



**Sidney**  
*by the Sea*

**Annual Report**  
Year Ended December 31, 2014

**Sidney, British Columbia, Canada**

# *Our Vision*

*Sidney will be the best  
seaside town in Canada;  
vibrant, unique, welcoming.*

*Town of Sidney Annual Report for the year ended December 31, 2014.*

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



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# Community Profile & Annual Highlights

*Canada Day Parade, July 1, 2014*





# Sidney and the Region

The 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.

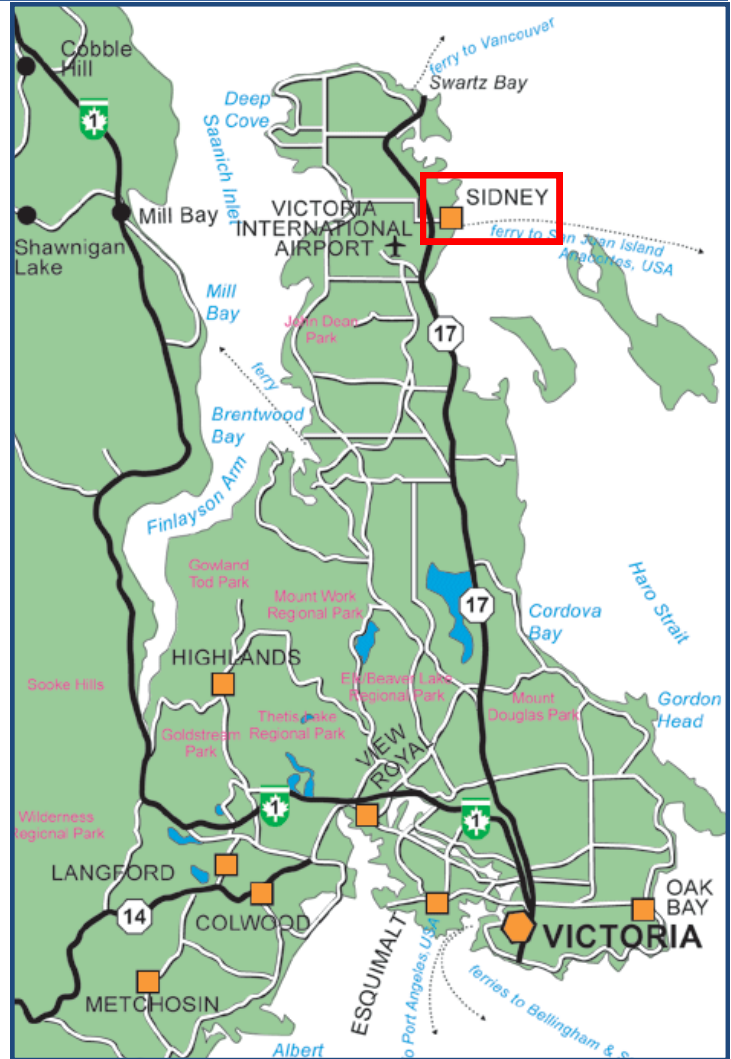
Sidney's geographic area is only 5.04 square kilometres (1.94 square miles), which explains Sidney's high population density (2,183.6 people per square kilometre, whereas the population density for the entire CRD is 153.8 people per square kilometre). Data from Statistics Canada indicates that Sidney's 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. BC Stats estimates indicate that Sidney saw a modest increase in population of 0.3%\* from 2013 to 2014.

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 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.



\* Source: BC Stats website

# History of Sidney

The 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.



*The Merchants Bank Building (Circa 1914)*

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.

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.

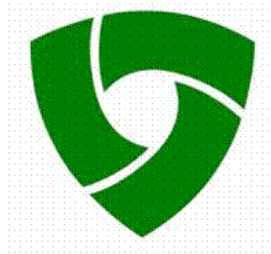


# Sister Cities

City of Cairns, Australia

City of Anacortes, USA

City of Niimi, Japan



2014 saw Sidney Sister Cities Association celebrate the 30th Anniversary of the signing of the Agreement with the city of Cairns in Australia and much of the first part of the year was taken up with planning for the official celebration and the visit of the Chair of Cairns' Sister Cities Committee in May.

In March some of our members assisted Councillor Podmore with his fundraising campaign to assist the victims of the landslide in Oso, Washington. At the return of the Anacortes ferry event, a check for over \$1,000 (US) was presented by President Lesley Nicholls on behalf of the Town of Sidney to a representative of the American Red Cross.

On May 3rd the official celebration of the 30th Anniversary took place in the Beacon Park Pavilion. After the official speeches and presentations, there was the unveiling of Sister Cities directional signage on Sidney's waterfront, as well as a display at the Sidney Museum.

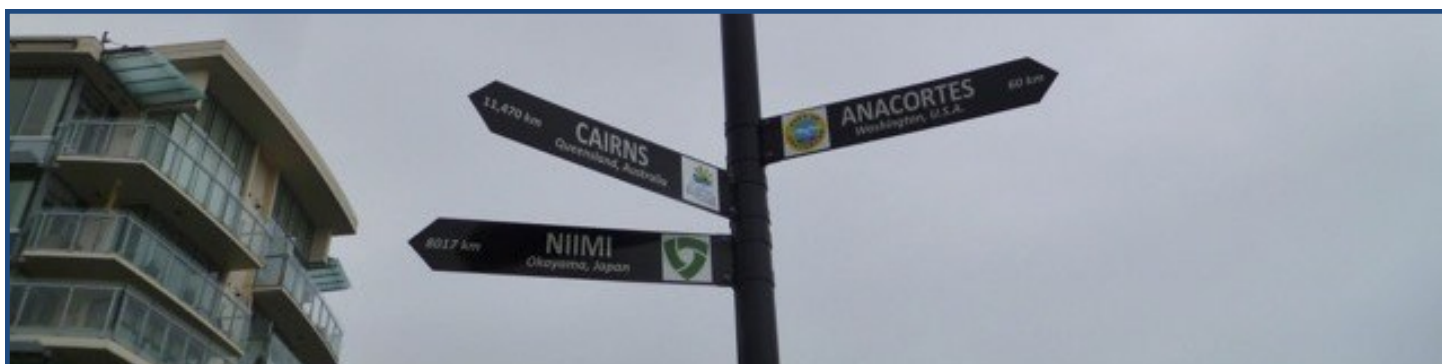
In June, one of members, Richard Wong spent six weeks in Cairns as an Artist in Residence. Upon his return, he held an exhibit at the Tulista Gallery of the work he accomplished while in Cairns.

July arrived with Sidney's Canada Day Parade, shortly followed by the Fourth of July celebrations in Anacortes. Both parades were well attended by members of the Sidney Sister Cities Association and the Anacortes Sister Cities Association. And of course July was the debut of the 2015 Town of Sidney Calendar.

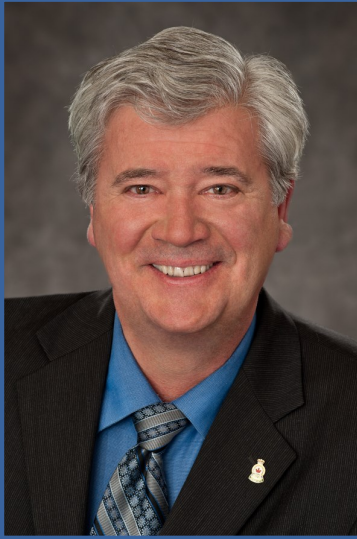
August saw two students from Parkland Secondary School traveling to Cairns to take part in a short Youth Ambassador Program. While there they attended a local high school and took part in various activities which introduced them to the Australian way of life.

After our summer break, we resumed our monthly meetings in September and began making plans for 2015 including a possible citizens tour to Niimi, Japan.

## *Sister Cities directional signage unveiling, May 3, 2014*



# Mayor's Message



In my first year in office as the Town of Sidney's newly elected Mayor, it gives me great pleasure to present Sidney's Annual Report for 2014. Having previously served two terms as a Councillor, I feel very fortunate to have been a part of the Council that undertook the many great initiatives and projects outlined in this report. I would like to take this opportunity to recognize the work of Council under the leadership of Mayor Larry Cross and thank them for their years of dedicated service to the community of Sidney.

Council identified and worked around four key priorities during the past year which focused on:

1. Balanced Healthy Community
2. Quality Community Spaces
3. Sustainable Infrastructure
4. Organizational excellence

As you read through the pages of this report, I believe you will find our goals were met or exceeded.

The highlight of 2014 was undoubtedly the province-wide municipal election which took place November 15. The election was an exciting time and brought forward many worthy and respected candidates who should be commended for their commitment to their community, regardless of the outcome. The election resulted in several new members to Sidney Council and saw the return of several others. As a result, your Council is an ideal mix of experience and new perspectives and we have already begun to work together as a collaborative and supportive team for the benefit of Sidney and its residents.

The Mayor's Downtown Revitalization Task Force was a major initiative undertaken in 2014. The Task Force was comprised of local business owners and was established in April, with a final report and recommendations to Council being provided in October. During that time, the Task Force undertook a wide variety of initiatives and research that were compiled into a final report with detailed recommendations to Council for improving the economic and business climate in Sidney. The work of the remarkable group of people that made up the Task Force has since set the stage and long-term direction for economic development in Sidney.

On behalf of Sidney Council, I would like to acknowledge our commitment to operate as an open and transparent government while always keeping in mind the wellbeing of the overall community. We have a busy year ahead of us and we look forward to serving the citizens of Sidney to ensure the best possible results for the future sustainability and growth of our community.

A handwritten signature in black ink that reads "Steve Price". The signature is written in a cursive, flowing style.

Steve Price  
Mayor



# Mayor and Council

The Town of Sidney is governed by an elected Council consisting of a Mayor and six Councillors. The current Council was elected in November 2014 for a four-year term. The next local government election will be held on the third Saturday in October, 2018.

## Sidney Council December 1, 2011 - November 30, 2014

*Sitting:* Councillor Mervyn Lougher-Goodey, Mayor Larry Cross, and Councillor Melissa Hailey  
*Standing:* St. Sgt Dennis O’Gorman, Councillor Tim Chad, Councillor Kenny Podmore, Councillor Steve Price, Councillor Marilyn Loveless, Judge Brian Neal

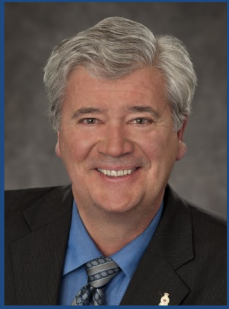


## Sidney Council December 1, 2014 - 2018

*Sitting:* Councillor Barbara Fallot, Councillor Mervyn Lougher-Goodey, Mayor Steve Price, Councillor Cam McLennan, and Councillor Erin Bremner  
*Standing:* Councillor Tim Chad, Town Crier Kenny Podmore, and Councillor Peter Wainwright



# Council Portfolios



**Mayor Steve Price**

Capital Regional District Board  
 Committee on Economic Development Function Options  
 Greater Victoria Labour Relations  
 MPS Joint Finance Steering Committee  
 Municipal Insurance Association of BC  
 Peninsula Recreation Commission  
 Ports & Waterfront Infrastructure Committee

**Councillor Erin Bremner**

Beacon Community Services  
 Committee on Economic Development Function Options  
 School District No. 63  
 Sister Cities Association  
 Vancouver Island Regional Library

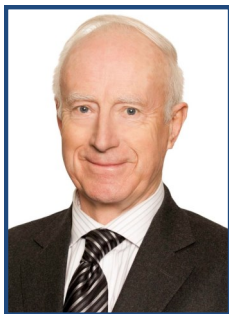


**Councillor Tim Chad**

Ball Facility Liaison Committee  
 CREST  
 Emergency Measures Executive  
 Emergency Planning Committee  
 Memorial Park Society  
 MPS Joint Finance Steering Committee  
 Peninsula Recreation Commission  
 Victoria Family Court

**Councillor Barbara Fallot**

Community Arts Council of the Saanich Peninsula  
 CRD Arts Committee  
 CRD Solid Waste Advisory Committee  
 CRD Climate Action Steering Committee  
 CRD Housing Trust Fund  
 Shaw Ocean Discovery Centre  
 The SHOAL Centre



**Councillor Mervyn Lougher-Goodey**

Advisory Planning Commission  
 CRD Water Supply Commission  
 Peninsula Chamber of Commerce  
 Ports & Waterfront Infrastructure Committee  
 Saanich Peninsula Water Commission  
 Saanich Peninsula Wastewater Committee

**Councillor Cam McLennan**

Ball Facility Liaison Committee  
 Peninsula Agricultural Commission  
 Peninsula Celebrations Society  
 Victoria Airport Authority (VAA)  
 VAA - Noise Management Committee



**Councillor Peter Wainwright**

First Nations  
 Ports & Waterfront Infrastructure Committee  
 Saanich Peninsula Water Commission  
 Saanich Peninsula Wastewater Committee  
 Society of Saanich Peninsula Museums



## *Mayor's Community Builder Award*

### REG TEENEY "MAN OF ACTION"

The Town of Sidney and friends of Reginald (Reg) Teeney celebrate his many community improvement projects and countless hours of volunteer service. Reg is a man of action who takes on any project, no matter how daunting, and makes it happen! Key projects Reg implemented include the now famous Sidney Street Market, stone statues that grace many benches throughout the Town and the remarkable Bevan Fishing Pier. His support of so many volunteer groups is legendary.



Mayor's Community Builder Award  
Presented by Mayor Larry Cross – 2014

Reg Teeney is described as “a man of action” on the plaque installed in Beacon Park, alongside the other Mayor’s Community Builder Award recipients; and rightfully so.

Over the course of two decades, Reg has almost singlehandedly raised the funds necessary for several major community enhancement projects that have become synonymous with Sidney. The first is the Bevan Pier, a feature which is now a landmark along the waterfront walkway. In conjunction with the Bevan Pier, the project included the development of an artificial reef around the pier. As a result, the area produces an abundance of sea life that is a delight for both fisherman and scuba divers. The second is the stone statues; a beautiful project that has brought to life the sculptures of local artist Nathan Scott. The statues tell the story of Sidney’s residents and way of life.

Reg has also been an avid, tireless volunteer within the community and is responsible for the creation of what are now key events and attractions within Sidney. These include the famous Sidney Street Market which attracts tens of thousands of people to downtown Sidney each summer. He is also responsible for starting the Sidney Fine Art Show, one of the most popular art shows on the Island. Reg was the Chair of the Sidney Business Association during the time he began the Market and has also been a member of the Rotary.

Some of his awards, aside from the Mayor’s Community Builder Award, include the 2004 Hearts of the Community and CFA’s Citizen of the Year.

Reg hails from the Emerald Isle of Ireland but has spent the last 27 years in Sidney. He worked in the travel industry before retiring, if he ever really did retire and continues to be a great support to many community organizations and initiatives.

## Message from the Chief Administrative Officer



As Chief Administrative Officer for the Town of Sidney, I am honoured to be a part of the remarkable, professional team that delivers Council's direction and priorities. Across the organization, the Town's management team and staff continually excels and exceeds at every level of operation.

We said goodbye to a few long-time staff members while welcoming new people to the Town. The Town's Director of Engineering, Parks and Works, Rob Hall retired and his position was filled by Tim Tanton. Fire Chief Jim Tweedhope also retired and his vacancy was filled by Deputy Chief Brett Mikkelsen. Brian Coward, Superintendent of Parks, who had a career that spanned almost 34 years with the Town, also welcomed retirement in 2014.

I am also proud to report that Sidney's fiscal responsibility and clear financial reporting was rewarded with an award from the Government Finance Officers Association for financial reporting. The Town's Finance Department, headed by Director of Corporate Services, Andrew Hicik, continues to keep Sidney's financial house in great shape.

Some of the other highlights of 2014 included the installation of new street furniture along Beacon Avenue which has contributed to the beautification of our unique and vibrant downtown. Sidney is an incredibly walkable community and the new furniture has been well used as a result of our high pedestrian traffic.

We also celebrated the Sidney Volunteer Fire Department's 100th Anniversary. In true Sidney style, the town came together to celebrate this milestone. This included a parade and special banquet that attracted the participation of fire departments from across the province and even the United States.

I look forward to working with our new Council during the next year. Their direction and commitment to this wonderful community has already become apparent. As a result, it promises to be a prosperous, eventful year for Sidney.

A handwritten signature in black ink, appearing to read 'Randy Humble', with a long horizontal flourish extending to the right.

Randy Humble  
Chief Administrative Officer



# Message from the Director of Corporate Services

As Chief Financial Officer for the Town, I am pleased to present the Town of Sidney's audited financial statements for the year ending December 31, 2014. The financial statements are the responsibility of the Town's management. The statements have been prepared in compliance with Section 167 of the Community Charter, and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board (PSAB). The financial statements have been audited by KPMG LLP, who have expressed their opinion that the statements present fairly, in all material aspects, the financial position of the Town as at December 31, 2014. The Town maintains a system of internal accounting controls designed to safeguard the assets of the Town and provide reliable financial information.



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 are continually striving to make them simpler, but national accounting standards require us to present our financial results in a specific manner and format. To assist the average reader in better understanding our financial statements, a Management Discussion and Analysis report precedes the financial statements.

## Executive Summary of Financial Results

As detailed in the 2014 Financial Statements (see pages 68 to 88), the Town's financial results reflect an improved financial position and a continued commitment to sound financial management. Operating results for last year were slightly better than budgeted expectations, the Town's net investment in capital assets increased by \$589,910, and reserves grew by \$996,978.

The Town has comparatively low levels of debt, a reasonable 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. Sidney is only allowed to incur debt for capital purposes, and must maintain an operating surplus; the Town's consolidated operating surplus increased during the year to just under \$4.2 million.

While Sidney continues to be well managed financially, improvements are always possible; staff and Council are constantly looking to enhance our financial and asset management planning processes to ensure the Town's long-term financial sustainability. Facing new challenges each day, the Town is evolving to find innovative ways of providing the highest possible levels of service, while controlling costs. I would like to acknowledge Town Council, senior management, and staff in all departments for their commitment to innovation, continuous improvement and service to the community.

A handwritten signature in black ink that reads "Andrew Hicik".

