  
Debbie Thorlacius  
Diane Thorpe  
John Treleaven

## **Protective Services Committee**

Wayne Hatt  
Peter Marshall  
Dickon Reynolds  
Keith Rolfe  
Bill Rothery





## *Departmental Highlights*





# *Administration Department*

The Administration Department, headed by the Chief Administrative Officer (CAO), is responsible for overseeing all municipal operations. This Department also provides administrative support to Mayor and Councillors, and is responsible for all corporate administration statutory duties required under the *Local Government Act* and the *Community Charter*. The CAO makes recommendations to Council on a broad range of policy and administrative issues and is responsible for the efficient management of the Town, its officers, and employees. The Administration Department also ensures that Council's directions and policies are carried out. It is a link between public, staff, and Council, advising on protocol and procedural issues. Key functions include:

- Organizing all meetings of Council - preparation of agendas and minutes;
- Processing and coordinating all business relative to Town Council;
- Providing advice with respect to Council procedures, policies and functions;
- Publishing official notices and press releases;
- Coordinating the production of the quarterly Town Talk newsletter;
- Safekeeping of minutes of Council and its Committees, Bylaws, agreements/leases and other official documents;
- Certifying documents and administering oaths and taking affirmations, affidavits, and declarations;
- Administering the Town's Records Management System;
- Administering municipal elections; and
- Administering the Freedom of Information and Protection of Privacy Act (FOIPP) and processing requests to access records under FOI.





# Administration Department

(continued)

## 2012 Highlights

- Initiated comprehensive internal and external communication strategy (for completion in 2013);
- Initiated an Ipsos Reid citizen satisfaction survey (for completion in 2013);
- Successfully implemented AgendaNotes, a paperless agenda software program for Council agenda packages;
- Completed customer service excellence training to support staff in providing exceptional customer service;
- Completed review of Town Commissions/Committees;
- Completed Phase II of the Organizational Review;
- Completed Human Resources Audit, including review of Town's personnel policies and procedures;
- Oversaw completion of final phase of interior renovations to the Town Hall; and
- Confirmed Town's ownership of Sidney Street Market and recruited Market Coordinator for 2013 market season.

### **Council Meetings:**

Regular Council Meetings	19
Special Council Meetings	11
Special Council In-Camera Meetings	20
Committee of the Whole Meetings	8

### **Commission/Committee Meetings:**

Administration and Finance Committee	9
Advisory Planning Commission	4
Community Development Commission	8
Healthy Community Commission	8
Parks and Infrastructure Committee	0
Protective Services Committee	8

### **Bylaws/Policies:**

New Bylaws	8
Amended Bylaws	13
Repealed Bylaws	4
New Policies	1
Amended Policies	3
Rescinded Policies	2



# ***Administration Department***

## ***(continued)***

### **2013 Objectives**

- Complete Human Resources policies review and implementation;
- Complete review of Council Procedure Bylaw, Records Management Bylaw, and Signing Authority/Delegation of Authority Bylaw;
- Implement Communication Strategy action items;
- Explore Flex Time options as per Collective Agreement;
- Plan and undertake 2013 Strategic Planning process;
- Initiate development of a comprehensive orientation package for new members of Council;
- Complete Citizen Satisfaction survey and report on results;
- Work with the Vancouver Island Regional Library on library facilities planning;
- Continue to advance the Town's Records Management System by ensuring all permanent records are identified and labeled appropriately; and
- Continue to plan and undertake annual volunteer and community recognition initiatives such as the Mayor's Community Builder Award, the Volunteer Firefighters Appreciation Dinner, and the New Year's Day Community Celebration.





# Corporate Services

**A**s a service department, Corporate Services main focus is assisting the public, and helping other departments accomplish their goals. Our interaction with the public is through telephone reception, at the front counter, and through information on our website. We strive to provide excellent, timely and friendly customer service. Corporate Services includes the following functional areas:

- Finance
- Driver Services
- Information Technology
- Risk Management (Insurance)
- Human Resources (jointly with Administration)

## Finance

From a corporate perspective, the Department strategy is to support the administrative and financial needs of the municipality, thereby enhancing the quality of service to the public. Our objective is to provide timely and accurate financial information to facilitate the decision-making needs of Council, senior management, and external stakeholders, and to provide analysis and business advice to the various municipal departments. Responsibility and authority for financial operations is derived from legislation mandated by the British Columbia *Community Charter, Local Government Act*, Provincial and Federal Statutes and Municipal Bylaws.





# **Corporate Services**

## **(continued)**

### **Driver Services**

The Driver Services section of the division provides local services for residents of the Peninsula. As appointed agents, staff at the 9884 Third Street office provide a wide variety of driver licencing and ICBC Autoplan services, products, and information. Beginning in February 2013, Driver Services will also begin to issue the joint Driver's Licence/BC Services Card.

### **Information Services**

Information Services provides technical leadership, solutions, service, and support for the Town's integrated hardware, software, GIS, EOC, wireless, and telephone systems at five locations; Town Hall, Driver Services, Fire Department, Public Works, and Parks.

### **Risk Management**

Risk Management ensures that the financial stability of the Town is protected against the effects of accidental loss, by developing and maintaining information related to losses, claims, insurance premiums, and other risk-related costs. Accordingly, Corporate Services works closely with operational departments to ensure the Town's risks are minimized.

### **Human Resources**

Human Resources is responsible for the attraction, selection, training, assessment and retention of employees, while also overseeing organizational leadership and culture, and ensuring compliance with employment and labour laws.

## **2012 Highlights**

- Enhanced the understandability of information on the Town's financial results;
- Assisted with the creation of a downtown Sidney Business Improvement Area to help stimulate the downtown economy;
- Increased services and capacity at the Drivers Services Branch;
- Configured, tested and deployed equipment at the Town's Emergency Operations Centre to enhance emergency response capability;
- Network refresh with Windows 7 and Office 2010 on HP All in One solution computers; and
- Deployed iPads for Council and Senior staff to reduce paper consumption.



# Corporate Services (continued)

## 2013 Objectives

- Update the Town's purchasing policy to incorporate new best practices for green and sustainable purchasing;
- Continued implementation of asset management software and development of new business processes to allow life cycle costing of all Town capital assets;
- Update financial plan and budget reporting process and format to make financial information more accessible to the public;
- Review funding levels for long term infrastructure replacement;
- Refine the Town's taxation policies;
- Continue work on comprehensive Human Resources policies and procedures;
- Implement enhanced GIS capabilities for Town and public use;
- Continue to refine the Town's communication strategy, in conjunction with cross departmental team;
- Implement additional on line services including credit card payments;
- Continue to promote the Town's downtown wireless network and webcams;
- Review the Town's Utility Fees structure;
- Upgrade the Town's financial systems; and
- Update the Town's Technology Use Policy to reflect technology and industry changes.



**MARY WINSPEAR**  
Lamp Standard - HIGH-LOW  
Access Point - MOTOROLA AP7181  
Camera - AVIGILON HD H.264

**5th STREET**  
Lamp Standard - LOW  
Access Point - MOTOROLA AP7181  
Camera - AVIGILON HD H.264

**FIRE HALL**  
Base - COMMUNICATION TOWER  
Access Point - MOTOROLA AP7181

**2nd STREET**  
Lamp Standard - LOW  
Access Point - MOTOROLA AP7181  
Camera - AVIGILON HD H.264

**WATERFRONT**  
Lamp Standard - LOW  
Access Point - MOTOROLA AP7181  
Camera - AVIGILON HD H.264



# *Development Services*

The Development Services Department provides service in the areas of municipal planning, building permits and inspections, business licensing, and Bylaw enforcement. The Department is committed to the delivery of a broad range of high quality services to residents, businesses and the development community by responding to all inquiries quickly, efficiently and accurately. Department staff have an open door policy and welcome face-to-face meetings to further communicate the goals, policies and guidelines contained within the Town's Vision 2020 Strategic Plan, the Official Community Plan (OCP), the Downtown/Downtown Waterfront Local Area Plan (LAP), Zoning Bylaw, the Building Code, and other applicable bylaws and policies.

## **Planning**

Planning combines the functions of current planning, long-range policy planning, and project management. Administration of the Zoning Bylaw through land use development review serves to implement the OCP and the LAP, ensuring an integrated approach to community growth and sustainability in Sidney.







# ***Development Services*** **(continued)**

## **Building Permits and Inspections**

Building Permits and Inspections is responsible for monitoring building construction in the Town of Sidney by ensuring compliance with BC Building and Fire Codes. To promote health, life-safety, and fire prevention throughout the community, Building Permit and Inspection personnel work closely with developers, the Fire Department, and other agencies. Functions include plan review, issuance of permits for new construction and renovations, and inspection of premises for code compliance prior to the issuance of occupancy. Staff also work with developers to implement Construction Management Plans to facilitate project efficiency with an emphasis on public safety to ensure minimal disruption to the surrounding neighbourhood.

Building Officials are available to assist the public with a broad range of queries at the counter and on the phone. Additional duties include Bylaw Enforcement, inspections of secondary suites, issuance of Business Licences, and assisting in preparing bylaws and policies. In 2012, 207 permits were issued by Building Officials, with a combined total construction value of \$7,628,000.00.

### **2012 - New Units Created**

Multi-Family (new)	6
Two-Family (new)	0
Single-Family (new)	9
<u>SF - 2F (including adding a legal suite)</u>	<u>4</u>
<b>Total New Units</b>	<b>19</b>

### **2012 - Permits Issued**

Building Permits Issued (with construction value)	116
Plumbing permits (no construction value associated)	79
<u>Fire Department permits (no construction value associated)</u>	<u>12</u>
<b>Total Permits Issued</b>	<b>207</b>
<b>Total Construction Value</b>	<b>\$7,628,000</b>



# ***Development Services***

## ***(continued)***

### **Business Licences**

Businesses operating within the Town of Sidney, including home occupations, are required to hold a valid Business Licence, as per Business Licence Bylaw 1668. In 2012, the Town issued 824 Business Licences, including 71 to new businesses, for a total revenue of \$91,270.

### **Bylaw Enforcement**

Bylaw Enforcement services are currently staffed by one part-time Senior Bylaw Enforcement Officer working 3 days a week. Bylaw Enforcement is responsible for the day to day administration and enforcement of the Town's bylaws and works with other Town staff in the regular review and updating of Bylaws to meet current community needs, and to ensure integration with Town policies.

Bylaw Enforcement also works closely with the Royal Canadian Mounted Police to implement the Streets and Traffic Bylaw, in order to establish effective administration of traffic and parking related issues.

Maintaining an acceptable community standard in both commercial and residential property appearance is a priority for Bylaw Enforcement. Written complaints and requests for service are actively investigated, and voluntary compliance is always the Town's goal.

The Senior Bylaw Enforcement Officer supports other Departments in carrying out any required enforcement action, and also monitors parking enforcement and the dispute resolution process for Parking Violation Notices and Municipal Ticket Information violations.

All animal control issues are administered by the CRD Bylaw Enforcement Office, which is contracted by the Town to enforce the Town of Sidney Animal Licence and Control Bylaw.



# ***Development Services*** ***(continued)***

## **2012 Highlights**

### **Planning Approvals**

The following developments received Council approval in 2012:

#### **9818 Third Street**

Rezoning, Development Permit, and Development Variance Permit to allow for the construction of a five storey mixed-use development with ground floor commercial space, 28 multi-family dwelling units, four of which are townhouses (two of the townhouses will be affordable dwelling units) and two levels of underground parking.

#### **2212 Harbour Road**

Development Permit to allow for the construction of a three-storey mixed-use (marine industrial/residential) development that includes two residential units, marine-related manufacturing and office space, and surface parking.

#### **2328 Oakville Avenue**

Rezoning to amend text of the Single-Family High Density Residential – Orchard Area (R1.3) zone, to allow secondary suites on lots smaller than 400 square metres, and a Development Permit to allow the construction of a small-lot single family dwelling with a secondary suite.

### **Building Permits**

The following projects were completed and received occupancy in 2012:

#### **9820 Seaport Place – 10 units**

A two-storey mixed-use development consisting of ground floor commercial space and 10 townhouse dwelling units, in two separate buildings, with underground parking.

#### **9776 Fourth Street – 9 units**

A four-storey mixed-use commercial residential development with 90 square metres of ground floor commercial space and 9 residential units.

#### **2350 Henry Avenue – 5 units**

A two-storey five-unit townhouse development.

#### **9704 – 9710 Fifth Street – 4 units**

4 new fee simple row houses.



# ***Development Services*** ***(continued)***

## **Building Permits (continued)**

### **9704 – 9710 Third Street – 4 units**

A three-storey, mixed-use development project consisting of 2 residential units, 2 secondary suites, and 2 commercial units.

A total of 19 new dwelling units were constructed in 2012. The following projects received Building Permits to begin construction in 2012:

### **9704 – 9710 Fifth Street – 4 units**

To construct 4 new fee simple row houses.

### **9843 Second Street – 6 units**

Waterfront apartments (previously named Marina Court) added 6 new rental units.

### **Single Family Dwellings – 5 units**

5 Building Permits were issued for the construction of new single family dwellings.

### **Secondary Suites – 4 units**

4 Building Permits were issued for the construction of new secondary suites.

## **Other Building Permits issued in 2012**

### **2269 Mills Road**

Interior reconfiguration to accommodate additional patient rooms.

### **2285 Ocean Avenue (Public Works & Parks)**

To construct 2 new buildings for Town of Sidney Public Works and Parks Departments.





# **Development Services**

## **(continued)**

### **Other Building Permits issued in 2012 (continued)**

#### **2070 Henry Avenue West**

BC Ferries – Phase II of seismic upgrade to interior of building.

#### **2510 Bevan Avenue**

Building envelope rehabilitation.

#### **10475 McDonald Park Road**

A Demolition Permit was issued to demolish the old North Saanich Middle School.

### **Implementation of Climate Action Plan**

Development Services staff continued to collaborate with other Town staff on the implementation of the Climate Action Plan (CAP), which was adopted by Council in May 2010. The goal of the CAP is to reduce greenhouse gas emissions from its corporate operations and from the community as a whole. The Town became a signatory to BC's Climate Action Charter in 2007, and this voluntary commitment required that the Town become carbon neutral in its own operations by the year 2012, which was achieved.

