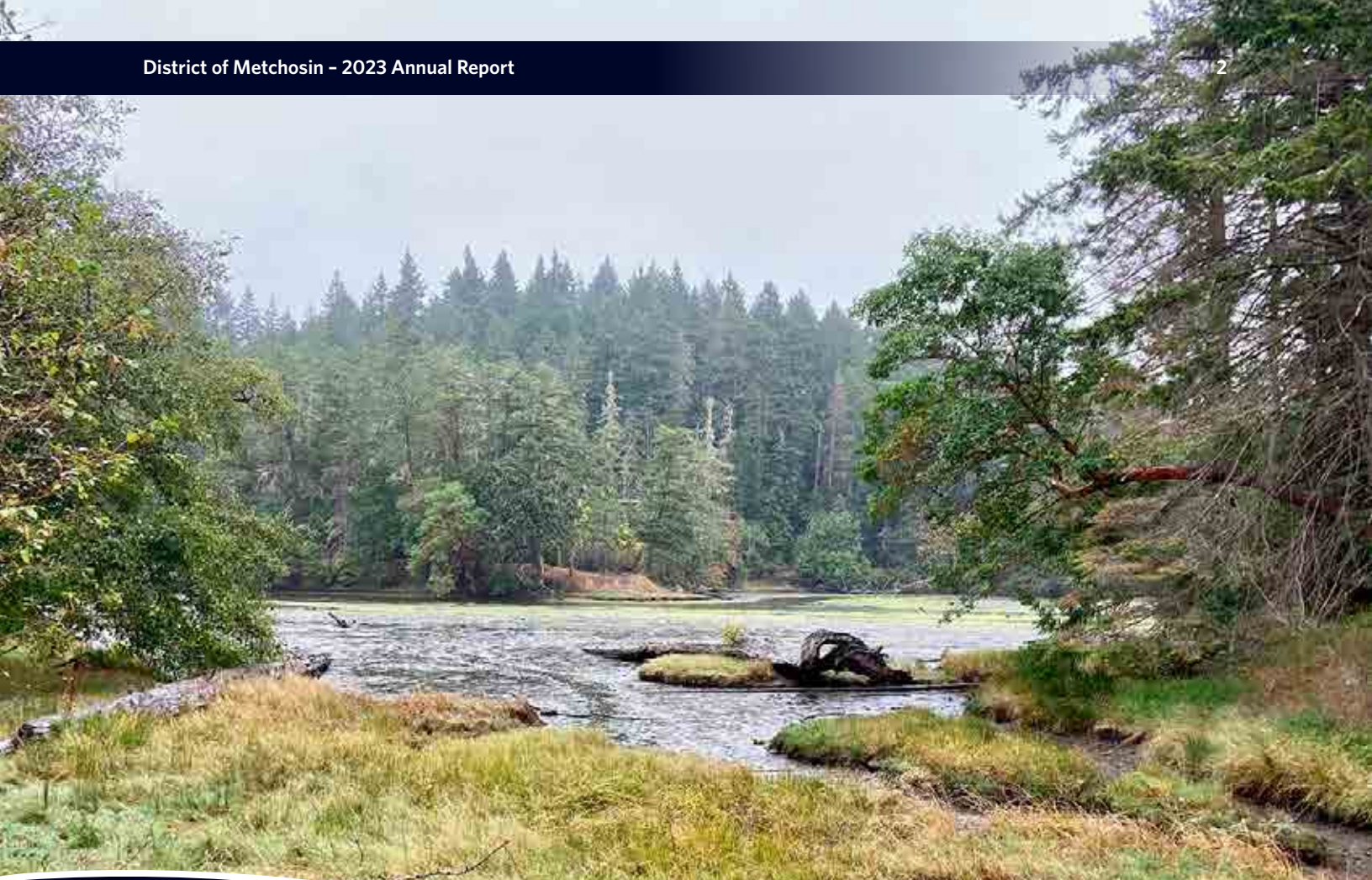
District of Metchosin

2023 ANNUAL REPORT

Our Community





Territorial Acknowledgement

The District of Metchosin conducts its business on the traditional territory of the Coast Salish peoples. The District works to be increasingly mindful of its commitment to more inclusive governance with our neighbours, the Sc'ianew and T'Sou-ke First Nations with whom we are committed to building stronger working relationships.

Contents

Introduction to our Annual Report 2023

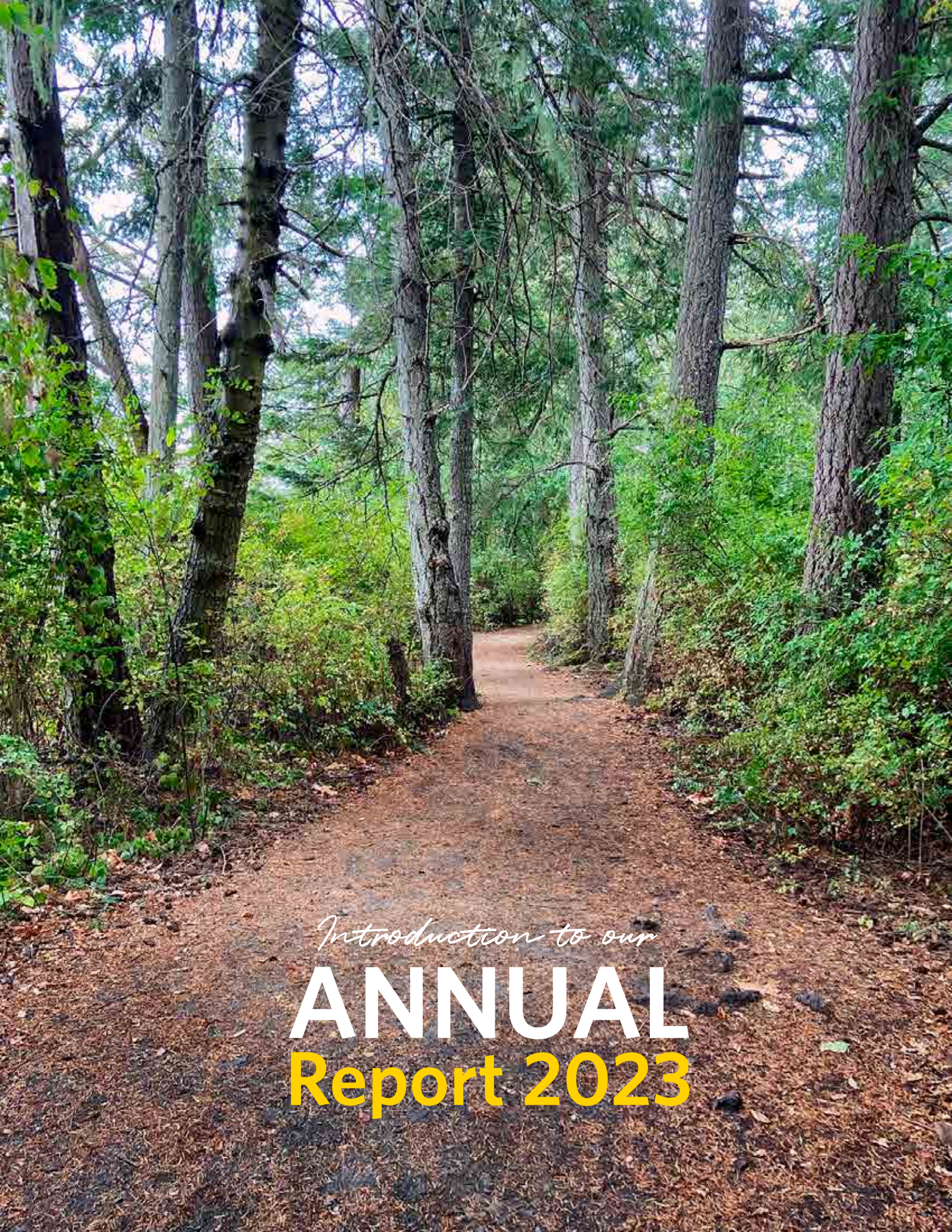
Welcome to Metchosin 5
Message from the Mayor 6
Message from the Chief Administrative Officer 7
Municipal Council 8
Organizational Profile 11
District of Metchosin Council – 2024 Priorities 12
Progress on Council's Strategic Plan 15
Council Advisory Bodies 20
Council Advisory Committees 21
Other Advisory Bodies 24

Report on 2023 Municipal Services and Operations

General Government Summary 27
Administration 29
Financial Services 31
Land Use, Planning & Environmental Services 34
Building Services 36
Transportation & Road Maintenance 37
Bylaw & Animal Care Services 39
Fire Department & Emergency Program 41
Policing 49
Recreation 55
Library Services 56

District of Metchosin Financial Information

2023 Permissive Tax Exemptions 58
Consolidated Financial Statements 59



Introduction to our

ANNUAL Report 2023



Welcome to Metchosin

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

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

Photo credit Doug Clement



Message from the Mayor

On behalf of the District of Metchosin Council, I am pleased to introduce the District's 2023 Annual Report. The report highlights the achievements of the last fiscal year and weighs options for the future. It is a comprehensive summary of the past year's accomplishments, challenges, and audited financial statements. As in other years, it includes a summary of the District of Metchosin's administration, finances, land use, fire protection services, emergency program, transportation, road maintenance, and the District's library, bylaw, and police services.

As the Mayor, I welcome the opportunity to lead the District of Metchosin and collaborate with my Council colleagues to work towards preserving and protecting our vibrant community and rural environment. We continue to foster old and forge new, positive relationships, and lines of communication with our neighbouring municipalities, communities, and First Nations as we understand the need for increased regional cooperation and partnerships.

Local governments depend on community talent working collaboratively. Metchosin, in this regard, has been very fortunate. Through the collaborative efforts of our volunteers and staff within the Fire Department, Emergency Program, and Public Works, we have developed innovative programs that help keep Metchosin residents informed and safe. These include our Emergency Communications Network, Neighbourhood POD Program, and residential Pre-Fire Planning. We are grateful for the dedicated community members who work for the betterment of the community. We recognize that our community continues to improve and grow due to the commitment and work of the people serving on advisory boards, working groups, societies, community organizations, and small volunteer collectives.

The 2022-2026 Metchosin Council is implementing and refining our Strategic Plan, charting the path forward for the next three years; it is a "living" document and, as such, subject to annual review and adjustment. The Strategic Plan focuses on four sustainability pillars: economic, environmental, social, and governance. The priorities include fiscal responsibility, environmental stewardship, a resilient and engaged community, and the priority to build an effective and stable organization. We acknowledge our dedicated municipal staff in carrying out this Council's priorities.

This year we have had key additions to our staff with a new permanent CAO, a legislative services assistant, development services coordinator and a public works operations worker. We warmly welcome them to our community.

I hope that you will find our 2023 Annual Report of interest. It provides an overview to understand Metchosin as a rural coastal community on the Southern tip of Vancouver Island and outlines our collective challenges and opportunities. I trust that 2024 will be a year of community collaboration, connection, and achievement, providing renewed enthusiasm and energy.

Marie-Térèse Little

Marie-Térèse Little
Mayor



Message from the Chief Administrative Officer

The 2023 Annual Report provides a review of the work completed over the past year towards achieving Council's goals within their Strategic Plan; the Metchosin Climate Action Plan, organizational priorities, long-term roads maintenance and infrastructure management plans, and development of new policies and bylaws.

I would like to express my gratitude to the former Interim CAO, Sue-Lin Tarnowski for her professional leadership and the District's accomplishments in 2023.

Metchosin has pursued and continues to advance a range of policies, programs, and planning decisions that further our environmental sustainability and community resilience to the impacts of climate change. While some of these actions and initiatives are led by the District of Metchosin, many are generated and advanced through collaboration with community partners that build from local and regional knowledge, skills, and capacity. As an example, this past year saw a new Agricultural Area Plan drafted to ensure that the community,: engages in practical solutions to external challenges, identifies opportunities that strengthen our agricultural sector, and contributes to the community's overall long-term sustainability.

While the Region continues to develop, grow, and change at a rapid pace, Metchosin remains steadfast and resolute in our holistic rural environment. Therefore, ongoing learning and improvement as a rural community remain key components of our culture in conjunction with providing outstanding community service. These core principles drive our employees to provide services in the most effective way, while continually adapting and progressing.

The Investing in Canada Infrastructure Program project was completed in 2023. This grant provided funding to renovate the remainder of the old school facilities thereby converting the space into a usable community center with a number of excellent recreation and cultural amenities for the community.