Andrew Hicik  
Director of Corporate Services  
April 28, 2015

# Appointed Officers and Organization Chart

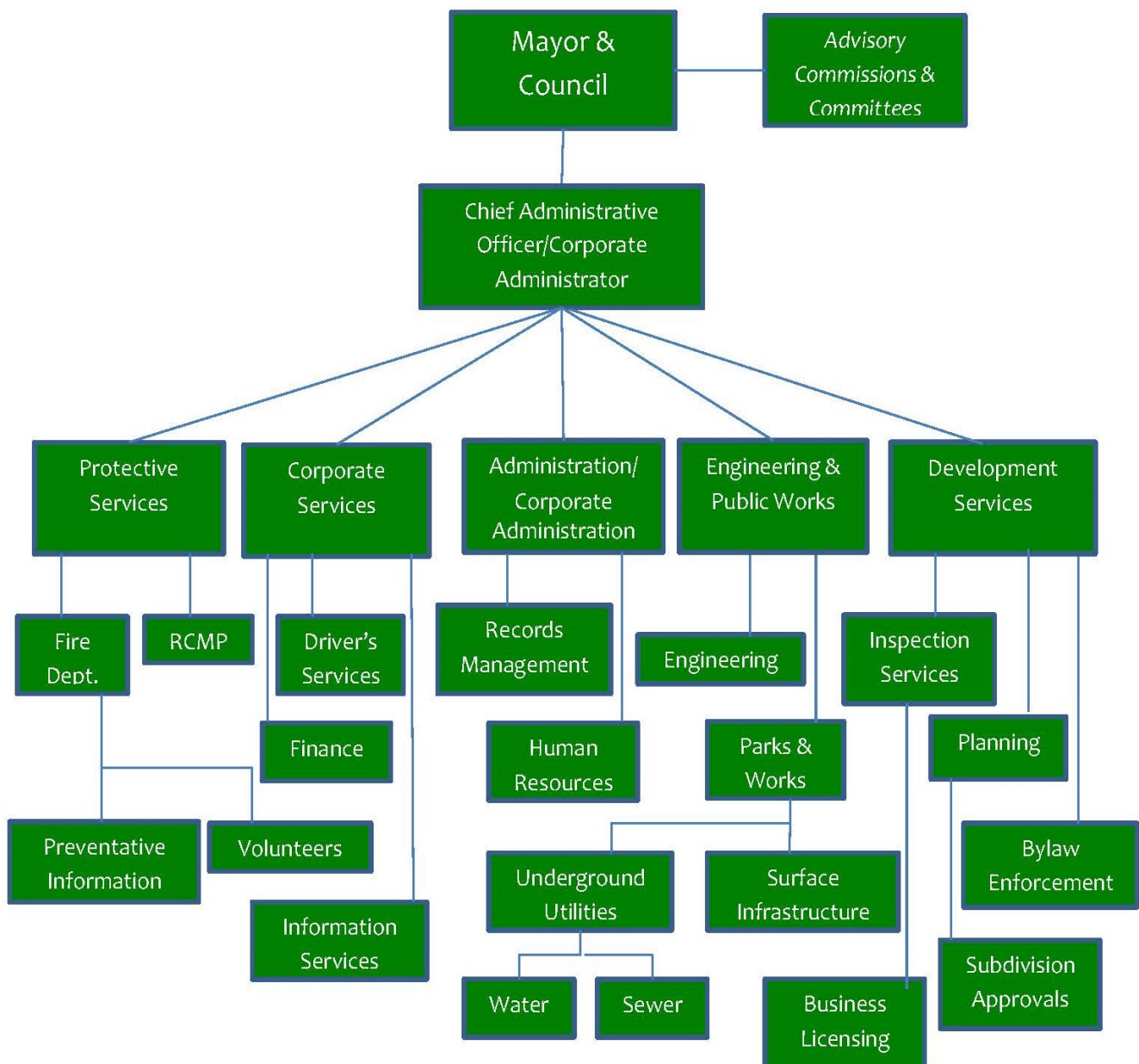
Randy Humble  
 Marlaina Elliott  
 Tim Tanton  
 Andrew Hicik  
 Brett Mikkelsen  
 Anna Marie Mallard

Chief Administrative Officer / Corporate Administrator  
 Director of Development Services  
 Director of Engineering, Parks & Works  
 Director of Corporate Services  
 Fire Chief (*Jim Tweedhope retired in November 2014 after 25 years of service*)  
 RCMP Staff Sergeant

Municipal Auditors  
 KPMG

Municipal Solicitors  
 Young, Anderson

Municipal Bankers  
 TD Canada Trust





# *Committees / Commissions / Boards 2014*

## *Standing Committees of Council*

Audit & Finance Committee  
Committee of the Whole  
Ports & Waterfront Infrastructure Committee

## *Select Committees of Council*

Committee to Explore Economic Development Function Options

## *Other Committees / Commissions / Boards*

Advisory Planning Commission  
Board of Variance  
Mayor's Downtown Revitalization Task Force

## *The unveiling of the memorial cairn honouring the 100th Anniversary of the Sidney Volunteer Fire Department September 11, 2014*



# Departments

## Administration

The Administration Department, under the leadership of 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, including the 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;
- Providing public and community relations;
- Coordinating the production of the quarterly Town Talk newsletter;
- Coordinating social media posts and ongoing development of the Town's website;
- Safekeeping of minutes of Council and its Committees, Bylaws, agreements/leases and other official documents on behalf of the Town;
- Administering oaths and taking affirmations, affidavits and declarations required to be taken under the *Community Charter* or any other Act relating to municipalities;
- Administering the Town's Records Management System;
- Administering local government and school trustee elections; and
- Administering the Freedom of Information and Protection of Privacy Act (FOIPP) and processing requests to access records under FOI.

### *Bed Races on Beacon, August 17, 2014*





# Departments

## Administration - 2014 Highlights

- Provided planning and support for various events and functions, such as the Firefighter's 100th Anniversary, Access Awareness Day, National Day of Honour parade, Sidney Street Market, and Sidney/Canada Day events;
- Hosted Sculpture Show and Awards Gala February 2014; currently in discussions with the Mary Winspear Centre regarding the long term sustainability of the Sculpture Walk;
- Completed the CGI Video Project and launched it on the Town's website;
- Provided staff support to the newly formed Sidney Events Advisory Group; launched Community Events Calendar in conjunction with the SBIA;
- Provided staff support and guidance to the newly formed Ports and Waterfront Infrastructure Committee and Mayor's Downtown Revitalization Task Force;
- Conducted Election 2014;
- Completed Vancouver Island Regional Library Service Area Bylaw with the Capital Regional District;
- Ongoing review of Signing Authority and Delegations Procedures bylaws;
- Investigated a Document Management system (ongoing);
- Redesigned the Town of Sidney website;
- Developed an Orientation Manual for new Councillors;
- Developed a process for Employee Orientation;
- Reviewed the Employee Recognition Policy; and
- Ongoing liaison with North Saanich and Central Saanich Fire Chiefs to establish a working committee to consider mutual service provision opportunities.

### Council Meetings:

Regular/Special Council Meetings	25
Council In-Camera (closed) Meetings	18
Committee of the Whole Meetings	10

### Commission/Committee Meetings:

Audit and Finance Committee	9
Advisory Planning Commission	7
Community Development Commission	6
Ports & Waterfront Infrastructure Committee	3

### Bylaws/Policies:

New Bylaws	7
Amended Bylaws	17
Repealed Bylaws	4
New Policies	1
Amended Policies	7

**FOIPP Requests:** 13

### Human Resources:

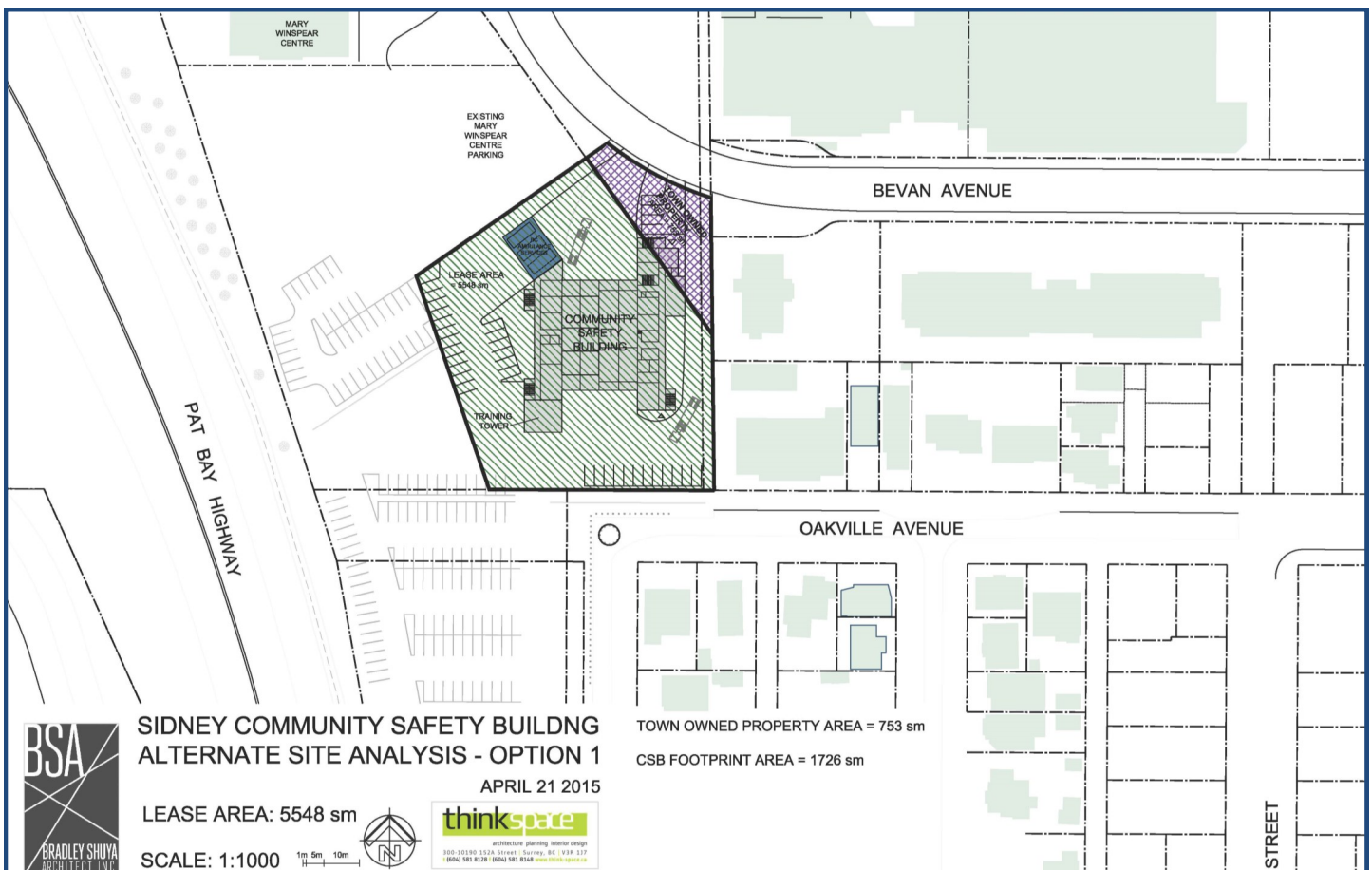
Job Postings	11
Retirements	3

# Departments

## Administration - 2015 Objectives

- Assist Engineering as required on the Employee/Overflow Parking Lot on Memorial Park Society lands; work with lease partners to establish legal use of lands identified for parking purposes; work with Mary Winspear Centre regarding administration of the parking facility;
- Undertake ongoing monitoring and improvement of continuing use of social media;
- Secure a potential site for a future Community Safety Building; maintain a project management leadership role, develop a detailed project schedule and approach document for Council's review; ensure that the identified steps/project milestones are being achieved;
- Participate in Select Committee to investigate options and make recommendations to Council on the preferred model for taking on a more active role in a formalized Economic Development function; assist with the implementation of the selection option; assist with monitoring the progress and measure the effectiveness of the established function;
- Assist Engineering as required on the Beacon Wharf replacement study and ensure Council is provided regular updates;
- Assist other departments as required in achieving their strategic priorities for 2015; and,
- Continually review Administrative policies and procedures for improvements and efficiencies.

## Proposed Community Safety Building site plan on MPS lands



# Departments

## Corporate Services

As a service department, Corporate Services' main focus is on assisting the public, and helping other departments accomplish their goals and tasks. Our interaction with the public is through telephone reception, at the front counter, and through the 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 Services;
- Risk Management (jointly with Engineering & Works); and
- 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.

### Driver Services

The Driver Services section of Corporate Services 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. Since February 2013, the department has also been issuing the joint Driver's Licence/BC Services Card.

### Information Services

Information Services provides technical leadership, solutions, service and support for all the Town's integrated hardware, software, GIS, EOC, wireless and telephone systems at five locations; the 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.



# Departments

## Corporate Services - 2014 Highlights

While most of the work of the Corporate Services Division involves routine processing and annual, ongoing work, we still find time each year to fit in some special projects. Some of our non-routine accomplishments over the past year include:

- Received Canadian Award for Financial Reporting for the Town's Annual Report;
- Implemented electronic payments system for accounts payable invoices;
- Updated the Town's purchasing policy;
- Participated in implementation of the Town's Corporate Communications Plan;
- Advanced the implementation of corporate asset and work management software;
- Assisted with redesign of, and enhancements to, the Town's website, especially with respect to financial content, as well as the Parks and Public Works sections;
- Participated in and provided support to Mayor's Downtown Revitalization Task Force;
- Undertook public process around a potential Service Area for the Allbay Road neighbourhood;
- Supported the implementation of the Town's new separated garbage and organics program;
- Assisted in succession planning for Engineering, Works and Parks;
- Driver Services earned a Broker Customer Experience Award, along with the associated financial reward to the Town, for a third year in a row;
- Installed improved Audio/Visual equipment in Council Chambers;
- Replaced the Town's mapping system and began improvements to GIS capabilities;
- Upgraded all the Town's key enterprise software systems;
- Worked with Board and staff of Shaw Ocean Discovery Centre to safeguard the Centre's financial sustainability;
- Assisted with purchase of additional space for Sidney Historical Museum to provide improved Museum experience and additional economic development support; and
- Reviewed property insurance options to ensure Town is receiving the best value.

***\$110 / month***

*(2014 municipal taxes per average residence)*

***\$10.2 million***

*(Total municipal taxes collected in 2014)*

***\$17.9 million***

*(Total municipal expenditures in 2014)*

# Departments

## *Corporate Services - 2015 Objectives*

Over the next two years, we will be focusing on the following objectives:

- Continued implementation of asset and work management software;
- Collaborate with Engineering & Works on enhanced Asset Management practices;
- Review funding levels and capacity for long term infrastructure replacement;
- Continue enhancements to financial reporting to make financial information more accessible to the public;
- Continue to maintain the standard required to achieve the Canadian Award for Financial Reporting;
- Implement eBilling for utility billings and property taxes;
- Continually review the Town's financial policies and practices for maximum efficiency;
- Review the Town's Grant-In-Aid and Tax Exemption Policies;
- Refine the Town's taxation policies;
- Review the Town's Utility Fees structure;
- Work with Development Services on a Revitalization Tax Exemption program;
- Participate in Economic Development options review and implementation;
- Assist with review of options for new Community Safety Building, including potential financing;
- Deliver comprehensive Council Orientation session on financial matters;
- Continue enhancements to Town's GIS capabilities, including implementation of external-facing mapping for developer and public use;
- Identify efficiencies in the Town's computer network infrastructure;
- Replace and upgrade the Town's computer network hardware;
- Implement email archiving system to improve file management;
- Upgrade the Town's data contracts to improve capacity and lower cost;
- Undertake security audit of Town's computer systems;
- Implement Social Media to support the Town's new website and improve communications;
- Review operations at the Shoal Centre to identify and implement efficiencies;
- Assist with the exploration of options for expansion of library services; and
- Assist with review of Town's parking enforcement contract to ensure it is meeting stated goals, and is cost effective.

# Departments

## Development Services

### 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 Official Community Plan and the Local Area Plan, ensuring an integrated approach to community growth and sustainability in Sidney.

### Building Permits and Inspections

Building Permits and Inspections is responsible for monitoring building construction in the Town of Sidney by ensuring compliance with the 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, other agencies and the Fire Department. 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 2014, 225 permits were issued by Building Officials, with a combined total construction value of \$11,910,980.00.

<u>2014 New Dwelling Units Constructed</u>	
Multi-Family - NEW	22
Two-Family - NEW	4
Single-Family - NEW	8
SF - 2F (including adding a legal suite)	6
<b>Total new units</b>	<b>40</b>

<u>2014 - Permits Issued</u>	
Building Permits Issued (with construction value)	112
Plumbing Permits (no construction value associated)	96
Fire Dept & Solid Fuel Permits (no construction value associated)	17
<b>Total Permits Issued</b>	<b>225</b>
<b>Total Construction Value</b>	<b>\$11,910,980</b>



# Departments

## Development Services

### 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 2014 the Town issued 818 Business Licences, including 82 to new businesses, for a total revenue of \$89,970.00.

### Bylaw Enforcement

Bylaw Enforcement Services are currently staffed by one part-time Senior Bylaw Enforcement Officer. Bylaw Enforcement is responsible for the administration and day-to-day operations of bylaw enforcement, which includes supporting other departments in carrying out enforcement action, ongoing consultation and coordination with Town staff in the review and modification of bylaws to meet community needs, and to ensure integration with Town policies.

Bylaw Enforcement works closely with the local RCMP Detachment to implement and enforce the Streets and Traffic Bylaw governing traffic related matters.

The Senior Bylaw Enforcement Officer oversees and administers parking enforcement through a contracted service with the Commissionaires. Commissionaires conduct routine patrol to ensure compliance with downtown parking restrictions and provide response to all areas of Sidney by request.

Animal Control issues are also overseen and administered by the Senior Bylaw Enforcement Officer through a contracted service with CRD Bylaw Enforcement. CRD Bylaw Enforcement Officers conduct regular patrols of Sidney and also respond to specific requests for service.

## 2014 Highlights

### Planning Applications

The following development applications received Council approval in 2014:

#### **2430 Henry Avenue (formerly 2428 & 2434 Henry Avenue)**

Application for a Development Permit and Development Variance Permit to consolidate two existing lots and construct a seven unit townhouse development in three separate buildings.

#### **2472 & 2476 Orchard Avenue and 9661 & 9663 Third Street (formerly 9651 Third Street)**

Application for a Development Permit and Development Variance Permit for the construction of four small-lot single-family dwellings.

#### **9715, 9717 & 9719 First Street (formerly 9717 & 9725 First Street)**

Application for Zoning and Official Community Plan amendments, and Development Permit and Development Variance Permit applications for a four storey mixed use development in Sidney's downtown core consisting of 15 residential units and 250 square metres of commercial floor space.

#### **10475 McDonald Park Road (former North Saanich Middle School site)**

Application for Zoning and Official Community Plan amendments, and Development Permit and Development Variance Permit applications for a 37 lot development that includes small lot single-family dwellings, the potential for secondary suites or carriage houses and two-family dwellings. The development involves the creation of two new municipal rights-of-way (a street and a lane) and includes improvements to the Resthaven Drive, McDonald Park Road and White Birch Road street frontages.

# Departments

## *Development Services - 2014 Highlights*

### **2424 & 2426 Ocean Avenue and 9606, 9608, 9610 & 9612 Fourth Street (formerly 9626 Fourth Street)**

Application for a Development Permit and Development Variance Permit for the construction of six small-lot single-family dwellings.

### **2060 White Birch Road**

Application for a Development Permit for a four-storey residential development containing 34 residential units and a redesign of the existing surface parking lot.

### **9818 Third Street**

Application for a Development Permit and Development Variance Permit for a five storey mixed-use development in Sidney's downtown core consisting of one live/work unit and 24 residential units with enclosed surface parking.

The following development applications were submitted in 2014 and received Council approval in early 2015:

### **9667 First Street**

Application for a Zoning Amendment and Development Permit for a 2.5 storey 14-unit multi-family residential development.

### **2340 Oakville Avenue (formerly 2336 & 2342 Oakville Avenue)**

Application for a Development Permit and Development Variance Permit to consolidate two existing lots and construct a single-storey 6-unit multi-family development.

### **10106 & 10108 Resthaven Drive**

Application for a Development Permit and Development Variance Permit to consolidate two existing lots and construct a two-storey 6-unit multi-family development.

### **9733 & 9741 Fifth Street**

Application for a Zoning Amendment, Development Permit, and Development Variance Permit for a four-storey development in the downtown core consisting of 24 residential units and 264 square meters of commercial floor space.