In order to efficiently track emissions from various Town sources, staff determined that a greenhouse gas emissions measurement and reporting tool would be beneficial, and subsequently submitted this project to the *Ready, Set, Solve (RSS)* program. Sponsored by the CRD, BC Hydro, and the goBEYOND Campus Climate Network, the *RSS* program challenged students from University of Victoria, Camosun College, and Royal Roads University to solve real world energy and climate challenges with a host municipality or organization. Sidney's project was selected by a student team from Royal Roads University who designed a complex spreadsheet that provides the Town with the appropriate tracking and monitoring system to record and report its annual corporate carbon dioxide emissions. The student team subsequently won first place in the *RSS* competition for their Sidney project.

To further the Town's CAP commitments to transition to a more sustainable community, Development Services staff identified opportunities for the Town to reduce the use of fossil fuels by supporting the adoption of electric vehicles (EV) through the installation of EV infrastructure. The Province of British Columbia provided funding through a provincial Community Charging Infrastructure (CCI) Fund to help support communities, businesses, and other organizations in expanding the network of EV charging stations to the public and fleets. Staff applied to the CCI program and the Town received funding for the installation of five EV charging stations.



# ***Development Services***

## ***(continued)***

### **Completion of Comprehensive Zoning Bylaw Review**

In 2009, under the direction of Council, Development Services initiated an in-house comprehensive review of Zoning Bylaw No. 1660. The intent of the review was to ensure that Sidney continues to provide residents and the development community with appropriate and compatible land uses throughout the community, while ensuring continuing opportunity for the Town to provide its residents with a variety of housing choices and employment, shopping, and recreation opportunities. Staff completed a draft of the bylaw in early 2012 and presented it to the Committee of the Whole on February 6, 2012. Subsequently, the Department held a series of open houses to provide the public an opportunity to comment on the draft bylaw. The Bylaw was adopted by Council on June 11, 2012.



### **Review and Update of Development Permit Area Design Guidelines**

The Town's Official Community Plan contains detailed design guidelines to encourage a high level of architectural design, as well as compatibility with adjacent land uses, for new development within the Town. With the recent update of the Zoning Bylaw, and a subsequent change in a number of the permitted uses, staff developed design standards to provide guidance to architects, designers, and developers to ensure that new buildings reflected appropriate architectural design. Staff focused primarily on developing guidelines for new permitted uses under the Zoning Bylaw, as well as reviewing guidelines for existing uses to ensure they are comprehensive and current.



# ***Development Services***

## ***(continued)***

### **Sidney Speaker Series**

The Development Services Department began organizing an ongoing series of talks given by notable architects, developers, and other development professionals to stimulate discussion on the future of Sidney, and development in the downtown core in particular. The first speaker was architect and urban place-maker Mark Lakeman of Portland, Oregon, who spoke at the Mary Winspear Centre on August 23rd, 2012. Additionally, staff hosted a City 2.0 Ted Talk event in October 2012 to present ideas for creating a sustainable and vibrant community. Further public events are planned and residents are invited to attend the talks and contribute to the discussion.

### **Completion of Building Bylaw Review**

Building Officials continued their review of the Town's Building Bylaw No. 1791 in 2012. The main goals of the review were to update the Bylaw and make it more user-friendly. The new Building Bylaw No. 2016 was adopted on May 14, 2012.

## **2013 Objectives**

- Ongoing review and amendments of selected bylaws:
  - ⇒ Business Licence Bylaw No. 1668
  - ⇒ Parking Bylaw No. 1661
  - ⇒ Commercial Vehicle Bylaw No. 890
  - ⇒ MTI Bylaw No. 1975
  - ⇒ Sign Bylaw No. 1806
  - ⇒ Subdivision Bylaw No. 1390
  - ⇒ Tree Preservation Bylaw No. 1663 (with Engineering Department)
- Initiate the development of a Local Area Plan for Sidney's West Side;
- Investigate potential to create/assist in forming a Cultural Alliance by improving communication and synergy between artists, artisans, heritage, culture, culinary arts, and food producer groups;
- Install a quarterly changing Heritage Feature in the Town Hall lobby to highlight different heritage information for Sidney (in collaboration with Archives);
- Meet with CRD and other housing agencies to discuss options for their partnership with developers. Work with proponents to create affordable housing opportunities;



# ***Development Services***

***(continued)***



## **2013 Objectives (continued)**

- Assist where possible with installation of public dinghy docks in downtown waterfront area;
- Investigate location options for a Community Garden;
- Encourage installation of electric vehicle infrastructure, and other sustainable/green energy and conservation initiatives including gray water reuse;
- Investigate potential to establish revitalization area tax exemption and other options to encourage redevelopment;
- Continue review of Official Community Plan Design Guidelines;
- Work with Engineering Department to create Tree Plan for downtown, in conjunction with review of Parks Master Plan;
- Develop a funding and implementation plan for replacement of street furniture downtown;
- Proactively investigate new development partnership opportunities with other agencies/developers, including public/private partnerships;
- Investigate possibility of partnering with Cascadia Green Building Council on a design for a new Town Hall as a Living Building;
- Assist CRD with development of their Pedestrian/Cycling Master Plan; and
- Develop an Agriculture and Food Security policy.





# ***Engineering, Parks and Works***

## **Engineering**

The Engineering Department provides technical advice, surveying and design services for capital projects and maintenance activities relating to the water, sewer, storm drain, street/traffic systems, and parks.



Engineering is also responsible for the following functions:

- Utility service records;
- Street infrastructure records;
- Planning, design and “as built” drawings for improvements and replacements to roads, parks and underground infrastructure;
- Surveys and mapping;
- Contracts for: services, materials, equipment, Public Works projects, and building maintenance;
- Harbour Authority for Beacon Wharf;
- Public inquiries and concerns;
- Risk management;
- Long Term Plans;
  - ⇒ *Works Infrastructure Replacement Plan*
  - ⇒ *Parks Infrastructure Replacement Plan*
  - ⇒ *Vehicle and Equipment Replacement Plan*
- Traffic, transportation and local improvements;
- General administration and Asset Management for Public Works, Water, Sewer, Storm Drainage, Roads and Parks;
- Development review and cost estimates for off-site services;
- Liaise with other Government agencies, groups, etc.; and
- Infrastructure grant applications.



# ***Engineering, Parks and Works*** ***(continued)***

## **Parks and Works**

The Parks and Works Department is divided into two groups. Both are on call 7 days a week and 24 hours a day.

The **Parks Division** is responsible for construction and maintenance activities in 24 municipal parks.

Areas of responsibility include:

- Boulevard green spaces;
- Hanging baskets and nursery;
- Dedicated bench program;
- Permits for special events;
- Tree preservation bylaw;
- Playgrounds;
- Integrated pest management; and
- Public tennis courts.

The **Works Division** comprises two groups: Surface Infrastructure and Underground Utilities.

The Surface Infrastructure Group is responsible for construction and maintenance activities for 55 km of roads and all municipally owned buildings, docks, and facilities.

Other areas of responsibility include:

- Roads;
- Public access and fire lanes;
- Sidewalk and seafront walkways;
- Beach accesses;
- Seawalls;
- Tulista Boat Ramp;
- Streetlights;
- Parking lots;
- Docks and piers;
- Street signage; and
- Sanding and snow removal.





# ***Engineering, Parks and Works*** ***(continued)***

## **2012 Highlights**

- Substantial completion of the Public Works Yard facility improvements;
- Installed cathodic protection on the Bevan Fishing Pier;
- Improved records management accuracy in Asset Management software;
- Installed 12 pieces of Art for the Sculpture Walk (Phase I);
- Rebuilt Valve House pressure reducing valves;
- Created and implemented extensive communications plan for Fifth Street/Ocean Avenue Roundabout construction;
- Completed structural repairs to Beacon Wharf;
- Completed the Lochside Drive Phase II underground wiring project from Weiler Avenue to Ocean Avenue;
- Completed construction of the Iroquois Park Improvement Project;
- Completed the emergency repairs to the Lochside Drive seawall;
- Completed construction of new parking lot on Bevan Avenue at Third Street;
- Installed a new bus shelter on Ocean Avenue West for the school bus stop;
- Installed a permanent speed reader sign on Beacon Avenue, just east of Highway 17;
- Purchased a portable solar powered speed reader sign;
- Relocated the Bevan Avenue crosswalk (behind Safeway) and installed pedestrian activated solar flashing lights;
- Installed pedestrian activated solar flashing lights for crosswalk on Resthaven Drive at Henry Avenue;
- Replaced curb and gutter, installed concrete sidewalk, and paved Frost Avenue from Lochside Drive to Maryland Drive;





# ***Engineering, Parks and Works*** ***(continued)***



## **2012 Highlights (continued)**

- Installed curb and gutter and paved Northlawn Terrace from Weiler Avenue, north to 9580 Northlawn Terrace;
- Installed concrete sidewalk on the east side of Seventh Street from Beacon Avenue to James White Boulevard;
- Paved Mt Baker Avenue from Fifth Street to Third Street;
- Reconstructed McDonald Park Road from Melville Drive to Resthaven Drive, including paving, new curb and gutter, and sidewalk. Project completed in conjunction with District of North Saanich work;
- Completed paving/patch repairs to the north section of Allbay Road;
- Replaced Fifth Street water main from Mills Road to Malaview Avenue;
- Replaced Bowerbank Road water main from Amelia Avenue to Calvin Avenue; and
- Replaced Amelia Avenue storm sewer between Bowerbank Road and the Patricia Bay Highway.



# ***Engineering, Parks and Works*** ***(continued)***

## **2013 Objectives**

- Complete construction of the Public Works Yard improvements;
- Installation of six pieces of art for the Sculpture Walk (Phase II);
- Installation of rope lighting on street light poles and flag poles along Beacon Avenue;
- Complete relocation of Ferry Terminal Hydraulic Power Unit (HPU) and building repairs;
- Replacement of the old Engineering vehicle with a new plug-in electric Town vehicle;
- Installation of five Electric Vehicle charging stations;
- Completion of the walkway bollard lighting in Tulista Park;
- Construction of a Roundabout at Fifth Street and Ocean Avenue;
- Installation of a new crosswalk with pedestrian activated flashing lights on Beacon Avenue West, at Stirling Way;
- Installation of pedestrian activated flashing lights at the existing crosswalk on Ardwell Avenue at McDonald Park Road;
- Completion of the landscaping and lighting at the public parking lot on Bevan Avenue at Third Street;
- In addition to the above the following are Infrastructure Replacement Plan projects for 2013:
  - a. Construction of concrete curb and gutter on McDonald Park Road from Ardwell Avenue to Melville Drive
  - b. Construction of sidewalks on:
    - i. Fifth Street from Henry Avenue to Malaview Avenue
    - ii. McDonald Park Road from Ardwell Avenue to Melville Drive
    - iii. A section of Resthaven Drive between Beacon Avenue and James White Boulevard
  - c. Road repaving on:
    - i. Bevan Avenue from Fifth Street to Third Street
    - ii. Second Street from Ocean Avenue to Orchard Avenue
    - iii. Fifth Street from Henry Avenue to Malaview Avenue
    - iv. Bowerbank Road from Ardwell Avenue to Resthaven Drive
    - v. McDonald Park Road from Ardwell Avenue to Melville Drive
  - d. Sanitary sewer main pipe re-lining on Second Street from Beacon Avenue to Mt Baker Avenue
  - e. Storm sewer replacement and re-lining from Ardwell Avenue north through backyard easements to Melville Park



# Protective Services

## Sidney Volunteer Fire Department

The mission statement of the Sidney Volunteer Fire Department:

*“To provide safe, professional fire suppression and rescue services to our community through education and prevention, with the dedication to serve, the courage to act and the ability to perform.”*



## Fire Chief’s Report - Year in Review

In 2012 Sidney Fire Rescue consisted of 37 members responding to emergency calls by pager. Of the 37 members, four were career staff: the Fire Chief, Deputy Fire Chief (March 2012), Assistant Fire Chief/Training Officer, and Fire Prevention Officer/Firefighter. Sidney Fire Rescue responds to emergency incidents, including fires, alarm bells/activation, medical first response calls assisting BC Ambulance Service, motor vehicle incidents, and mutual aid to Central Saanich, North Saanich, and Victoria Airport Authority Fire Departments.

During this twelve-month period, Sidney Fire Rescue responded to 453 requests for emergency response and 22 requests for the Duty Officer to address resident concerns. Accordingly, the total number of requests for service received in 2012 was 475. Included in these emergency responses were: 241 medical first response calls, 90 alarm bells/activation, 10 natural gas incidents, 9 mutual aids, 2 structure fires, 1 vehicle fire, 1 vessel fire, and 1 chimney fire.

### *Areas of increase in categories of response in 2012:*

	<u>2011</u>	<u>2012</u>
Natural gas incidents	6	10
Alarm bells/activation	66	90
Burning/smoke complaints	8	14
Response by local emergency coordinators (Director and Deputy Director) due to seismic events and resulting tsunami advisories/watches	0	1

### *Areas of reduction in categories of response in 2012:*

First Response calls	300	241
Duty Officer calls	29	22
Structure fires	5	2



# ***Protective Services***

## ***(continued)***

### **Fire Chief's Report - Year in Review (continued)**

Areas of increase in categories of response for 2012 included natural gas incidents, alarm bells/activation, and burning/smoke complaints. An increase in natural gas incidents could be attributed to increased public awareness and diligence on the part of home and business owners to report suspicious smells and/or spills. Increases in alarm bells/activation could be attributed to frequent testing and false alarms. Burning/smoke complaints may have increased due to elevated public awareness and diligence on the part of home and business owners to report suspicious smoke and could be attributed to warming weather patterns during Summer months when burning/smoke complaints were most prevalent.

Areas of decrease in categories of response for 2012 were First Response calls, Duty Officer calls, and structure fires. A decrease in medical first response calls is likely attributed to the restructuring of the First Responder Program that sees Sidney Fire Rescue only responding to the most life threatening calls. A decrease in Duty Officer calls could be a result of fewer incidents of concern, or issues being assigned to another response category. Moreover, it is hoped that a decrease in structure fires is a result of effective public education related to fire safety and prevention.

#### **Day Staff:**

In March 2012, Brett Mikkelsen was appointed Deputy Fire Chief. Brett has been with Sidney Fire Rescue, as a volunteer, since 1996 and was a Lieutenant prior to being appointed Deputy Fire Chief. Elaine McCandless joined the day staff in November 2012, as the Administrative Assistant. Elaine brings with her emergency management experience, previously working for the B.C. Provincial government's Emergency Management Unit.

#### **Membership:**

Five members retired in 2012. Of note: firefighter Shawn Waters and Lieutenant Matt MacKinnon; the latter now volunteers with Sooke Fire. Shawn retired with twelve years of service and Matt, eleven years. Captain Stacy Lee retired after eleven years of service accepting a career position with the Vancouver Fire Department. Firefighter David McLean also retired accepting a career position with the Calgary Fire Department.