We are grateful to be working in partnership with Sc'ianew First Nation on important joint projects and remain committed to gaining the knowledge required of us to genuinely understand reconciliation and continue to strengthen our relationships.

Despite our challenging economic environment, with higher inflation and interest rates, and labour and supply shortages, the District ended the year in a strong financial position thanks to years of careful planning.

I invite you to read more and to contact me at bpayette@metchosin.ca with any questions or insights you might have. Looking ahead, I know the challenges we face are real and complex: affordability, housing, transportation, inclusivity, and climate change will continue to demand our collective attention and efforts in 2024 and beyond. I am committed to a focused approach on the issues that matter most to this community through both the strategic priorities Council has laid out for us and the supporting strategies we have developed collectively as a strong rural community.

Most importantly, I have immense appreciation to all of our staff, protective services, our dedicated Council, volunteers and to you, our community, for working together through 2023, to achieve so much.



Bob Payette
Chief Administrative Officer



Municipal Council

The District of Metchosin Council represents the citizens of the community and provides leadership by serving as the legislative and policy making body for the organization. The Municipal Council is comprised of a Mayor and four Councillors who are elected for a four-year term.

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



Mayor Marie-Térèse Little

Elected as Mayor in October 2022 (Councillor 2018)

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

- CRD Board (Vice-Chair), CRD Hospital Board and CRD Housing Corporation.
- CRD Finance Committee.
- CRD Governance Committee (Chair).
- CRD First Nations Relations Committee.
- CRD Accessibility Committee.
- CRD Alliance to End Homelessness.
- CRD Planning & Protective Services Committee.
- South Island Reconciliation Advisory Committee.
- Greater Victoria Labour Relations Association Board.
- Victoria Regional Transit Commission.
- Victoria Family Court and Youth Justice Committee (Chair).



Councillor Shelly Donaldson

Elected October 2022

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

- Metchosin Finance Standing Committee (Chair).
- Metchosin Agricultural Advisory Select Committee (Council Liaison).
- CRD JDF Water Distribution Commission.
- CRD Water Supply (Alternate).
- CRD Regional Housing Trust Commission.
- Greater Victoria Public Library Board.
- West Shore Parks & Recreation Society Board.
- Metchosin Producers' Association (Council Liaison).
- ACCESS Westshore Society (Council Liaison),



Councillor Sharie Epp

Elected October 2022 (Councillor 2018)

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

- Metchosin Public Works and Protective Services Standing Committee (Chair).
- Metchosin Healthy Community Advisory Select Committee (Council Liaison).
- CRD Board (Alternate Director).
- CRD Arts Commission.
- Capital Region Emergency Services Telecommunications (CREST).
- West Shore RCMP Community Policing Advisory Committee.
- West Shore Parks & Recreation Society Board (Alternate).
- Metchosin Senior's Association, Metchosin School Site & Metchosin Hall Society (Council Liaison).



Councillor Steve Gray

Elected October 2022

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

- Metchosin Environment and Natural Areas Committee (Chair).
- Metchosin Environmental Advisory Select Committee (Council Liaison).
- CRD Regional Water Supply Committee.
- CRD Climate Action Inter-Municipal Task Force.
- CRD JDF Water Distribution Commission (Alternate).
- Capital Regional Invasive Species Partnership (CRISP).
- Mary Hill Indigenous Protected Area (IPA) Steering Committee & Finance Subcommittee.



Councillor Jay Shukin

Elected October 2022

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

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

Organizational Profile

The Chief Administrative Officer leads a small team of dedicated employees and is responsible for providing recommendations and policy advice to Council and coordinating the day-to-day operations of the municipality.





District of Metchosin Council – 2024 Priorities

Building on its 2023-2026 Strategic Plan, Metchosin's Mayor and Council have confirmed the following priorities for 2024. These are in addition to the normal course of business that Council and staff will undertake, such as preparing annual budgets, addressing land use matters, and meeting the requirements of the new provincial housing legislation.

Council looks forward to working with District staff, volunteers and community members in achieving these goals.

Support District administration in developing an effective management plan for the school, with the vision of the school as a thriving community-focused, multi-use arts and recreation centre.

- Council to confirm the guiding principles of use.
- Direction to Administration: Bring forward a management framework in 2024.
    - Find a new commercial tenant.
    - Confirm lease arrangements with the Metchosin Preschool.
- Launch a naming process for the school; hold a naming ceremony.

Conduct a feasibility assessment for a new Fire Hall.

- Clarify the Steering Committee Terms of Reference.
- Direction to the Steering Committee and Administration: Complete the Feasibility Study by the end of 2024.
- Confirm the rationale for a new fire hall and options to meet needs.
- Obtain good information on the project scope, including uses (Fire Department, EOC, housing), footprint, and projected costs.

Update bylaws that support environmental protection, a peaceful / liveable community, housing challenges, and those with revenue implications.
Bylaws to be addressed:

- Business Licence Bylaw, in relation to Short Term Vacation Rentals.
- Tree Management Bylaw / (Tree Preservation Bylaw).
- Bylaw Notice Enforcement Regulation.
- Fees and Charges Bylaw.
- Building Bylaw.
- Subdivision Servicing Bylaw (particularly proof of water provisions).

In addition:

- Address Professional Reliance in Bylaws and Policies (i.e., Qualified Environmental Professional, hydrologist, other experts).
- Examine legislative/administrative tools and costs to address unauthorized dwellings.

Strengthen bylaw enforcement.

- Priorities: environmental protection, minimizing neighbour impacts, housing matters.
- Direct staff to prepare for enforcement of non-compliant short-term vacation rentals.
- Look at additional legislative tools and processes to address unauthorized dwellings.

Obtain information for an informed decision on the future of the Buffer Land.

- Administration to respond to the Buffer Land Working Group's (BLWG's) recommendations, per Council direction of November 7, 2023, and/or other options conducive to community input received to date.
- Determine if external consultants are required to assess options for the Buffer Land.
- CAO to provide regular updates on the Buffer Land and on the continuing engagement with the City of Langford and the developers regarding the stormwater detention pond.

Continue the work to protect our environment; support initiatives on biodiversity, water / watershed protection, shoreline and green space area protection.

- Launch development of Shoreline Protection Plan.
- Develop more information on strengthening riparian areas protection through education and regulation.
- Begin a water and watershed protection strategy (including groundwater).
- Assess additional steps to protect our green spaces.
- Engage the owners of tax-exempt properties on land protection strategies.
- Continue to assess options for orphaned parks and underused lands.

Explore, support and be involved in opportunities to enhance agricultural, recreational, cultural, and community building activities.

- Complete Metchosin's first Agriculture Plan. Begin implementation.
- Launch the process of updating the District's Parks and Trails Master Plan, engaging Parks and Trails Advisory Select Committee and community stakeholders.
- Pending receipt of a provincial grant, set priorities for an Active Transportation Plan, and support the launch of the planning process: hire consultants, confirm scope of work, schedule, public engagement plan, etc.
- Continue pursuing viable opportunities to create or re-establish trails (roadside or forested): Weir Beach, Duke Road, Hans Helgesen/Rocky Point, and other trails.
- Develop policies/processes to support large, open-air events on Metchosin's municipal grounds and school field.
    - Review the fees for large events, with an emphasis on cost-recovery.
    - Develop a parking plan, event, and/or alcohol policy. Convene an internal working group to formalize the parking plan used at Metchosin Day, 2023.
- Define the criteria for specific volunteer awards. Clarify the selection process.
- Clarify the grant in aid process and criteria.

Enhance communication with residents.

- Increase "subscribers" to the District's email update service.
- Redesign the Metchosin Muse column.
- Develop a newsletter. Include in tax-notice mailing.



Photo credit Amber Ward



Progress on Council's Strategic Plan

The Strategic Plan sets out Council's strategic priorities for at least the next three years (2023-2026). The Strategic Plan directs the organization's corporate planning and serves as a guide for decision-making for both Council and staff.

In addition, the Strategic Plan provides the community with a clear understanding of the goals, initiatives and actions to move Metchosin towards its future vision as outlined in the Official Community Plan (OCP).

The following highlights successes over the past year in implementing Council's Strategic Plan.

Economic Pillar
Fiscal Responsibility



Environmental Pillar
Practice Sound Environmental Stewardship



Social Pillar
Be a Resilient, Inclusive and Engaged Community



Governance Pillar
Build an Effective and Stable Organization



Economic Pillar
Fiscal Responsibility

2023 Highlights

- Held a school visioning workshop for the Metchosin School site
- Received the following grants:
  - Union of BC Municipalities (UBCM) Community to Community Program to support reconciliation.
  - Ministry of Municipal Affairs Infrastructure Planning grant to support a fire hall feasibility study.
  - Six (6) UBCM Community Emergency Preparedness Fund (CEPF) grants to support community emergency preparedness initiatives.
  - UBCM Community Resiliency Investment FireSmart Community Fund grant to support FireSmart initiatives and a Community Wildfire Protection Plan.
  - UBCM Next Generation 911 Funding grant to support the implementation of the Next Generation 911 Program.
  - BC Active Transportation Infrastructure Grants Program to support the development of an Active Transportation Network Plan.



Environmental Pillar
Practice Sound Environmental Stewardship

2023 Highlights

- Adopted the District of Metchosin Climate Action Plan.
- Established the Buffer Land Working Group and completed a public engagement process on the future of the Buffer Land including completion of the "Buffer Land Working Group Recommendations Report".
- Approved a Major Stormwater Infrastructure Referral Policy.
- Endorsed the following Resolutions for the AVICC & UBCM Conventions:
  - "Protection of Old Growth Forests".
  - "Reducing Anchorages Outside the Port of Vancouver".
  - "Supporting Biodiversity in Local Communities".
- Sent response letters to the provincial and federal governments regarding the following topics:
  - Protection of Old Growth Forests.
  - Oil Tanker Traffic and Spill Response in Coastal Waters including Human Health Risks, Behaviour of Bitumen, Environmental Conditions and Existing Shorelines in relation to the issuance of Trans Mountain Environmental Assessment Certificates.
  - A Coastal Marine Strategy for British Columbia Policy Intentions Paper.
- Endorsed the Zero Carbon Step Code through the Building Bylaw to help reduce GHG emissions in new residential construction.
- Conducted Invasive Species treatment and monitoring through a Memorandum of Understanding with the Capital Regional District (CRD).



Social Pillar
Be a Resilient, Inclusive and Engaged Community

2023 Highlights

- Conducted the "Metchosin Climate Action Plan Public Survey".
- Raised the "Pride Flag" at the Municipal Hall for annual "Pride Month" in June.
- Held a ribbon cutting ceremony for the completion of a new crosswalk on Rocky Point Road at Hans Helgesen School.
- Hosted a Volunteer Appreciation "outdoor concert" in appreciation of community volunteers.
- Held a series of public consultation/engagement activities on the development of an "Agricultural Plan" for Metchosin.
- Developed the draft "Metchosin Agricultural Area Plan".
- Established the joint Capital West Accessibility Advisory Committee with member municipalities to work toward the development of an Accessibility Plan.
- Held 11 "Coffee with the Mayor" opportunities.



Photo credit Tony Austin

Governance Pillar
Build an Effective and Stable Organization

2023 Highlights

- Adopted the 2023-2026 Strategic Plan.
- Adopted the District of Metchosin Respectful Workplace Policy.
- Introduced the District of Metchosin Council Code of Conduct Bylaw.
- Adopted the District of Metchosin Animal Control Bylaw.
- Introduced the District of Metchosin Good Neighbour Bylaw.
- Hired a permanent Chief Administrative Officer (CAO).



Council Advisory Bodies

The District of Metchosin Advisory Bodies primarily function to inform the governance and decision-making process by providing input, advice, and recommendations to Council on matters related to their mandates or referred to them by Council.

Council and staff value the skills, expertise and contributions of our diverse Advisory Body volunteer members.