### **Building Permits**

The following projects were completed and received Occupancy in 2014:

### **10230 Bowerbank Road – 52 units**

52 of the 58 units (47 dwelling units and 11 flex-suites) for East Shore Village received Occupancy in 2014 (the first 6 units received occupancy in 2013).

### **2212 Harbour Road – 2 Residential Units & 1 Commercial Unit**

A three-storey mixed-use (marine industrial/residential) development that includes two residential units, marine-related manufacturing and office space, and surface parking received Occupancy in 2014.

### **Single-family Dwellings – 3 units**

Three new single-family dwellings

### **Two-family Dwellings – 5 units**

Five new two-family dwellings units

### **Secondary Suites – 10 units**

Ten new secondary suites, including one detached secondary suite.

# Departments

## *Development Services - 2014 Highlights*

### **Commercial Units – 1 unit**

One change of use for a commercial unit.

A total of 40 new dwelling units were constructed in 2014. The following projects received Building Permits to begin construction in 2014:

### **2430 Henry Avenue (formerly 2428 & 2434 Henry Avenue) – 7 Units**

A Building Permit was issued to construct a seven unit townhouse development in three separate buildings.

### **9715, 9717 & 9719 First Street (formerly 9717 & 9725 First Street) – 15 Units**

A Building Permit was issued to construct a four storey mixed use development with 15 residential units and 250 square metres of commercial floor space.

### **Two-Family Dwellings – 4 units**

2 Building Permits were issued for the construction of new two-family dwellings

### **Single-Family Dwellings – 8 units**

7 Building Permits were issued for the construction of new single-family dwellings (one with a secondary suite)

### **Secondary Suites – 6 units**

6 Building Permits were issued for the construction of new secondary suites

### **Department Initiatives**

#### **Community Safety Building Relocation**

Development Services staff collaborated with other Town staff and School District 63 staff to undertake a feasibility study to determine if the Town's proposal to construct a new community safety building/fire hall on the Sidney Elementary School site could be accommodated without impacting the redevelopment of a new elementary school in the future.

#### **Adoption of New Intensive Single Family Residential Development Permit Area Design Guidelines**

The Town's Official Community Plan contains detailed design guidelines to encourage a high level of architectural design and compatibility with adjacent land uses for new development within the Town. The 2012 update of the Zoning Bylaw included changes to a number of the permitted uses; therefore staff commenced a review in 2013 of Design Guidelines for intensive single family residential development to provide guidance to architects, designers and developers to ensure that new buildings reflect appropriate architectural design and create an aesthetically pleasing and well-designed built environment. The new guidelines were adopted in April 2014.

#### **Street Furniture Plan**

New benches, planters, and recycling/waste receptacles were installed on Beacon Avenue in 2014. Development Services staff worked throughout 2013 to develop a new street furniture plan for Beacon Avenue, and coordinated with the Public Works Department on installation. Development of the plan included displays at public open houses and events to gain public feedback on the proposed plan. The plan included the installation of new benches, planters, and recycling/waste receptacles on Beacon Avenue from Highway 17 to the waterfront. Existing bicycle racks were re-powder coated to match the new street furniture.



# Departments

## Development Services - 2014 Highlights

### Harbour Landing Development

The Harbour Landing residential development was the largest private development project of 2014. It is located on the former North Saanich Middle School site, at the north east corner of Resthaven Drive and McDonald Park Road. 37 lots are proposed, which would accommodate a mix of single-family dwellings, secondary suites in single-family dwellings, detached secondary dwellings, and two-family dwellings. Staff worked closely with the developer's team of architects, engineers and landscape architect to create a pedestrian-priority development encompassing a shared-street that will ensure a high quality of life and aesthetically attractive and welcoming public realm.

*Harbour Landing site plan*



### Historical Displays in Town Hall

Development Services staff continued to work with the Sidney Museum and Archives staff on creating historical displays for the Town hall building. Historical information and photographs are used to highlight different heritage information, with a new theme and display being completed quarterly. Articles on heritage topics are also included in the quarterly Town Talk newsletter.

### Completion of New Sign Bylaw No. 2058

A new Sign Bylaw (Bylaw No. 2058) was adopted by Council in April 2014. In 2013 the Development Services Department reviewed Sign Bylaw No. 1806 with the goal of updating regulations, reducing repetition within the bylaw, and making the format more user-friendly. In addition, a key regulation requiring a Sign Permit for new signage was removed to reduce barriers for new businesses and streamline the process for establishing a new business in Sidney.

# Departments

## *Development Services - 2014 Highlights*

### **Review of Parking Bylaw No. 1661**

Development Services commenced a review of Sidney's Parking Bylaw, which pertains to vehicle parking on private property. The intent of the bylaw review is to respond to the direction of policies in the OCP and LAP speaking to encouraging all modes of transportation; and to better correspond with regulations in Zoning Bylaw No. 2015. The bylaw will be brought forward to Council for consideration in 2015.

### **Anacortes Ferry Terminal Toll Booth Building**

The Town owns the Sidney/Anacortes ferry terminal and worked with the Washington State Ferry (WSF) Liaison Committee and the terminal operator, Flair Hospitality, to identify upgrades needed at the terminal, including construction of a new toll booth/office building. Development Services staff worked with WSF staff, the terminal operator, a local architect and a building contractor during the design and construction of the new building. It was replaced during the 2015 WSF closure period, and celebrated its grand opening on March 22nd, 2015.

### *Anacortes Ferry Terminal Toll Booth Building*



### **Sidney Business Park Sign**

Staff worked with the Victoria Airport Authority to develop a design for the Sidney Business Park sign that provides identification for the business and manufacturing sectors on the west side of Sidney. Development Services staff consulted local business owners to obtain feedback on various design options during the design and development of the sign, and collaborated with Engineering and Public Works Department staff on its placement and installation.



# Departments

## *Development Services - 2014 Highlights*

### **Gateway Signage**

Development Services staff worked with the Mayor's Task Force on Downtown Revitalization to design gateway entry signs for Sidney's downtown core. The signs are located at the roundabout at Fifth Street and Ocean Avenue; the south side of Beacon Avenue and Highway 17; and at the Sidney/Anacortes ferry terminal. Staff coordinated with the Public Works Department on the placement and installation of the signs.

### **Pulling Together Canoe Journey**

Development Services staff collaborated with the First Nations 2014 Pulling Together Canoe Journey organizing committee to coordinate the event and the celebratory 'welcome ashore' by the Mayor and Council. The Pulling Together Canoe Journey is a youth and family-oriented event that builds positive relationships between First Nations and police agencies and other public service organizations. The Town hosted a meal for the 'pullers' and their guests in Tulista Park.

### *Pulling Together Canoe Journey, July 9, 2014*



## *2015 Objectives*

In addition to the objectives in the 2015 Strategic Plan, staff are planning to:

- Review and update Tree Preservation Bylaw No. 1663, in collaboration with Engineering and Parks departments; and
- Continue work on a quarterly changing heritage feature in the Town Hall lobby to highlight different heritage information for Sidney (in collaboration with Archives).



# Departments

## *Engineering, Parks, and Works*

The **Engineering Department** provides project management, surveying and design services for capital projects and technical advice 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 ” record drawings for roads, parks and underground infrastructure;
- Surveys and mapping;
- Contracts for:
  - Services
  - Materials
  - Equipment
  - Public Works projects
  - Building maintenance
- Harbour Authority for Beacon Wharf;
- Public inquiries, calls for service, etc.;
- Risk management;
- Asset Management;
- Service applications;
- Long Term Plans:
  - Works infrastructure replacement plan
  - Parks infrastructure
  - Vehicle and equipment replacement plan
- Traffic, transportation and local improvements;
- General administration for Public Works, water, sewer, storm drainage; and parks;
- Development review and cost estimates for off-site services;
- Liaison with other government agencies, groups, etc.; and
- Infrastructure grant applications.



*Roundabout on Beacon Avenue*

# Departments

## *Engineering, Parks, and Works*

The **Parks Department** is responsible for construction and maintenance activities in 24 municipal parks. Parks staff are on call 7 days a week and 24 hours a day to respond to urgent matters.



*The duck pond in Iroquois Park*

Areas of responsibility include:

- Public parks;
- Boulevard green spaces;
- Hanging baskets and nursery;
- Permits for special events;
- Tree Preservation Bylaw;
- Playgrounds;
- Integrated pest management, and
- Public tennis courts.



# Departments

## *Engineering, Parks, and Works*

The **Works Department** comprises two groups; Surface Infrastructure and Underground Infrastructure. Works staff are on call 7 days a week and 24 hours a day to respond to urgent matters.

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

Areas of responsibility include:

- Roads;
- Public access and fire lanes;
- Sidewalks and seafront walkways;
- Beach accesses;
- Seawalls;
- Town-owned buildings;
- Vehicle Fleet;
- Tulista Boat Ramp;
- Streetlights;
- Parking lots;
- Docks and piers;
- Street signage; and
- Sanding and snow removal.

### *Crew with Memorial Bench on Beacon Avenue*





# Departments

## Engineering, Parks, and Works

The **Water Division** is responsible for construction and maintenance activities for 55 km of water mains.

Responsibilities include:

- Uni-directional flushing program;
- Leak detection and repairs;
- Meter reading;
- Capital construction of new and replacement mains; and
- Installation of service connections.

The **Sewer Division** is responsible for construction and maintenance activities for 50km of sanitary sewers and 40 km of storm drains.

Responsibilities include:

- 9 sanitary pump stations and monitoring using SCADA System;
- 1 storm pump station and monitoring using SCADA System;
- Regular flushing and video inspection programs;
- Installation of service connections; and
- Monitoring, detection and elimination of inflow and infiltration.

Treatment facilities and regional trunk mains for both water and sewer are provided by the Capital Regional District.



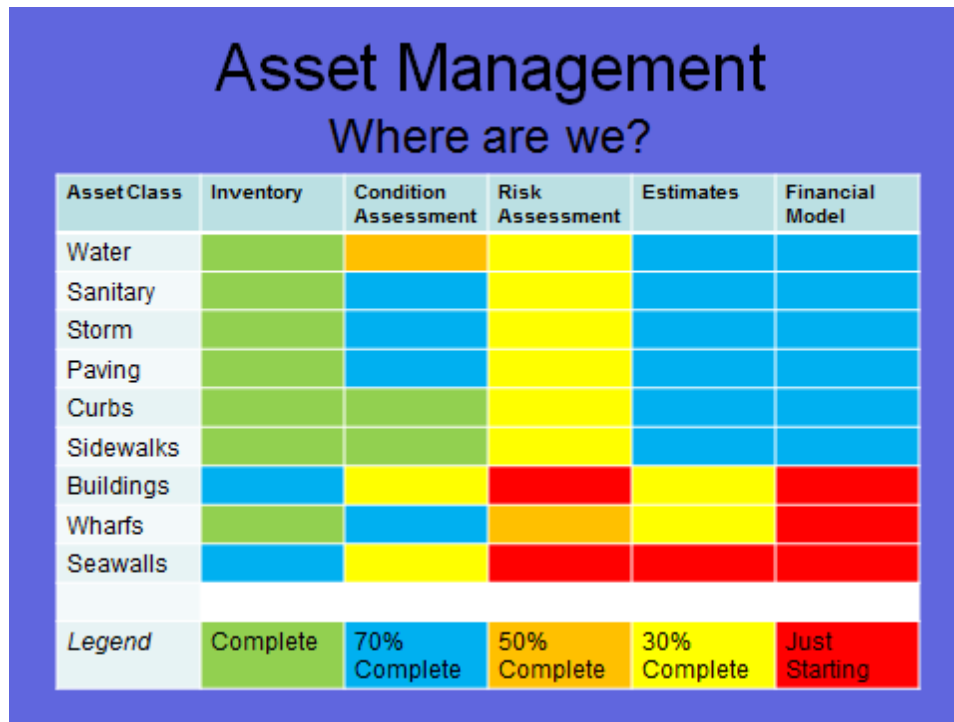
*Water main construction on Allbay Road*

# Departments

## Engineering, Parks, and Works - 2014 Highlights

Significant projects undertaken by Engineering, Parks & Works in 2014 include:

- Reorganization of Parks & Works, resulting in ongoing savings of \$82,000/year;
- Completed initial implementation of WorkTech asset management software;



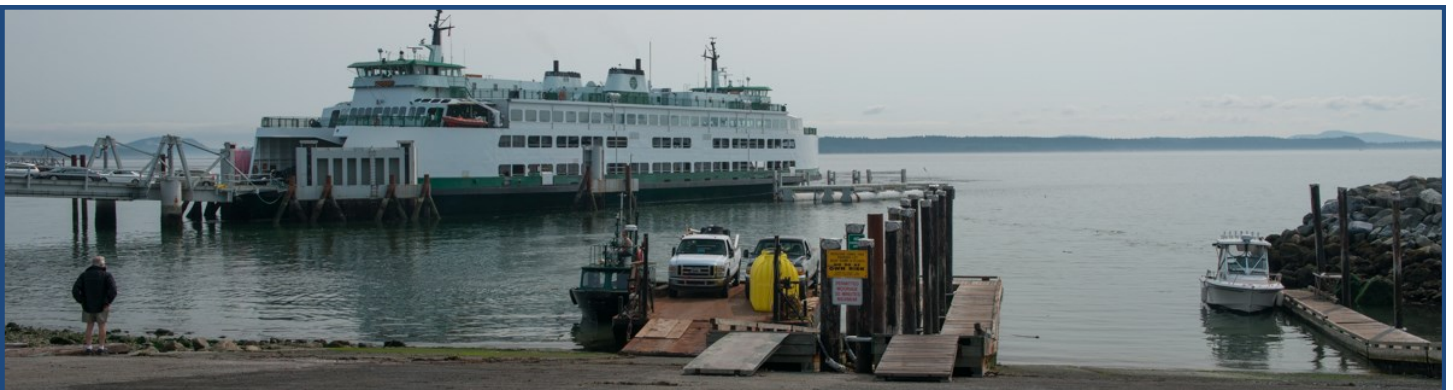
- Installed bike sharrows and signage on Weiler Avenue, linking the Lochside Trail to the Victoria Airport Authority's Flight Path;
- Installed new crosswalk with pedestrian activated flashing lights on Canora Road at Weiler Avenue;
- Installed pedestrian activated flashing lights at existing crosswalk on Henry Avenue at Seventh Street;
- Installed pedestrian activated flashing lights at existing crosswalk on Resthaven Drive at Ardwell Drive;
- Installed intersection improvements at Ocean Avenue and Canora Avenue;
- Replaced bus shelter at library;
- Completed paving on:
  - Brethour Park Way from Waxwing Place to Redwing Place;
  - Christine Place;
  - Gabriola Place;
  - Godfrey Place;
  - Hornby Place;
  - Mills Road from Highway 17 to Pleasant Street;
  - Pollard Place;

# Departments

## *Engineering, Parks, and Works - 2014 Highlights*

- Installed sidewalks on Mills Road from Siddall Road to Highway 17;
- Installed curb and gutter on Mills Road from Highway 17 to Pleasant Street;
- Installed traffic calming circle at Bowerbank Road and Amelia Avenue;
- Installed traffic calming island at Resthaven Drive and Ardwell Drive;
- Replaced water mains on Gabriola Place and Hornby Place;
- Abandoned water main on Mills Road from Bowerbank Road to Pleasant Street;
- Relined sanitary sewer on:
  - Second Street from Beacon Avenue to Mount Baker Avenue;
  - Resthaven Drive 10200 Block.
- Replaced storm sewer on Mills Road from Judson Place to Cotoneaster Place;
- Began water, sewer and storm modelling studies;
- Replaced storm drains on Mills Road from Highway 17 to Pleasant Street, and on White Birch Road;
- Installed storm drain improvements at Fourth Street and Ocean Avenue;
- Completed public consultation on major infrastructure replacement plan for Allbay Road;
- Installed Tulista Park playground improvements;
- Resurfaced Resthaven-by-the-Sea tennis courts;
- Installed signage and landscaping on Galaran Road;
- Installed roadside safety fencing at Resthaven Park;
- Installed new street furniture in downtown core;
- Installed solar lighting on highway 17 east side pathway from Weiler Avenue to Ocean Avenue;
- Began installation of new ticket booth building at ferry terminal;
- Completed minor renovations to library building; and
- Implemented kitchen organics collection program.

### *The Boat Launch at Tulista Park, with the MV Chelan in the background*





# Departments

## *Engineering, Parks, and Works - 2015 Objectives*

- Produce update report on Asset Management;
- Study options for replacement of Beacon Wharf;
- Complete design and submit grant request for Downtown Employee Parking Lot;
- Allbay Road, Jocelyn Place and Lyme Grove reconstruction. This project includes the replacement of storm sewer, sanitary sewer, water mains and the repaving of these roads;
- Review Development Cost Charges Bylaw and need for sewer, water and drain charges in light of new utility modelling information;
- Remove old wooden marine structure from ferry terminal and install new floating lead chain;
- Upgrade Canada Customs building at ferry terminal;
- Remove surface rust and recoat metal structural elements at ferry terminal;
- Study options for refurbishing Fishing Pier and select best option;
- Replace or reline existing large diameter storm drains on Ardwell Drive and in easements behind Ardwell Drive, Courser Drive and Patricia Place;
- Complete drainage improvements at Fourth Street and Ocean Avenue;
- Replace rooftop A/C units at Driver Services/RCMP building;
- Begin design of Public Works Administration Building replacement;
- Install decorative paver sidewalk and street trees on James White Boulevard near Thrifty Foods;
- Swiftsure Place sidewalk—approximately 50 metres of new sidewalk to connect James White Boulevard to the Henry Avenue pathway.
- Repave Northbrook Drive from Lannon Way to Weiler Avenue;
- Repave Weiler Avenue from Canora Road to Highway 17;
- Install Gateway and Wayfinding signage;
- Install new decorative Gateway sidewalk on First Street from ferry terminal to Bevan Avenue;
- Upgrade Gateway Park on First Street near ferry terminal;
- Consider options for removal or replacement of Reay Creek Dam and removal of contaminated sediment;
- Resurface Iroquois Park tennis court;
- Install pedestrian improvements on Galaran Road; and,
- Complete renovations at Library.

# Departments

## Fire Services - 2014 Highlights

In 2014 Sidney Fire Rescue consisted of 39 members responding to 570 total incidents for the Department. Prior to the second career firefighter hire in July, there were five career staff. These positions were the Fire Chief, Deputy Fire Chief, Assistant Fire Chief/Training Officer, a Fire Prevention Officer/Firefighter and a Firefighter. July 2<sup>nd</sup> brought Craig Pelton on board as the Department's second career firefighter. The remaining 34 members (and career staff after-hours) attend calls and practices on a volunteer basis.



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 495 requests for an emergency response by pager. Duty Officer page outs and Public Requests for Service totaled 75 responses, resulting in 570 call outs for 2014. These requests included assisting residents with smoke alarm inspections and replacements, as well as any other concerns residents may have. Included in these emergency responses were: 289 medical first response calls, 95 alarm bells/activation, 27 motor vehicle accidents, 17 natural gas incidents, 14 mutual aid calls, 9 burning/smoke complaints, and 8 structure fires.

The members of the Sidney Volunteer Firefighters Association celebrated their 100th anniversary as a Fire Department in 2014. The actual celebration took place on the August Long weekend. This event brought fire apparatus (antique and operational) from the Pacific Northwest. Apparatus from Washington State, Kelowna, Chilliwack, and Vancouver Island travelled to Sidney for this weekend.