Captain Mike Harman, who has been a member of Sidney Fire Rescue since 1998, was promoted to volunteer Assistant Chief in March. With Captain Lee's departure, Joe Geary was appointed Captain in May. In addition, firefighters Aaron Kary and Richard Ford were appointed as Lieutenants in April. Sidney Fire Rescue did not recruit any additional members in 2012. However, an eight-member recruit class is slated to begin training January 2013.



# ***Protective Services***

## ***(continued)***

### **2012 Highlights**

Sidney's Emergency Operations Centre (EOC) was enhanced with a computer notebook network and telecommunications system funded by two Joint Emergency Preparedness Program (JEPP) grants. Additionally, these grants allowed Sidney Fire Rescue to facilitate training and increase Town of Sidney employees' understanding of an EOC's functions. In effect, this training increases their capability to serve in the Town's EOC during a real time event. An external consultant also continues to utilize the grants to update the Town's Emergency Response and Recovery Plan, which was last revised in 2006.

Addressing public notification and education in the event of a large scale earthquake and/or tsunami became a priority in 2012. Sidney Fire Rescue participates in the Local Government Emergency Program Advisory Commission (LG EPAC) and Regional Emergency Planning Advisory Commission (REPAC) whose purpose are to discuss local government initiatives related to emergency planning and response. Updated Town of Sidney maps are also being created to complement this public education approach.

Current member retention, as well as promoting volunteer recruitment, were key priorities in 2012. Accordingly, this initiative was bolstered by member presence at area job fairs, recruiting seminars, Sidney's Summer Market, advertisements in the Peninsula News Review, and a recruitment advertisement on Mary Winspear Centre's marquee. Throughout 2012 volunteer recruitment was discussed at several Council meetings. Most notably, Council approved \$10,000 be allocated in the 2012 budget for volunteer recruitment.

Bylaw 2039 was drafted to amend Fire Regulation Bylaw No. 1627 with respect to frequency of inspections and was adopted by Council on February 12, 2013.

Sidney Fire Rescue, in conjunction with dispatch partner Saanich Fire, continued to investigate the use of tablets for fire inspections. It is anticipated this initiative will greatly increase the Fire Prevention Officer's efficiency.

The FDM database continued to evolve and improve in 2012. It has been utilized to track incident information related to all emergency calls received by Sidney Fire Rescue, catalogue member training, course completion, and fire inspection data.

Sidney Fire Rescue policies and procedures are continually being updated to ensure compliance with the recommendations of the Office of the Fire Commissioner.

Sidney Fire Rescue continues to build upon the success it achieved in 2012 in creating a culture that promotes health and fitness as key performance dimensions.





# ***Protective Services***

## ***(continued)***

### **2013 Objectives**

Update the existing Sidney Fire Rescue website with more relevant and easily accessible information. There are also plans to develop and launch a Member Login page that Department members can access to view information specific to the Association and Sidney Fire Rescue.

With a successful tabletop EOC exercise completed in January 2013, and participant feedback received that additional training would be useful, a primary goal is to facilitate supplementary tabletop sessions in 2013. Additionally, Town staff with key roles in Sidney's EOC will be offered EOC training facilitated by Emergency Management BC. Sidney Fire Rescue is also working to determine the feasibility of using a mass notification, or blanket call-out system to contact Town employees required at the EOC, simultaneously. Suggested programs include ConnectRocket, which is currently being used by the City of Victoria, or One Call Now currently being used by Metchosin Fire Rescue. Sidney Fire Rescue is also investigating the use of social media to distribute pre-determined or "canned" messages to the public following a major event and/or activation of the Town's EOC.



**Blue Peter Pub  
Mutual Aid with Central Saanich and North Saanich Fire Rescue  
July 7, 2011**



# **Protective Services**

**(continued)**

## **2013 Objectives (continued)**

Quarterly meetings of the Emergency Planning Committee have been requested by the Chief Administrative Officer, with the first taking place in January 2013. The Committee will meet to discuss risk reduction, public education, and emergency planning and response.

In Spring 2013, Sidney Fire Rescue will purchase a new four door, mid-size, 4 x 4 pick-up truck. This vehicle will be used primarily for fire prevention and education activities. The vehicle will also be utilized as an emergency response vehicle, responding to fire and medical First Response calls.

A focal point of 2013 will be Member instruction that emphasizes a standardized response approach, as it applies to multi-story training.

Department training in 2013 will also facilitate Automated External Defibrillator (AED) and spinal endorsement adjuncts for First Responder members of Sidney Fire Rescue.

One career firefighter will be hired and begin in Summer 2013, as per approved Firefighter Hiring Plan Option No. 3 presented at the February 19, 2013 Town of Sidney Council Meeting.

## **2012 Emergency Response Summary**



Day calls (06:00 to 18:00)

**318**



Night calls (18:00 to 06:00)

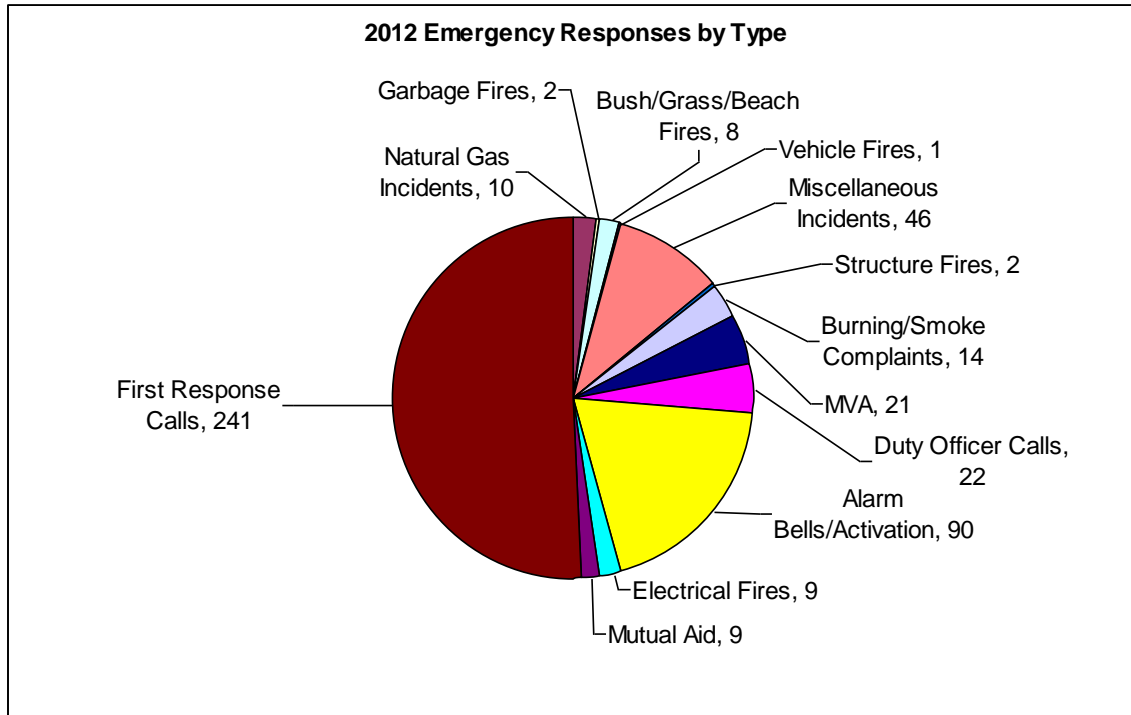
**157**

\*Note: Sidney Fire Rescue attended a total of 475 Emergency Calls in 2012.

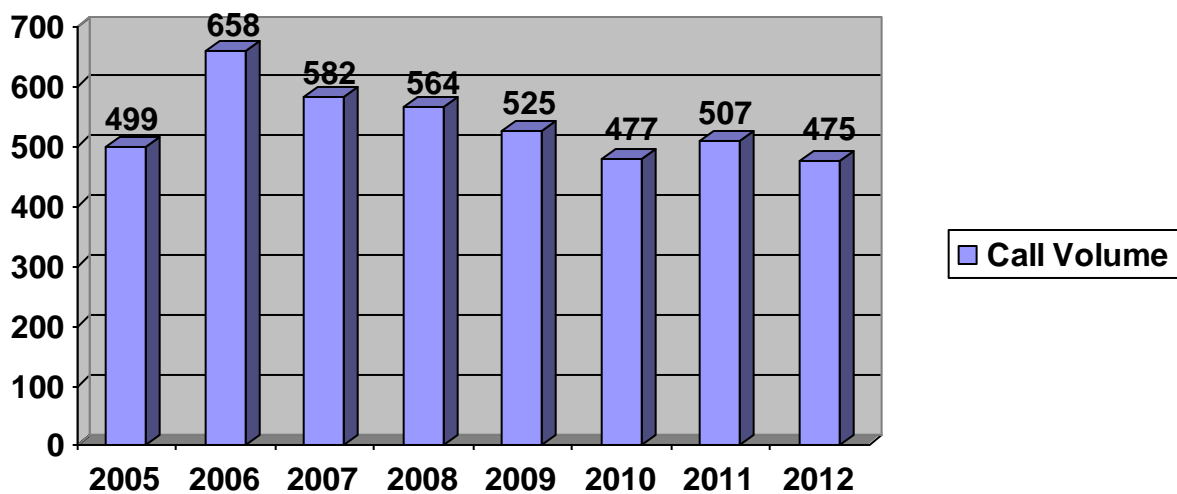


# Protective Services (continued)

## 2012 Emergency Responses by Type



## Emergency Response Levels - Eight Year Comparison





# ***Protective Services***

***(continued)***

## **Emergency Response Levels - Eight Year Comparison (continued)**

An eight year comparison of emergency response levels reveals a slight decrease in call volume, as well as medical First Response calls, which could be attributed to Sidney Fire Rescue responding to only the most potentially life threatening calls and/or calls BC Ambulance Service is unable to attend immediately. However, medical First Response calls continue to comprise the bulk of response by Sidney Fire Rescue at 241, followed by 90 calls for alarm bells/activations. Additionally, when compared to 2011, calls received during the day increased significantly from 243 to 318. Conversely, night calls decreased from 264 in 2011 to 157 in 2012.



**Vantreight Farms  
Mutual Aid with Central Saanich and North Saanich Fire Rescue  
September 19, 2012**



# ***Protective Services***

## ***(continued)***

### **Sidney / North Saanich RCMP Detachment**



The Sidney/North Saanich RCMP provides police services to the Town of Sidney and the District of North Saanich through a federal/provincial/municipal contract. This Detachment also provides diverse policing services to the four First Nation communities on the periphery of the Saanich Peninsula, the Willis Point region, 52 islands, and the surrounding waters extending to the United States boundary. The police service contract at Victoria International Airport will be terminated effective April 1<sup>st</sup>, 2013, with the Detachment picking up the responsibility for policing the Airport.

Through discussions each year with the RCMP "E" Division Headquarters located in Vancouver, the District budgets its share of the costs for the members and operations at the detachment located in the Town of Sidney. The District of North Saanich also cost shares with the Town of Sidney for the RCMP premises and civilian staff.

The Sidney/North Saanich Detachment is comprised of 31 police officers and nine civilian support staff. The management team is comprised of the Detachment Commander, Operations Commander, Operations Support NCO and a Civilian Office Manager. The management team is responsible for providing leadership and management of policing services to the Town of Sidney, the District of North Saanich, and the provincial area within the detachment boundaries. Detachment resources are assigned to general duties and specialized units who carry out a number of policing functions. The Detachment is supported by Island District Headquarters, which is located in Victoria. They provide support in areas of extra resources when required, training, oversight, and accountability in police service delivery in every community on Vancouver Island.

The Detachment policing priorities have been established through local consultation and in alignment with National, Provincial, and District priorities. The priorities for 2013 and 2014 include traffic enforcement, impaired driving, First Nation policing, and organized crime, which consists predominately of drug trafficking in our area. A number of specific objectives and strategies have been developed for each policing priority. The Detachment Commander provides feedback to the Mayors and Councils through a quarterly policing report on how the Detachment is progressing towards reaching its defined goals for the year.

All Detachment members contribute towards the achievement of these objectives and work with community partners in reducing crime. For more detailed information please visit the Detachment website at [www.sidney.rcmp.ca](http://www.sidney.rcmp.ca).



## ***Protective Services*** ***(continued)***

The Town of Sidney enjoys one of the lowest crime rates in British Columbia. The support of the community in reporting and assisting in solving crime has contributed to Sidney being recognized as a safe community to live. The Detachment has five active Auxiliary officers who are involved in the delivery of crime prevention and education programs, and work closely with the youth through our school liaison program. The D.A.R.E. (Drug Awareness Resistance Education) program is delivered to students in each of the elementary schools within North Saanich and Sidney.



The Detachment is complimented by a number of dedicated volunteers who donate their time to help make Sidney a desirable community to live. Victim Services, Restorative Justice and Speed Watch are other programs for which citizens can volunteer, which enhances the police service to the community.



# *Annual Planning Framework*

**S**idney's annual planning framework is comprised of three separate but complementary planning processes:

- Strategic planning - occurs in September/October
- Business planning/establishing Departmental Work Plans - occurs October - December
- Financial planning - occurs throughout the year, culminating in February

These processes result in a set of integrated plans that support the overall vision and mission of the Town, and align activities and resources to achieve the strategic goals and annual business priorities set by Council.

The **Strategic Plan** is the highest level statement of the Town's aspirations for the future and is updated every year by Council. It articulates the vision, mission, values and broad strategic priorities and goals. Progress of the plan is monitored through an annual review of key performance measures.

The **Business Plan** translates the high level strategic goals in to Departmental Work Plan priorities. The priorities and associated objectives and measures are established annually by staff. Operational performance measures are reviewed annually to monitor success of the business plan.

Lastly, the **Financial Plan** provides the resourcing strategy to support the strategic and business plans. Updated annually, it is a five-year plan that includes both operating and capital components.

Each year's Annual Report reflects upon the previous year and evaluates whether the Town successfully accomplished the goals and strategic direction set out in the annual planning framework.





## ***Progress Report 2012***

**S**ection 98 of the *Community Charter* outlines municipal progress reporting requirements. The Town's Strategic Plan 2012 - 2014 includes strategic priorities and objectives for a three year period. The following report provides feedback on the progress we are making toward the established objectives set by Council as at the end of 2012.