Advisory Body 2023 Volunteer Members

Agricultural Advisory Select Committee
- Robin Tunnicliffe (Chair)
- Councillor Shelly Donaldson (Council Liaison)
- John Buchanan
- Peter Chettleburgh
- Brent Donaldson
- Alex Fletcher
- Karen Hoffman
- Andrew Penn

Board of Variance
- Johnny Carline
- Lee Johnston
- Gary Smirfitt

Buffer Land Working Group
- Jay Shukin (Chair)
- Shelly Donaldson (Co-Chair)
- Bonnie Bouveur
- Anna Hall
- Brian Grant
- Karen Hoffman
- Richard Simpson
- Gary Smirfitt
- Bailey Spiteri

Dogs in Metchosin Working Group
- Pattie Whitehouse (Chair)
- Councillor Shelly Donaldson (Council Liaison)
- Monique Anstee
- Dominique Gagnon-Mosco
- Debra Pile
- Charmian Traverso

Environmental Advisory Select Committee
- Garry Fletcher, Chair
- Steve Gray (Council Liaison)
- Bill Cave
- Anna Hall
- Merrilee Hoen
- Andy MacKinnon
- Ric Perron
- Erin Van de Water

Fire Hall Steering Committee
- Mike Hornick (Chair)
- Councillor Shelly Donaldson (Council Liaison)
- Councillor Sharie Epp (Council Liaison)
- Johnny Carline
- Brent Donaldson
- Scott Henning
- Bruce McCall
- Steve Malkow
- Matt Priestley

Healthy Community Advisory Select Committee
- Shari Rourke (Chair)
- Councillor Sharie Epp (Council Liaison)
- Sarah Anthony
- Shannon Carman
- Jane Hammond
- Peter Havers
- Jim MacPherson
- Chris Pratt
- Ted White

Metchosin School Renovation Working Group
- Councillor Sharie Epp (Council Liaison)
- Johnny Carline
- Gary Smirfitt

Parks & Trails Advisory Select Committee
- Mark Atherton (Chair)
- Jay Shukin (Council Liaison)
- Ron Aubrey
- Ryan Carter (Trails Coordinator)
- Ellen Dewar
- Karen Hoffman
- Lee Johnston
- Jim Nan
- Gord Stodola

Council Advisory Committees

Agricultural Advisory Select Committee (AASC)

The AASC considers and provides information on matters to Council related to agriculture and promotes awareness and education on agriculture in the community. The Committee assists in the development of a Plan to sustain agricultural within Metchosin.

In 2023, the Committee met five times to consider agricultural matters including:

- Canada Geese impacts on agriculture.
- Invasive rabbits in Metchosin.
- "Metchosin Grown" Map.
- Building Permits in the Agricultural Land Reserve (ALR).
- Proposed amendments to the Land Use Bylaw to protect Agricultural Land.
- Promoting farming in Metchosin.
- FireSmart for Agriculture.
- Metchosin Farm Forum.

In addition, the Committee reviewed and made recommendations on one rezoning application within the ALR.

Most notably, in 2023, the Committee worked in collaboration with Upland Agricultural Consulting on the development of an Agricultural Plan for Metchosin. Public engagement on the Plan began in October 2023 with stakeholders and the community and continued into 2024. The Agricultural Plan will serve as a guide for the District and agricultural sector in making decisions and implementing projects relevant to agriculture in Metchosin.

Healthy Community Advisory Select Committee (HCASC)

The HCASC assists Council by supporting community activities that pursue improvements in all aspects of living in Metchosin which reflect health, well-being and happiness while strengthening a sense of community.

In 2023, the Committee met six times and provided recommendations to Council on the following matters:

- Poverty reduction action planning.
- Health and safety training for the community.
- Dark Sky Communities.

The Committee, in conjunction with the Fire Chief, began to gather information to use toward the development of a local Poverty Reduction Plan to support people in the community living in poverty.

The Committee has worked with the Fire Chief in establishing public education and training sessions to increase health and safety in the community. A workshop was held in the Fall of 2023 on the safe administration of naloxone. Future workshops are planned to increase awareness around homelessness and mental health related issues.

Metchosin Environmental Advisory Select Committee (MEASC)

The MEASC considers environmental matters and reports its findings and opinions to Council.

The Committee had an active year in 2023 investigating environmental priorities for the District. MEASC hosted an open house and otherwise advised on the development of Metchosin's Climate Action Plan. In follow-up, the Committee recommended that the District adopt the Zero Carbon Step Code (ZCSC). MEASC also proposed that Metchosin initiate advocacy through the UBCM for a provincial biodiversity fund to protect local areas.

On land use and environmental protection, the Committee provided important input on several rezoning and subdivision applications. MEASC also contributed advice on the protection of the Bilston Creek watershed in relation to stormwater management planning.

With the assistance of local experts, MEASC drafted responses to three provincial environmental assessment inquiries related to potential offshore oil spills. Consequently, the Committee recommended Council urge both the provincial and federal governments to limit the transit of oil takers along our shoreline at times when it is not safe for spill response to be launched due to adverse wind and tides. In this regard, the Committee also engaged with Sc'ianew Nation Ocean Resources Centre to identify particularly sensitive shorelines.

Other recommendations to Council in 2023 included matters related to:

- Protecting BC's old growth forests.
- Reducing freighter anchorages off our shores.
- Holding fossil fuel corporations accountable for their fair share of local climate costs.
- Enhanced Riparian Area Protection.
- The Fossil Fuel Non-Proliferation Treaty.
- Human Wildlife-Conflict Prevention Strategies.
- Invasive species including Metchosin's Bullfrog Management Program.



Parks & Trails Advisory Select Committee (PTASC)

The PTASC considers parks, trails and recreation matters and reports its findings and opinions to Council. The Committee met five times in 2023 and made recommendations to Council related to the following:

- Parks Donation Program applications for Sea Bluff Trail and Duke Road.
- Updates to the Parks Donation Program Guidelines for Staff.
- Provided input on the stormwater detention pond within the Buffer Land.
- Assessed options for the replacement of Weir Beach Stairs.
- Duke Road East Roadside Trail Feasibility Assessment.

As part of the District's Parks Donation Program, Committee members continued to provide maintenance to existing memorial benches within the community.

The Committee reviewed four subdivision applications in 2023 and made recommendations to the Approving Officer on parkland and trail dedication opportunities related to the proposed subdivisions.

Members explored new trail opportunities in several areas of Metchosin and continued their well-established tradition of hands on involvement within the District's parks and trails system whether in clearing fallen trees, removing invasive species and taking steps to improve places where community members go to enjoy the wonderful place in which we live.



Other Advisory Bodies

Board of Variance

The *Local Government Act* requires a municipality that has enacted a zoning bylaw to establish a Board of Variance. The District of Metchosin Board of Variance consists of three persons appointed by Council.

The Board makes decisions on applications for minor development variances where compliance with land use regulations would cause undue hardship to the applicant. The focus is primarily on hardship relating to matters such as location, dimension and size of buildings.

There were no applications reviewed by the District's Board of Variance in 2023.

Buffer Land Working Group

The Buffer Land Working Group was established to identify and evaluate options for the future management of the Buffer Land, keeping in mind the concept of the Buffer Land being a "greenspace buffer," as presented in the 2017 referendum related to the District of Metchosin boundary adjustment.

The Working Group met a total of nine times in 2023 and held two community input sessions accomplishing its goal of delivering a Recommendations Report to Council within six months of its first meeting. The Working Group's efforts were a positive example of a process that was collaborative, considered community views, and resulted in realistic well-thought out recommendations to Council.

Dogs in Metchosin Working Group

The Dogs in Metchosin Working Group was initially established in 2020 to identify issues in the community related to dogs in public spaces and to make recommendations on steps the District could take to help resolve these issues. The Group continued its work by conducting an educational campaign in the Summer and Fall of 2023 educating residents and visitors to the community on what is expected of them with respect to exercising control over their dogs. The Group worked with staff on finalizing the new District of Metchosin *Animal Control Bylaw 2023, No. 692* which was adopted October 2023.

Fire Hall Steering Committee

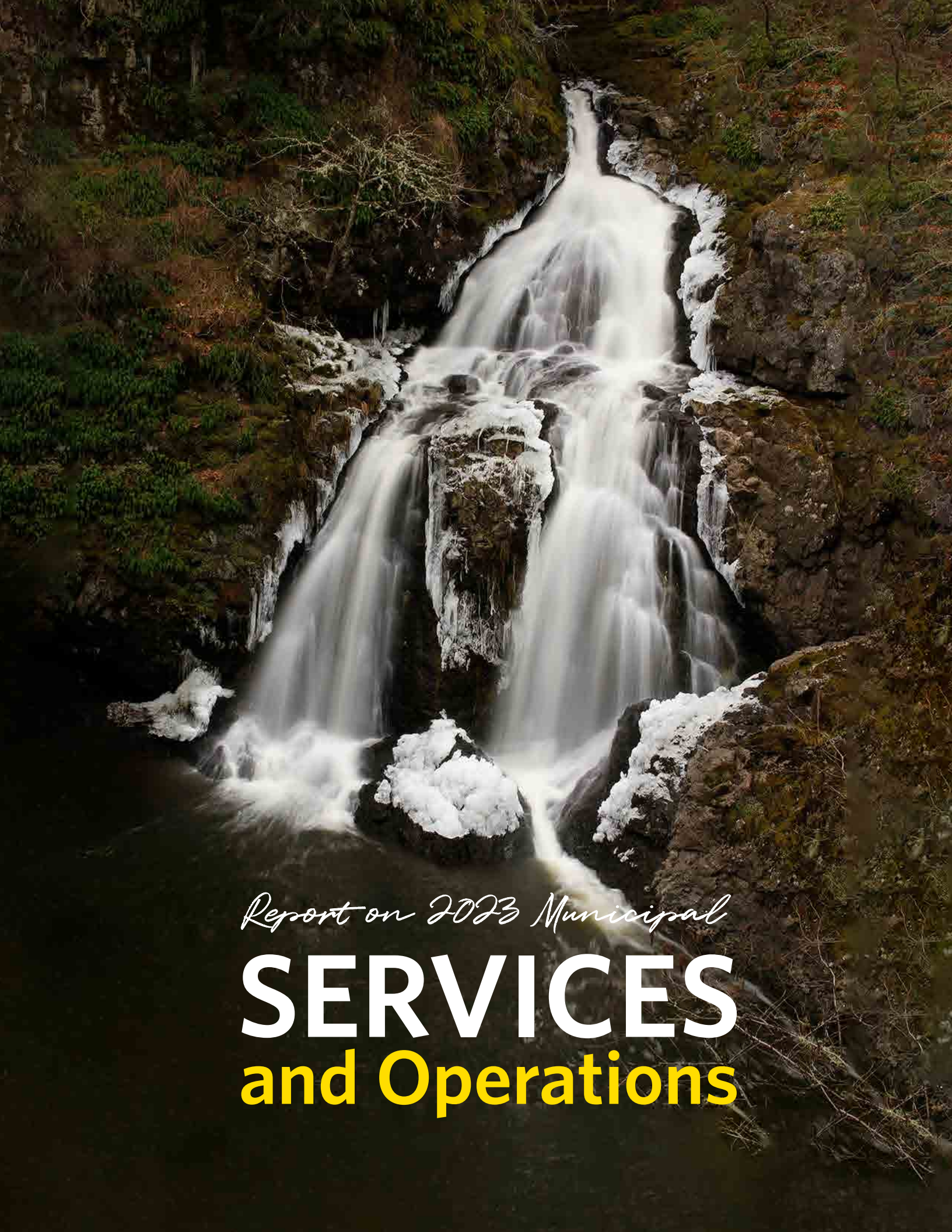
The Fire Hall Steering Committee advises Council on various issues as the fire hall project moves through the concept, needs, design, and building stages. The Committee held two meetings in 2023 and provided recommendations to Council related to a request for proposal (RFP) for a feasibility study on improvements to the fire hall and an affordable housing proposal in conjunction with a new fire hall.

Metchosin School Renovation Working Group (SRWG)

The SRWG was established to provide advice to Council on the Community Wellness Infrastructure Project through the province's Investing in Infrastructure Program to renovate portions of Metchosin School. The Group worked in conjunction with staff on the project and renovations were completed at the end of 2023.



Photo credit David McArthur



Report on 2023 Municipal

SERVICES and Operations



General Government Summary

2023 was a busy first year of Council's term in office. Early in the year, Council worked to develop their four year Strategic Plan which they subsequently adopted in May 2023. The Plan supports sustainability in four key areas of economic development, environmental, social, and governance. The Plan is a road map to help guide the District's actions in supporting the community's priorities and vision for the future.

In June, Council approved the District of Metchosin Climate Action Plan to enhance community resilience and reduce greenhouse gas (GHG) emissions. The climate action strategies align with the community's rural and agricultural character, and are grounded in Metchosin's abundant natural ecosystems.