The volunteers of the Department put in a considerable amount of effort through fundraisers, monthly meetings (at a minimum), restoring Old 92 and Betsy, and many other projects on top of their regular volunteer hours. Deputy Chief Mike Harman and Captain Joe Geary led the 100th Year Celebration planning and worked tirelessly from the first meeting in March of 2013 until the final closures of the 100th year celebrations into the fall of 2014.

### *Sidney Fire 100th Anniversary Parade, August 2, 2014*



# Departments

## *Fire Services - 2014 Highlights*

The 100th anniversary celebration weekend commenced with a Meet and Greet social on the Friday evening at the Army and Navy. Saturday morning kicked off with a pancake breakfast, which was then followed by a fire truck parade with over 60 antique and operational trucks. These trucks then lined Beacon and for a "Show 'n Shine." Ladders were raised, trucks were pumping water, and steamers were engaged for the extensive crowds. The evening consisted of a gala dinner for the attending firefighters at the Mary Winspear Centre for approximately 400 guests.

Emergency Planning and preparedness continued to be a primary initiative for both Sidney Fire Rescue and the Town of Sidney.

A Working Group focused on Nursing, Extended, and Independent Care Homes was formed to educate and prepare for emergencies. This group targets Sidney's most at risk residents. Currently Sister Care Home agreements are in the drafting process between these facilities. Training opportunities have been identified and will be pursued for 2015.

Sidney Fire Rescue participates in the Local Government Emergency Program Advisory Commission (LG EPAC) and Regional Emergency Planning Advisory Commission (REPAC) whose purposes are to discuss local government initiatives related to emergency planning and response. Updated Town of Sidney maps were created to complement this public education approach, and are currently in use for Emergency Planning.

Addressing public notification and education in the event of a large-scale earthquake and/or tsunami remained to be a priority for 2014. Working towards this priority, Sidney Fire continued to engage in the social media portal Twitter to heighten the level of communication with the public during an emergency. The purpose of this account is to increase the level of community awareness in the event of an emergency by posting information such as road closures, extreme weather warnings, and any other relevant information. Expanding on this, Twitter was used to "retweet" emergency preparedness tips relevant to our audience.

The Twitter feed was embedded into the Fire Department's home page on the Town website, so that in the event of an emergency even those without Twitter can access emergency messaging. The main home page for the Town website now has hidden templates that contain canned and/or adaptable emergency messages which can be activated in the event of an emergency, even from a smartphone. These messages will display as a header to the top of any page on the Town's website in bold colouring and fonts.

In the spring the Town of Sidney was selected by Royals Roads University to participate in an Emergency Management Review. Ten short term and ten long term solutions were identified and will evolve into action items for the Town's emergency management plans. The underlying theme of the report showed that overall "Sidney has a well-functioning disaster and emergency management capability. The Town is well managed, has contingency funds and excellent emergency services."

For the first time since 1982 Sidney's Fire Insurance Grade was updated in 2014. Sidney retained its standard of "DPG 3A: Fully Protected" for residential properties. The commercial rating improved from PFPC 6 to PFPC 4. This rating will have a positive impact on lowering commercial insurance rates, and also highlighted the importance of updating our current fire hall to a post disaster resilient rated building. It further recommended that this building include a 4 story drill tower to create a realistic scenario of the risks posed to the Town.



# Departments

## Fire Services - 2014 Highlights

A recent adoption at the end of 2013 was the introduction of a program called the Fire Fighter Response System. Members have caught on well to using this simple system and have relied on it several times over. FFRS proved its value during a structure fire in November. Alarm Room operators and truck operators were able to see there were not enough personnel available to respond in a timely manner and Command made the request for Mutual Aid. Having the knowledge that there would not be the necessary staffing for a second engine made the crucial act to request Mutual Aid a simple decision.

The FDM database continued to evolve and improve in 2014. It has been utilized to track incident information related to all emergency calls received by Sidney Fire Rescue, catalogue member training, course completion, personnel information, and fire inspection data. In 2014 it was expected to expand its functionality and be further used for recording information such as private hydrant flushing. It was to also enable for more information to be documented from emergency calls such as agencies involved, day/night call specifications, and hydrant use. FDM has not yet implemented these changes but they have been put on the agenda for 2015.

Thorough recruitment and retention efforts in 2013 proved to be successful in 2014. Currently Sidney Fire has a full complement, and has applications on a wait list for the next recruitment class. Six probationary members have begun their training as of January 15th, 2015. Members promoted recruitment by attending the Sidney Summer Market and job fairs to increase the applicant pool.

Sidney Fire Rescue continues to build upon the success it achieved in 2013 by creating a culture that promotes health and fitness as key performance dimensions. In 2014 the Department introduced annual Physical Fitness Evaluations. In order to take part in this required evaluation, members must first meet with their physician and obtain clearance to perform in the physical fitness job functions of a firefighter and the components of the fire department physical fitness evaluation. Following clearance, members participate in evolutions while donning full firefighting personal protective equipment. Policies and operational guidelines are regularly reviewed at staff meetings to discuss any concerns or re-examine any clarifications that may be necessary.

### *Hands-on hose demonstration*

In the fall of 2014, the Town of Sidney reintroduced their website. The Fire Department used this opportunity to redesign our portion of the site, remove redundant information and add current, relevant information. The site will remain updated on a regular basis with up-to-date photos, events, and opportunities.

In spring of 2014, Sidney Fire Rescue repurposed Engine 905 and Rescue 901 into one unit, Rescue Squad 905. Rescue 901 is a near new chassis that was transferred to Public Works to be re-tasked as a crane truck. The monies saved in doing this allowed for the Department to purchase new "Jaws of Life" with no tax impact to residents.



# Departments

## *Fire Services - 2015 Objectives*

Although the Town underwent a successful restoration of their website inclusive to the fire department, a remaining agenda item for the Department is to update the existing Sidney Fire Rescue website with a calendar for training, events, and fire hall bookings that are open to the public. The IT Department is looking into implementing this for the Fire Department for early 2015.

Sidney Fire Rescue has made a priority for 2015 to stimulate a mock EOC set up at a minimum of twice a year, to include Town staff. 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.

A focal point in 2015 member instruction will emphasize a standardized response approach, as it applies to multi-story buildings equipped with Fire Department Connections and standpipes.

Department training in 2014/2015 will also facilitate Automated External Defibrillator (AED) and spinal endorsement adjuncts for First Responder members of Sidney Fire Rescue.

As a result of the recently formed group consisting of nursing, extended, and independent care homes, "Sister Care Home" agreements have been completed in 2015. The Fire Department will continue to work with this group for further emergency preparedness planning; engaging in training, consultations and potentially mock exercises.

A key prevention focus the Fire Department strives to concentrate on is educating businesses in Sidney to engage in emergency planning. The goal is to work closely with the BIA directors and supply the tools, templates, and assistance to facilitate business disaster planning.

A third career firefighter will be hired and begin in Fall 2015, as per the Firefighter Hiring Plan presented at the February 11, 2014 Town of Sidney Council Meeting. This new hire will permit the Fire Department to engage in further public education for the community. These public education seminars will include topics such as fire extinguisher training, safety seminars, emergency preparedness, and risk reduction. Primarily these sessions will be targeted at Sidney's most at risk and most populated cohort of residents. This would be seniors that are above the age of 85 and cannot readily self-evacuate in the event of an emergency and cannot survive for 72 hours without external assistance.

### *Family Day, February 10, 2014*



# Departments

## Police Services

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 provided diverse policing services to the four First Nations 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 detachment is also responsible for police service to the Victoria International Airport and the Swartz Bay Ferry Terminal.



Through discussion each year with the RCMP "E" Division Headquarters located in Vancouver, the District budgets its share of the costs of 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 32 police officers and 9 civilian support staff. There are 4 General Duty Watches, a 2 member Traffic Unit, a 4 member General Investigation Section and 2 First Nations Policing members included.

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 and duties. 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 2015 and 2016 include: Traffic Enforcement, Impaired Driving, First Nations Policing, Property Crime, Organized Crime / Prolific Offenders and Community Policing. 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 and presentation 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 our community partners to reduce crime in the community.

The detachment is complimented by a number of dedicated volunteers who donate their time to help make Sidney a desirable community in which to live. Victim Services, Restorative Justice, Speed Watch, Citizens on Patrol and Auxiliary Constables are programs for which citizens may volunteer to enhance the police service to the community.

The Community Policing Auxiliary Constables are actively involved in the delivery of crime prevention and education programs and work closely with the youth through our school liaison program. The detachment has 11 Auxiliary Constables, many of whom are Mountain Bike trained and may be observed around our communities on Bike Patrol. These officers will be included in Crime Prevention initiatives in 2015. The D.A.R.E. (Drug Awareness Resistance Education) program is also delivered to students in each of the elementary schools within North Saanich and Sidney.

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 in which to live. Often, police officers can be seen conducting foot patrols of the downtown areas and, when duties allow, on bikes promoting safe cycling. Further information can be found at [www.sidney.rcmp.ca](http://www.sidney.rcmp.ca) and @Sidney NS RCMP on Twitter.



# Annual Planning Framework

Sidney'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 with budget deliberations

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 into 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.

## *The Torque Masters Car Show, August 24, 2014*



# *Progress Report 2014*

Section 98 of the *Community Charter* outlines municipal progress reporting requirements. The following report provides feedback on the progress we are making toward the established objectives set by Council in 2014.

*Crowds enjoying the last of the evening sun at the Sidney Street Market*





# Progress Report 2014

## Balanced Healthy Community

*Goal - Support for local groups and organizations engaged in community and economic development*

Strategies	Status
<p>A. Review bylaws to ensure balance between community character and being business friendly</p> <p>B. Honour the work of our many community volunteers</p> <p>C. Focus on and enhance our local business community, and arts and culture</p>	<p>a. Reviewed and renewed tax exemptions for certain community organizations.</p> <p>b. Supported Sidney Fire Department 100th Anniversary celebration.</p> <p>c. Purchased additional space for Sidney Historical Museum to enhance visitor experience and improve economic development impact; 2014 Pulling Together Canoe Journey.</p>

*Goal - A more balanced demographic*

Strategies	Status
<p>A. Pursue regional and local workforce housing initiatives for Sidney</p> <p>B. Promote activities, events and infrastructure for our seniors, youth and families</p> <p>C. Encourage development of a wide range of housing forms, tenures and levels of attainability</p>	<p>a. Participated in Elizabeth May Housing Roundtables and Gary Holman affordable housing meetings.</p> <p>b. Provided support for Family Day events; promoted and participated in Bed Race event; funded Access Awareness Day at Shoal Centre.</p> <p>c. Supported flex housing live/work conversion and micro units in the downtown.</p>

*RCMP Component practicing for the Pacific Tattoo, July 10, 2014*





# Progress Report 2014

## Balanced Healthy Community

### Goal - Economic Development

Strategies	Status
<p>A. Support our community festivals and events that showcase the Town</p> <p>B. Explore incentives for downtown revitalization (e.g. tax exemption bylaw, reduced parking requirements, bonus density)</p> <p>C. Support opportunities for future light industrial and hi-tech business in the West Sidney Business and Industry Park</p> <p>D. Work with the Sidney Business Improvement Association on community initiatives</p> <p>E. Maintain Economic Development Fund</p>	<p>a. Renewed agreement with operator for management of Sidney Street Market; continued support for Bazan Bay 5K race.</p> <p>b. Undertook review of current climate, and generated ideas for improvement, through Mayor's Downtown Revitalization Task Force.</p> <p>c. Established an initial branding and identity through the installation of the Sidney Business Park Sign.</p> <p>d. Entered into an agreement with the SBIA to jointly fund an Event Coordinator position, and established the Sidney Events Advisory Group; jointly funded events calendar; established partnership with SBIA to maintain the Banner program.</p> <p>e. Funding now included in the annual budget on an ongoing basis.</p>

*The start of the annual Bazan Bay 5km Race, March 9, 2014*



# Progress Report 2014

## Quality Community Spaces

*Goal - Development that is compact, appropriately scaled and efficient*

Strategies	Status
A. Review the Town's OCP Development Permit Guidelines for form and character, with emphasis on quality urban design	a. Updated Small Lot Single Family Guidelines; worked with developers to ensure appropriately designed mixed-use buildings in downtown core, including micro units.
B. Promote the Town's new Zoning Bylaw	b. Ongoing.

*Goal - Preservation and enhancement of the Town's unique assets*

Strategies	Status
A. Develop long range plans for the future of Beacon Wharf	a. Initiated a Ports and Waterfront Infrastructure Committee to assist with review of options.
B. Update Parks Master Plan	b. Deferred by Council to 2016.

### *Sidney's iconic Beacon Wharf*





# Progress Report 2014

## Quality Community Spaces

*Goal - High standard of hard and soft landscaping in public areas*

Strategies	Status
A. Implement policies contained in the Local Area Plan regarding parks and public spaces (e.g. create pedestrian precinct or Town square)	a. New street furniture installed on Beacon Avenue.

*Goal - Enhanced pedestrian connections and accessibility*

Strategies	Status
A. Work with the business community on developing appropriate downtown wayfinding signage	a. Consulted with business community representatives on wayfinding signage
B. Continued expansion of community sidewalks and waterfront walkways	b. Develop a new pedestrian-priority shared-street for Harbour Landing development.
C. Pursue Federal and Provincial commitment for funding and construction of the pedestrian overpass on Highway 17	c. Met with Provincial representatives to seek additional funding; project on hold.
D. Work with West Sidney businesses to enhance pedestrian connections and wayfinding signage in the Town's industrial area	d. Investigation scheduled for 2015 as part of Local Area Plan.

*Just one of the benches and planters installed on Beacon Avenue in 2014*





# Progress Report 2014

## Sustainable Infrastructure

### Goal - Sustainable infrastructure

Strategies	Status
A. Develop a long term sustainability plan for all assets, including marine structures (e.g. Beacon Wharf)	a. Continuing implementation of enhanced Asset Management system and methodologies, which will be a key component of identifying gaps in sustainability. Initiated a Ports and Waterfront Infrastructure Committee to assist with review of options.

### Goal - Responsible investment in new capital assets

Strategies	Status
A. Identify long term plans and funding strategies for new infrastructure B. Explore opportunities for the advancement of a new Fire Hall and Town Hall C. Development of an infrastructure plan for phased improvements along Canora Road	a. Continuing review of various asset types to determine current funding sufficiency. b. Worked with School District to explore possible use of surplus lands for potential Community Safety Building, including Fire Hall. c. Created linkages to the VAA Flight Path walking and cycling trail.

### Goal - Environmental sustainability

Strategies	Status
A. Pursue green initiatives as opportunities arise (i.e. implement Climate Action Plan)	a. Solar lighting installed on Lochside Trail. Custom signage on waste and recycling bins to raise awareness of waste disposal and to encourage recycling.

# Progress Report 2014

## Sustainable Infrastructure

*Goal - Proactive solutions to traffic, transportation (internal and external) and parking issues*

Strategies	Status
A. Promote and plan with the Ministry of Transportation and Infrastructure for the completion of the Highway 17 pedestrian overpass	a. Worked with Ministry staff to advance design options and detailed costing for completion of overpass. Final cost estimate proved to be prohibitive; pursuing additional grant options in order for project to proceed.
B. Review Parking and Loading Bylaw	b. Ongoing
C. Work with West Sidney businesses and residents to address requirements related to parking, traffic and pedestrian concerns (i.e. develop a local area plan)	c. 2015 project.
D. Enhance cycling infrastructure and opportunities	d. Created linkages to the VAA Flight Path walking and cycling trail. Began planning process for pilot project with the CRD for bicycle wayfinding signage.

### *Sidney Business Park sign and landscaping installed in 2014*



# Progress Report 2014

## Organizational Excellence

### Goal - Best practices for local government

Strategies	Status
<p>A. Continually review corporate policies, bylaws, agreements and approval processes to improve effectiveness</p> <p>B. Enhance the use of technology and advance operational efficiency</p> <p>C. Fiscal vigilance - focus on effective use of taxpayers' dollars</p>	<p>a. Purchasing Policy updated for operational efficiency, while maintaining required controls. Updated Utility Account Adjustment Policy for clarity and ease of administration. Created comprehensive Orientation Manual for incoming Council.</p> <p>b. Implemented electronic payments system for accounts payable invoices; ongoing enhancement of asset management systems.</p> <p>c. Received Canadian Award for Financial Reporting for the Town's annual financial report. Reorganized Public Works &amp; Parks to identify efficiencies in staffing. Collaboration between Engineering and Fire Department in repurposing vehicles rather than purchasing new.</p>

### Goal - Informed and balanced decisions for long term sustainability

Strategies	Status
<p>A. Strengthen opportunities for community engagement in key decision making</p> <p>B. Incorporate Citizen Survey results into our financial planning processes</p>	<p>a. Entered into a trial for a citizen engagement portal on the Town's website.</p> <p>b. Community's desire to maintain existing levels of service informed our budgeting process.</p>

### Goal - Service excellence

Strategies	Status
<p>A. Enhance Town website to include more online information and communication services</p>	<p>a. Redesigned the Town's website to be more effective as a resource for residents, businesses and visitors.</p>



# Progress Report 2014

## Organizational Excellence

*Goal - Attractive, desirable and appropriate work environment*

Strategies	Status
<p>A. Seek opportunities for new Town Hall and Fire Hall</p> <p>B. Continually review and update human resources programs to ensure appropriate support for orientation, training, succession planning, recognition,</p>	<p>a. Investigation and evaluation ongoing.</p> <p>b. Implemented new Worksafe BC anti-bullying policy, with information sessions for all staff.</p>

*Goal - Operational efficiency*

Strategies	Status
<p>A. Continually review and monitor solid waste services</p> <p>B. Consider opportunities for mutual service provision with municipalities of Central Saanich and North Saanich</p>	<p>a. Successfully reduced waste going to the landfill through implementation of new kitchen scraps program.</p> <p>b. Began investigation of options for more cost effective shared animal control services.</p>

### *Sidney's 2014 Waste Collection Report*

- 1,789.1 tonnes (total waste collected in 2014);
- 957.2 tonnes (total garbage collected in 2014 and transferred to Hartland Landfill);
- 460.1 tonnes (total yard waste collected and composted at Michell Farms);
- 371.8 tonnes (total kitchen organics collected and processed into electricity/compost);
- 28% reduction in materials sent to landfill.