# **Balanced Healthy Community**

## **Progress Report**

### **Strategy - Sustained support for local groups and organizations engaged in community and economic development**

<b>Initiatives and Commitments 2012 - 2014</b>	<b>Status</b>
<p>A. Review bylaws to ensure balance between community character and being business friendly</p> <p>B. Financially support collaborative economic development initiatives</p> <p>C. Honour the work of our many community volunteers</p>	<p>a. Completion of new Zoning Bylaw, Building Regulations Bylaw, FOIPP Bylaw, and Board of Variance Bylaw; amendments to Horsedrawn Sightseeing Vehicle Regulations Bylaw</p> <p>b. Creation of economic development fund; established funding for Sidney Business Development Group; initiation of Business Improvement Area approval process</p> <p>c. Execution of numerous volunteer recognition events such as the Mayor’s Community Builder Award, Queen’s Diamond Jubilee Medal, annual Volunteer Firefighters Appreciation Dinner, annual New Year’s Day Community Celebration</p>

### **Strategy - Strive to achieve a more balanced demographic**

<b>Initiatives and Commitments 2012 - 2014</b>	<b>Status</b>
<p>A. Pursue regional and local workforce housing initiatives within Sidney</p> <p>B. Promote activities, events and infrastructure for our youth and young families</p> <p>C. Encourage development of a wide range of housing forms, tenures and levels of attainability by implementing the Town’s new Zoning Bylaw</p>	<p>a. Resolution of Bowerbank development challenges; continued participation and support for CRD Housing Trust; zoning and development approval to establish two affordable housing units in conjunction with development on Third Street; continued discussions with CRD and other housing agencies to discuss options and partnerships</p> <p>b. Completion of Iroquois Park project</p> <p>c. Adoption of new Zoning Bylaw</p>



# Balanced Healthy Community

## Progress Report (continued)

### Strategy - Promotion of the inherent authenticity of Sidney to support economic development and its social fabric

Initiatives and Commitments 2012 - 2014	Status
<p>A. Support our community festival events that showcase the Town</p> <p>B. Brand Sidney and the Peninsula to support local economic development and competitively position ourselves within the Region</p> <p>C. Explore incentives for downtown revitalization (e.g. tax exemption bylaw, reduced parking requirements, bonus density)</p>	<p>a. Iroquois Park re-opening; Sculpture Walk opening; Sidney's 60th Anniversary celebrations; resolution of Sidney Street Market ownership and management</p> <p>b. Development of Sidney brand to be undertaken by the BIA in 2013</p> <p>c. Adoption of new Zoning Bylaw (i.e. Bonus Density provisions)</p>





# Quality Community Spaces

## Progress Report

### Strategy - A commitment to development that is compact, appropriately scaled and efficient

Initiatives and Commitments 2012 - 2014	Status
<p>A. Review of Town's Official Community Plan Development Permit Guidelines for form and character</p> <p>B. Promote and implement the Town's new Zoning Bylaw</p>	<p>a. Completed housekeeping amendments to the Official Community Plan Bylaw</p> <p>b. Created awareness when opportunities presented themselves</p>

### Strategy - Preserve and enhance the Town's unique physical characteristics

Initiatives and Commitments 2012 - 2014	Status
<p>A. Develop long range plans for the future of Beacon Wharf</p> <p>B. Update Parks Master Plan</p> <p>C. Complete Beacon Avenue phased improvements</p> <p>D. Work with community stakeholders to approve the Beacon/Bevan Highway 17 Interchange footprint</p>	<p>a. Completion of interim improvements to Beacon Wharf</p> <p>b. Planned for 2014</p> <p>c. Planned for 2013</p> <p>d. Ongoing discussions with the Mary Winspear Centre</p>



# Quality Community Spaces

## Progress Report (continued)

### Strategy - A commitment to a high standard of hard and soft landscaping in public areas

Initiatives and Commitments 2012 - 2014	Status
A. Complete Sculpture Walk B. Proactive implementation of policies contained in the Local Area Plan regarding parks and public spaces	a. Phase I completed (12 sculptures); Phase II underway Spring 2013 b. Work to be undertaken in 2013

### Strategy - Enhance pedestrian connections and accessibility

Initiatives and Commitments 2012 - 2014	Status
A. Work with the business community on developing appropriate downtown way-finding signage B. Continued expansion of community sidewalks and waterfront walkways C. Pursue Provincial commitment for funding and construction of the pedestrian overpass on Highway 17	a. Work to be undertaken in 2013 b. Installed approximately 640 metres of new sidewalk in Sidney c. Provincial funding commitment for 50% of the project



# ***Sustainable Infrastructure***

## ***Progress Report***

### **Strategy - A focus on maintaining the infrastructure we have**

<b>Initiatives and Commitments 2012 - 2014</b>	<b>Status</b>
<p>A. Complete repairs to Beacon Wharf and develop a long term sustainability plan for the asset</p> <p>B. Implement long term solution for addressing the lower Lochside walkway and seawall</p> <p>C. Incorporate existing facilities and marine structures into long term financial planning for asset replacement</p> <p>D. Review of Infrastructure Replacement Plans</p>	<p>a. Completed repairs in 2012; long term options to be considered over the next 2 years</p> <p>b. Repaired damaged seawall in 2012; full assessment of seawall to be undertaken in 2014</p> <p>c. To be completed in 2014</p> <p>d. Undertaken annually</p>

### **Strategy - A commitment to responsible investment in new capital assets**

<b>Initiatives and Commitments 2012 - 2014</b>	<b>Status</b>
<p>A. Identify long term plans and funding strategies for new infrastructure</p> <p>B. Explore opportunities for the advancement of new Fire and Town Halls</p>	<p>a. Undertook West Sidney Light Industrial infrastructure survey (undertaken by the Community Development Committee)</p> <p>b. Investigations ongoing</p>



# ***Sustainable Infrastructure***

## ***Progress Report (continued)***

### **Strategy - A commitment to environmental sustainability**

<b>Initiatives and Commitments 2012 - 2014</b>	<b>Status</b>
A. Pursue green initiatives as opportunities arise (i.e. implement Climate Action Plan)	a. Installation of wind powered pond aeration equipment at Iroquois Park; achieved carbon neutrality for 2012

### **Strategy - A commitment to proactive solutions to traffic, transportation (internal and external) and parking issues**

<b>Initiatives and Commitments 2012 - 2014</b>	<b>Status</b>
<p>A. Continue micro/macro level planning for Highway 17/ Beacon Interchange including seeking stakeholder consensus for final plan approval</p> <p>B. Promote and plan with the Ministry of Transportation and Infrastructure for the completion of the Highway 17 pedestrian overpass</p> <p>C. Analyze downtown traffic patterns and potential solutions</p> <p>D. Strengthen parking enforcement throughout the Town</p> <p>E. Update Parking and Loading Bylaw</p> <p>F. Complete Fifth and Ocean Roundabout</p>	<p>a. Worked with partners (Ministry of Transportation and Infrastructure, BC Transit and Victoria Airport Authority) and community stakeholders</p> <p>b. Ongoing discussions with Province and acquired commitment for 50% of the funding for the project</p> <p>c. Downtown Traffic Movement Evaluation study completed in 2012; ongoing consultation in 2013</p> <p>d. Executed parking enforcement agreement with BC Commissionaires and implemented on line payment and dispute process</p> <p>e. To be undertaken in 2013</p> <p>f. Obtained approval of transfer of federal lands; construction to be completed in 2013</p>



# Organizational Excellence

## Progress Report

### Strategy - A focus on best practices for local government

Initiatives and Commitments 2012 - 2014	Status
<p>A. Develop a comprehensive internal/external communication strategy</p> <p>B. Continually review corporate policies, Bylaws, and agreements</p> <p>C. Enhance the use of technology to advance operational efficiency</p>	<p>a. Established internal Communication Strategy Committee; initiated comprehensive internal/external communication strategy - final report in 2013; initiated improvements to quality and quantity of financial information</p> <p>b. Undertook comprehensive review of Town's Commissions/Committees; initiated Human Resources audit and policy review; updated Fire Prevention and Establishment Bylaws</p> <p>c. Implemented new system for electronic distribution of Council agendas; hired Town's first corporate GIS Technician/Database Administrator</p>

### Strategy - A commitment to making informed and balanced decisions for long term sustainability

Initiatives and Commitments 2012 - 2014	Status
<p>A. Strengthen opportunities for stakeholder involvement in key political decision making</p>	<p>a. Initiated development of Communication strategy; final report in 2013</p>



# Organizational Excellence

## Progress Report (continued)

### Strategy - A commitment to service excellence

Initiatives and Commitments 2012 - 2014	Status
<p>A. Enhance Town website to include more online information and communication services</p> <p>B. Implement citizen satisfaction survey</p> <p>C. Develop and implement a Customer Service Strategy to support staff in providing exceptional customer service</p>	<p>a. Undertook enhancements to Home Owner information on the website</p> <p>b. To be undertaken in 2013</p> <p>c. Undertook customer service workshops for both inside and outside staff</p>

### Strategy - An attractive, desirable, and appropriate work environment

Initiatives and Commitments 2012 - 2014	Status
<p>A. Seek opportunities for new Town Hall and Fire Hall</p> <p>B. Complete required Town Hall interior renovations</p> <p>C. Implement human resources programs to ensure appropriate support for orientation, training, succession planning, recognition and workplace health and safety</p>	<p>a. Investigations ongoing</p> <p>b. Completed interior Town Hall renovations as well as exterior upgrades</p> <p>c. Completed Phase I and Phase II Organizational Review; hired a consultant to undertake a Human Resources audit and policy review</p>





# Financial Information





# ***Message from the Director of Corporate Services***



## **Discussion and Analysis of Financial Statements**

I am pleased to present the Town of Sidney's audited financial statements for the year ending December 31, 2012. For most people, financial statements are hard to read, and they don't provide the concise and relevant information that the average reader is looking for. We'd like to make them simpler, but there are limitations; our financial statements are prepared according to a set of national public sector accounting standards that we must follow.

To assist the average reader in understanding our financial statements, we offer the following additional discussion and analysis. The Executive Summary below will summarize our 2012 operating results. For those who want more information, a Detailed Analysis of the statements will follow.

## **Executive Summary**

The Town's financial results for 2012 reflect a continued commitment to sound financial management. Operating results for last year were roughly in line with budgeted expectations, the Town's investment in capital assets increased by \$2.1 million, and reserves grew by just over \$366,000.

The Town has relatively low levels of debt, a decent level of reserves, and remains committed to renewing its infrastructure. It is important to note that any debt held by the Town is for the purposes of capital construction, and bears no relation to the type of debt associated with senior governments. Senior governments incur deficits and debt to finance their operations as a whole. Municipalities are only allowed to incur debt for capital purposes, and must maintain an operating surplus; the Town's consolidated surplus stands at just under \$3.5 million as at the end of 2012.

While Sidney continues to be well managed financially, improvements are always possible; staff and Council are always looking to enhance our planning processes to ensure the Town's long-term financial sustainability.



# ***Message from the Director of Corporate Services (continued)***

## **Detailed Analysis of Financial Statements**

The annual financial statements are composed of two primary statements – the *Statement of Financial Position* and the *Statement of Operations and Accumulated Surplus*. These primary statements are supplemented by two additional statements, as well as extensive notes and tables that provide additional details related to the Town's financial results. The notes are an integral part of the financial statements, as they provide additional details on the consolidated numbers found on the two primary statements. The two primary statements, as well as the supporting notes and tables, will be discussed below.

### **Statement of Financial Position**

The *Statement of Financial Position* provides a snapshot of the Town's total assets, liabilities, and equity as at December 31, 2012. Financial Assets are made up of cash, as well as items that can or will be converted to cash within a short timeframe, such as investments, and receivables. Financial assets represent amounts that can be used to pay for liabilities and provide services.

The net result of comparing Financial Assets to Financial Liabilities is called Net Financial Assets. The Town has a positive balance in this area, largely due to the fact that we have a relatively low level of debt. This, combined with our healthy level of reserves, provides a degree of financial flexibility.

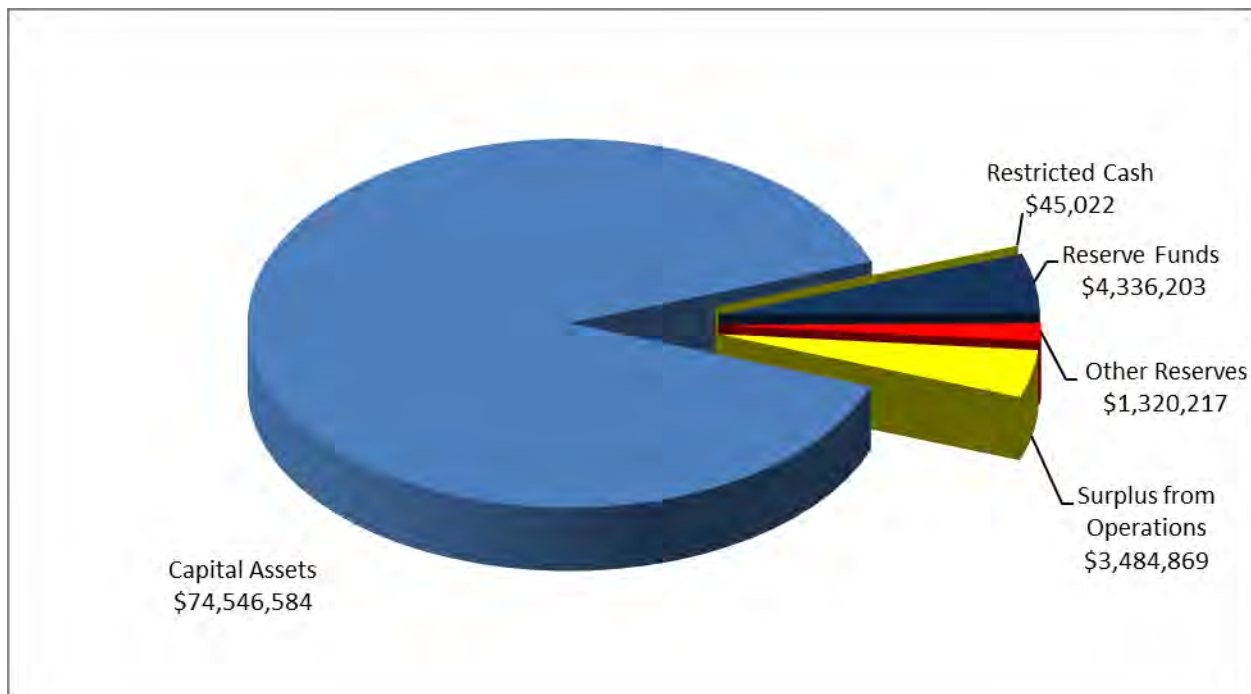
Non-financial assets are the next heading on the Statement of Financial Position. This category is made up almost entirely of tangible capital assets, but also of smaller amounts for inventories of supplies and prepaid expenses. The latter two are assets that will likely be consumed as part of operations in the upcoming year, but cannot be easily converted to cash to meet liability obligations. The tangible capital assets amount represents the remaining value of past investment in infrastructure, buildings, facilities, structures, vehicles, equipment and other long lasting assets that continue to provide services to residents.