> "The Plan supports sustainability in four key areas of economic development, environmental, social and governance"

Council allocated funding in the 2023-2027 Five Year Financial Plan for the development of an Agricultural Plan. The Agricultural Plan will provide the District with opportunities to seek funding that will support farming and agriculture in the community.

Several bylaws were adopted in 2023, including the Financial Plan and Tax Rate bylaws, the 2023 Heritage and Permissive Exemption bylaws, and a new Animal Control bylaw. Council also approved various policies including the Respectful Workplace Policy, Council Gift Policy, and a Major Stormwater Infrastructure Referral Policy. Council also considered several land use applications including development permits, development variance permits and rezoning.

In June 2023, in celebration of Pride Month, the Pride Flag was raised at the municipal hall for the first time. Council, staff and Fire Department volunteers were joined by representatives from the West Shore RCMP and members of the community to celebrate the raising of the Pride Flag.

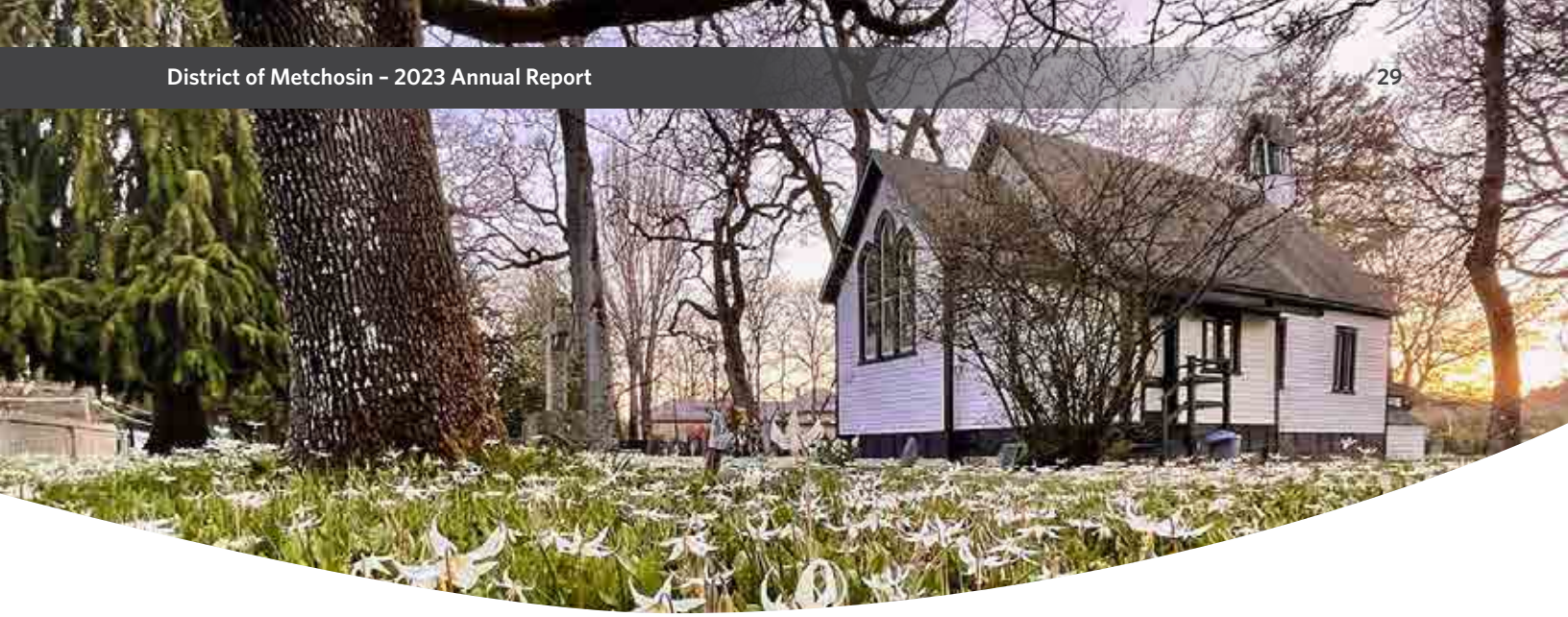
Photo credit Doug Clement

A ribbon cutting ceremony was held in August to celebrate a new crosswalk installed at Hans Helgesen Elementary School. The ceremony was attended by Sc'ianew Chief and Council, MLA Mitzi Dean, MLA Ravi Parmar, and representatives from the provincial government, Island Health, and School District No. 62. The new crosswalk was funded through a Vision Zero grant and will make Metchosin roads safer for students and residents in the community.

In appreciation of our community volunteers, Council hosted a volunteer appreciation night "outdoor concert" in August in recognition of the tremendous efforts of the many volunteers in Metchosin.

The District of Metchosin Council has made a strong commitment to providing opportunities for public engagement. Public participation and question period continue to provide opportunity for input during Council and Committee meetings. Each month, the community has been invited to tea to meet, in an informal setting, with the Mayor and Acting Mayors to discuss current issues in the community. Council continues to work with our neighbouring First Nations and municipalities to ensure good communications and to continue fostering positive relationships.





Administration

Administration is led by the CAO, who is responsible for the corporate leadership of municipal operations, implementing Council's strategic priorities and providing policy advice to Council.

The Department ensures that all municipal statutory requirements are adhered to and promotes accountability and transparency in municipal processes. Administration provides support to the CAO, Mayor and Council, and Committees and plays a key role in advancing municipal objectives.

In addition, Administration is responsible for coordinating all meetings of Council including preparation of agendas and minutes, maintaining District bylaws and policies, administering leases and agreements, overseeing records management, updating the municipal website, coordinating events, administering elections, and processing Freedom of Information requests.

There was a total of 132 meetings held in 2023 which included 36 Advisory Select Committee meetings, 54 Standing Committee meetings and 42 Council meetings. Staff coordinated events including the Hans Helgesen School crosswalk ribbon cutting ceremony, 11 Coffee with the Mayor meetings, and bookings for Metchosin Community Day.

> "There was a total of 132 meetings held in 2023"

2023 Highlights

- Held a training session on the Respectful Workplace Policy.
- Supported Council in the development of Council's Strategic Plan.
- Organized a "visioning" workshop for Metchosin School.
- Began implementation of the Accessible BC Act requirements through the Capital West Accessibility Advisory Committee.
- Coordinated Council attendance to Conferences.
- Facilitated a Westshore municipalities "Bylaw Enforcement Best Practices Workshop" with the Office of the Ombudsperson.
- Compiled the 2022 Annual Municipal Report.

Photo credit Doug Clement

2024 Objectives

- Develop a Management Plan for Metchosin School
- Arrange a naming ceremony for Metchosin School
- Finalize the development of an Accessibility Plan
- Set up a new phone system for the Municipal Hall
- Install a new sound system in the Council Chambers
- Implement TEAMS video integration for Council meetings
- Oversee records management project to convert microfiche records to digital format
- Organize installation of "Period Promise" dispensers and products in District facilities

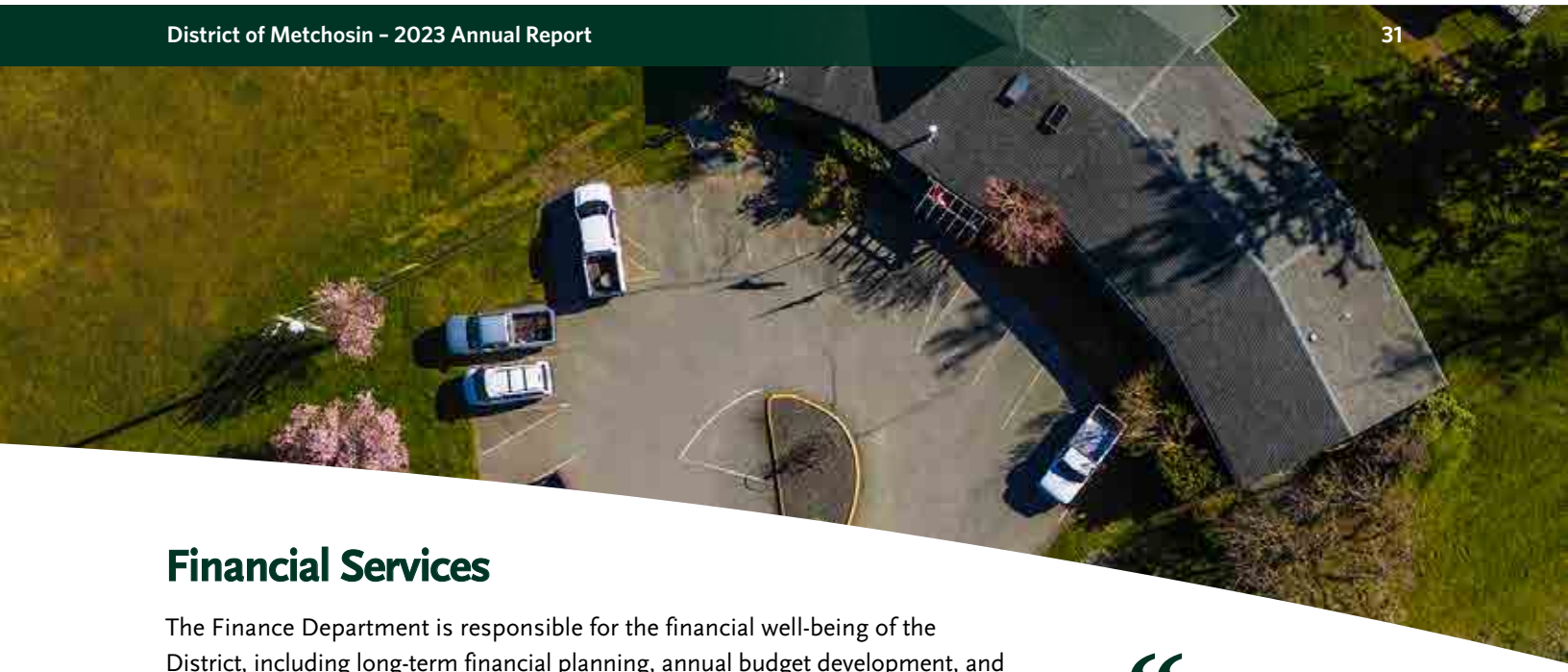
Freedom of Information Requests

The *Freedom of Information and Protection of Privacy Act* (the "Act") requires all public bodies to be accountable by providing the public the right to access records that are in the custody or control of a public body. In 2023, the District of Metchosin received a total of eleven (11) requests under the *Act*. The majority of requests received were for property-related information.

Freedom of Information Requests

Year	Number of Requests	OIPC* Reviews
2023	11	1
2022	9	0
2021	16	0
2020	10	0
2019	9	1

* Office of the Information and Privacy Commissioner



Financial Services

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

The Department oversees accounts payable and accounts receivable, business licences, grants-in-aid, and provides the administration of payroll and benefit programs for all staff.

> "The Finance Department is responsible for the financial well-being of the District"

2023 Highlights

- Coordinated the UBCM Community to Community event with Metchosin and Sc'ianew Councils to support reconciliation.
- Provided quarterly financial reports to Council.
- Issued the Request for Proposals (RFP) for the Design-Build Renovations for Metchosin School.
- Completed the annual municipal audit through KPMG.

2024 Objectives

- Implement new budget software.
- Coordinate fiscal revenue for Metchosin School through lease agreements and user fees.
- Complete a comprehensive Asset Management Plan.

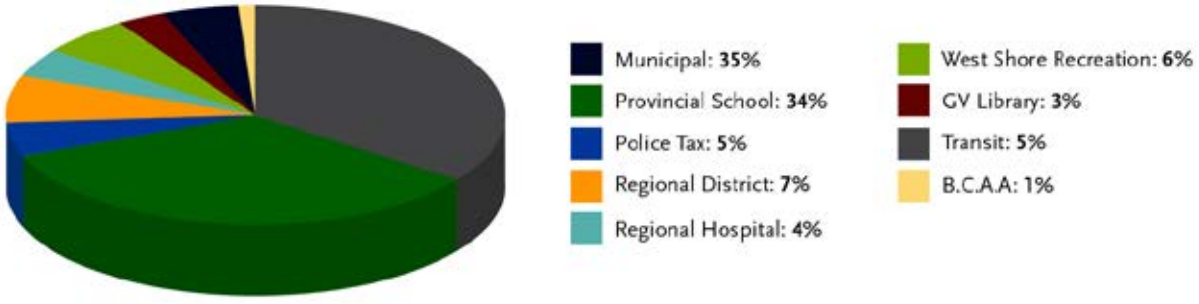
Budgets and Property Tax Rates

Year	Value of Average Household	Average Residential Taxes (Municipal)	Residential Tax Rate	Tax Increase (Municipal)	Total Budget
2023	$1,288,455	$1,336.54	1.0412	10.3%	$8,175,642
2022	$1,156,053	$1,211.54	1.0480	5.9%	$8,452,493
2021	$867,353	$1,139.79	1.3141	2.2%	$7,611,132
2020	$779,054	$1,095.43	1.4061	4.9%	$6,547,658
2019	$729,976	$1,036.72	1.2969	3.5%	$6,385,617

Photo credit Doug Clement

Where Do Your Tax Dollars Go?