*Source: Town of Sidney Engineering Department*

# Strategic Plan 2015

## Beacon Wharf Study

Project Lead	Tasks	Status
Engineering	<ol style="list-style-type: none"> <li>1. Issue Proposal Call for Study.</li> <li>2. Receive Report on Options.</li> <li>3. Public Consultation on Options.</li> <li>4. Council Selection of Option.</li> </ol>	<p>Underway.</p> <p>Expected September 30, 2015.</p> <p>Expected completion December 2015.</p> <p>Expected completion January 2016.</p>

Project Support	Tasks	Status
Development Services	<ol style="list-style-type: none"> <li>1. Collaborate on project</li> <li>2. Provide background on policies adopted by Council in OCP Bylaw and LAP re this project.</li> </ol>	<p>Ongoing.</p> <p>As required.</p>
Administration	<ol style="list-style-type: none"> <li>1. Collaborate on project.</li> <li>2. Ensure Council is provided regular status updates.</li> </ol>	<p>Ongoing.</p> <p>Ongoing.</p>
Corporate Services	<ol style="list-style-type: none"> <li>1. Participate in establishing Terms of Reference for a study, through the Ports &amp; Waterfront Infrastructure Committee.</li> <li>2. Investigate funding opportunities, including grant programs.</li> </ol>	<p>Underway.</p> <p>Underway.</p>

# Strategic Plan 2015

## Establishing a More Balanced Demographic

Project Lead	Tasks	Status
Development Services	1. Undertake needs analysis and public consultation using social media, Town website, outreach to schools, places of employment, etc. to learn more about what changes in Sidney are desired by under-represented age-groups to encourage them to relocate or remain here.	Commencing Spring 2015.
	2. Report to Council on outcome of analysis and consultation.	Expected Summer 2015.
	3. Review bylaws: Business Licence Bylaw No. 1668, Parking Bylaw No. 1661, Subdivision and Development Bylaw No. 1390, Unsightly Premises Bylaw No. 1943, Noise Bylaw No. 1689, Animal Control Bylaw No. 1965.	Expected completion Winter 2015.
	4. Review Official Community Plan Multi-Family Design Guidelines.	Commencing Summer 2015.
	5. Encourage installation of electric vehicle infrastructure and other sustainable/green energy and conservation initiatives.	Underway/ongoing.
	6. Provide Information to encourage use of "Passive House" design for energy efficiency and consider incentivizing green development.	Expected completion Fall 2015.
	7. Work with housing societies and proponents for regional and local workforce housing initiatives and attainable housing.	Underway/ongoing.
	8. Investigate potential of new forms of housing and residential development to achieve a greater variety of size, type and tenure.	Underway/ongoing.
	9. Work with Engineering Department on plan for improved and expanded pedestrian and bicycle infrastructure.	Pending completion of needs analysis.
	10. Work with Engineering and Parks Departments on plan for greater variety of recreational opportunities in parks and public spaces.	Pending completion of needs analysis.
	11. Work with Engineering and IT Departments to evaluate opportunities to expand WiFi and plan for future expansion of power to public areas for events and beautification.	Ongoing.
	12. Provide support for Economic Development.	Ongoing.



# Strategic Plan 2015

## *Establishing a More Balanced Demographic*

Project Support	Tasks	Status
Administration	1. Support other departments as required.	Ongoing.
Engineering	1. Support other departments as required.	Ongoing.

### *Tulista Park Playground Re-opening, June 28, 2014*



# Strategic Plan 2015

## Gateway Signage

Project Lead	Tasks	Status
Engineering	<ol style="list-style-type: none"> <li>1. Identify locations and sign content.</li> <li>2. Approval by Council.</li> <li>3. Installation.</li> </ol>	Underway.  Expected June 30, 2015.  Expected September 30, 2015.

Project Support	Tasks	Status
Development Services	<ol style="list-style-type: none"> <li>1. Collaborate on project.</li> </ol>	Ongoing.

## Wayfinding Signage

Project Lead	Tasks	Status
Engineering	<ol style="list-style-type: none"> <li>1. Identify locations and sign content.</li> <li>2. Approval by Council.</li> <li>3. Installation.</li> </ol>	Underway.  Expected June 30, 2015.  Expected September 30, 2015.

Project Support	Tasks	Status
Development Services	<ol style="list-style-type: none"> <li>1. Collaborate on project.</li> <li>2. Provide support as needed.</li> </ol>	As required.  As required.

# Strategic Plan 2015

## West Side Local Area Plan

Project Lead	Tasks	Status
Development Services	1. Conduct a review of existing frontage improvements, infrastructure, and land use in study area (north of Beacon Ave West, west of Highway 17).	Commence May 2015.
	2. Undertake needs analysis and public engagement with residents, business owners, and employees if possible in the study area re what amenities and frontage improvements (i.e. sidewalks) are desired.	Expected Summer 2015.
	3. Collaborate with Engineering Department to develop and implement installation of works.	Expected Spring 2015.

Project Support	Tasks	Status
Engineering	1. Provide project support.	
Administration	1. Provide project support.	As required.
	2. Collaborate with Development Services regarding community consultation.	As required.
	3. Ensure Council is provided regular status updates.	As required.



# Strategic Plan 2015

## Explore and Pursue Revitalization Tax Exemptions

Project Lead	Tasks	Status
<b>Corporate Services</b>	<ol style="list-style-type: none"> <li>1. Work with Development Services to undertake research, including surveys, related to establishing parameters for a Revitalization Tax Exemption (RTE) program.</li> <li>2. Report to Council on recommended options for the establishment of an RTE program.</li> <li>3. Develop bylaws, based on Council and stakeholder feedback, to establish an RTE program.</li> </ol>	<p>In progress</p> <p>Expected Summer 2015.</p> <p>Expected Fall 2015.</p>
<b>Development Services</b>	<ol style="list-style-type: none"> <li>1. Conduct engagement process with development community and downtown property owners re what incentives would encourage them to develop new buildings on downtown properties; Consult with other communities that have RTE bylaws to learn about their experiences with RTE.</li> <li>2. Propose plan to Council and develop RTE bylaw.</li> <li>3. Continue to evaluate other policies that will affect desired outcome of RTE, i.e. community amenity contribution policy, etc.</li> </ol>	<p>Underway.</p> <p>Expected Summer 2015.</p> <p>Underway/ongoing.</p>

Project Support	Tasks	Status
<b>Administration</b>	<ol style="list-style-type: none"> <li>1. Provide project support.</li> <li>2. Assist with bylaw development</li> </ol>	<p>As required.</p> <p>Expected Fall 2015.</p>

# Strategic Plan 2015

## Employee / Overflow Parking Lot of VAA / MPS Lands

Project Lead	Tasks	Status
Engineering	<ol style="list-style-type: none"> <li>1. Concept plan approved by Council.</li> <li>2. Apply for Gas Tax Grant.</li> <li>3. Complete Detailed Design.</li> </ol>	<p>Completed March 24, 2015.</p> <p>Completed.</p> <p>Expected September 30, 2015.</p>
Administration	<ol style="list-style-type: none"> <li>1. Provide project support.</li> <li>2. Work with lease partners to establish legal use of lands identified for parking purpose.</li> <li>3. Work with MWC regarding administration of parking facility.</li> </ol>	<p>As required.</p> <p>Expected September 30, 2015.</p> <p>Upon project completion.</p>

Project Support	Tasks	Status
Development Services	<ol style="list-style-type: none"> <li>1. Collaborate on project.</li> </ol>	As required.
Corporate Services	<ol style="list-style-type: none"> <li>1. Identify funding options for the creation of an Employee/ Overflow parking lot.</li> <li>2. Work with lease partners to establish legal use of lands identified for parking purpose.</li> </ol>	<p>As required.</p> <p>Underway.</p>
Fire Department	<ol style="list-style-type: none"> <li>1. Support other Departments in their review process.</li> </ol>	Ongoing.

# Strategic Plan 2015

## Establish Social Media

Project Lead	Tasks	Status
Corporate Services	1. Participate in Working Group to establish parameters and policies for use of social media.	Completed.
	2. Undertake necessary technical changes and additions to enable efficient use of social media.	Partially implemented.
	3. Participate in ongoing monitoring and improvement of continuing use of social media.	Ongoing.
Administration	1. Undertake ongoing monitoring and improvement of continuing use of social media.	Ongoing
	2. Provide project support.	As required.

Project Support	Tasks	Status
Development Services	1. Collaborate on project.	As required.
	2. Promote Town's social media presence by using it to give information on proposed bylaw amendments and Town projects.	Ongoing.
Engineering	1. Participate on Steering Committee.	Underway.
Fire Department	1. Continue to utilize the Twitter medium for the purposes of public notification and emergency messaging.	Ongoing.
	2. Support other Departments in their review process.	Ongoing.





# Strategic Plan 2015

## Community Safety Building

Project Lead	Tasks	Status
<b>Administration</b>	1. Secure a potential site for a future Community Safety Building.	Complete.
	2. Maintain a project management leadership role.	Ongoing.
	3. Develop a detailed project schedule and approach document for Council's review.	In progress.
	4. Ensure that the identified steps / project milestones are being achieved.	Ongoing.
<b>Fire Department</b>	1. Assist in identification and suitability of potential sites to construct a new Community Safety Building.	Complete.
	2. Assist in developing and delivering information to the public supporting the rationale for a new Community Safety Building.	Ongoing.
	3. Act as the primary liaison to BCAS in an effort to have an ambulance annex included in the construction of a new Community Safety Building.	Ongoing.

Project Support	Tasks	Status
<b>Corporate Services</b>	1. Identify funding strategies for acquisition of site and construction of facilities.	In progress.
	2. Establish necessary borrowing bylaws and prepare for statutory public notification and borrowing authorization processes.	In progress.
<b>Development Services</b>	1. Collaborate on project.	As required.
<b>Engineering</b>	1. Support other departments as required.	Underway.

# Strategic Plan 2015

## Economic Development Model / Strategy

Project Lead	Tasks	Status
Administration & Corporate Services	1. Participate in Select Committee to investigate options and make recommendations to Council on the preferred model for taking on a more active role in a formalized Economic Development function.	Completed.
	2. Assist with the implementation of the selected option.	Underway.
	3. Assist with monitoring the progress and measuring the effectiveness of the established function.	Ongoing.

Project Support	Tasks	Status
Development Services	<ol style="list-style-type: none"> <li>1. Provide supplemental information regarding implementation.</li> <li>2. Provide support to Committee.</li> <li>3. Collaborate on project.</li> </ol>	

### Christmas in Sidney, December 2014



## *Financial Information*





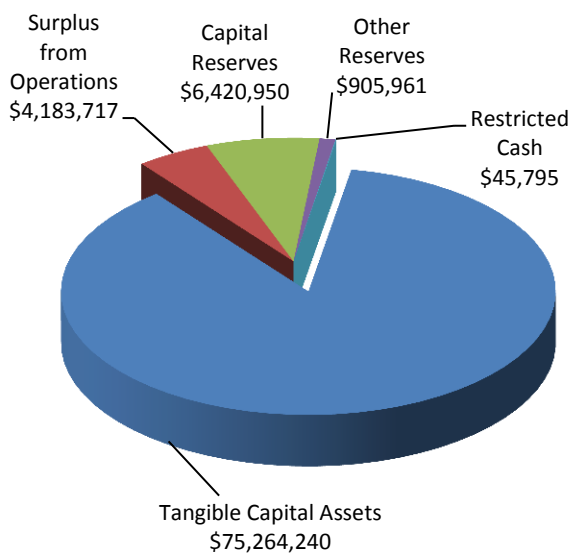
# Management Discussion & Analysis

The financial statements are the responsibility of the Town's management and have been prepared in compliance with the Community Charter and generally accepted accounting principles. The annual financial statements are composed of two primary statements – the *Statement of Financial Position* (page 68) and the *Statement of Operations and Accumulated Surplus* (page 69). 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 in more detail below.

## Statement of Financial Position

The *Statement of Financial Position* provides a snapshot of the Town's total Assets, Liabilities, and Accumulated Surplus as at December 31, 2014. Financial Assets include 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 satisfy Liabilities and provide future services. All Liabilities of the Town are considered Financial Liabilities, as cash is required to settle them.

The net result of combining Financial Assets to Financial Liabilities is called Net Financial Assets. The Town maintains a positive Net Financial Asset position thanks to a relatively low level of debt. This position improved further by \$1,740,639 in 2014, largely due to reductions in year ending deferred revenue and deposits, and long-term debt, and an increase in both investments and accounts receivable. The reduction in deferred revenue was the result of an accounting change that allowed the Town to immediately recognize \$1,185,044 in federal Gas Tax funds that were previously deferred; these funds are now held in reserves and to be used as future funding for eligible projects. While this accounting change had a positive impact on our Net Financial Assets, as well as our Annual Surplus, it did not change the amount of money available for future use by the Town, just the way it was shown in our financial statements; as such it somewhat distorts our operating results for the year. Combined with a healthy level of reserves, the positive Net Financial Assets affords the Town a degree of financial flexibility.



Non-financial Assets are the next section of the *Statement of Financial Position*. This category is made up almost entirely of the net value of tangible capital assets (TCA), but also of smaller amounts for inventories of supplies and prepaid expenses. The TCA amount represents the remaining value (cost less depreciation) of past investment in infrastructure, buildings, facilities, structures, vehicles, equipment and other long lasting assets that provide services to residents over the useful lives of the assets. Inventories and prepaid expenses are assets that will likely be consumed as part of operations in the upcoming year, but cannot be easily converted to cash to meet financial obligations.

The bottom line on this statement is the 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. The pie chart shows the breakdown of the year ending Accumulated Surplus balance of \$86,820,663 into its various components. It is

# Management Discussion & Analysis

important to clarify that the Accumulated Surplus has been building 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 to satisfy financial obligations and Non-financial Assets represent the amount available to meet future service obligations. The Accumulated Surplus, which is broken down into various components in Note 8 (page 80) of the statements, is discussed in more detail in the following section.

## *Statement of Financial Operations & Accumulated Surplus*

The *Statement of Operations & Accumulated Surplus* compares revenues 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 future services. Total revenues of \$20,124,778 were improved as compared to 2013, mostly due to increased municipal property taxes, garbage user fees, and the recognition of deferred federal gas tax funding. Total expenses of \$17,894,320 were roughly the same as 2013, with inflationary and contracted increases being offset by administrative and RCMP policing contract savings.

The 2014 *Statement of Operations and Accumulated Surplus* indicates an Annual Surplus of \$2,230,458 which is broken down into the following components:

Net increase in Reserves	\$ 996,978
Net investment in capital assets	589,910
Increase in Restricted Cash	728
Net Increase in Surplus from Operations	642,842
<hr/>	<hr/>
Annual Surplus	\$ 2,230,458

The Annual Surplus is added to Accumulated Surplus on the bottom of the *Statement of Financial Position*. It is important to note that the Annual Surplus is the net difference 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 is included in the *Statement of Operations & Accumulated Surplus*, to provide the reader with an indication of operating plans for the year and demonstrate public accountability, but variances from budget are not discussed in the financial statements or this analysis.

A comparison of budget to actuals would indicate that the Town realized an Annual Surplus \$1,885,013 better than expected. However, such a comparison is not entirely accurate, as the budget presented in the statements was not intended for this type of analysis and is prepared on a different basis than actuals. However, recent changes to the format of the Town’s Financial Plan have brought actuals and budget into better alignment.

## **Net Increase in Reserves**

In the breakdown of the Annual Surplus above, the largest contributing factor is the net increase of \$996,978 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 known as Statutory Reserves, in that they are created by bylaw, as allowed under provincial legislation. The establishing bylaws set 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.

# Management Discussion & Analysis

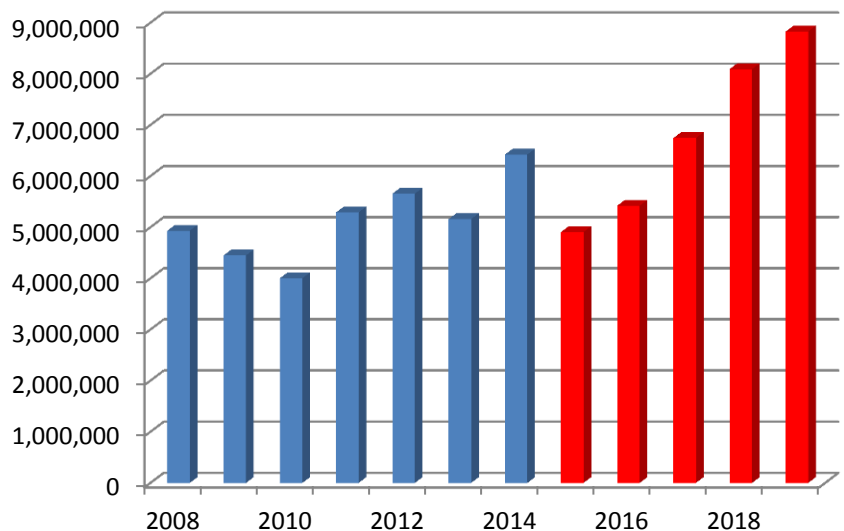
The second subset of reserves is labeled “Reserves set aside by Council”. While less formal, these funds are also usually earmarked for specific purposes, but it is possible to redirect these funds for other uses. However, as most of the balances in these reserves are made up of funds carried forward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

The Town’s total Statutory Reserves at year end amounted to \$6,420,951. A total of 34% represents the Town’s Infrastructure Replacement reserves, while a further 33% is made up of reserves to replace Town vehicles, equipment and the ferry terminal. 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; this practice helps to ensure financial sustainability.

The chart below shows the Town’s total Statutory Reserve balances over the last seven years and projected balances for the next five years. It illustrates the cyclical nature of the reserve balances, based on the timing of expenditures for which the reserves were created. The increase in 2014 is due to an accounting transfer of \$1,185,044 of federal Gas Tax funds from deferred revenue to reserves. The drop downwards in 2015 is due to the Allbay Road infrastructure project which is being funded entirely from reserves.

Based on the current 5 year financial plan, the overall trend is for a growing reserve balance. This is mostly due to the roughly \$500,000 of Gas Tax funds being deposited into reserves each year. It is likely that capital projects will be identified that will utilize Gas Tax funding. The ideal level of reserves depends on the Town’s future needs and wants, and decisions around how to fund them.

Having a net reserve surplus or deficit in any given year is generally neither good nor bad; it is 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. For example, in years where the Town is putting aside money for a future purchase, there will be a reserve surplus. When those funds are actually used, a reserve deficit may occur. All of these events would fit within the Town’s overall financial planning, despite the different year-by-year financial impacts.



## Net Investment in Capital Assets

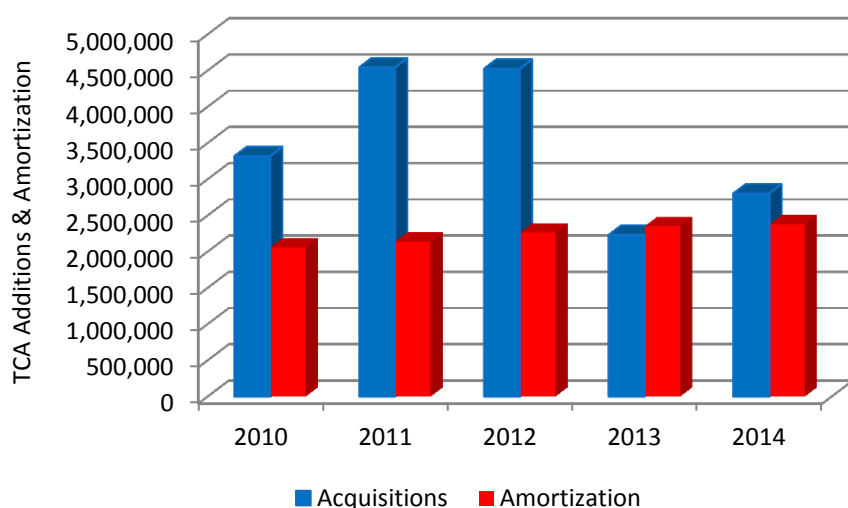
Another contributing factor to the Annual Surplus is an increase in *net investment in capital assets* of \$589,910. This was due to a decrease of \$198,453 in debt and leases attributed to capital assets and a \$391,457 increase in the net book value of TCA. The increase in value means that the Town added \$391,457 more in TCA than it disposed of or amortized. 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.