The bottom line on this statement is Accumulated Surplus, which is the total of net financial assets and non-financial assets, and represents the sum all of all economic resources available to the Town to meet future financial and service obligations. It is important to clarify that the accumulated surplus has been accumulating over many years. Since it is comprised of both financial and non-financial assets, it does not represent an available pool of funding. Net financial assets represent the amount available for financial obligations; non-financial assets represent the amount available for service obligations.



## Message from the Director of Corporate Services (continued)

The Accumulated Surplus, which is broken down into various components in Note 8 of the statements, is discussed in more detail in the following section. The chart below shows the breakdown of the \$83.7M Accumulated Surplus into its various components.



### Statement of Operations & Accumulated Surplus

The *Statement of Operations & Accumulated Surplus* compares revenue and expenses for the operating year, with the net difference being the annual surplus. The annual surplus essentially represents the increase in the Town's ability to fund and provide services.

The *Statement of Operations & Accumulated Surplus* for 2012 indicates an "annual surplus" of \$1,221,392. This total is added to accumulated surplus at the bottom of the statement. The year-end accumulated surplus is classified into various categories in Note 8 of the statements. Referencing this note, the annual surplus may be broken down into the following segments:

Net increase in Reserves	\$ 366,039
Net investment in Capital Assets	1,391,872
Decrease in Debt Reserve Fund balance	(55,110)
Decrease in Surplus from Operations	<u>(481,409)</u>
Annual surplus	<u>\$ 1,221,392</u>



## ***Message from the Director of Corporate Services (continued)***

It is important to note that the above surplus is the net result between the Town's *revenues* and its *expenses* for the year, and is independent of any variance from the *budget* for the year. A budget column must be included in the Statement of Operations, to provide the reader with an indication of operating plans for the year, but variances from budget are typically not discussed in the financial statements.

A comparison of budget vs. actuals in the 2012 statements would indicate that the Town fared \$131K worse than expected. However, such a comparison is not very meaningful, as the budget presented in the statements was not intended for this type of analysis, despite changes to the format of the Town's financial plan bylaw in 2012 that made the two sets of numbers much more compatible.

### **Net increase in Reserves**

In the annual breakdown of the \$1.22M surplus above, the first component is a net increase of \$366k in the Town's reserves. Reserves are funds set aside to finance works (usually capital) in future years.

There are two classes of reserves. The more formal of these is indicated (in Note 8) as "*Reserve funds set aside for specific purposes by Council*". These are what are known as statutory reserves, in that they are created by bylaw, as allowed under our legislation. The establishing bylaw sets out the purposes of the funds, and these purposes cannot be changed without a bylaw amendment. In other words, the funds must be used for the purposes for which the reserves were established.

The second subset of reserves is labeled "*Reserves set aside by Council*". While less formal, these funds are also usually earmarked for specific purposes, but it is possible to redirect these funds for other uses. However, as most of the balances in these reserves are made up of funds carried forward for completion of specific projects or initiatives, redirection is generally not recommended, unless it has been established that they are no longer required for the specified purpose.

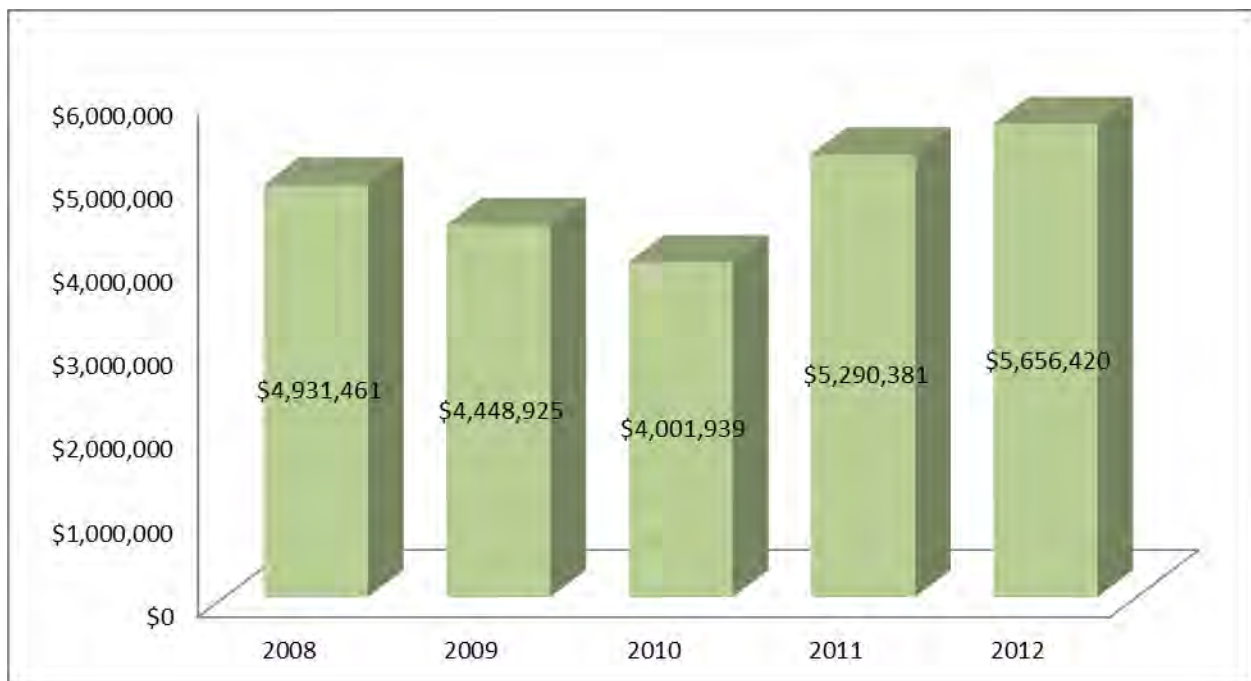
Changes in reserve funds in any given year are determined by the Town's intentions, as evidenced by the financial plan in effect for that year. For example, in a year that we plan to draw down on the reserves, for use as capital funding, the financial plan would reflect an annual "deficit" in net reserve transactions; in a year when we are putting aside more money than we are drawing upon, there would be a budgeted "surplus" in the reserve portion of the financial plan.



## Message from the Director of Corporate Services (continued)

The Town's total reserves at the end of 2012 amounted to \$5.656M. 31% of this total represents the Town's Infrastructure Replacement reserves. A further 28% is made up of reserves to replace Town vehicles, equipment and the ferry terminal. 21% represents amounts carried forward for completion of projects or initiatives. The primary purpose of maintaining these reserves is to set money aside in a systematic, evenly-distributed manner for the eventual replacement of existing Town assets when they reach the end of their useful lives, thereby ensuring financial sustainability.

The chart below shows the Town's total reserves over the last five years, and illustrates the cyclical nature of the reserve balances, based on the timing of expenditures for which the reserves were created. The ideal level of reserves depends on the Town's future needs and wants, and decisions around how to fund it. Overall, this chart illustrates a healthy level of reserves to ensure the Town's financial sustainability.



**Bottom line:** Having a net reserve surplus or deficit in any given year is generally neither good nor bad; it's strictly a reflection of the Town's plans and spending patterns, and must be considered in conjunction with those plans for a full understanding of the impact.



## *Message from the Director of Corporate Services (continued)*

**Why this accounting surplus differs from our budgeting surplus?** The accounting treatment of reserve transfers is as described here. Budgeting surplus is different. If the Town budgets to collect \$100,000 in taxes and transfer these funds to reserves for future use, this transaction is budget neutral; that is, there is no net gain, as the money taken in matches the money “used” to increase reserve balances. On the accounting side, this transaction would result in a surplus of \$100,000, as money came in as revenue, but did not leave the organization (it will remain until the reserve funds are used to make an acquisition).

### Net investment in Capital Assets:

The largest contributing factor to the \$1.22M annual surplus was an increase of \$1.4M in “investment in tangible capital assets”. What this number essentially means is that the Town added \$1.4M more in Tangible Capital Assets (TCA) than it used up (consumed) in 2012. TCA are consumed through amortization (also known as depreciation); the cost of the asset is divided by its useful life, and expensed annually over that lifespan. This method of accounting spreads the value of the asset over its ability to provide services to residents.

In 2012, the Town added \$4.526M in TCA, while amortizing \$2.264M; a net increase of \$2.262M. This net amount is reduced by losses on disposal, as well as the new borrowing and lease financing the Town incurred as part of the acquisitions; the Town does not “own” these assets until those obligations have been repaid. The most significant capital additions in 2012 were at Iroquois Park and the Works Yard.

**Bottom line:** Generally, it is good to have a positive net investment in capital each year; in the absence of new additions, this could indicate that you are renewing your assets more quickly than you are consuming them. The mere act of renewal would likely lead to a net increase in TCA, as the amounts you are renewing are in current dollars, while the amounts you are consuming are at historical (and therefore lower) costs. However, that is a bit of a simplification, and the sufficiency of asset renewal must be considered in the full context of the Town’s asset management plans. These plans must continue to be developed and refined over the next several years.



## ***Message from the Director of Corporate Services (continued)***

***Why the accounting surplus differs from our budgeting surplus?*** On the budgeting side, all capital purchases have a “funding source”, be it taxation, borrowing, reserves, or other. In essence, capital on the budgeting side is always “balanced”; funds are consumed in equal measure to the capital assets they are used to acquire. In accounting, on the other hand, most revenues are recognized right away, while the associated purchase is recognized in small portions over its lifespan. This creates an initial surplus, which gets consumed over the asset’s lifespan in the form of small “deficits” in each subsequent year. Of course, these “small deficits” are impossible to spot, as they are aggregated with future years’ net capital transactions.

### **Restricted Cash:**

This small balance represents the amount of cash the Town has paid into a sinking fund for its long term debt. When the debt is fully repaid, the restriction is removed, and the funds become available to the Town for other purposes. Generally, they are put into a reserve. In 2012, a large portion of the debt for the RCMP building was repaid, and there was a corresponding reduction in restricted cash.

### **Surplus from Operations:**

The final segment of the \$1.22M is perhaps the most important. The surplus (or deficit) from operations provides the best indication of true results for the year. As discussed above, most of the other segments provide a temporary surplus, at best. The surplus (or deficit) from operations in a given year represents the true increase (or decrease) in the Town’s “disposable income”, and is combined with its accumulated surplus from prior years’ operations.

2012 operations indicate a *decrease in surplus from operations* of \$481,409; this figure is somewhat misleading as a measure of operating results for the year. The actual deficit from operations was only \$10,401. An additional \$471,008 was taken from accumulated surplus to fund two capital projects: the reconstruction of a portion of seawall (\$399,335), and a small portion of the Iroquois Park project (\$71,673). It is this latter use of surplus that was most responsible for the large decrease in the accumulated balance. By taking the funding for the unexpected repairs to the seawall from surplus, the Town was able to avoid any impact on taxes.





## ***Message from the Director of Corporate Services (continued)***

The following table shows the complete impacts on surplus:

General Operating Fund Surplus	\$	62,025
Water Operating Fund Surplus		15,297
Sewer Operating Fund Deficit		<u>(87,723)</u>
Deficit from Operations		(10,401)
Use of Surplus for projects		<u>(471,008)</u>
Total change in Surplus		<u><u>(\$ 481,409)</u></u>

It is not a concern that there was a small overall operating deficit of \$10,401, as there is enough accumulated surplus to make up for it. The main factor leading to the deficit was a revenue shortfall in the Sewer Utility. Sewer User Fees are tied to water consumption, which has been falling in recent years, but has stabilized. There is no concern that this deficit will recur in 2013, as the expenditure budget in the Sewer Utility has decreased to compensate for the revenue level.

The Town has a policy to determine the adequate level of accumulated surplus. This policy ensures that we maintain sufficient funds for the following purposes:

- To provide an adequate reserve for major disasters or contingencies;
- To provide adequate working capital to reduce or eliminate the need for temporary borrowing throughout the year;
- Revenue stabilization: available funds to cover any revenue shortfalls, and to prevent tax revenue fluctuations by funding non-recurring expenditure items.

In 2012, accumulated surplus was used for every one of the above purposes; however, surplus remains above the current policy thresholds.

### **Notes to Statements**

As indicated above, as well as at the bottom of each of the four primary statements, the notes are an integral part of the financial statements. First of all, they explain the nature of the organization, and its significant accounting policies. Then, the individual notes provide additional details to support the numbers on the first two statements. Reference is made on the statements to a note number; users wishing to gain a better understanding of Town financial results should be flipping back and forth between the statements and the associated notes.



## ***Message from the Director of Corporate Services (continued)***

The notes also serve to identify potential commitments and liabilities not captured in the statements themselves. These exclusions can be for various reasons, but generally they represent events that do not fit the accounting definition of a liability, or cannot be reliably measured. Disclosing these items in the notes (Note 13 for the Town) provides readers with some additional information to assist in their interpretation of the Town's financial position, and any risks associated with that.

Note 14 in the Town's statements provides a reconciliation of the Town's financial plan to the budget numbers used in the statements. This note explains that the two sets of numbers do not coincide completely, as the financial plan is developed on a different basis that does not expressly consider financial reporting needs. The format of the Town's financial plan bylaw was improved significantly in 2012 to make the numbers more comparable.

### **FINANCIAL IMPLICATIONS:**

The 2012 operating results were positive, with the Town generating a negligible deficit from operations, adding more to its reserves than it took out, and seemingly replacing its capital assets faster than they are consumed. However, it is important to consider these results in a larger context. The above discussion of the various components of surplus provides the basis for this larger consideration, as well as some of the additional analysis that must be done. The most pressing need is for the Town to continue to refine its asset management capabilities, in order to determine the sufficiency of replacement funding for its existing infrastructure and other assets; this work will continue over the next several years.

A handwritten signature in black ink that reads "Andre Hsieh".

Director of Corporate Services



# ***Financial Reporting Responsibility***

The accompanying financial statements of Town of Sidney (the “Town”) are the responsibility of management and have been prepared in compliance with legislation, and in accordance with public sector accounting standards for local governments, recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in note 1 to the 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 Town’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 financial statements. These systems are monitored and evaluated by management.