The graph below shows the breakdown of the gross property taxes between the District of Metchosin and other taxing authorities for the average residential single family property in 2023.



The table below shows the 2023 taxes payable to all taxing authorities for the average Metchosin single family residence, which is valued at $1,288.455. The exact amount of taxes payable for your property depends on its assessed value as determined by BC Assessment Authority.

2023 Taxes For Average Single Family Residence

	2023	2022	$ Increase	%	% Increase
Average Assessed Value	1,288,455	1,156,053	132,402	11.5	11.5
Taxes set by Metchosin					
Municipal Taxes	1,336.54	1,211.54	125.00	10.3	10.3
Police Tax	199.71	164.80	34.91	21.2	21.2
West Shore Recreation	213.65	213.44	0.21	0.1	0.1
GV Library	110.03	109.61	0.42	0.4	0.4
Total Metchosin	1,859.93	1,699.39	160.54	9.4	
Other Authorities					
Provincial School Tax	1,427.09	1,335.70	91.39	6.8	6.8
Capital Regional District	286.81	270.75	16.06	5.9	5.9
Regional Hospital	161.83	163.12	(1.29)	-0.8	-0.8
Transit	225.22	186.82	38.40	20.6	20.6
BC Assessment	43.29	40.35	2.94	7.3	7.3
Municipal Finance Authority	0.26	0.23	0.03	13.0	13.0
Total Other Authorities	2,144.50	1,996.97	147.53	7.4	7.4
Total Typical House	**4,004.43**	**3,696.36**	**308.07**	**8.3**	**8.3**
Less Basic Home Owner Grant	(570.00)	(570.00)	–		–
Total Net (Under 65)	**3,434.43**	**3,126.36**	**308.07**	**9.9%**	**9.9%**

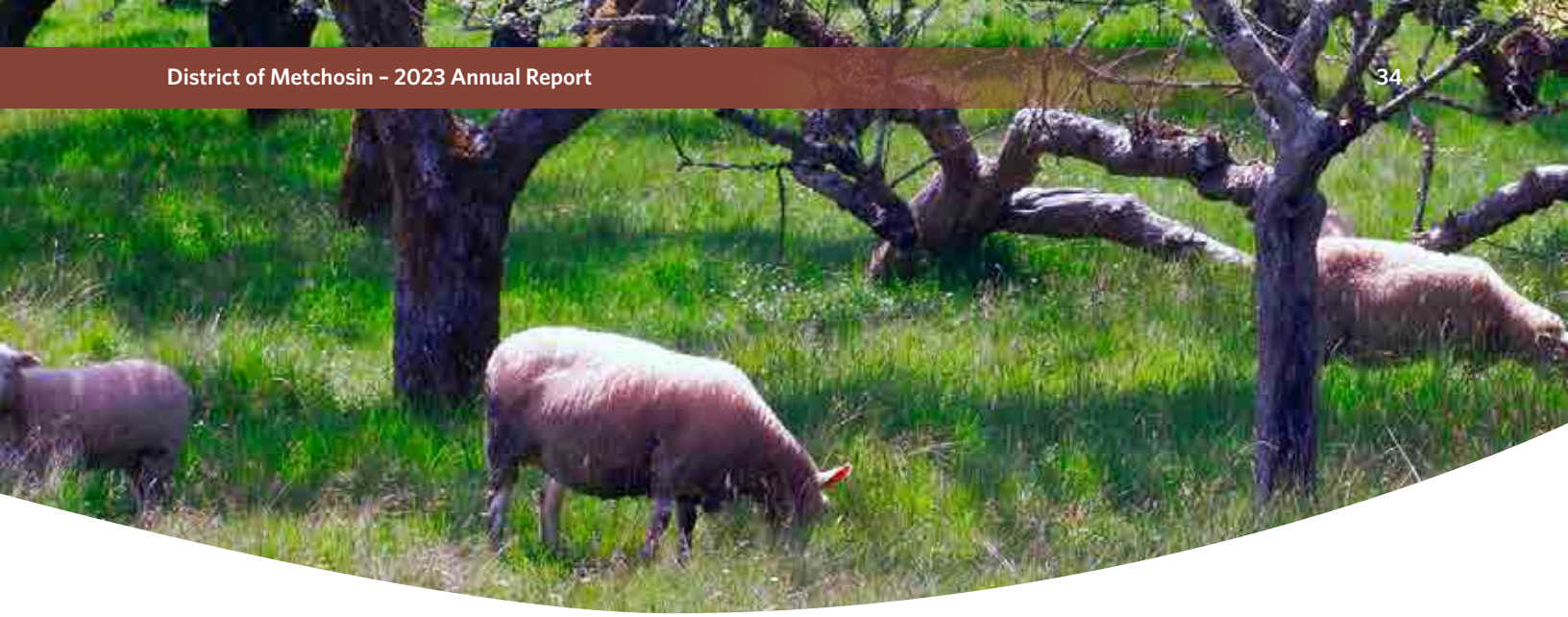
2023 Grant-in-Aid Program

Council approved a total of $5,000 in grant-in-aid funding in 2023 to the following non-profit organizations:

Organization	2023 Grant In Aid Amount
Capital Bike	$500
Inter-municipal Advisory Committee on Disability Issues (IACDI)	$250
Juan de Fuca Performing Arts Centre Society	$300
Metchosin Museum Society	$800
Metchosin Preschool Society	$1,500
Prince Edward (Pacific No. 91) Branch The Royal Canadian Legion	$350
Vancouver Island South Film & Media Commission	$1,300
Total	**$5,000**



Photo credit Doug Clement



Land Use, Planning & Environmental Services

Comprised of staff that includes one contract Planner (7-14 hours per week), one contract Engineer (seven hours per week), one full-time Building Inspector/ Public Work Supervisor, and one full-time Development Services Coordinator, this multi departmental group provides environmental planning and stewardship, municipal infrastructure, roads, long range and current land use planning, review of development applications, tree management, blasting approvals, soil removal and soil deposit approvals, building construction approvals and inspections.

2023 Highlights

The District of Metchosin finalized its first Climate Action Plan in June of 2023. Early in the year, in response to Council declaring a climate emergency, the scope of this project was expanded to include Climate Mitigation and Adaptation. Staff was involved with public engagement through a survey, as well as a Council workshop. Refinements to the draft were incorporated, and a final plan was presented to and approved by Council. Implementation of the Climate Action Plan will be an important part of upcoming annual work plans.

> “The District of Metchosin finalized its first Climate Action Plan in June of 2023”

Staff introduced a report regarding the Zero Carbon Step Code (ZCSC), seeking direction on whether the District wanted to accelerate implementation of the code. Council decided to proceed with building bylaw amendments to enact the ZCSC to help reduce GHG emissions from new residential construction.

Updated development application fees were proposed and endorsed in 2023. Current application fees had been identified as substantially low when compared with neighbouring and/or similarly sized communities in the region. Changes to the fees and charges bylaw will occur in the upcoming year and will help to offset costs associated with processing applications.

The Department was also focussed on learning about and determining the implications of several new pieces of provincial legislation related to the BC Homes for People Action Plan, with particular focus on Bill 35 *Short Term Rental Accommodations Act*, and Bill 44 *Small Scale Multi Unit Housing*. Policy Manuals were distributed by the province at the end of the year, with specific follow up action items to occur in 2024-2025.

> "Staff have been actively working on streamlining the development application processes"

Regionally, staff have been involved in supporting the Home Energy Navigator Tool Kit, active transportation, climate action and stormwater management. The Department also continued to collaborate with neighbouring jurisdictions in the shared effort to conserve the rural character and sensitive ecological features in the Buffer Lands.

Staff have been actively working on streamlining the development application processes internally by identifying redundancies and creating manuals for each development application type. Application forms are being updated to reflect current language and legislative requirements, and will be available for download on the District's website once finalized.

The Planning/Subdivision Department continued to process applications, including five development variance permits, two subdivision applications, three rezoning/ OCP amendments, and one Agricultural Land Reserve application. A notable number of new rezoning and official community plan amendment applications were submitted in 2023, plus a carry-over from 2022 which resulted in a substantial amount of staff time in report writing, analysis, referral requests, applicant meetings and correspondence, and bylaw preparation. There also continued to be a significant number of development variance permit requests in 2023.

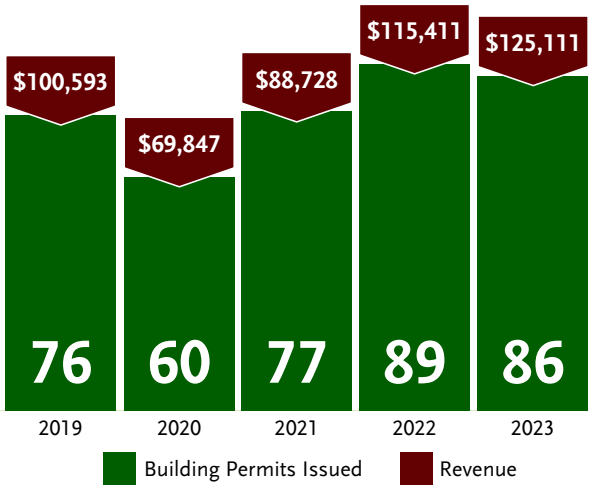
The Department also supports district-wide initiatives through corporate strategic planning, processing of Freedom of Information requests, bylaw enforcement, support for business licenses, and daycare and sign permits throughout the year. Customer service remains an integral part of the Department's function, with responses to numerous citizen inquiries each week.

Applications

Year	Rez /OCP	Temporary Use Permit	Dev Permit	Dev Variance Permit	Board of Variance	Subd	ALR
2023	3	0	0	5	0	2	1
2022	1	1	2	8	2	5	1
2021	5	0	2	3	0	2	1
2020	0	0	2	7	0	5	0
2019	1	2	6	0	1	2	1

Building Services

The Building Department approved and issued 86 new permits in 2023. Permits are issued, and inspections are conducted for health and safety, ensuring that construction in Metchosin complies with the BC Building Code and municipal bylaws. The Department authorizes permits for building construction, plumbing installations, wood stoves, fireplaces, as well as assigning addresses for new homes. The service continues to operate on a cost recovery basis – of the 86 building permits issued in 2023, a total of $125,111 was received in permit revenue.



In addition to the review and issuance of new permits, there are also approximately 150 open building permit files, with one third of those being inactive since 2021 or earlier. These older files require ongoing review and action from staff to determine next steps.

Work continued on the update of the Metchosin Building Bylaw, to bring procedures and fees in line with CRD municipalities. The new bylaw is anticipated to be considered by Council in 2024.

In 2023, the Building Inspector conducted approximately 400 – 450 on-site building inspections and assisted with bylaw complaints related to both building and other land use matters. The Department also supports the approvals and inspections for permits related to blasting, tree removal, road access, soil deposit, and soil removal.



Transportation & Road Maintenance

The District of Metchosin Public Works Department consists of three full-time employees who are responsible for approximately 180 lane kilometers of roads within the municipality. The Department provides road maintenance, including maintenance of culverts and ditches and installation and maintenance of street signs.

The Department conducts annual mowing and brushing of roadside vegetation, maintains roadside trails and responds to storm damage and dangerous or fallen trees and branches. In 2023, the Department responded to a total of 170 calls related to roads maintenance and services.

The crew is also responsible for maintenance of the municipal hall and grounds including upkeep of the Metchosin school grounds. Service and maintenance of the Public Works vehicle fleet and equipment is performed by the crew.

New crosswalks were installed on Rocky Point Road at Hans Helgesen School and at Rocky Point and Kangaroo Roads at the Galloping Goose Trail. The crosswalk included a solar powered traffic warning device for the pedestrian crossing.