# Management Discussion & Analysis

In 2014, the Town added \$2,792,185 in TCA, while amortizing \$2,377,616, and realized a net increase in investment in capital of \$426,869. This net increase was also affected by losses on disposal, adjustments, and lease financing that the Town incurred as part of the acquisitions. The Town does not “own” leased assets until any financing obligations have been repaid. The most significant capital additions during the year were annual infrastructure replacement works, new playground equipment at Tulista Park, and new street furniture on Beacon Avenue.

The chart below shows the Town’s TCA additions and amortization over the past 5 years. It demonstrates that in most years, there is a positive net investment in capital, with the exception of 2013 when the Town consumed more than it added. This is neither good nor bad, but simply reflects the Town’s financial and asset management plans for that year.



Generally, it is good to have a positive net investment in capital each year, as this would indicate that you are renewing your assets more quickly than you are consuming them. The simple act of renewal would likely lead to a net increase in TCA, as the assets you are renewing are in current dollars, while the assets 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 are continually being developed and refined as we move forward with the Town’s asset management strategy.

## Increase in Restricted Cash

This small increase represents the amount of cash the Town has paid into a sinking fund as security against its long term debt. When the debt is fully repaid, the restriction is removed, and the funds are returned to the Town for other purposes. Generally, they are put into a reserve.

## Net Increase in Surplus from Operations

The final contributing factor to the Annual Surplus is perhaps the most important. The Surplus (or Deficit) from Operations provides the best indication of the current year operating results. The previously discussed contributing factors to the Annual Surplus may result in a surplus or deficit in any given year depending on the Town’s financial or asset management plans, and as such, are not true indicators of the current year’s operating performance. The Surplus (or Deficit) from Operations in a given year represents the true increase (or decrease) in the Town’s “disposable income” for future spending. The 2014 operations realized a surplus of \$727,842, but when netted against the use of prior years’ surplus of \$85,000, the net increase in Surplus from Operations is \$642,842. When the net increase is combined with surpluses from prior years, the year ending Accumulated Surplus from Operations balance is \$4,183,717.

# Management Discussion & Analysis

The table below shows the breakdown of the current year's net increase of Surplus from Operations:

General Operating Fund	\$ 263,708
Garbage Utility	39,636
Water Operating Fund	59,151
Sewer Operating Fund	365,347
<hr/>	
Total Surplus from Operations	727,842
Use of Prior Years' Surplus	(85,000)
<hr/>	
Net Increase in Accumulated Surplus from Operations	\$ 642,842

The General Operating Fund realized a Surplus from Operations of almost \$263,708, most notably due to better than expected investment returns, a one-time foreign exchange gain, administrative savings, savings in the RCMP policing contract due to temporary vacancies, and unspent contingency.

The Garbage Utility, which operates on a cost recovery basis, realized a Surplus from Operations of \$39,636. This was a budgeted surplus to ensure garbage collection rates for residents and businesses remain unchanged for the duration of the Town's five-year contract with its garbage collection service provider. The contract includes fee increases to the Town in each year, so the budgeted surpluses in the first couple of years will offset expected deficits in the last couple of years, thus allowing user rates to remain constant throughout the contract.

The Water Utility realized a Surplus from Operations of \$59,151, as compared to a deficit of \$67,047 in 2013. Each year, water revenues and expenses are budgeted to balance the fund using trends from previous years; however, some years we realize surpluses and other years deficits. It is important to note that the Water Utility has a healthy surplus balance, which has ensured user rates have remained unchanged, even in light of recent increases in bulk water costs.

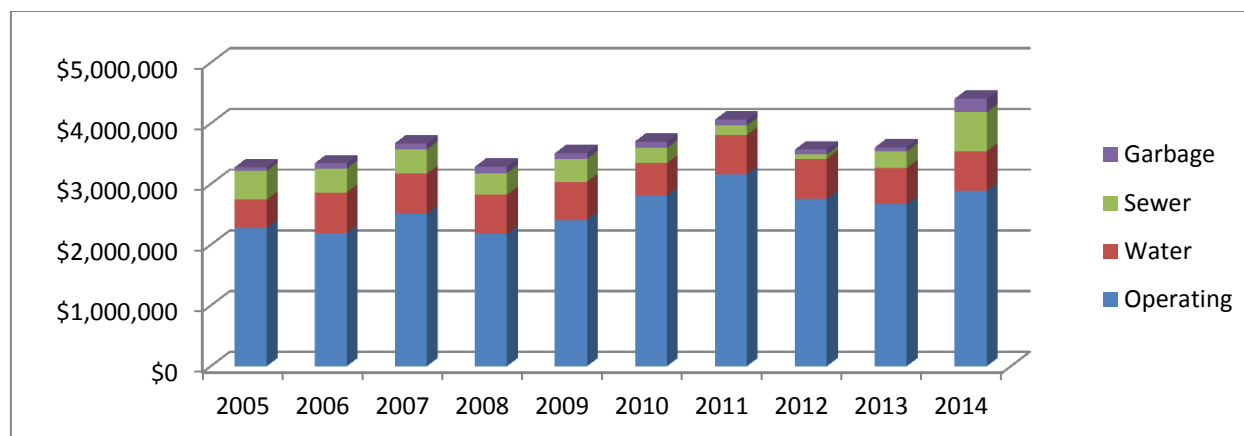
The Sewer Operating Fund realized a Surplus from Operations of \$365,347, which resulted in the greatest contribution to the total Surplus from Operations. This was \$119,347 more than the budgeted surplus of \$246,000, which represented the Town's plans over the past two years to rebuild the Sewer Fund's surplus balance to acceptable policy levels after several years of deficits. This became possible as the Town's share of CRD debt payments for the Peninsula's Unified Treatment Plant was being reduced, leading up to the debt's retirement in 2014. The Sewer Fund now maintains a healthy accumulated surplus balance that permitted 2015 Sewer Parcel Tax and Sewer User Rates to be reduced.

The Town has a policy to determine the adequate level of Accumulated Surpluses from Operations. 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.

The chart on the next page illustrates the Town's Accumulated Surplus from Operations balances over the past decade and the contribution from each of the Town's significant operational areas. The 2014 year ending Accumulated Surplus from Operations balance is \$4,183,718, with all operational areas maintaining surplus levels that are healthy and meeting policy requirements.

# Management Discussion & Analysis



## Notes to Financial Statements

As indicated previously, the notes are an integral part of the financial statements. Firstly, 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 two primary statements. Reference is made on the statements to a note number; users wishing to gain a better understanding of Town financial results should be referencing these notes as they read through the statements.

Note 12 in the Town's statements provides a reconciliation of the Town's financial plan to the budget figures used in the statements. The format of the Town's financial plan bylaw has improved significantly in recent years, to a point where the comparability requires the addition and subtraction of only one item.

New to the financial statements last year is the note of Segmented Information (Note 13). This note further assists readers of the statements in understanding the types of revenues and expenses attributable to specific Town functions for the unique services performed by each.

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 14) provides readers with some additional information to assist in their interpretation of the Town's financial position, and any risks associated with that. Users may then make their own decision as to the level of risk implicit with each item disclosed.

## Financial Summary

The 2014 operating results were generally in line with expectations, with the Town generating a Surplus from Operations in all operating funds, adding more to its Statutory Reserves than it took out, and increasing net investment in capital as a result of debt retirement and adding more than it consumed. It is important to consider these results in a larger context. The above discussion of the various components of the Annual 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 is ongoing.



# Consolidated Financial Statements

## 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, as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. 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.

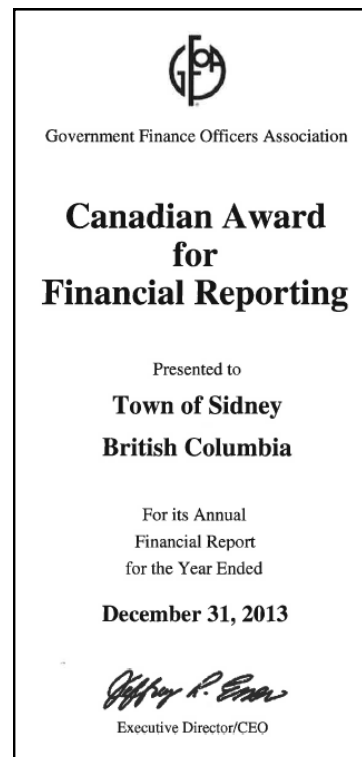
The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely 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.



Andrew Hicik  
Director of Corporate Services



# Consolidated Financial Statements

## Independent Auditors' Report

To the Mayor and Councilors of the Town of Sidney

We have audited the accompanying financial statements of the Town of Sidney, which comprise the statement of financial position as at December 31, 2014, 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 the Town of Sidney as at December 31, 2014, 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  
April 28, 2015  
Victoria, Canada

**KPMG LLP**  
**Chartered Accountants**  
St. Andrew's Square II  
800 - 730 View Street  
Victoria BC V8W 3Y7

Telephone (250) 480-3500  
Fax (250) 480-3539  
Internet [www.kpmg.ca](http://www.kpmg.ca)

# Consolidated Financial Statements

## Consolidated Statement of Financial Position

Year ended December 31, 2014 with comparative figures for 2013

	2014	2013
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$ 3,439,118	\$ 6,465,634
Investments	9,537,090	6,010,056
Property taxes receivable	499,171	447,087
Accounts receivable	1,605,135	1,196,382
Restricted cash	45,795	45,067
	<u>15,126,309</u>	<u>14,164,226</u>
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	1,408,557	1,134,323
Deferred revenue and deposits (note 3)	1,656,537	2,504,604
Employee future benefit obligations (note 4)	682,400	681,400
Lease obligations (note 5)	36,410	60,084
Long-term debt (note 6)	3,307,699	3,489,748
	<u>7,091,603</u>	<u>7,870,159</u>
<b>Net financial assets</b>	<b>8,034,706</b>	<b>6,294,067</b>
<b>Non-financial assets:</b>		
Tangible capital assets (note 7)	78,567,620	78,176,163
Inventory of supplies	104,271	80,864
Prepaid expenses	114,066	39,111
	<u>\$ 86,820,663</u>	<u>\$ 84,590,205</u>

Commitments and contingent liabilities (note 14).

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

# Consolidated Financial Statements

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2014 with comparative figures for 2013

	Budget 2014 (note 12)	Actual 2014	Actual 2013
<b>Revenue:</b>			
Net taxes available for municipal purposes (note 9)	\$ 11,980,339	\$ 11,989,745	\$ 11,629,169
Fees, rates and service charges	5,381,917	5,403,264	5,005,584
Government transfers (note 10)	1,285,010	1,959,624	1,683,762
Investment earnings	165,000	215,141	179,997
Gifts and contributions	41,704	291,602	74,308
Penalties and interest	93,547	89,836	90,833
Actuarial adjustment on debt	-	21,460	48,319
MFA Debt Reserve Fund surplus	-	126	2,152
Other	9,314	153,980	55,900
<b>Total revenue</b>	<b>18,956,831</b>	<b>20,124,778</b>	<b>18,770,024</b>
<b>Expenses:</b>			
General government	2,414,996	2,245,787	2,306,174
Protective services	4,281,320	4,069,891	3,954,822
Transportation	3,535,648	3,433,521	3,627,314
Environmental health services	702,272	676,363	514,052
Environmental development	365,540	365,953	342,830
Leisure, parks and cultural	2,802,114	2,776,883	2,682,640
Water utility	1,896,327	1,823,469	1,868,533
Sewer utility	1,984,427	1,920,935	2,097,429
Other (note 11)	628,742	581,518	518,920
<b>Total expenses</b>	<b>18,611,386</b>	<b>17,894,320</b>	<b>17,912,714</b>
<b>Annual surplus</b>	<b>345,445</b>	<b>2,230,458</b>	<b>857,310</b>
Accumulated surplus, beginning of year	84,590,205	84,590,205	83,732,895
<b>Accumulated surplus, end of year</b>	<b>\$ 84,935,650</b>	<b>\$ 86,820,663</b>	<b>\$ 84,590,205</b>

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



# Consolidated Financial Statements

## Statement of Changes in Net Financial Assets

Year ended December 31, 2014 with comparative figures for 2013

	Budget 2014 (note 12)	Actual 2014	Actual 2013
Annual surplus	\$ 345,445	\$ 2,230,458	\$ 857,310
Acquisition of tangible capital assets	(3,899,140)	(2,881,301)	(2,233,076)
Amortization of tangible capital assets	2,400,000	2,377,616	2,349,877
Loss on disposal of tangible capital assets	-	101,675	31,722
Proceeds on disposal of capital assets	-	10,552	7,381
	(1,153,695)	1,839,000	1,013,214
Acquisition of inventory of supplies	-	(104,271)	(80,864)
Acquisition of prepaid expense	-	(114,066)	(39,112)
Consumption of inventory of supplies	-	80,864	80,573
Use of prepaid expenses	-	39,112	37,295
Change in net financial assets	(1,153,695)	1,740,639	1,011,106
Net financial assets, beginning of year	6,294,067	6,294,067	5,282,961
<b>Net financial assets, end of year</b>	<b>\$ 5,140,372</b>	<b>\$ 8,034,706</b>	<b>\$ 6,294,067</b>

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

# Consolidated Financial Statements

## Statement of Cash Flows

Year ended December 31, 2014 with comparative figures for 2013

	2014	2013
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 2,230,458	\$ 857,310
Items not involving cash:		
Amortization	2,377,616	2,349,877
Developer contribution of tangible capital assets	(171,464)	(56,391)
Change in employee benefits and other liabilities	1,000	42,700
Loss on disposal of tangible capital assets	101,675	31,722
Gain on leases	(5,656)	(3,057)
Actuarial adjustment on debt	(21,460)	(48,319)
Change in non-cash assets and liabilities:		
Property taxes receivable	(52,084)	(87,502)
Accounts receivable	(408,754)	662,245
Accounts payable and accrued liabilities	274,234	(286,155)
Deferred revenue	(848,068)	(621,628)
Inventory of supplies	(23,407)	(291)
Prepaid expenses	(74,955)	(1,817)
Net change in cash from operating activities	3,379,135	2,838,694
<b>Capital activities:</b>		
Proceeds on disposal of tangible capital assets	10,552	7,381
Cash used to acquire tangible capital assets	(2,691,120)	(2,162,521)
Net change in cash from capital activities	(2,680,568)	(2,155,140)
<b>Investing activities:</b>		
Investments	(3,527,034)	(6,010,056)
Net change in cash from investing activities	(3,527,034)	(6,010,056)
<b>Financing activities:</b>		
MFA debt reserve adjustment	(729)	(45)
Long-term debt repaid	(160,589)	(173,527)
Lease and other obligations repaid	(36,731)	(72,912)
Net change in cash from financing activities	(198,049)	(246,484)
Net change in cash and cash equivalents	(3,026,516)	(5,572,986)
Cash and cash equivalents, beginning of year	6,465,634	12,038,620
<b>Cash and cash equivalents, end of year</b>	<b>\$ 3,439,118</b>	<b>\$ 6,465,634</b>
Cash paid for interest	\$ 157,911	\$ 166,144
Cash received from interest	304,977	270,830
Assets acquired under capital lease	18,713	14,164

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

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 Chartered Professional Accountants of Canada. 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:

Government transfers are recognized in the financial statements as revenue in the period the transfers are authorized and any eligibility criteria have been met, except when, and to the extent that, the transfer gives rise to an obligation that meets the definition of a liability for the recipient government. Transfers received which meet the definition of a liability are included in deferred revenue.

(d) Property Tax revenue:

Property Tax revenue is recognized on an accrual basis using property assessment values established by BC Assessment for the current year and the tax rates established annually by Council. Tax revenues are recorded at the date property taxes are due. Assessments are subject to appeal and tax adjustments are recorded when the results of the appeals are known, and if required. An allowance for unresolved assessment appeals is also recorded.

(e) 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.

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

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

(f) Investment income:

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

(g) 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.

(h) Non-financial assets:

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

(i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The 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:

Assets	Useful Life - Years
Land improvements	10 - 75
Buildings and building improvements	15 - 100
Vehicle, machinery and equipment	3 - 50
Water and wastewater infrastructure	12 - 75
Road infrastructure	25 - 100

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) Contribution of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, with the value of the contribution 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.



# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 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.

(i) 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.

(j) 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.

(k) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the 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:

	2014	2013
Cash	\$ 2,668,135	\$ 1,420,892
Municipal Finance Authority money market fund	770,983	5,044,742
	\$ 3,439,118	\$ 6,465,634

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 3. Deferred revenue and deposits:

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

	2014	2013
Federal Gas Tax Funds	\$ -	\$ 701,827
Prepaid property taxes	1,112,154	1,044,068
Deferred revenue – prepaid fees and charges	96,511	106,718
Deferred developer contributions	335,572	531,269
Deposits on hold	112,300	120,722
	<b>\$ 1,656,537</b>	<b>\$ 2,504,604</b>

The Town receives Gas Tax funds from the Federal Government through an agreement with the Union of BC Municipalities. Effective April 1, 2014, the agreements were revised for all new funding and for amounts unspent from prior periods. The new agreement broadened the scope of eligible expenditures for these funds and eliminated certain potential repayment criteria. These changes have resulted in a change in the accounting for such funds from the previous policy to defer such funds until eligible expenditures were incurred to recognize all amounts into revenue when received, including recognizing as revenue all amounts previously deferred.

### 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:

	2014	2013
Accrued employee benefit obligations:		
Balance, beginning of year	\$ 694,600	\$ 727,100
Current service cost	70,400	75,300
Past service cost	39,100	-
Interest cost	28,100	25,900
Benefits paid	(142,500)	(70,200)
Actuarial adjustment	68,900	(63,500)
Balance, end of year	758,600	694,600
Unamortized net actuarial loss (gain)	(76,200)	(13,200)
Accrued employee benefit obligations	<b>\$ 682,400</b>	<b>\$ 681,400</b>

Any actuarial gain or loss is amortized over a period equal to the employees' average remaining service lifetime, estimated to be eleven (11) years.

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

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

The amount recorded for these benefits is based on an actuarial valuation performed by an independent firm using a projected benefit actuarial valuation method pro-rated on services.

This valuation is reviewed on a periodic basis. The most recent actuarial valuation of the Town's employee future benefits was completed as at December 31, 2014.

The significant actuarial assumptions adopted in measuring the Town's accrued benefit obligation are as follows:

	2014	2013
Discount rates	3.10 %	4.00 %
Expected wage and salary increases	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 \$143,500 (2013 - \$112,900).

#### Other 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 based on a formula. The Plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 36,000 contributors from local governments.

The most recent valuation, as at December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015, with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the Plan.

The Town paid \$510,151 for employer contributions to the plan in fiscal 2014 (2013 - \$491,435) and Town employees paid \$440,840 for employee contributions to the Plan (2013 - \$424,719).

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

The Trust was established January 1, 1987 and its sole purpose is to provide a long-term disability income benefit plan for municipal employees in the capital region. The Town and its employees (CUPE & Exempt) each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2011. At December 31, 2014, the total plan provision for approved and unreported claims was \$15,368,300 with a net deficit of \$729,956. The actuary does not attribute portions of the unfunded liability to individual employers. The Town paid \$77,662 (2013 - \$78,208) for employer contributions and Town employees paid \$78,461 (2013 - \$78,643) for employee contributions to the plan in 2014.