The Municipal Council, acting through its Standing Committees, meets with management and the external auditors to review the financial statements and discuss any significant reporting or internal control matters prior to their acceptance of the financial statements.

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

Director of Corporate Services



# *Independent Auditors' Report*



**KPMG LLP**  
**Chartered Accountants**  
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Victoria BC V8W 3Y7

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Fax (250) 480-3539  
Internet [www.kpmg.ca](http://www.kpmg.ca)

*To the Mayor and Councillors of Town of Sidney:*

We have audited the accompanying financial statements of Town of Sidney, which comprise the statement of financial position as at December 31, 2012, the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Town of Sidney as at December 31, 2012, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Accountants  
May 13, 2013  
Victoria, Canada

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.



# Financial Statements

## Consolidated Statement of Financial Position Year ended December 31, 2012, with comparative figures for 2011

	2012	2011
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$ 12,038,620	\$ 13,362,969
Property taxes receivable	359,585	522,183
Accounts receivable	1,858,627	1,875,921
Restricted cash	45,022	100,132
	14,301,854	15,861,205
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	1,420,478	1,784,896
Deferred revenue and deposits (note 3)	3,126,232	3,876,250
Employee future benefit obligations (note 4)	638,700	509,400
Lease and other obligations (note 5)	121,889	213,582
Long-term debt (note 6)	3,711,594	3,338,701
	9,018,893	9,722,829
<b>Net financial assets</b>	5,282,961	6,138,376
<b>Non-financial assets:</b>		
Tangible capital assets (note 7)	78,332,067	76,255,232
Inventories of supplies	80,573	79,882
Prepaid expenses	37,294	38,013
	83,450,934	82,173,127
<b>Accumulated surplus</b> (note 8)	\$ 83,732,895	\$ 82,511,503

Commitments and contingent liabilities (note 13)

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



# Financial Statements

## (continued)

### Statement of Operations and Accumulated Surplus Year ended December 31, 2012, with comparative figures for 2011

	Budget \$	Actual 2012	Actual 2011
(Unaudited - note 14)			
<b>Revenue:</b>			
Net taxes available for municipal purposes (note 9)	\$ 11,245,689	\$ 11,247,184	\$ 10,920,229
Fees, rates and service charges	5,537,882	5,130,920	5,658,336
Government transfers (note 10)	2,930,739	2,381,601	2,106,688
Investment earnings	131,580	182,657	163,968
Gifts and contributions	23,204	144,284	249,245
Penalties and interest	96,500	99,901	100,596
Actuarial adjustment on debt	-	61,742	148,234
MFA Debt Reserve Fund surplus	-	1,862	89,402
Other	10,700	15,747	217,987
<b>Total revenue</b>	<b>19,976,294</b>	<b>19,265,898</b>	<b>19,654,685</b>
<b>Expenses:</b>			
General government	2,299,381	2,255,490	2,111,391
Protective services	4,081,621	3,846,648	3,623,549
Transportation	3,889,775	3,645,467	3,210,833
Environmental health services	496,640	502,317	486,221
Environmental development	352,900	297,131	326,597
Leisure, parks and cultural	2,534,843	2,549,569	2,319,074
Water utility	1,966,144	1,824,631	1,892,522
Sewer Utility	2,446,185	2,403,523	2,345,676
Other (note 11)	556,232	719,730	494,977
<b>Total expenses (note 12)</b>	<b>18,623,721</b>	<b>18,044,506</b>	<b>16,810,840</b>
<b>Annual surplus</b>	<b>1,352,573</b>	<b>1,221,392</b>	<b>2,843,845</b>
Accumulated surplus, beginning of year	82,511,503	82,511,503	79,667,658
<b>Accumulated surplus, end of year (note 8)</b>	<b>\$ 83,864,076</b>	<b>\$ 83,732,895</b>	<b>\$ 82,511,503</b>

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



# Financial Statements

## (continued)

### Statement of Changes in Net Financial Assets Year ended December 31, 2012, with comparative figures for 2011

	2012 <i>Budget</i>	2012 \$	2011 \$
Annual surplus	\$ 1,352,573	\$ 1,221,392	\$ 2,843,845
Acquisition of tangible capital assets	(6,382,320)	(4,526,568)	(4,543,129)
Amortization of tangible capital assets	2,200,000	2,264,474	2,140,659
Loss on sale of tangible capital assets	-	181,159	89,292
Proceeds on sale of tangible capital assets	-	4,100	11,366
	<u>(2,829,747)</u>	<u>(855,443)</u>	<u>542,033</u>
Acquisition of inventories of supplies	-	(80,573)	(79,882)
Acquisition of prepaid expense	-	(37,294)	(38,013)
Consumption of inventories of supplies	-	79,882	83,800
Use of prepaid expense	-	38,013	62,541
Change in net financial assets	<u>(2,829,747)</u>	<u>(855,415)</u>	<u>570,479</u>
Net financial assets, beginning of year	6,138,376	6,138,376	5,567,897
Net financial assets, end of year	<u>\$ 3,308,629</u>	<u>\$ 5,282,961</u>	<u>\$ 6,138,376</u>

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



# Financial Statements

## (continued)

### Statement of Cash Flows Year ended December 31, 2012, with comparative figures for 2011

	2012	2011
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 1,221,392	\$ 2,843,845
Items not involving cash:		
Amortization	2,264,474	2,140,659
Developer contribution of tangible capital assets	(133,420)	(166,800)
Change in employee benefits and other liabilities	129,300	37,700
Loss on sale of tangible capital assets	181,159	89,292
Gain on leases	(334)	-
Actuarial adjustment on debt	(61,742)	(148,234)
MFA Debt Reserve recognition	-	(100,132)
Change in non-cash assets and liabilities:		
Property taxes receivable	162,598	(75,889)
Accounts receivable	17,294	230,922
Accounts payable and accrued liabilities	(364,418)	196,939
Deferred revenue	(750,018)	714,653
Inventories of supplies	(691)	3,918
Prepaid expenses	719	24,528
Net change in cash from operating activities	2,666,312	5,791,401
<b>Capital activities:</b>		
Proceeds on sale of tangible capital assets	4,100	11,366
Cash used to acquire tangible capital assets	(4,384,988)	(4,336,201)
Net change in cash from capital activities	(4,380,888)	(4,324,835)
<b>Financing activities:</b>		
MFA Debt Reserve adjustment	55,110	-
Debt issued and assumed	694,000	1,073,000
Long-term debt repaid	(259,365)	(237,178)
Lease and other obligations repaid	(99,519)	(130,166)
Net change in cash from financing activities	390,226	705,656
Net change in cash and cash equivalents	(1,324,349)	2,172,222
Cash and cash equivalents, beginning of year	13,362,969	11,190,747
Cash and cash equivalents, end of year	\$12,038,620	\$13,362,969
Cash paid for interest	\$ 209,997	\$ 261,919
Cash received from interest	282,557	264,564
Assets acquired under capital lease	8,160	39,067

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





# ***Notes to Financial Statements***

## ***Year ended December 31, 2012***

The Town of Sidney (the "Town") is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and Community Charter. Its principal activities are the provision of local government services to residents of the Town. These services include administrative, protective, transportation, environmental, recreational, water, sewer and fiscal services.

### **1. Significant accounting policies:**

The financial statements of the Town are prepared by management in accordance with Canadian public sector accounting standards for local governments, as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants. Significant accounting policies adopted by the Town are as follows:

#### **(a) Reporting entity:**

The financial statements include a combination of the assets, liabilities, accumulated surplus, revenues and expenses of all of the Town's activities and funds. Inter-departmental balances and organizational transactions have been eliminated.

#### **(b) Basis of accounting:**

The Town 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:**

Transfers are recognized in the 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. Transfers received for which expenses are not yet incurred are included in deferred revenue

#### **(d) Deferred revenue:**

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

#### **(e) Investment income:**

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.



# Notes to Financial Statements

## Year ended December 31, 2012 (continued)

### 1. Significant accounting policies (continued):

(f) Employee future benefits:

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

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

(g) 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 costs, 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 - 50
Buildings and building improvements	10 - 100
Vehicles, machinery and equipment	3 - 40
Water and wastewater infrastructure	50 - 75
Roads infrastructure - Base	50 - 100
- Surface	25 - 75

Amortization is charged annually. 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 Town's ability to provide goods and services, or when the value of future economic benefits associated with the asset is less than the book value.

(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.



# **Notes to Financial Statements**

## **Year ended December 31, 2012 (continued)**

### **1. Significant accounting policies (continued):**

#### (iv) Interest capitalization

The Town does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

#### (v) Leased tangible capital assets

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

#### (h) Cash and cash equivalents:

Cash and cash equivalents are comprised of cash on hand, demand deposits and short-term, highly liquid investments with a term to maturity of 90 days or less at acquisition. Cash equivalents also 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.

#### (i) Foreign currency:

Monetary items denominated in foreign currency are translated to Canadian dollars at exchange rates in effect at the reporting date, and non-monetary items are translated at rates of exchange in effect when the assets were acquired or obligations incurred. Revenues and expenses are translated at rates in effect at the time of the transactions. Gains or losses on foreign currency translations are included as revenues or expenses.

#### (j) 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. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets and estimating provisions for accrued liabilities, including employee future benefits and contingent liabilities. Actual results could differ from these estimates.

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

	2012	2011
Cash	\$ 2,617,128	\$ 2,773,492
Municipal Finance Authority money market fund	1,363,999	2,294,742
Term deposits	8,057,493	8,294,735
	<u>\$ 12,038,620</u>	<u>\$ 13,362,969</u>



# Notes to Financial Statements

## Year ended December 31, 2012 (continued)

### 3. Deferred revenue and deposits:

The deferred revenues and deposits reported on the statement of financial position are comprised of the following:

	2012	2011
Federal Gas Tax Agreement funds		
Deferred gas tax agreement funds, beginning of year	\$ 1,309,855	\$ 1,044,035
Amounts received during the year	354,085	354,085
Interest earned restricted for projects	19,223	20,664
Expenditures	(540,787)	(108,929)
Deferred gas tax agreement funds, end of year	1,142,376	1,309,855
Prepaid property taxes	982,519	891,558
Deferred revenue - prepaid fees and charges	175,849	252,644
Deferred developer contributions	522,466	830,493
Deposits on hold	303,022	591,700
	1,983,856	2,566,395
Total deferred revenue and deposits	\$ 3,126,232	\$ 3,876,250

The Town periodically receives Gas Tax Agreement funds from the federal government. These funds, along with interest earned on the funds, are recorded as deferred revenue until they are used to fund eligible expenditures under the Agreement.

### 4. Employee future benefit obligations:

The Town provides sick leave and certain other benefits to its employees. Some employees of the Town are entitled to payments related to unused vacation, sick leave and other allowances upon resignation or retirement. These amounts and other employee related liabilities will require funding in future periods.

Information regarding the Town's obligations for employee future benefits is as follows:

	2012	2011
Accrued employee benefit obligations:		
Balance, beginning of year	\$ 659,500	\$ 595,100
Current service cost	72,300	60,400
Past Service Cost	42,000	-
Interest cost	25,700	26,600
Benefits paid	(26,900)	(61,600)
Actuarial adjustment	(45,500)	39,000
Balance, end of year	727,100	659,500
Unamortized net actuarial loss	(88,400)	(150,100)
Accrued employee benefit obligations	\$ 638,700	\$ 509,400

Any actuarial gain or loss is amortized over a period equal to the employees' average remaining service lifetime, estimated to be eleven years.



# **Notes to Financial Statements**

## **Year ended December 31, 2012 (continued)**

#### **4. Employee benefit obligations (continued):**

The amount recorded for these benefits is based on an actuarial evaluation performed by an independent firm using a projected benefit actuarial valuation method pro-rated on services. This evaluation is reviewed on a periodic basis. The most recent actuarial valuation of the Town's employee future benefits was completed as at December 31, 2010. The significant actuarial assumptions adopted in measuring the Town's accrued benefit obligation are as follows:

	2012	2011
Discount rates	3.40%	3.50%
Expected wage and salary increases	2.58% to 4.63%	2.58% to 4.63%
Expected inflation rates	2.50%	2.50%

The Town funds the employee future benefits with the tax revenues from the general operating fund and from surplus amounts appropriated for this purpose. The total expense recorded in the financial statements in respect of obligations under this plan amounts to \$156,200 (2011 - \$99,300).

#### **Pension plan:**

The Town and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined.

The Plan has about 176,000 active members and approximately 67,000 retired members. Active members include approximately 35,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The latest valuation, as at December 31, 2009, indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012, with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers.

The Town paid \$470,765 for employer contributions to the plan in fiscal 2012 (2011 - \$432,856) and Town employees paid \$398,354 for employee contributions to the Plan (2011 - \$368,690).



# **Notes to Financial Statements**

## **Year ended December 31, 2012 (continued)**

### 5. Lease and other obligations:

The Town has entered into capital lease agreements, for various public works and office equipment, for terms ranging from three to five years. The future minimum annual lease payments are as follows:

	2012	2011
2012	\$ -	\$ 102,230
2013	77,184	75,096
2014	37,147	35,059
2015	8,208	6,120
2016	1,230	-
2017	-	-
<b>Total minimum lease payments</b>	<b>123,769</b>	<b>218,505</b>
<b>Less: amount representing interest (at prime less 1%)</b>	<b>(1,880)</b>	<b>(4,923)</b>
<b>Present value of net minimum capital lease payments</b>	<b>\$ 121,889</b>	<b>\$ 213,582</b>

Interest expense incurred during 2012 on the above leases amounted to \$3,262 (2011 - \$4,291).

### 6. Long-term debt:

(a) The Town issued debt instruments through the Municipal Finance Authority (MFA) pursuant to security issuing bylaws under authority of the Local Government Act, to finance certain capital expenditures. Sinking fund contributions, managed by the MFA, are made annually. The related actuarial allocations in respect to the repayment structure are reflected below as a reduction of the related long-term debt.

In 2012, the Town incurred \$479,000 in new long-term borrowing with a term of 25 years. This amount represents the third and final drawdown on a total borrowing of \$3,000,000. The Town also incurred \$215,000 of short-term borrowing during 2012 with a term of 5 years.