Public Works continued to provide efficient snow and ice removal during snowfall events that occurred in December 2023.

“New crosswalks were installed on Rocky Point Road at Hans Helgesen School and at Rocky Point and Kangaroo Roads at the Galloping Goose Trail”

2023 Highlights

- Installed new crosswalks at Hans Helgesen School on Rocky Point Road and at Rocky Point and Kangaroo Roads at the Galloping Goose pedestrian crossing.
- Upgraded all warning signs on major roads to current Ministry of Transportation and Infrastructure (MoTI) standards.
- Completed crack seal and patching of all roads in need.
- Repaired upper landing of Witty Beach stairs.
- Installed and maintained solar powered traffic control warning devices.

Photo credit Tony Austin

2024 Objectives

- Assist with the development of a Roads & Culverts Management Plan.
- Install solar powered traffic control warning device and crosswalk on Rocky Point Road at the Galloping Goose crossing near Matheson Lake Park.
- Install recessed pavement markers where possible.
- Install gate on the Buffer Lands.
- Conduct crack seal and patching on all roads in need.
- Install additional warning and speed zone signs.
- Purchase five-ton dump truck.
- Purchase max-lift crane for one-ton truck.
- Coordinate and assist with the Weir Beach stair access on William Head Road.
- Complete Municipal hall parking lot improvements to pavement and lighting.

Public Communication Requests for Road Maintenance and Services

Year	Roads	Plowing/ mowing	Signs	Highway Admin	Misc.	Garbage	Carcass Removal	Trees/ Branches*
2023	71	2	12	0	9	14	23	39
2022	85	8	14	0	9	22	18	45
2021	85	3	10	1	13	25	36	50
2020	82	9	10	1	8	43	27	42
2019	139	6	18	0	21	26	38	--

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



Bylaw & Animal Care Services

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

Complaints Received

Year	Land Use	Building Bylaw	Tree Cutting	Misc. (Soil & Blasting)	Noise
2023	40	4	1	16	7
2022	40	8	1	9	11
2021	56	6	3	6	4
2020	48	7	1	3	12
2019	39	3	3	10	11

Photo credit Doug Clement

CRD Contracted Services

Year	Contracted Services Costs	Soil Bylaw (hours)	Land Use Bylaw (hours)	Noise Bylaw (hours)	Unsightly Premises (hours)	Fine Revenue
2023	$38,443.65	29.50	180.00	17.50	39.00	$500.00
2022	$24,221.93	39.50	150.50	16.50	18.50	$500.00
2021	$23,689.58	30.00	128.75	26.75	16.25	$1,150.00
2020	$30,414.39	79.25	83.50	57.00	49.25	$3,565.00
2019	$26,997.72	146.50	58	42.75	15.00	$70.00

Animal Control Services

Animal Control services are contracted to the CRD Bylaw and Animal Care Services. Fine revenue is collected by the CRD in lieu of payment for services.

Year	Bylaw Hours	Fine Revenue	Impounds	Tickets/Warnings
2023	229.00	$78.00	8	26
2022	246.00	$516.00	13	20
2021	418.00	$291.00	15	32
2020	462.00	$652.00	19	30
2019	331.75	$435.00	24	19



Fire Department & Emergency Program

As we reflect on the events and accomplishments of the past year, the Metchosin Fire Department is proud to present the Fire and Emergency Response Services for the 2023 Annual Report. Despite facing various challenges, our dedicated firefighters and staff have remained committed to serving the community with excellence and professionalism. This report will explore our accomplishments, initiatives, and ongoing work to safeguard the safety and well-being of Metchosin residents.

> "...Our dedicated firefighters and staff have remained committed to serving the community with excellence and professionalism"

Call Response:

In 2023, the Metchosin Fire Department responded to a total of 713 incidents. These included medical emergencies, motor vehicle incidents, fires, and other emergencies. Each call required a prompt and effective response from our firefighters, who demonstrated exceptional skill, bravery, and dedication in their duties ensuring the safety and well-being of the community. The breakdown of call statistics is as follows:

- **Medical:** 448
- **Motor Vehicle Incidents:** 56
- **Fires:** 81
- **Other:** 128

Personnel Statistics:

The Metchosin Fire Department values its personnel and recognizes the importance of staffing statistics. Understanding the demographics and trends within our team helps us better plan for the future and ensures that we maintain a strong and capable workforce. The following statistics provide insights into our personnel composition and turnover rates:

- Between 2019-2024, the average time served by personnel is six years prior to retirement.
- Approximately 13% of personnel retire each year, with an average of five retirements annually.
- The median age of personnel in 2024 is 31, indicating a relatively young workforce.
- 51% of the roster has been with the Department for under two years, while 41% have served between 3-9 years.
- 8% of staff have been with the Department for over ten years, demonstrating a commitment to long-term service.
- Since 2019, twenty-five personnel have left the Department for various reasons, with the majority leaving for fire service jobs, relocation, or personal reasons.
- 51% of the current roster reside within Metchosin boundaries, reflecting a strong connection to the community.
- 16% of the current roster own a house in Metchosin, indicating a significant investment in the community.

Understanding these statistics allows us to identify trends, address challenges, and plan for succession within the Department.



Grants Received in 2023:

The Metchosin Fire Department is grateful for the grants received in 2023, which have enabled us to enhance our capabilities and services. These grants have played a crucial role in supporting our ongoing initiatives and improving community safety. The grants received in 2023 include:

- **Fire Department Equipment:** $30,000
- **Disaster Risk Reduction – Climate Adaptation:** $40,000
- **Poverty Reduction:** $25,000
- **Emergency Operations Centre:** $30,000
- **Emergency Support Services:** $30,000
- **Next Generation 911:** $45,000
- **Indigenous Emergency Connection & Planning:** $45,000
- **FireSmart:** $200,000
- **Emergency Notification:** $30,000

These grants have been instrumental in funding equipment purchases, training programs, community outreach efforts, and infrastructure upgrades. We are deeply appreciative of the support provided by government agencies, organizations, and partners in securing these grants.

Training:

Our Training Program remains a cornerstone of our Department's success. In 2023, members attended an average of 40 out of a possible 49 practices, demonstrating their dedication to ongoing skill development. The Department continues to prioritize training to ensure that all members are prepared to handle the diverse challenges they may encounter in the field. Our training programs are continuously monitored, evaluated, and adjusted to ensure they remain relevant and effective. Safety is always our top priority, and all training activities are conducted in accordance with established protocols and best practices.

> "Our Training Program remains a cornerstone of our Department's success"

Members participated in additional training courses, which have been well attended and highly beneficial. These courses are offered as regional training events and engage collaboration with firefighters from around the Island. The engagement and enthusiasm of our members in training activities have been commendable, and it is reflected in our performance on the fire ground. Many of the training evolutions are being instructed by local fire Officers and senior firefighters, fostering strong Officer/Firefighter relationships, and enhancing overall morale within the Department.

Weekend courses are attended over and above the regular weekly training. These programs include:

- Over 240 hours per person for recruit training – both instructors and participants.
- Emergency Scene Management 1 & 2.
- Fire Service Instructor 1 & 2.
- BC Wildfire Service Task Force Leader, Sprinkler Protection & Forestry Firefighter.
- Electric Vehicle Response & Safety.
- Elevator Rescue.
- Live Fire 1 & 2.
- Rope Awareness & Operations Level.
- Hazardous Materials Awareness & Operations Level.
- First Responder – 60 hours per student.
- First Responder Instructor Course.

The Department remains committed to training all members to National Fire Protection Association (NFPA) 1001 Level 2 and all Officers to NFPA 1021 Levels 1, 2, 3, and 4. We continue to provide 'Full Service' fire services to our community, ensuring our members are equipped with the skills and knowledge necessary to respond effectively to emergencies of all types.

Our Officer structure consists of two Chief Officers, two Captains, and six Lieutenants. In addition, we have a dedicated Safety Officer who oversees all aspects of safety and ensures compliance with our Occupational Health and Safety Program. This robust leadership structure ensures that we have capable leaders to fulfil critical roles both on and off the fire ground, maintaining an optimal Officer/Firefighter ratio.

"Our Officer structure consists of two Chief Officers, two Captains, and six Lieutenants"

Equipment, Apparatus, and Building:

Our Department's equipment, apparatus, and facilities are critical to our ability to effectively respond to emergencies and protect the community. We prioritize preventative maintenance to ensure that all equipment remains in good working order and that our facilities meet current standards. In 2023, we continued our annual preventative maintenance program, which has proven to be highly effective in keeping our equipment and vehicles in top condition.

All emergency response vehicles are in good working condition, and, with the addition of the new Type 1/3 Engine in 2023, we have a beautiful, well-equipped fleet to meet the needs of our municipality. Our equipment, including self-contained breathing apparatus, compressors, generators, extrication equipment, firefighting equipment, rescue equipment, power tools, and hand tools, remains in good working order.

We recognize that some equipment, such as auto extrication equipment, will require upgrading or replacement in the next year or two, as outlined in our Capital Equipment Plan. We continue to prioritize the safety and effectiveness of our equipment and facilities, ensuring that we have the resources necessary to fulfil our mission.

We also continue to press forward on the Fire Hall Replacement Feasibility Study and hope to have that completed sometime in 2024. This study will provide valuable insights into the condition of our current facilities and identify options for potential replacement or renovation to better meet the needs of our Department and the community.

> “All emergency response vehicles are in good working condition”

Fire Prevention Activities:

The volunteers and staff at the Metchosin Fire Department remain actively involved in the community, promoting safety and awareness through various initiatives. They conduct activities in schools, lead preschool tours, engage with the public through social media, and carry out inspections. The standout achievement is hosting a regional Fire Safety Expo for grade four students, attracting over 900 attendees in 2023.

Our annual community events remain a major attraction, drawing large crowds year after year. Among the favourites are Breakfast with Santa, Halloween festivities, the March for Liz, our Bike Program, and Remembrance Day ceremonies. These are just a few of the highlights.

Deployments:

2023 was an active fire deployment year that started in May and ended in August.

In total we had crews out for a total of 117 days and deployed to various fires throughout BC including Donnie Creek Fire, Burns Lake, Tumbler Ridge, Sparwood and Adams Lake. In total we invoiced the province for $642,311 and $255,872 was disbursed back to the firefighters for their hours, and over $313,000 went to the District as surplus.

These deployments offer members valuable real-world experience and training while fostering camaraderie and leadership skills. They gain hands-on practice with engine pump operations and acquire forestry tactics expertise.

The Metchosin Fire Department remains steadfast in its mission to protect and serve the community. We extend our gratitude to our personnel, volunteers, partners, and the community for their ongoing support. Together, we will continue to work tirelessly to ensure the safety and well-being of the residents of Metchosin. Thank you for your continued trust and confidence in our Department.

> “The Metchosin Fire Department remains steadfast in its mission to protect and serve the community”



Emergency Operations Centre (EOC):

In ongoing efforts to enhance emergency response capabilities, the Metchosin Emergency Program has achieved significant advancements through leveraging provincial grants. We have augmented our resources with additional equipment, including a mobile Emergency Operations Centre trailer, laptops, and state-of-the-art portable response technology. Our quarterly municipal stakeholder meetings have been crucial in fostering collaboration among local organizations, ensuring alignment in support and response priorities. Additionally, our Emergency Operations Group convenes monthly to coordinate programs and refine response protocols.

A notable accomplishment includes the execution of a municipal-wide emergency notification exercise and collaboration with Emergency Support Services to establish a Reception Centre, thereby increasing public awareness and preparedness. During major emergencies or disasters, EOC staff will oversee resource management, plan for future operational needs, coordinate with other agencies, and maintain meticulous records of expenses, documentation, and agreements.

In 2023, the EOC Management team made significant progress through cross-training initiatives and emergency drills, updating equipment and resources via grant funding, and rigorously testing emergency protocols. We have also appointed a training coordinator to develop policies, set training standards, and create operational guidelines.

> “Metchosin EmCom continues to lead with excellence in innovation, training, and community outreach”

Emergency Communications (EmCom):

The Metchosin Emergency Communications Group continues to lead with excellence in innovation, training, and community outreach. In 2023, our volunteers logged over 430 hours in weekly check-ins, transmitting over 1,000 messages, showcasing our proficiency and dedication. The acquisition and installation of state-of-the-art HF radio equipment, funded by provincial grants, signify our commitment to technological advancement. With 47 Point of Distribution (POD) radio operators and over 100 licensed responders within the municipality, our reach extends deep into the community. Looking ahead, our goals for 2024 include refining operational guidelines, formalizing competency documents, and upgrading equipment to further enhance stability and communication reliability.