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 5. Lease obligations:

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

	2014	2013
2014	\$ -	\$ 40,856
2015	15,412	11,327
2016	8,271	4,335
2017	6,915	2,979
2018	5,696	1,763
2019	1,335	-
Total minimum lease payments	37,629	61,260
Less: amount representing interest (at prime less 1%)	(1,219)	(1,176)
Present value of net minimum capital lease payments	\$ 36,410	\$ 60,084

Interest expense incurred during 2014 on the above leases amounted to \$1,014 (2013 - \$2,046).

### 6. Long-term debt:

(a) The Town issued debt instruments through the Municipal Finance Authority (MFA), pursuant to loan authorization and security issuing bylaws under authority of the Community Charter and 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 as a reduction of the related long-term debt.

(b) Gross amount of debt and the amount of the actuarial allocation assets available to retire the debt are as follows:

	Gross debt	Actuarial allocation	Net debt 2014	Net debt 2013
Other debt	\$ 129,000	\$ -	\$ 129,000	\$ 172,000
General capital fund	3,889,034	710,335	3,178,699	3,317,748
	\$ 4,018,034	\$ 710,335	\$ 3,307,699	\$ 3,489,748



# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

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

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, 2014 there were contingent demand notes of \$95,705 (2013 - \$97,815) and cash deposits of \$45,795 (2013 - \$45,067). 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:

2015	\$ 114,486
2016	114,486
2017	114,486
2018	114,486
2019	114,486

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

#### (d) Total interest paid during the year was \$157,261 (2013 - \$160,618).

#### (e) Existing long-term debt matures in annual amounts to the year 2037, and interest rates range from 2.4% to 4.65%. The weighted average interest rate for 2014 was 3.83%. (2013 - 3.85%).

### 7. Tangible capital assets:

Cost	Balance at December 31, 2013	Additions / Transfers	Disposals	Balance at December 31, 2014
Land	\$ 15,143,104	\$ -	\$ -	\$ 15,143,104
Land improvements	3,845,026	209,870	-	4,054,896
Building and building improvements	23,175,466	136,258	-	23,311,724
Vehicles, machinery and equipment	9,760,247	487,479	(36,700)	10,211,026
Water and wastewater infrastructure	35,092,492	496,467	(124,144)	35,464,815
Roads infrastructure	26,211,584	957,953	(165,101)	27,004,436
Assets under construction	41,824	516,457	-	558,281
<b>Total</b>	<b>\$ 113,269,743</b>	<b>\$ 2,804,484</b>	<b>\$ (325,945)</b>	<b>\$ 115,748,282</b>

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

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

Accumulated Amortization	Balance at December 31, 2013	Disposals / Transfers	Amortization Expense	Balance at December 31, 2014
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	1,268,846	-	149,244	1,418,090
Building and building improvements	7,916,239	-	653,752	8,569,991
Vehicles, machinery and equipment	4,422,460	(112,364)	595,898	4,905,994
Water and wastewater infrastructure	12,998,129	(73,299)	470,234	13,395,064
Roads infrastructure	8,487,906	(104,871)	508,488	8,891,523
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 35,093,580</b>	<b>\$ (290,534)</b>	<b>\$ 2,377,616</b>	<b>\$ 37,180,662</b>

Net Book Value	Balance at December 31, 2013	Balance at December 31, 2014
Land	\$ 15,143,104	\$ 15,143,104
Land improvements	2,576,180	2,636,806
Building and building improvements	15,259,227	14,741,733
Vehicles, machinery and equipment	5,337,787	5,305,032
Water and wastewater infrastructure	22,094,363	22,069,751
Roads infrastructure	17,723,678	18,112,913
Assets under construction	41,824	558,281
<b>Total</b>	<b>\$ 78,176,163</b>	<b>\$ 78,567,620</b>

(a) Assets under construction

Assets under construction having a value of \$558,281 (2013 - \$41,824) 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 and consist of Water, Wastewater and Roads infrastructure. The value of contributed assets received during the year is \$171,464 (2013 - \$56,391).

(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.

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 8. Accumulated surplus:

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

	2014	2013
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 75,264,240	\$ 74,674,330
Surplus from operations	4,183,717	3,540,875
<b>Total surplus</b>	<b>79,447,957</b>	<b>78,215,205</b>
<b>Reserves set aside by Council:</b>		
Miscellaneous operating purposes	412,640	568,576
Miscellaneous capital purposes	493,320	601,861
<b>Total reserves</b>	<b>905,960</b>	<b>1,170,437</b>
<b>Reserves funds set aside for specific purpose by Council:</b>		
Land sale proceeds	16,152	15,852
Parkland acquisition	619	619
Off-street parking	74,586	68,686
Computer replacement	504,561	396,537
General equipment replacement	671,082	491,742
Fire equipment replacement	450,779	325,379
Water capital	340,875	335,275
Sewer capital	22,616	22,216
Infrastructure replacement	2,201,990	2,326,559
Water rates stabilization	240,155	236,255
Amenities	39,476	97,549
Ferry terminal	490,005	553,377
Contingency	62,933	201,133
Agreements	120,078	88,318
Gas Tax - Community Works Fund	1,185,044	-
<b>Total reserve funds</b>	<b>6,420,951</b>	<b>5,159,497</b>
<b>Restricted cash</b>	<b>45,795</b>	<b>45,067</b>
	<b>\$ 86,820,663</b>	<b>\$ 84,590,206</b>

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 8. Accumulated surplus (continued):

The Town periodically receives Gas Tax Agreement funds from the federal government. These funds, along with interest earned on the funds, are recorded as revenues and transferred to reserves until they are used to fund eligible expenditures under the Agreement. Prior to 2014, these funds were recorded as deferred revenue until they were used to fund eligible expenditures.

	2014	2013
Federal Gas Tax Agreement funds		
Deferred Gas Tax Agreement funds, beginning of year	\$ 701,827	\$ 1,142,376
Amounts received during the year	506,967	353,943
Interest earned restricted for projects	11,700	13,177
Expenditures	(35,450)	(807,669)
Gas Tax Agreements funds, end of year	\$ 1,185,044	\$ 701,827

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

	2014	2013
Taxes:		
Property taxes	\$ 22,054,881	\$ 21,397,672
Revenue in lieu of taxes	212,198	216,323
Other	1,179,366	1,166,395
	23,446,445	22,780,390
Less taxes on behalf of:		
Provincial Government School Authorities	6,660,279	6,546,582
Capital Regional District	2,134,275	2,073,928
Capital Regional Hospital District	1,044,756	1,003,698
BC Transit	1,142,336	1,059,308
BC Assessment Authority	218,127	217,032
Municipal Finance Authority	667	673
Business Improvement Association	256,250	250,000
	11,456,700	11,151,221
Net taxes available for municipal purposes	\$ 11,989,745	\$ 11,629,169



# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 10. Government transfers:

Government transfers are recognized in the financial statements as revenue in the period the transfers are authorized and any eligibility criteria have been met. The government transfers reported on the statement of operations are:

	2014	2013
Federal grants:		
Gas Tax – Community Works Funding	\$ 1,208,794	\$ 794,492
Gas Tax – Regionally Significant Project Funding	58,412	-
	1,267,206	794,492
Provincial grants:		
Federal / provincial capital grant programs	20,500	240,000
Small community protection grant	214,743	216,089
Traffic fine revenue sharing	96,960	96,593
Emergency programs	-	4,973
Other provincial grants	195	116
	332,398	557,771
Regional and other local government transfers:		
Policing	284,912	288,746
Recreation	65,108	42,153
Other	10,000	600
	360,020	331,499
Total government transfer revenue	\$ 1,959,624	\$ 1,683,762

### 11. Other expenses:

	2014	2013
Grants to non-government organizations:		
Sidney and North Saanich Memorial Park Society	\$ 208,852	\$ 191,132
Saanich Peninsula Chamber of Commerce	60,000	60,000
New Marine Centre Society	42,600	42,600
Sidney Business Improvement Area Society	35,500	-
Peninsula Celebrations Society	12,000	12,500
Other	30,909	43,110
	389,861	349,342
Interest on prepaid taxes	5,644	5,499
Amortization and net loss on miscellaneous assets	130,566	52,510
Other	55,457	111,569
	\$ 581,518	\$ 518,920

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 12. Budget data:

The budget data presented in these financial statements is based upon the 2014-2018 Financial Plan adopted by Council on May 12, 2014. The table below reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues:	
Financial Plan	\$ 18,584,729
Add:	
Vancouver Island Regional Library Levy	628,352
Less:	
Sidney Business Improvement Area Levy	(256,250)
Total revenue	18,956,831
Expenses:	
Financial Plan	18,239,284
Add:	
Vancouver Island Regional Library Levy	628,352
Less:	
Sidney Business Improvement Area Levy	(256,250)
Total expenses	18,611,386
Annual surplus	\$ 345,445

### 13. Segmented information:

The Town of Sidney is a diversified organization that provides a wide range of services. These services have been captured in specific functions that have been separately disclosed in the segmented information as follows:

(i) General Government:

The General Government function is comprised of Legislative Services (Council and Committees) and General Administration, which includes Financial Management, Driver Services, Computer Services, Common Services, and other administrative activities related to the management of the Town.

(ii) Protective Services:

The Protective Services function is comprised of five core services: Emergency Measures, Fire Protection, Police Protection, Court House, and Building & Bylaw Enforcement.

Emergency Measures captures the Town's emergency preparedness programs that ensure the Town is prepared and able to respond to the devastating effects of a disaster or major catastrophic event.

Fire Protection services are carried out by the Town's Fire Department, whose mandate is to provide critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies.

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 13. Segmented information (continued):

Police Protection services are performed under contract by the RCMP, who ensure the safety of lives and property in the Town through law enforcement, the maintenance of law and order, and the prevention of crime.

Building and Bylaw Enforcement promotes, facilitates and enforces general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community.

#### (iii) Transportation Services:

The Transportation Services function is responsible for a wide variety of transportation services including Roads, Storm Drainage, Dock & Port Facilities, and Hydrants.

The Roads function's principal activity is the development and maintenance of the Town's roadway systems through the Public Works department. The main services include Traffic Services consisting of street sign, street painting and traffic light control maintenance; Street Lighting; Road, Curb, Sidewalk and Cul-de-sac repairs and maintenance; Boulevard Trees; and Street Sweeping.

The Storm Drains service performs preventative maintenance and repairs to the Town's storm drain system, maintains and repairs storm drain ditches, and cleans catch basins.

Dock & Ports Facilities captures maintenance of the Town's docks and port infrastructure.

Hydrant services pertain to the maintenance of existing and installation of new fire hydrants.

#### (iv) Environmental Health Services:

Environmental Health Services provides garbage, organics and compost collection and disposal services to residents and businesses through the Town's designated contractor.

#### (v) Environmental Development Services:

Environmental Development Services administers zoning and related bylaws, and provides long range planning and policy services, as well as providing administrative support to Building and Bylaw Enforcement functions.

#### (vi) Leisure, Parks and Cultural Services:

Leisure, Parks & Cultural Services is comprised of four different functions: Parks, Library, Senior's Centre and Museums.

Parks is responsible for the maintenance, planning and development of Town park facilities such as ornamental gardens, natural ecosystems, playgrounds for recreational and cultural enjoyment in a beautiful and safe environment. It also preserves and enhances green spaces on public lands.

Library services are specific to maintenance of the Town owned library building, and funding to Vancouver Island Regional Library to operate and manage the library.

The Town owned Shoal Centre is operated by Beacon Community Services, who receive funding from the Town to provide senior related programs.

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 13. Segmented information (continued):

Museum services include providing space and funding to the Saanich Peninsula Museum Society to manage and operate the Town's Historical Museum and Archives. The Town also provides space to the New Marine Centre Society for the operation of the Shaw Ocean Discovery Centre.

#### (vii) Water and Sewer Utilities:

The Sewer Utility protects the environment and human health from the impacts of liquid waste generated as a result of human occupation and development in the Town. The Town operates a collection system, which transfers wastewater to a sub-regional treatment facility.

The Water Utility delivers clean, safe and aesthetically pleasing potable water, in accordance with the Provincial Drinking Water Protection Act, to the residents of the Town. The water is for the purpose of domestic consumption, irrigation and firefighting. The Town operates a water distribution system only, using treated water purchased in bulk from the Capital Regional District.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. Property taxation and payments in-lieu of taxes are apportioned to the functions based on budgeted taxation revenue, as presented in the 2014 – 2018 Financial Plan.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements, as disclosed in note 1.



# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 13. Segmented information (continued):

	General Government	Protective Services	Transportation	Environmental Health Services	Environmental Development	Leisure, Parks and Cultural	Water Utility	Sewer Utility	Other	2014
<b>Revenue:</b>										
Taxes for municipal purposes	\$1,789,039	\$3,426,915	\$ 1,856,057	\$144,042	\$346,940	\$2,033,411	\$ 360,390	\$ 583,717	\$ 1,449,234	\$11,989,745
Fees, rates and service charges	381,691	340,527	531,304	571,081	29,190	175,977	1,604,011	1,765,908	3,575	5,403,264
Government transfers	-	282,727	195	-	-	54,249	-	-	1,622,453	1,959,624
Investment earnings	9,216	-	-	-	-	-	-	-	205,925	215,141
Gifts and contributions	300	1,810	-	-	250	-	-	-	289,242	291,602
Penalties and interest	-	-	-	1,834	-	-	4,587	5,515	77,900	89,836
Actuarial adjustment on debt	-	-	-	-	-	-	-	-	21,460	21,460
MFA debt reserve fund surplus	-	-	-	-	-	-	-	-	126	126
Other	-	-	-	-	-	-	-	-	153,980	153,980
<b>Total revenue</b>	<b>2,180,246</b>	<b>4,051,979</b>	<b>2,387,556</b>	<b>716,957</b>	<b>376,380</b>	<b>2,263,637</b>	<b>1,968,988</b>	<b>2,355,140</b>	<b>3,823,895</b>	<b>20,124,778</b>
<b>Expenses:</b>										
Salaries, wages and benefits	1,717,811	1,632,889	1,493,467	106,773	323,116	985,304	289,507	240,034	5,971	6,794,872
Contracted services	573,847	2,048,460	425,153	525,873	39,707	1,022,096	27,042	1,362,736	380,212	6,405,126
Supplies and equipment	(238,639)	153,871	327,483	43,717	3,130	208,841	1,317,510	157,826	-	1,973,739
Debt interest	365	69	37,464	-	-	119,311	-	-	702	157,911
Other	4,451	7,102	-	-	-	-	(2,398)	-	175,902	185,057
Amortization	187,952	227,500	1,149,954	-	-	441,331	191,808	160,339	18,731	2,377,615
<b>Total expenses</b>	<b>2,245,787</b>	<b>4,069,891</b>	<b>3,433,521</b>	<b>676,363</b>	<b>365,953</b>	<b>2,776,883</b>	<b>1,823,469</b>	<b>1,920,935</b>	<b>581,518</b>	<b>17,894,320</b>
<b>Annual surplus</b>	<b>\$ (65,541)</b>	<b>\$ (17,912)</b>	<b>\$(1,045,965)</b>	<b>\$ 40,594</b>	<b>\$ 10,427</b>	<b>\$ (513,246)</b>	<b>\$ 145,519</b>	<b>\$ 434,205</b>	<b>\$ 3,242,377</b>	<b>\$ 2,230,458</b>

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 13. Segmented information (continued):

	General Government	Protective Services	Transportation	Environmental Health Services	Environmental Development	Leisure, Parks and Cultural	Water Utility	Sewer Utility	Other	2013
<b>Revenue:</b>										
Taxes for municipal purposes	\$1,710,119	\$3,277,780	\$ 1,862,907	\$124,155	\$345,386	\$2,003,061	\$ 341,125	\$ 575,269	\$ 1,389,367	\$11,629,169
Fees, rates and service charges	348,263	369,783	448,058	355,494	24,383	175,237	1,543,173	1,725,631	15,562	5,005,584
Government transfers	-	291,585	116	-	-	42,153	-	-	1,349,908	1,683,762
Investment earnings	9,508	-	-	-	-	-	-	-	170,489	179,997
Gifts and contributions	5,148	11,719	-	-	(350)	1,500	-	-	56,291	74,308
Penalties and interest	-	-	-	1,368	-	-	4,910	5,742	78,813	90,833
Actuarial adjustment on debt	-	-	-	-	-	-	-	-	48,319	48,319
MFA debt reserve fund surplus	-	-	-	-	-	-	-	-	2,152	2,152
Other	-	-	-	-	-	-	-	-	55,900	55,900
<b>Total revenue</b>	<b>2,073,038</b>	<b>3,950,867</b>	<b>2,311,081</b>	<b>481,017</b>	<b>369,419</b>	<b>2,221,951</b>	<b>1,889,208</b>	<b>2,306,642</b>	<b>3,166,801</b>	<b>18,770,024</b>
<b>Expenses:</b>										
Salaries, wages and benefits	1,703,877	1,505,337	1,557,834	94,251	304,732	912,244	301,784	263,678	4,503	6,648,240
Contracted services	615,175	2,044,703	343,416	385,333	34,876	988,844	33,057	1,498,184	317,017	6,260,606
Supplies and equipment	(225,126)	149,252	582,715	34,468	3,221	230,234	1,343,223	179,207	-	2,297,195
Debt interest	316	4,797	346	-	-	-	-	-	159,041	164,500
Other	3,653	6,565	38,581	-	-	119,173	(628)	-	24,953	192,297
Amortization	208,279	244,168	1,104,421	-	-	432,146	191,098	156,359	13,406	2,349,875
<b>Total expenses</b>	<b>2,306,174</b>	<b>3,954,822</b>	<b>3,627,314</b>	<b>514,052</b>	<b>342,830</b>	<b>2,682,640</b>	<b>1,868,533</b>	<b>2,097,429</b>	<b>518,920</b>	<b>17,912,714</b>
<b>Annual surplus</b>	<b>\$ (233,136)</b>	<b>\$ (3,955)</b>	<b>\$(1,316,233)</b>	<b>\$ (33,035)</b>	<b>\$ 26,589</b>	<b>\$ (460,689)</b>	<b>\$ 20,675</b>	<b>\$ 209,213</b>	<b>\$ 2,647,881</b>	<b>\$ 857,310</b>

# Consolidated Financial Statements

## Notes to Financial Statements

Year Ended December 31, 2014

### 14. 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 in excess of \$10,000 against any member. 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.
- (d) 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.