	Gross debt	Actuarial allocation	Net debt 2012	Net debt 2011
Demand promissory notes	\$ 222,841	\$ -	\$ 222,841	\$ 15,682
General Capital Fund	7,015,534	3,526,781	3,488,753	3,323,019
	<b>\$ 7,238,375</b>	<b>\$ 3,526,781</b>	<b>\$ 3,711,594</b>	<b>\$ 3,338,701</b>



# Notes to Financial Statements

## Year ended December 31, 2012 (continued)

### 6. Long-term debt (continued):

(a) Under borrowing arrangements with the MFA, the Town is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits are held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the Town. At December 31, 2012 there were contingent demand notes of \$102,316 (2011 - \$237,167) and cash deposits of \$45,022 (2011 - \$100,132). The demand notes are not included in the financial statements of the Town; however, the cash deposits are included in the financial statements as restricted cash.

(c) Long-term debt estimated principal repayments over the next five years:

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2013	122,687
2014	117,589
2015	114,486
2016	114,486
2017	114,486

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Scheduled debt repayments may be suspended due to excess sinking fund accumulations.

(d) Total interest paid during the year was \$221,611 (2011 - \$249,800).

(e) Existing long-term debt matures in annual amounts to the year 2037, and interest rates range from 2.4% to 4.86%. The weighted average interest rate for 2012 was 3.86%.



# Notes to Financial Statements

## Year ended December 31, 2012 (continued)

### 7. Tangible capital assets:

Cost	Balance at Dec. 31, 2011	Additions / Transfers	Disposals	Balance at Dec. 31, 2012
Land	\$ 15,046,586	\$ 83,145	\$ -	\$ 15,129,731
Land improvements	2,758,555	1,007,875	-	3,766,430
Buildings and building improvements	19,424,597	2,854,798	(62,755)	22,216,640
Vehicles, machinery and equipment	8,953,933	490,765	(137,669)	9,307,029
Water and wastewater infrastructure	34,394,326	787,903	(189,715)	34,992,514
Roads infrastructure	23,912,779	911,955	(122,641)	24,702,093
Assets under construction	3,057,149	(1,609,875)	-	1,447,274
<b>Total</b>	<b>\$107,547,925</b>	<b>\$ 4,526,566</b>	<b>\$ (512,781)</b>	<b>\$ 111,561,710</b>

Accumulated amortization	Balance at Dec. 31, 2011	Disposals	Amortization expense	Balance at Dec. 31, 2012
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	997,356	-	135,745	1,133,101
Buildings and building improvements	6,653,727	(21,337)	635,461	7,267,851
Vehicles, machinery and equipment	3,724,555	(151,184)	575,306	4,148,677
Water and wastewater infrastructure	12,152,430	(82,180)	465,770	12,536,020
Roads infrastructure	7,764,625	(72,820)	452,189	8,143,993
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 31,292,693</b>	<b>\$ (327,522)</b>	<b>\$ 2,264,472</b>	<b>\$ 33,229,643</b>

	Net book value Dec. 31, 2011	Net book value Dec. 31, 2012
Land	\$ 15,046,586	\$ 15,129,731
Land improvements	1,761,199	2,633,329
Buildings and building improvements	12,770,870	14,948,789
Vehicles, machinery and equipment	5,229,378	5,158,351
Water and wastewater infrastructure	22,241,896	22,456,494
Roads infrastructure	16,148,154	16,558,100
Assets under construction	3,057,149	1,447,274
<b>Total</b>	<b>\$ 76,255,232</b>	<b>\$ 78,332,067</b>

#### a) Assets under construction

Assets under construction having a value of \$1,447,274 (2011 - \$3,057,149) have not been amortized. Amortization of these assets will commence when the asset is available for service.

#### b) Contributed tangible capital assets

Contributed capital assets are recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$133,420 (2011- \$166,800).

#### c) Works of art and historical cultural assets

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





# Notes to Financial Statements

## Year ended December 31, 2012 (continued)

### 8. Accumulated surplus:

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

	2012	2011
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 74,546,584	\$ 73,154,712
Surplus from operations	3,484,869	3,966,278
<b>Total surplus</b>	<b>78,031,453</b>	<b>77,120,990</b>
<b>Reserves set aside by Council:</b>		
Third parties for operating purposes	2,752	5,702
Third parties for capital purposes	134,832	191,049
Miscellaneous operating purposes	822,696	652,001
Miscellaneous capital purposes	359,937	720,222
<b>Total reserves</b>	<b>1,320,217</b>	<b>1,568,974</b>
<b>Reserve funds set aside for specific purpose by Council:</b>		
Land sale proceeds	15,675	97,764
Parkland acquisition	612	606
Off-street parking	72,577	100,012
Software replacement	381,771	346,538
General equipment replacement	398,516	295,089
Fire equipment replacement	249,524	124,427
Water capital	267,541	143,805
Sewer capital	21,927	21,535
Infrastructure	1,745,147	1,520,756
Water rate stabilization	233,183	229,012
Amenities	107,029	130,159
Ferry Terminal	549,894	431,020
Contingency	218,257	214,353
Agreements	74,550	66,331
<b>Total reserve funds</b>	<b>4,336,203</b>	<b>3,721,407</b>
<b>Restricted cash</b>	<b>45,022</b>	<b>100,132</b>
	<b>\$ 83,732,895</b>	<b>\$ 82,511,503</b>



# Notes to Financial Statements

## Year ended December 31, 2012 (continued)

### 9. Net taxes available for municipal purposes:

	2012	2011
<b>Taxes:</b>		
Property taxes	\$20,976,180	\$20,622,234
Revenue in lieu of taxes	212,063	201,731
Other	908,931	933,640
	22,097,174	21,757,605
<b>Less taxes on behalf of:</b>		
Provincial Government School Authorities	6,638,686	6,710,055
Capital Regional District	2,015,948	1,933,879
Capital Regional Hospital District	1,001,766	996,106
BC Transit	970,414	966,359
BC Assessment Authority	222,480	230,280
Municipal Finance Authority	696	697
	10,849,990	10,837,376
<b>Net taxes available for municipal purposes</b>	<b>\$11,247,184</b>	<b>\$10,920,229</b>

### 10. Government transfers:

The Town recognizes the transfer of government funding as revenues in the period that the events giving rise to the transfer occurred. The Government transfers reported on the statement of operations are:

	2012	2011
<b>Federal grants:</b>		
Federal/Provincial capital grant programs	\$ 419,481	\$ 470,583
Gas tax agreement	540,787	108,928
Other operating grants	2,500	2,500
	962,778	582,011
<b>Provincial grants:</b>		
Federal/Provincial capital grant programs	278,273	470,582
Small community protection grant	462,343	449,533
Traffic fine revenue sharing	197,767	169,985
Emergency programs	-	9,033
Other provincial grants	1,660	4,008
	940,043	1,103,141
<b>Regional and other local government transfers:</b>		
Policing	402,423	386,326
Recreation	67,313	35,210
Other	9,055	-
	478,780	421,536
<b>Total government transfer revenue</b>	<b>\$ 2,381,601</b>	<b>\$ 2,106,688</b>



# Notes to Financial Statements

## Year ended December 31, 2012 (continued)

### 11. Other expenses:

	2012	2011
Grants to non-government organizations:		
Sidney and North Saanich Memorial Park Society	\$ 185,123	\$ 187,021
Saanich Peninsula Chamber of Commerce	60,000	60,000
New Marine Centre Society	46,100	42,600
Peninsula Celebrations Society	12,500	12,500
Other	52,309	22,520
	356,032	324,641
Interest on prepaid taxes	5,014	4,543
Amortization and net loss on miscellaneous assets	203,217	98,226
Other	155,467	67,567
	<b>\$ 719,730</b>	<b>\$ 494,977</b>

### 12. Expenses by object:

	2012	2011
Salaries, wages and employee benefits	\$ 6,194,329	\$ 6,101,281
Contracted services	6,721,171	5,992,026
Supplies and equipment	2,042,249	1,900,166
Debt interest	206,735	266,942
Other	615,548	409,766
Amortization	2,264,474	2,140,659
	<b>\$ 18,044,506</b>	<b>\$ 16,810,840</b>

### 13. Commitments and contingent liabilities:

- (a) Under Section 836 of the Local Government Act, all member municipalities are jointly and severally liable for the indebtedness of the Capital Regional District in the event of default by the Regional District.
- (b) The Town 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 Town, along with the other participants, would be required to contribute towards the deficit.
- (c) The Town is a shareholder and member of Capital Regional 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.



# Notes to Financial Statements

## Year ended December 31, 2012 (continued)

### 13. Commitments and contingent liabilities (continued):

- (d) There are claims pending in which the Town is involved. It is considered that the potential claims against the Town would be covered by insurance, and would, therefore, not materially affect the financial statements of the Town.
- (e) The Town has an RCMP Premises Agreement with the District of North Saanich for the provision of accommodations for a joint RCMP detachment. The parties jointly own the building occupied by the policing detachment, in proportion to their relative contributions to the principal repayment of the debt incurred in order to construct the building. North Saanich's proportionate share is approximately 36%. The Agreement requires the Town to pay to North Saanich their proportionate share of the fair market value of the building should the parties eventually decide to terminate their agreement to provide joint accommodations.

A market value study commissioned in 2011 places North Saanich's share at approximately \$615,000. The Town has in place a temporary borrowing bylaw to cover any potential payout should the agreement be terminated; however, there is no intention at this time to contemplate termination of the agreement.

### 14. Budget data:

The unaudited budget data presented in these financial statements is based upon the 2012 operating and capital budgets approved by Council on March 6, 2012, as reflected in the amended financial plan adopted on July 9, 2012. The table below reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Revenues:	
Financial plan	\$ 18,115,819
Add:	
Regional library	565,475
Transfers from own funds	100,000
Gas Tax funding	1,195,000
Total revenue	19,976,294
Expenses:	
Financial plan	\$ 17,744,413
Add:	
Regional library	565,475
Capital in operating budget	456,650
Less:	
Transfers to own funds	(131,850)
Transfers to surplus	(6,000)
Debt principal payments	(4,967)
Total expenses	18,623,721
Annual surplus	\$ 1,352,573



# Unaudited Supplementary Financial Information

## Net Taxable Assessments of Land and Improvements 2008 - 2012

As per BC Assessment Roll Report

Property Class	2012	2011	2010	2009	2008
Residential	2,391,909,513	2,425,153,315	2,267,782,015	2,280,190,712	2,337,754,606
Utilities	1,131,600	1,077,500	997,600	1,039,400	1,257,400
Industrial - Light	36,322,000	30,907,000	29,195,000	24,227,000	24,215,000
Business/Other	363,459,281	361,888,928	352,458,594	329,855,351	328,702,451
Recreation/Non-profit	26,949,000	22,306,000	22,604,000	20,434,001	20,857,001
Farm	118,313	118,313	115,582	104,247	90,508
	<u>2,819,889,707</u>	<u>2,841,451,056</u>	<u>2,673,152,791</u>	<u>2,655,850,711</u>	<u>2,712,876,966</u>

## Property Tax Rates and Revenue: 2008 - 2012

	2012	2011	2010	2009	2008
<b>Municipal</b>					
Residential	2.74853	2.61399	2.69754	2.60853	2.37155
Utilities	16.66567	17.03017	17.86449	17.60762	13.68425
Industrial - Light	5.12819	5.86397	6.12208	7.27782	6.85165
Business/Other	7.31739	7.24077	7.14633	7.39520	6.85165
Recreation/Non-profit	4.34597	4.32354	4.32956	4.49972	4.23866
Farm	3.67642	3.57725	3.55536	3.86063	4.18340
<b>Total</b>					
Residential	5.73564	5.54683	5.66166	5.47906	5.05496
Utilities	37.96911	38.26406	39.28367	38.81488	33.21541
Industrial - Light	15.15622	16.27759	16.57684	17.98737	16.96153
Business/Other	17.66173	17.74730	17.58571	17.91253	16.77078
Recreation/Non-profit	9.49179	9.44045	9.48221	9.83053	9.30825
Farm	12.14122	11.89567	11.80833	12.22552	12.43910
<b>Municipal Tax Billings by Property Class</b>					
Residential	6,574,237	6,339,338	6,117,440	5,947,959	5,544,102
Utilities	18,859	18,350	17,822	18,301	17,206
Industrial - Light	186,266	181,238	178,734	176,320	165,913
Business/Other	2,659,646	2,620,353	2,518,786	2,439,345	2,252,155
Recreation/Non-profit	117,120	96,441	97,865	91,947	88,406
Farm	435	423	411	402	379
	<u>9,556,563</u>	<u>9,256,143</u>	<u>8,931,058</u>	<u>8,674,274</u>	<u>8,068,161</u>



# *Unaudited Supplementary Financial Information (continued)*

## Revenue and Expenses 2008 - 2012

	2012	2011	2010	2009	2008
<b>Revenue</b>					
Property taxes	11,247,184	10,920,229	10,575,193	10,338,225	9,660,513
Fees, rates and service charges	5,130,920	5,658,336	4,979,853	4,773,941	4,632,671
Government transfers	2,381,601	2,106,688	1,446,039	1,728,295	1,025,188
Investment earnings	182,657	163,968	88,797	90,352	349,415
Gifts and contributions	144,284	249,245	33,788	120,930	2,122,107
Penalties and interest	99,901	100,596	100,457	97,604	90,592
Actuarial adjustments on debt	61,742	148,234	131,833	116,730	102,087
Other	17,609	307,389	9,424	9,651	21,186
	<u>19,265,898</u>	<u>19,654,685</u>	<u>17,365,384</u>	<u>17,275,728</u>	<u>18,003,759</u>
<b>Expenses by function</b>					
General Government	2,255,490	2,111,391	2,026,113	2,018,144	1,752,286
Protective Services	3,846,648	3,623,549	3,690,659	3,489,647	3,377,095
Transportation	3,645,467	3,210,833	3,185,598	3,043,750	2,920,269
Environmental health services	502,317	486,221	485,354	449,616	443,945
Environmental development	297,131	326,597	333,589	331,519	366,921
Leisure, parks and cultural	2,549,569	2,319,074	2,287,727	2,235,398	2,173,804
Water utility	1,824,631	1,892,522	1,968,556	1,966,161	1,965,787
Sewer Utility	2,403,523	2,345,676	2,338,624	2,215,774	2,190,157
Other	719,730	494,977	546,678	425,770	393,018
	<u>18,044,506</u>	<u>16,810,840</u>	<u>16,862,898</u>	<u>16,175,779</u>	<u>15,583,282</u>
<b>Expenses by object</b>					
Salaries, wages and benefits	6,194,329	6,101,281	5,860,062	5,541,002	5,236,970
Contracted services	6,721,171	5,992,026	6,227,536	6,176,805	6,058,252
Supplies and equipment	2,042,249	1,900,166	2,018,621	1,987,368	1,917,343
Debt interest	206,735	266,942	259,711	188,272	188,760
Amortization	2,264,474	2,140,659	2,058,135	2,008,674	1,892,008
Other	615,548	409,766	438,833	273,658	289,949
	<u>18,044,506</u>	<u>16,810,840</u>	<u>16,862,898</u>	<u>16,175,779</u>	<u>15,583,282</u>