Emergency Support Services (ESS):
ESS remains steadfast in enhancing District preparedness through diversifying and expanding our emergency inventory. Our meticulous approach includes crafting local guidelines to align with provincial protocols, welcoming new volunteers, and conducting comprehensive inventory audits. In 2023, we responded to three Level 1 emergencies and participated in area exercises, underscoring our commitment to readiness. Looking forward, our goals for 2024 include expanding group lodging capabilities and recruiting additional volunteers to bolster our response capacity. We eagerly anticipate presenting our new emergency notification program, ALERTABLE, and advancing with the provincial Evacuee Registration Assistance tool, alongside other exciting initiatives.

Neighbourhood Emergency Preparedness Program (PODS):
Our PODS continues to thrive as a robust network of communication, support, and collaboration. Hosting over 50 attendees at our annual POD leader Meet and Greet exemplifies our community engagement. By forging connections with programs such as FireSmart and the Fire Department, we amplify our impact on emergency preparedness throughout the community.

> “Our efforts in 2023 have been marked by innovation, collaboration, and resilience”

Metchosin Search and Rescue (MSAR):
MSAR had a busy year in 2023. We provide Search and Rescue services in Metchosin, Langford, Colwood, Highlands, View Royal, Esquimalt, Victoria and Oak Bay. Over the 2023 year MSAR received 35 calls, including mutual aid requests from neighbouring teams on southern Vancouver Island and one call to support a search on the mainland. Call outs within our own search area ranged from various injuries, subjects becoming lost, and calls for people with dementia. In 2023, we also welcomed eight new members, with seven Members in Training (MITs) successfully completing the Ground Search and Rescue course.

Our goals for 2024 include welcoming and training a new group of MITs to successfully complete the 96-hour GSAR course. We also hope to purchase a new vehicle to replace our aging Rescue 8.

Our efforts in 2023 have been marked by innovation, collaboration, and resilience. With steadfast dedication and support from volunteers, stakeholders, and provincial grants, we are well-positioned to navigate future challenges and continue safeguarding our community in times of crisis.



Policing

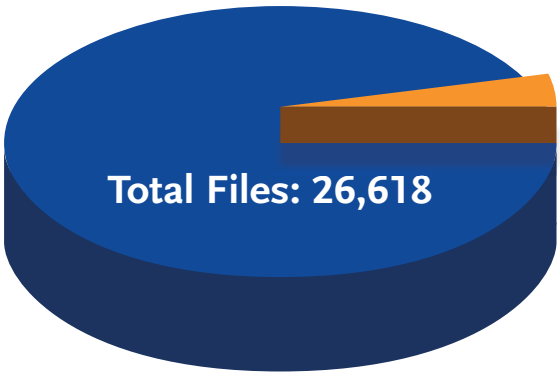
Police protection is provided by the West Shore RCMP Detachment and is now funded by the District of Metchosin through a Municipal Police Unit Agreement (MPUA) with the Province of BC.

The West Shore RCMP reports to five municipalities including the City of Langford, the City of Colwood, the Town of View Royal, and the Districts of Highlands and Metchosin. The Department also provides Policing to the Songhees and Esquimalt First Nations.

The following provides overview of police reports in Metchosin from January 1st through December 31st, 2022 & 2023.

There were 998 reports in 2023, representing a 30.63% increase in reports compared to 2022 when there were 764 reports[1]. The pie chart opposite depicts the percentage of files in Metchosin in comparison to other West Shore Communities in 2023. 3.75% of files were in Metchosin.

Figure 1 – 2023 Metchosin & Other West Shore Communities File Percentage



Metchosin: **3.75% / 998**

Other West Shore Communities: **96.25% / 25,620**

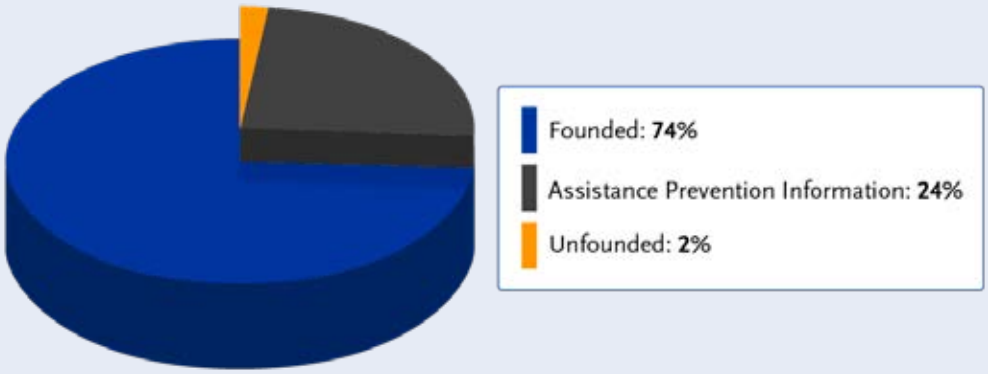
Founded & Unfounded Occurrences

Founded occurrences include offences where it has been determined that the reported incident did occur or was attempted, or there was no credible evidence to confirm that the incident did not take place. Unfounded occurrences are those occurrences that are investigated, but determined to not have been attempted or to have occurred. In 2023, there were 741 founded occurrences in Metchosin and 16 unfounded occurrences. Founded occurrences represented 74% of files and unfounded represented 2% of files (figure 2).

Assistance, Prevention & Information Files

Assistance, prevention and information files may include those files where officers act under the authority of other agencies (e.g., Provincial Mental Health Act, Coroners Act, etc.), assist other police and government agencies (e.g., curfew / compliance checks for probation / parole, etc.) and implement preventative measures to pro-actively target a specific concern (e.g., traffic enforcement in a school zone, etc.). In 2023, there were 241 of these occurrences (24%) in Metchosin (figure 2).

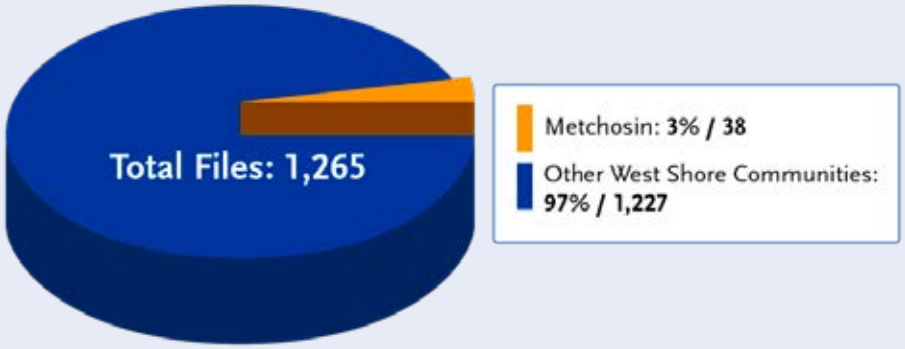
Figure 2 – 2023 Metchosin Files by Type



Violent Crime

There were 38 founded violent crimes in Metchosin in 2023, representing 3% of founded violent crimes in West Shore jurisdiction (figure 3) and a 35.71% increase compared to 2022 when there were 28 founded violent crimes.

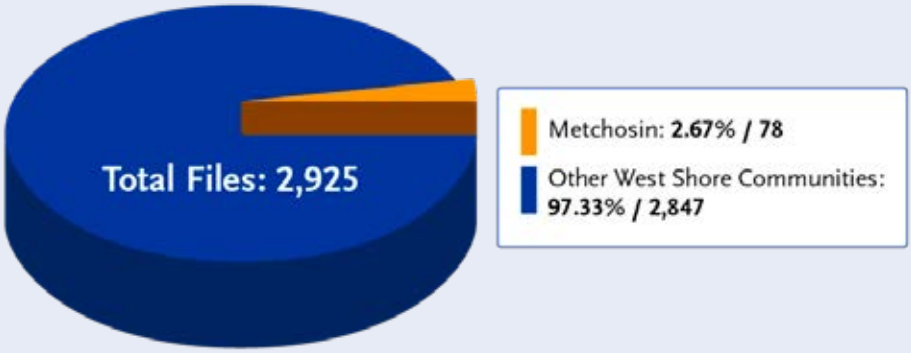
Figure 3 – Violent Crime – 2023



Property Crime

There were 78 founded property crimes in Metchosin in 2023, representing 2.67% of founded property crimes in West Shore jurisdiction (figure 4) and a 32.2% increase compared to 2022 when there were 59 founded property crimes.

Figure 4 – Property Crime – 2023

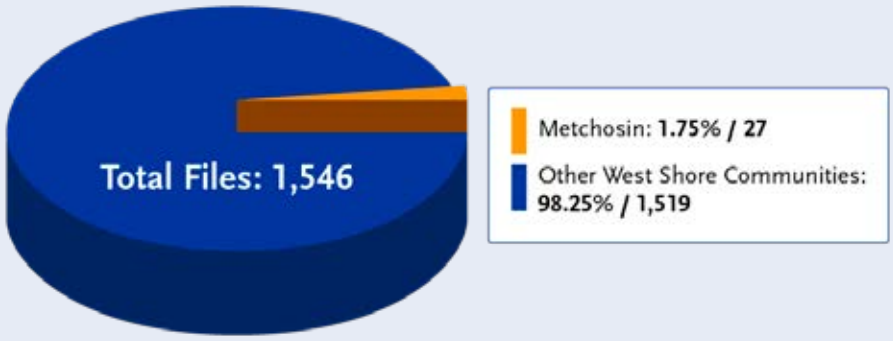


Other Criminal Code

Other Criminal Code violations includes, but is not limited to, violations such as indecent acts / exposing, weapons possession, child pornography related offences, trespass at night, breaches, obstruction of justice, possession of break & enter instruments, counterfeiting currency, etc.

In 2023 there were 27 founded Other Criminal Code violations in Metchosin, representing 1.75% of founded violations in West Shore jurisdiction (figure 5). There was a 58.82% increase in founded violations in 2023 compared to 2022 when there were 17 founded violations.

Figure 5 – Other Criminal Code – 2023



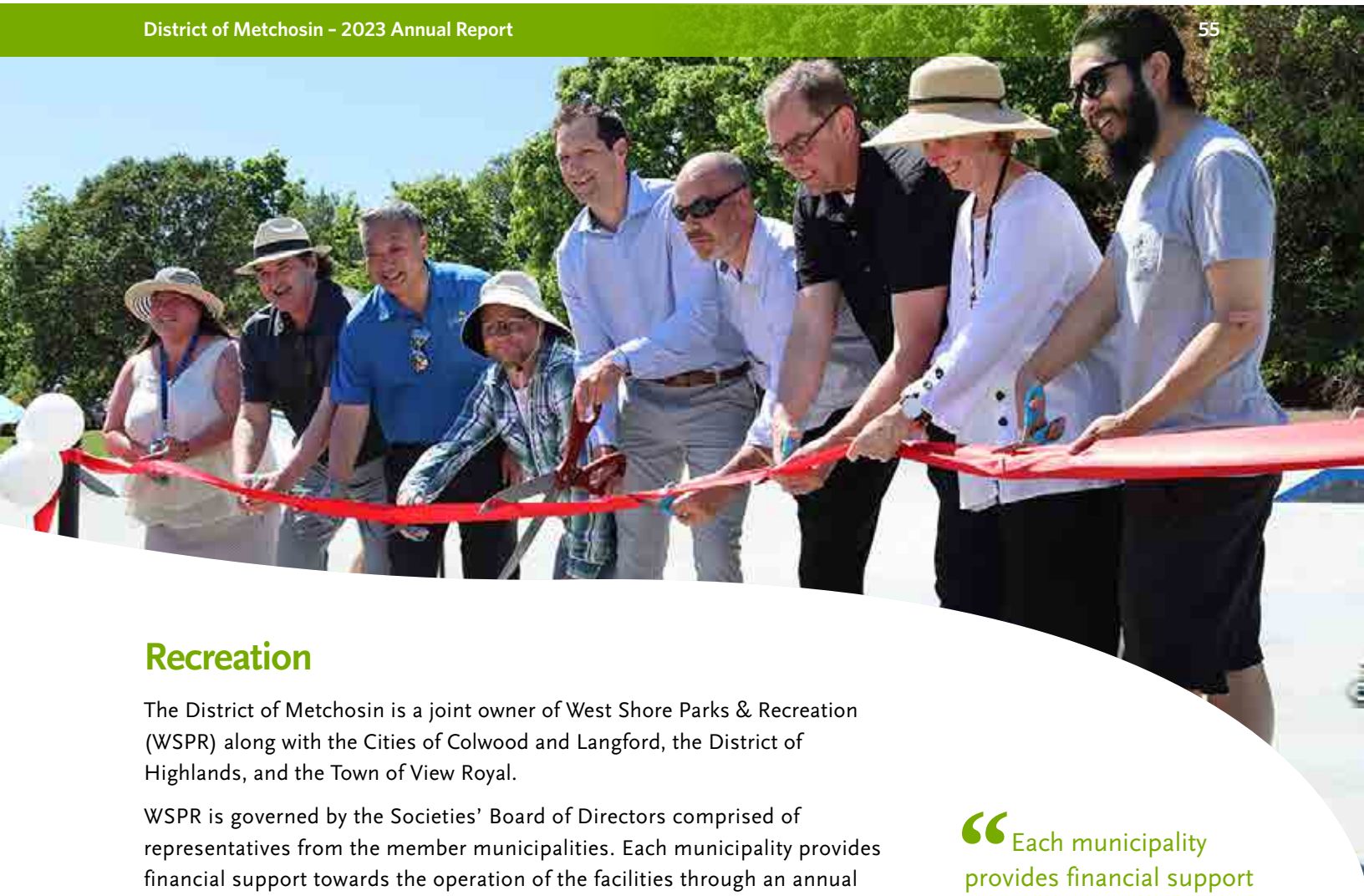
Founded Occurrences – Increases & Decreases

Table 1 depicts the 2022 and 2023 founded occurrences, the percent change and file count.