# *Statistical Information*





# Statistical Information

## Taxable Assessment of Land and Improvements

(in thousands)

	2014	2013	2012	2011	2010
Residential	\$ 2,244,663	\$ 2,256,892	\$ 2,391,910	\$ 2,425,153	\$ 2,267,782
Utilities	1,153	1,132	1,132	1,078	998
Light Industrial	37,346	37,912	36,322	30,907	29,195
Business / Other	382,777	368,405	363,459	361,889	352,459
Recreation / Non-profit	26,883	27,486	26,949	22,306	22,604
Farm	116	118	118	118	116
<b>Total Taxable Assessment</b>	<b>\$ 2,692,938</b>	<b>\$ 2,691,946</b>	<b>\$ 2,819,890</b>	<b>\$ 2,841,451</b>	<b>\$ 2,673,153</b>

Source: BC Assessment Revised Roll

## New Construction

	2014	2013	2012	2011	2010
Construction Permits	112	126	116	137	136
Construction Value	\$ 11,910,980	\$ 9,279,985	\$ 7,628,000	\$ 21,555,463	\$ 29,169,705
Taxes Generated from New Growth	\$ 84,020	\$ 39,537	\$ 44,176	\$ 60,716	\$ 64,867

Source: Town of Sidney Finance Department

# Statistical Information

## Property Tax Rates

	2014	2013	2012	2011	2010
<b>Municipal Rate</b> (per \$1,000 of assessment)					
Residential	3.13700	3.02379	2.74853	2.61399	2.69754
Utilities	18.38083	17.14415	16.66567	17.03017	17.86449
Light Industrial	5.87377	5.63886	5.12819	5.86397	6.12208
Business / Other	7.35233	7.36702	7.31739	7.24077	7.14633
Recreation / Non-profit	4.62168	4.38581	4.34597	4.32354	4.32956
Farm	3.96193	3.78459	3.67642	3.57725	3.55536
<b>Total Rate</b> - including School, Regional, Transit, etc (per \$1,000 of assessment)					
Residential	6.36982	6.16581	5.73564	5.54683	5.66166
Utilities	39.82376	38.54170	37.96911	38.26406	39.28367
Light Industrial	15.96915	20.36017	15.15622	16.27759	16.57684
Business / Other	17.55195	17.66947	17.66173	17.74730	17.58571
Recreation / Non-profit	9.90659	9.57793	9.49179	9.44045	9.48221
Farm	12.56851	12.31440	12.14122	11.89567	11.80833
<b>Municipal Property Tax Billings by Class</b>					
Residential	\$ 7,041,509	\$ 6,824,368	\$ 6,575,960	\$ 6,339,327	\$ 6,116,960
Utilities	21,199	19,412	18,859	18,350	17,822
Light Industrial	219,360	213,780	186,266	181,238	178,734
Business / Other	3,075,557	2,969,050	2,655,058	2,616,663	2,523,056
Recreation / Non-profit	126,140	120,548	122,136	104,715	106,139
Farm	459	448	2,617	423	411
<b>Total Municipal Property Tax</b>	<b>\$ 10,484,224</b>	<b>\$ 10,147,607</b>	<b>\$ 9,560,896</b>	<b>\$ 9,260,716</b>	<b>\$ 8,943,122</b>

Source: Town of Sidney Finance Department

# Statistical Information

## Property Tax Levied and Collected

	2014	2013	2012	2011	2010
Municipal	\$ 10,484,224	\$ 10,147,607	\$ 9,560,896	\$ 9,260,716	\$ 8,943,122
Parcel Taxes	922,443	915,506	908,328	932,816	931,754
School	6,660,279	6,544,831	6,638,686	6,712,728	6,631,430
Regional District	2,134,275	2,073,310	2,017,745	1,932,301	1,805,200
BC Transit	1,142,336	1,058,799	969,881	965,626	742,567
Hospital District	1,044,756	1,003,443	1,002,650	995,389	964,371
Regional Library	628,350	597,327	565,295	527,107	497,979
BC Assessment	218,127	216,888	222,402	230,153	231,725
Municipal Finance Authority	677	673	696	697	660
<b>Total Tax Levied</b>	<b>\$ 23,235,468</b>	<b>\$ 22,558,384</b>	<b>\$ 21,886,580</b>	<b>\$ 21,557,533</b>	<b>\$ 20,748,808</b>
Total Current Taxes Levied	\$ 23,235,468	\$ 22,558,384	\$ 21,886,580	\$ 21,557,533	\$ 20,748,808
Current Taxes Collected	22,917,057	22,249,616	21,633,639	21,200,655	20,405,972
Percentage	98.63%	98.63%	98.84%	98.34%	98.35%
Arrears Taxes Outstanding, Beginning of Year	437,162	376,969	484,216	470,239	357,996
Arrears Taxes Collected	335,865	276,458	409,226	338,656	291,908
Percentage	76.83%	73.34%	84.51%	72.02%	81.54%
<b>Total Tax Collections</b>	<b>\$ 23,252,922</b>	<b>\$ 22,526,075</b>	<b>\$ 22,042,865</b>	<b>\$ 21,539,311</b>	<b>\$ 20,697,880</b>

Source: Town of Sidney Finance Department

# Statistical Information

## Principal Corporate Tax Payers

Registered Owner	Primary Use	2014 Municipal Taxes Levied	2014 Total Taxes Levied
Sidney Marina Co Ltd	Marina / Boat Storage / Charters	\$ 144,224	\$ 324,874
Malaview Development Ltd	Manufacturing / Retail	99,057	235,432
Damka Lumber & Development Ltd	Retail	91,252	235,344
Jim Pattison Developments Ltd	Retail	87,495	220,847
0928818 BC Ltd	Hotel	77,017	193,146
J R Estates Inc	Senior Care Facility	73,039	133,112
Washington State Department Of Transportation	Ferry Terminal	69,235	164,723
West Sidney Business Park Ltd	Manufacturing / Office / Retail	64,434	153,304
Sidney Pier Properties Ltd	Hotel	64,211	147,113
Ko & Shew Ltd	Office / Retail	63,367	159,554
Hobo Holdings Ltd	Office / Retail	59,496	147,785
Sidney Centre Holdings Ltd	Office / Retail	59,365	149,745
P & L Holdings Ltd	Hotel / Office / Retail	56,059	140,977
Port Sidney Development Corp	Marina	54,103	122,318
Sidney Pier Holdings	Office / Retail	51,360	129,655
Nicholson Manufacturing Ltd	Industrial / Electrical	50,809	137,791
360204 BC Ltd	Office / Retail	48,261	119,193
Emerald Isle Motor Inn Ltd	Hotel	45,200	113,942
Amica Mature Lifestyles Inc	Senior Care Facility	43,288	87,690
Albion Properties Ltd	Office / Retail	41,160	102,012
Scottplast Engineering Ltd	Manufacturing	40,019	108,456
Tait Bros Enterprises Ltd	Hotel	37,679	94,333
Wendon Manufacturing Ltd	Manufacturing	37,323	101,126
0806289 BC Ltd	Office / Retail	37,168	88,446
Milwest Holdings Ltd	Storage Facility	34,198	81,361
Steve Wakefield Construction Ltd	Residential	34,194	80,460
Tudor Estates Ltd	Retail	33,169	83,531
CST Nominee Inc	Storage Facility	32,211	76,545
2297 Beacon Holdings Ltd	Office	29,662	74,667
BC Telephone Co	Telephone Pole	20,620	84,409
<b>Total</b>		<b>\$ 1,678,677</b>	<b>\$ 4,091,892</b>

Source: Town of Sidney Finance Department



# Statistical Information

## Debenture Debt

(in thousands)

	2014	2013	2012	2011	2010
Gross Outstanding Debt	\$ 4,018	\$ 7,188	\$ 7,238	\$ 6,597	\$ 5,532
Less: Actuarial Allocation	710	3,698	3,527	3,259	2,881
<b>Net Debt</b>	<b>\$ 3,308</b>	<b>\$ 3,490</b>	<b>\$ 3,712</b>	<b>\$ 3,339</b>	<b>\$ 2,651</b>
<b>Debt Servicing Cost *</b>					
Property Tax Supported	\$ 269	\$ 278	\$ 466	\$ 465	\$ 365
Specified Area	4	5	7	13	13
<b>Total Debt Servicing Cost</b>	<b>\$ 273</b>	<b>\$ 283</b>	<b>\$ 473</b>	<b>\$ 479</b>	<b>\$ 379</b>
Gross Debt Servicing Limit	\$ 4,570	\$ 4,322	\$ 4,316	\$ 4,423	\$ 3,973
Debt Capacity Available	\$ 4,214	\$ 3,911	\$ 3,753	\$ 3,728	\$ 3,170
Population	11,178	11,178	11,178	11,178	11,315
# of Households	5,328	5,328	5,328	5,328	5,195
Net Debt per Capita	\$ 296	\$ 312	\$ 332	\$ 299	\$ 234
Net Debt per Household	621	655	697	627	510
Debt Servicing per Capita	\$ 24	\$ 25	\$ 42	\$ 43	\$ 33
Debt Servicing per Household	51	53	89	90	73

\* Debt servicing cost includes long-term debt principal and interest payments made during the year.

Source: Town of Sidney Finance Department  
& Statistics Canada

# Statistical Information

## Consolidated Statement of Financial Position

(in thousands)

	2014	2013	2012	2011	2010
Financial Assets	\$ 15,126	\$ 14,164	\$ 14,302	\$ 15,861	\$ 13,744
Financial Liabilities	7,092	7,870	9,019	9,723	8,176
<b>Net Financial Assets (Net Debt)</b>	<b>\$ 8,035</b>	<b>\$ 6,294</b>	<b>\$ 5,283</b>	<b>\$ 6,138</b>	<b>\$ 5,568</b>

## Consolidated Statement of Operations

(in thousands)

	2014	2013	2012	2011	2010
Revenue	\$ 20,125	\$ 18,770	\$ 19,266	\$ 19,655	\$ 17,365
Expenses	17,894	17,913	18,045	16,811	16,863
<b>Annual Surplus</b>	<b>2,230</b>	<b>857</b>	<b>1,221</b>	<b>2,844</b>	<b>502</b>
Accumulated Surplus, beginning of year	84,590	83,733	82,512	79,668	79,165
<b>Accumulated Surplus, end of year</b>	<b>\$ 86,821</b>	<b>\$ 84,590</b>	<b>\$ 83,733</b>	<b>\$ 82,512</b>	<b>\$ 79,668</b>

Source: Town of Sidney Finance Department

# Statistical Information

## Revenues and Expenses

(in thousands)

	2014	2013	2012	2011	2010
<b>Revenue</b>					
Property Taxes	\$ 11,990	\$ 11,629	\$ 11,247	\$ 10,920	\$ 10,575
Fees, Rates and Service Charges	5,403	5,006	5,131	5,658	4,980
Government Transfers	1,960	1,684	2,382	2,107	1,446
Investment Earnings	215	180	183	164	89
Gifts and Contributions	292	74	144	249	34
Penalties and Interest	90	91	100	101	100
Actuarial Adjustments on Debt	21	48	62	148	132
Other	154	58	18	307	9
<b>Total Revenue</b>	<b>\$ 20,125</b>	<b>\$ 18,770</b>	<b>\$ 19,266</b>	<b>\$ 19,655</b>	<b>\$ 17,365</b>

### Expenses by Function

General Government	\$ 2,246	\$ 2,306	\$ 2,255	\$ 2,111	\$ 2,026
Protective Services	4,070	3,955	3,847	3,624	3,691
Transportation	3,434	3,627	3,645	3,211	3,186
Environmental Health Services	676	514	502	486	485
Environmental Development	366	343	297	327	334
Leisure, Parks and Cultural	2,777	2,683	2,550	2,319	2,288
Water Utility	1,823	1,869	1,825	1,893	1,969
Sewer Utility	1,921	2,097	2,404	2,346	2,339
Other	581	519	720	495	547
<b>Total Expenses</b>	<b>\$ 17,894</b>	<b>\$ 17,913</b>	<b>\$ 18,045</b>	<b>\$ 16,811</b>	<b>\$ 16,863</b>

### Expenses by Object

Salaries, Wages and Benefits	\$ 6,795	\$ 6,648	\$ 6,194	\$ 6,101	\$ 5,860
Contracted Services	6,405	6,261	6,721	5,992	6,228
Supplies and Equipment	1,974	2,297	2,042	1,900	2,019
Debt Interest	158	165	207	267	260
Amortization	185	192	2,264	2,141	2,058
Other	2,377	2,350	616	410	439
<b>Total Expenses</b>	<b>\$ 17,894</b>	<b>\$ 17,913</b>	<b>\$ 18,045</b>	<b>\$ 16,811</b>	<b>\$ 16,863</b>

Source: Town of Sidney Finance Department

# Statistical Information

## Reserve Funds

	2014	2013	2012	2011	2010
<b>Reserves Set Aside by Council</b>					
Miscellaneous Operating Purposes	\$ 412,640	\$ 568,576	\$ 825,448	\$ 657,703	\$ 1,110,079
Miscellaneous Capital Purposes	493,320	601,861	494,769	911,271	1,035,043
	<b>905,960</b>	<b>1,170,437</b>	<b>1,320,217</b>	<b>1,568,974</b>	<b>2,145,122</b>
<b>Reserve Funds Set Aside for Specific Purposes by Council</b>					
Land Sale Proceeds	16,152	15,852	15,675	97,764	96,761
Parkland Acquisition	619	619	612	606	600
Off-Street Parking	74,586	68,686	72,577	100,012	183,819
Software Replacement	504,561	396,537	381,771	346,538	237,761
General Equipment Replacement	671,082	491,742	398,516	295,089	184,851
Fire Equipment Replacement	450,779	325,379	249,524	124,427	57,748
Water Capital	340,875	335,275	267,541	143,805	51,298
Sewer Capital	22,616	22,216	21,927	21,535	(92,103)
Infrastructure	2,201,990	2,326,558	1,745,147	1,520,756	1,136,082
Water Rates Stabilization	240,155	236,255	233,183	229,012	-
Amenities	39,476	97,549	107,029	130,159	-
Ferry Terminal	490,005	553,377	549,894	431,020	-
Contingency	62,933	201,133	218,257	214,353	-
Agreements	120,078	88,318	74,550	66,331	-
Gas Tax - Community Works Fund	1,185,044	-	-	-	-
	<b>6,420,951</b>	<b>5,159,496</b>	<b>4,336,203</b>	<b>3,721,407</b>	<b>1,856,817</b>
Restricted Cash	45,795	45,067	45,022	100,132	-
<b>Total Reserves</b>	<b>\$7,372,706</b>	<b>\$6,375,000</b>	<b>\$5,701,442</b>	<b>\$5,390,513</b>	<b>\$4,001,939</b>

Source: Town of Sidney Finance Department



# Statistical Information

## Capital Expenditures and Funding Sources

	2014	2013	2012	2011	2010
<b>Expenditures</b>					
General Government	\$ 71,170	\$ 158,832	\$ 96,377	\$ 56,861	\$ 116,566
Protective Services	58,751	63,576	10,241	81,843	365,480
Transportation	1,660,070	1,845,228	2,923,337	1,026,669	289,187
Environmental Development	-	33,974	-	-	-
Leisure, Parks and Cultural	377,217	128,481	1,436,521	2,254,661	1,185,572
Water Utility	298,200	19,661	183,619	5,271	42,907
Sewer Utility	155,726	98,012	59,714	28,277	331,493
<b>Total Expenditures</b>	<b>\$2,621,134</b>	<b>\$2,347,763</b>	<b>\$4,709,810</b>	<b>\$3,453,580</b>	<b>\$2,331,205</b>
<b>Funding Sources</b>					
Property Taxes	\$ 227,360	\$ 259,889	\$ 188,209	\$ 103,090	\$ 254,813
Grants	20,500	20,000	722,754	1,053,915	778,328
Gifts & Donations	47,150	4,014	23,703	80,590	27,605
Gas Tax	93,862	807,669	540,787	-	-
Debt	-	-	1,097,763	1,725,576	378,118
Agreements Reserve	-	13,974	-	-	-
Amenity Reserve	82,124	10,685	25,000	-	-
Computer Equipment Reserve	576	95,607	58,503	10,802	-
Contingency Reserve	124,500	-	-	-	-
Ferry Terminal Reserve	227,572	114,122	-	-	-
Fire Equipment Reserve	-	50,867	-	-	-
Infrastructure Reserve	1,435,069	576,688	932,184	170,845	179,258
Land Reserve	-	-	83,145	-	-
Off-Street Parking Reserve	-	9,524	33,315	-	-
Vehicle Reserve	67,759	147,796	79,605	91,895	387,054
Reserves Set Aside by Council - Capital	163,717	195,806	351,204	52,126	270,057
Surplus	85,000	-	471,008	151,966	-
Other	45,945	41,121	102,628	12,776	55,973
<b>Total Funding</b>	<b>\$2,621,134</b>	<b>\$2,347,763</b>	<b>\$4,709,810</b>	<b>\$3,453,580</b>	<b>\$2,331,205</b>

Source: Town of Sidney Finance Department

# Statistical Information

## Community Support Payments and Property Tax Exemptions

	Community Support Payments	Municipal Property Tax Exemption	2014 Total	2013 Total
676 Kittyhawk Air Cadets Squadron	\$ 1,000	\$ -	\$ 1,000	\$ 800
Army, Navy and Air Force Veterans of Canada	-	17,702	17,702	17,530
BC Aviation Museum	500	-	500	600
Bethel Fellowship Baptist Church	-	10,981	10,981	9,547
Boy Scouts & Girl Guide Hall	-	3,297	3,297	3,385
Church of Jesus Christ of Latter Day Saints	-	10,362	10,362	10,603
Community Arts Council of the Saanich Peninsula	4,500	744	5,244	9,770
CRD Arts Devevelopment	-	-	-	10,000
Creatures of Habitat	500	-	500	750
Crisis Intervention and Public Information	500	-	500	500
Greater Victoria Bike to Work Society	500	-	500	500
Memorial Park Society / Mary Winspear Centre	208,852	33,370	242,222	227,121
Navy League of Canada	1,000	-	1,000	800
New Marine Centre Society	42,600	17,852	60,452	60,187
Peace Lutheran Church	-	6,912	6,912	7,070
Peninsula Celebrations Society	12,000	-	12,000	12,500
Peninsula Dry Grad Society	1,000	-	1,000	1,000
Peninsula Soccer Association	500	-	500	1,000
Peninsula Stream Society	500	-	500	500
Peninsula Stroke Recovery and Activity Centre	-	-	-	1,000
Rotary Club of Sidney	-	-	-	3,000
Saanich Marine Rescue Society	1,000	-	1,000	1,000
Saanich Peninsula Baseball Association	500	-	500	-
Saanich Peninsula Chamber of Commerce	60,000	3,770	63,770	63,801
Saanich Peninsula Christadelphians	-	2,909	2,909	2,922
Saanich Peninsula Pipe Band	500	-	500	-
Saanich Peninsula Piranha Swim Club	500	-	500	500
School District #63 / Crossing Guard Program	10,409	-	10,409	10,409
Shoal Centre / Beacon Community Services	5,500	65,082	70,582	70,999
Sidney Business Improvement Area Society	32,000	-	32,000	-
Sidney Historical Museum	-	6,032	6,032	6,033
Sidney Lions Food Bank	-	3,596	3,596	3,530
St. Andrew's Anglican Church	-	4,503	4,503	4,503
St. Elizabeth Church	-	6,235	6,235	6,393
St. Paul's United Church	-	3,884	3,884	3,887
Vancouver Island South Film & Media Commission	500	-	500	250
Victoria Human Exchange Society	1,500	-	1,500	1,500
<b>Total</b>	<b>\$ 386,361</b>	<b>\$ 197,233</b>	<b>\$ 583,594</b>	<b>\$ 553,891</b>

# Statistical Information

## 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.	\$214,743 in Small Community Grants were received in 2014. These funds and \$125,040 of funds set aside from previous years were used to fund general municipal services in 2014. A tax increase of 3.24% would have been required to generate the level of funding used in 2014.

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.	\$96,960 in Traffic Fine Revenue was received in 2014. These funds and \$51,376 of funds set aside from previous years were used towards the police operating budget in 2014.

Source: Town of Sidney Finance Department







***Town of Sidney***

***2440 Sidney Avenue***

***Sidney, BC V8L 1Y7***

***Ph: 250.656.1184***

***E-mail: [admin@sidney.ca](mailto:admin@sidney.ca)***

**[www.sidney.ca](http://www.sidney.ca)**