# ***Unaudited Supplementary Financial Information (continued)***

## 2012 Property Tax Exemptions

Organization	Civic Address	Folio #	Bylaw #	Year of Expiry	Exempt Municipal Taxes
Lions Food Bank	2295 Ocean Avenue	110107.010	1984	2014	3,344
Sidney Historical Museum	#3 - 2423 Beacon Avenue	120368.020	1984	2014	4,925
Scout & Guide Hall	9740 Third Steet	120398.000	1984	2014	3,155
New Marine Centre	9811 Seaport Place	120508.047	1984	2014	16,676
Shoal Centre	10030 Resthaven Drive	120739.010	1984	2014	66,083
Shoal Centre	10030 Resthaven Drive	120739.020	1984	2014	1,390
Shoal Centre	10030 Resthaven Drive	120739.040	1984	2014	5,590
ANAAF	9813 Fourth St	120415.010	1984	2014	13,254
ANAAF	9831 Fourth St	120415.020	1984	2014	4,237
Community Arts Council	9565 Fifth St	110105.010	1984	2014	550
Saanich Peninsula Chamber of Commerce	2281 Beacon Avenue	120180.020	1984	2014	4,576
Memorial Park Society	2243 Beacon Avenue	120176.010	1817	2014	26,762
Memorial Park Society	2243 Beacon Avenue	120176.020	1817	2014	12,470
Memorial Park Society	2243 Beacon Avenue	160176.001	1817	2014	3,052
Peace Lutheran Church	2295 Weiler Avenue	110091.000	1836	perpetual	8,135
St. Andrew's Anglican Church	9686 Third Street	120212.010	1836	perpetual	5,435
St. Paul's United Church	2410 Malaview Avenue	130883.020	1836	perpetual	4,728
St. Elizabeth Church	10030 Third Street	120780.010	1836	perpetual	7,550
Bethel Fellowship Baptist Church	2269 Mills Road	120742.000	1836	perpetual	9,066
Saanich Peninsula Christadelphians	2371 Oakville Avenue	120234.010	1836	perpetual	3,161
Church of Jesus Christ Latter Day Saints	2210 Eastleigh Way	110140.100	1836	perpetual	12,759
					<u>216,898</u>



# ***Unaudited Supplementary Financial Information (continued)***

## **2012 Council Disclosures**

### **Council Remuneration and Expense Report**

The following is a schedule reporting Council remuneration and expenses for 2012 in accordance with Section 168 (1) (a) & (b) of the Community Charter. Expenses include expenditures required for the council member to perform his/her duties and represent the Town in an official capacity and include out of area travel and accommodation, memberships, training, conference registration fees and similar amounts paid directly to, or on behalf of the elected official.

<b>NAME</b>	<b>NOTE</b>	<b>POSITION</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Cross, Larry		Mayor	32,805	3,805
Chad, Tim		Councillor	13,104	35
Hailey, Melissa		Councillor	13,104	1,589
Lougher-Goodey, Mervyn		Councillor	13,104	1,530
Loveless, Marilyn		Councillor	13,104	35
Podmore, Kenny		Councillor	13,104	1,877
Price, Steve		Councillor	13,104	3,777
			<u>\$ 111,429</u>	<u>\$ 12,648</u>

### **Insurance Policies**

(Section 168 (1) (c) of the Community Charter)

2012 Accident Insurance for loss resulting from injury while performing duties associated with the position.  
SSQ Insurance Inc. Policy #9221059  
Principal Sum - \$100,000 Weekly Accident Indemnity - \$500 Accident Reimbursement - \$5,000

### **Disclosure of contracts with Council members**

(Section 168 (1) (d) of the Community Charter)

There were no contracts in 2012 with Council members relevant to the requirements set out under Section 168 (1) (d) of the Community Charter





# *Unaudited Supplementary Financial Information (continued)*

## 2012 Outstanding Debt

ISSUE	SIDNEY BYLAWS		ORIGINAL LOAN PROCEEDS	PRINCIPAL BALANCE DEC 31/11	PRINCIPAL PAID 2012	INTEREST PAID 2012	ACTUARIAL EARNINGS 2012	PRINCIPAL BALANCE DEC 31/12	INT RATE	MATURITY YEAR
	AUTH	ISSUED								
MFA 65 RCMP Building	1308	1366	3,000,000	181,833	139,027	68,250	42,807	0	4.55%	2012
MFA 69 RCMP Building	1308	1485	110,000	18,497	5,098	4,675	4,647	8,752	4.25%	2013
MFA 78 MPS S.A.	1678	1732	16,500	1,980	1,312	886	668	0	5.25%	2012
MFA 81 Mariner Mall S.A.	1733	n/a	39,034	12,892	3,104	1,897	1,417	8,371	4.86%	2014
MFA 99 Tulista Park	1864	n/a	770,000	560,056	38,455	34,111	8,710	512,891	4.65%	2022
MFA 101 Tulista Park	1864	n/a	80,000	62,545	3,995	3,616	815	57,735	4.52%	2022
MFA 110 Lochside/Iroquois	1958	n/a	1,448,000	1,412,216	34,769	65,160	2,452	1,374,995	4.50%	2035
MFA 117 Iroquois/Public Works	1958	n/a	1,073,000	1,073,000	25,765	34,873	226	1,047,009	3.25%	2036
MFA 118 Public Works	1958	n/a	479,000	0	0	8,143	0	479,000	3.40%	2037
<b>Total Debenture Debt</b>			<b>7,015,534</b>	<b>3,323,019</b>	<b>251,525</b>	<b>221,611</b>	<b>61,742</b>	<b>3,488,753</b>		



# ***Unaudited Supplementary Financial Information (continued)***

## **2012 Community Support Payments**

<b>Organization</b>	<b><u>2012</u></b>	<b><u>2011</u></b>
676 Kittyhawk Air Cadet Squadron	800	800
BC Aviation Museum	500	500
Beacon Community Services	5,500	5,500
Community Arts Council of the Saanich Peninsula	4,500	5,500
Creatures of Habitat	750	500
Greater Victoria Bike to Work Society	500	750
Living and Learning Through Loss	-	170
MyPeninsula Website	2,500	-
Navy League of Canada, Saanich Pen. Branch	800	800
NEED Crisis & Info Line	800	800
New Marine Centre Society	46,100	42,600
Peninsula Celebrations Society	12,500	12,500
Peninsula Dry Grad Society	1,000	1,000
Peninsula Soccer Association	2,000	1,000
Peninsula Streams Society	500	1,000
Peninsula Stroke Recovery & Activity Centre	500	500
Saanich Marine Rescue Society	1,000	1,000
Saanich Peninsula Chamber of Commerce	60,000	60,000
Saanich Peninsula Piranha Swim Club	500	200
School District #63	10,409	9,937
Sidney and North Saanich Memorial Park Society	184,123	187,021
Sidney Business Development Group	18,500	-
Sister Cities Association	2,000	1,000
The Victoria Human Exchange Society	500	1,000
Vancouver Island South Film & Media	250	250
Viatec	-	250
	<b>\$ 356,532</b>	<b>\$ 334,578</b>



# ***Unaudited Supplementary Financial Information (continued)***

## Strategic Community Investment Funds Plan and Progress Report

### Small Community Portion of SCI Funds

Intended Use	Performance Targets	Progress made in reporting period
Use funding to support local government services to minimize tax rates increases.	Minimize tax rate increases	\$462,343 in Small Community Grants was received in 2012. \$341,018 (74%) of this total was used to fund general municipal services in 2012, with the remainder set aside for a similar purpose in 2013. A tax increase of 3.57% would have been required to generate the level of funding used in 2012.

### Traffic Fine Revenue Portion of SCI Funds

Intended Use	Performance Targets	Progress made in reporting period
Use funding to support police enforcement.	100% of funds are used to support police enforcement over the term of the SCI agreement.	\$197,767 in Traffic Fine Revenue was received in 2012. \$148,407 (75%) of the amount received was used towards the police operating budget; the remaining funds were set aside for a similar use in 2013.



# *Statistical Information*





# Statistical Information

## (continued)

Population and Dwelling Counts	Sidney	Capital Regional District
Population in 2011	11,178	359,991
Population in 2006	11,315	345,164
2006 to 2011 population change (%)	-1.2%	4.3%
Total private dwellings	5,776	177,977
Private dwellings occupied by usual residents	5,328	160,634

Household Size	Total	Percentage
1 person	1,955	37%
2 persons	2,169	41%
3 persons	548	10%
4+ persons	657	12%
Total	5,328	100%

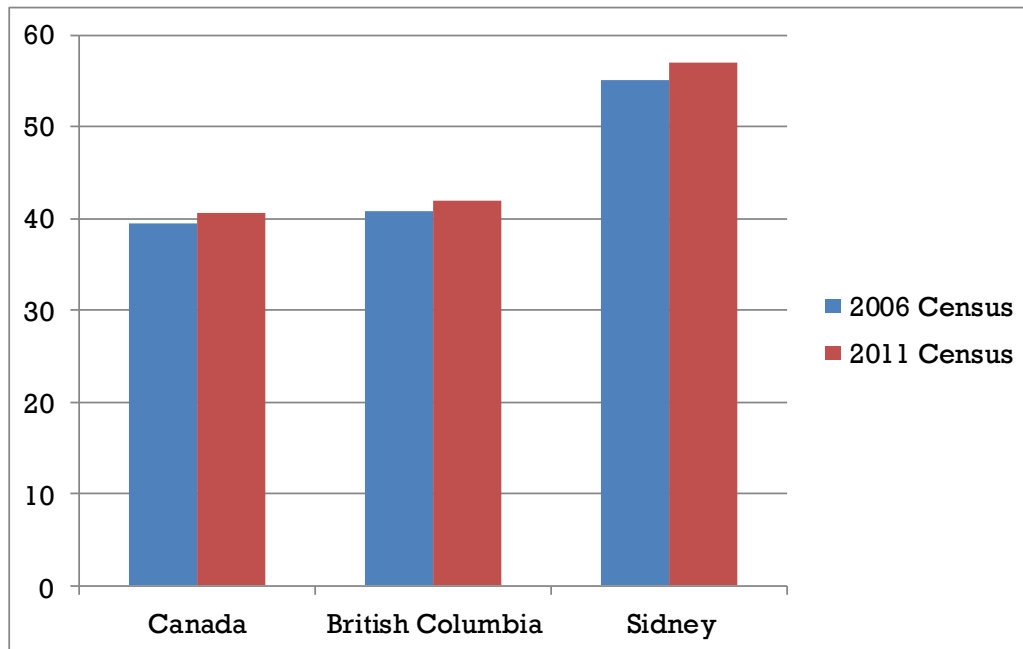
Occupation Status (age 11+)	Male	Female	Total	Percentage
Full time employed	2,230	1,515	3,745	37%
Part time employed	232	867	1,099	11%
Student	368	455	823	8%
Retiree	1,473	2,249	3,722	37%
Homemaker	0	439	439	4%
Other	225	402	627	6%
Total	4,483	5,705	10,188	100%

*Population Data Source: Census Canada (2011)*  
*Household & Occupation Data Source: Capital Regional District (2011)*

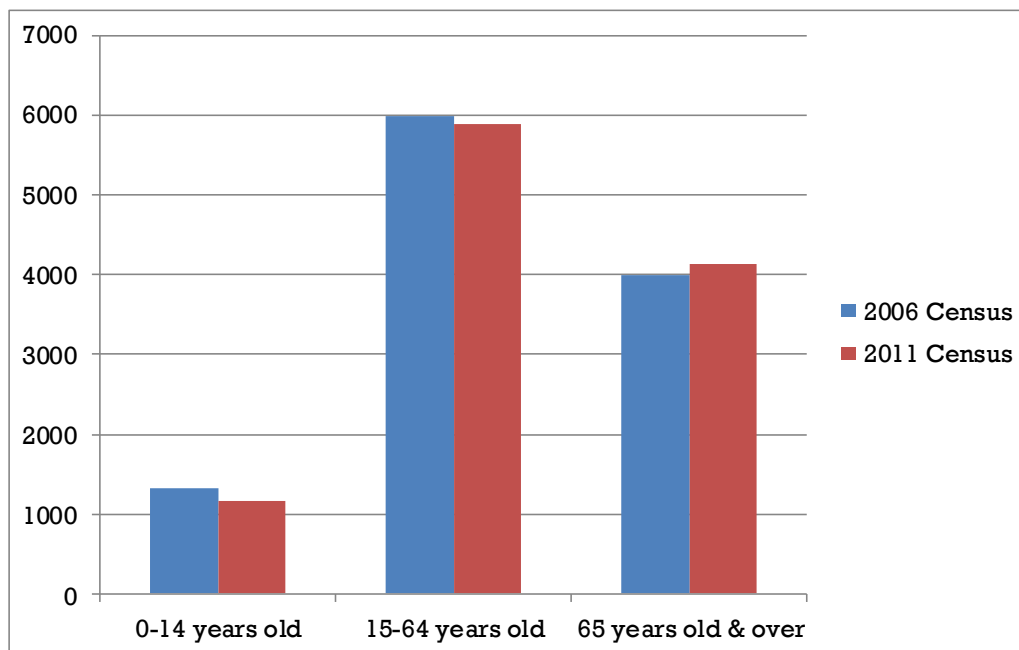


# Statistical Information (continued)

## Median Age of the Population



## Sidney's Age Distribution





# **Statistical Information**

## **(continued)**

### **Population by Five-Year Age Groups**

<b>Age Characteristics</b>	<b>Sidney</b>	<b>Capital Regional District</b>
Total population by age groups	11,180	359,990
0 to 4 years	350	15,305
5 to 9 years	380	15,170
10 to 14 years	430	16,405
15 to 19 years	485	19,770
20 to 24 years	400	23,930
25 to 29 years	380	24,080
30 to 34 years	420	22,115
35 to 39 years	455	21,130
40 to 44 years	545	23,190
45 to 49 years	705	26,730
50 to 54 years	740	28,630
55 to 59 years	815	28,595
60 to 64 years	950	27,270
65 to 69 years	830	19,530
70 to 74 years	715	13,930
75 to 79 years	710	11,840
80 to 84 years	770	10,140
85 years and over	1,100	12,225
Median age of the population	56.9	44.8



Town of Sidney  
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