Uniformed Crime Report – RCMP Occurrence Classification	2022	2023	% Change	File Count (+/-)
215 Alcohol - 24 Hour	0	2	100%	2
215 Alcohol - 3 Day	1	3	200%	2
215 Drug	1	2	100%	1
911 - False / Abandoned Calls	26	19	-27%	-7
Abandoned Vehicles	5	3	-40%	-2
Animal Calls	26	15	-42%	-11
Assault - Aggravated	0	1	100%	1
Assault - Common	11	15	36%	4
Assault With Weapon Causing Bodily Harm	2	2	0%	0
Break & Enter - Business	0	1	100%	1
Break & Enter - Other	0	3	100%	3
Break & Enter - Residence	1	2	100%	1
Breach / Bail Violation	2	7	250%	5
Breach of Peace	6	0	-100%	-6
Breach Probation - Adult	0	3	100%	3
Bylaw - Litter	1	2	100%	1
Bylaw - Noise	21	29	38%	8
Bylaw - Other	6	5	-17%	-1
Cannabis Control & Licensing Act	0	2	100%	2
Cannabis Act - Other	0	1	100%	1
Causing a Disturbance	2	1	-50%	-1
Check Well Being	32	52	63%	20
Child Pornography - Possess / Access	2	1	-50%	-1
Collision Damage Over $10,000	9	16	78%	7
Collision Damage Under $10,000	21	26	24%	5
Collision - Fatal	0	0	0%	0
Collision Damage (Injury - Non-Fatal)	9	14	56%	5
Criminal Harassment	1	1	0%	0
Drive Without Care / Consideration	1	2	100%	1

Uniformed Crime Report – RCMP Occurrence Classification	2022	2023	% Change	File Count (+/-)
Drive While Disqualified / Suspended	5	7	40%	2
Driver Permit Recoveries - Provincial	0	1	100%	1
Duty to Warn	1	0	-100%	-1
Escape Custody	0	1	100%	1
Extortion	1	1	0%	0
Fail to Provide Animal With Care	0	1	100%	1
Fail to Stop / Remain	2	3	50%	1
Fail / Refuse Alcohol Demand	1	0	-100%	-1
False Alarms	21	50	138%	29
Firearms - Careless Use	0	2	100%	2
Flight From Peace Officer	0	2	100%	2
Fraud - Money / Property / Security Over $5,000	4	9	125%	5
Fraud - Money / Property / Security Under $5,000	10	6	-40%	-4
Fraud - Other	1	5	400%	4
Harassing Communications	2	6	200%	4
Impaired Operation Motor Vehicle (Alcohol)	7	10	43%	3
Impaired Operation Motor Vehicle (Drug)	0	2	100%	2
Indecent Acts / Exposing	3	2	-33%	-1
Insecure Premises	0	1	100%	1
Invitation to Sexual Touching	0	1	100%	1
Liquor Control & Licensing Act - Other	1	0	-100%	-1
Liquor - Intoxication in Public	1	1	0%	0
Lure Child Via Computer	0	1	100%	1
Mischief - $5,000 or Under	10	19	90%	9
Mischief - Loss of Enjoyment Property	4	2	-50%	-2
Mischief - Over $5,000	1	0	-100%	-1
Missing Persons	4	9	125%	5
Obstruct Peace Officer	1	0	-100%	-1
Other Provincial Statute - Non-Traffic	1	0	-100%	-1
Parking Violations	1	2	100%	1
Peace Bonds	1	1	0%	0
Possess Cannabis to Sell	0	1	100%	1

Uniformed Crime Report – RCMP Occurrence Classification	2022	2023	% Change	File Count (+/-)
Possession of Property Obtained By Crime Over $5,000	1	3	200%	2
Possession of Property Obtained By Crime Under $5,000	0	1	100%	1
Possession - Fentanyl	1	0	-100%	-1
Possession - Other Schedule I Drugs / Substances	0	1	100%	1
Property - Found	7	17	143%	10
Property - Lost	27	26	-4%	-1
Provincial Prohibition / Suspension (Not 215)	0	2	100%	2
Public Mischief	0	1	100%	1
Sexual Interference	0	1	100%	1
Sexual Assault	1	2	100%	1
Shots Fired	3	7	133%	4
Stranded Person	0	1	100%	1
Suspicious Occurrences	46	91	98%	45
Theft From Motor Vehicle Under $5,000	7	8	14%	1
Theft From Motor Vehicle Over $5,000	1	0	-100%	-1
Theft of Vehicle	5	4	-20%	-1
Theft - Other Over $5,000	4	3	-25%	-1
Theft - Other Under $5,000	9	9	0%	0
Trespass Act	1	2	100%	1
Trespass At Night	2	1	-50%	-1
Traffic - Insurance Violation	7	10	43%	3
Traffic - Other Moving	133	127	-5%	-6
Traffic - Other Non-Moving	5	4	-20%	-1
Unspecified Assistance	25	34	36%	9
Uttering Threat - Property/Animal	1	3	200%	2
Uttering Threat - Person	9	7	-22%	-2
Voyeurism	1	0	-100%	-1
Private File (Scoring Unknown)	1	0	-100%	-1
Total	**566**	**741**	**31%**	**175**



Recreation

The District of Metchosin is a joint owner of West Shore Parks & Recreation (WSPR) along with the Cities of Colwood and Langford, the District of Highlands, and the Town of View Royal.

WSPR is governed by the Societies' Board of Directors comprised of representatives from the member municipalities. Each municipality provides financial support towards the operation of the facilities through an annual tax requisition.

The following section highlights various programs and initiatives offered by WSPR in 2023.

> "Each municipality provides financial support towards the operation of the facilities through an annual tax requisition"

2023 Highlights

Youth Programming

The Shore, WSPR's expanded drop-in youth space launched in 2023. The Shore is the ultimate haven for youth ages 11-18 in the Westshore. This vibrant hub is not just a place; it is a community within a community where impressive young minds will find a safe place to kick back, hang out and just be themselves. Drop-in activities including swimming, skating, games, art, snacks, and more are offered every Wednesdays, Thursdays and Fridays.

MVYou Program
WSPR launched the 'Most Valuable You' Recognition Program to recognize the outstanding efforts of staff who embody the values of the organization and work hard to make it a positive place for the community. It is a celebration of those who step in when needed, demonstrate a willingness to make WSPR a better place and grow into the challenges that arise. Approximately 60 staff were recognized and awarded a special MVYou tumbler.

Cardio/WR Equipment Replacement
The weightroom at WSPR was refreshed with new cardio equipment including Matrix treadmills, ellipticals, stationary bikes, rowing machines, step mills, Nusteps, and Keiser M3i indoor cycling bikes. The space was also reconfigured to provide more open floor space and improved accessibility.

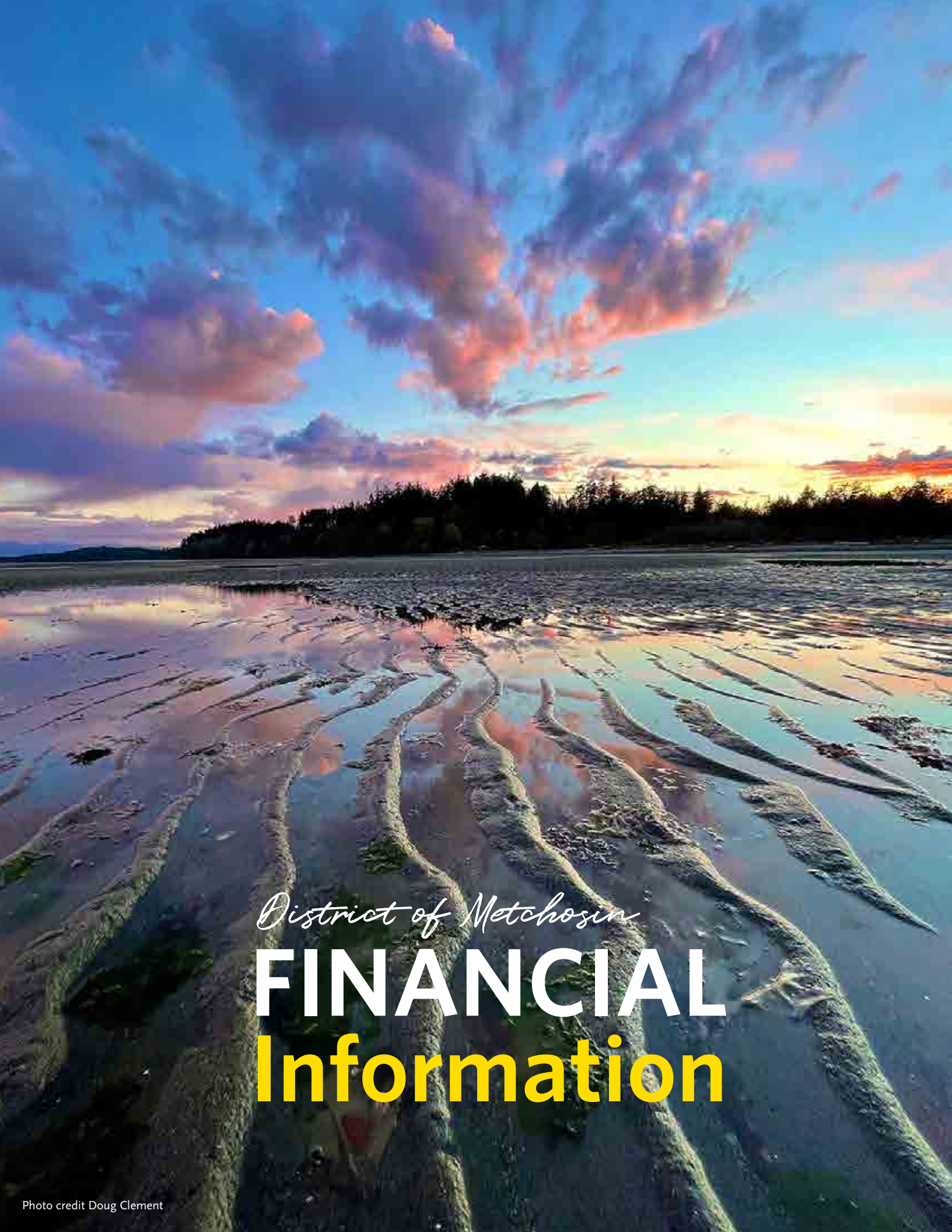
Thrifty Foods Skate Park Grand Opening
The Thrifty Foods Skatepark in the JDF lower park officially opened in May, 2023. After so much anticipation and teamwork to bring this valuable amenity to fruition, an energetic crowd of community members attended the grand opening, as well as supporters and contributors of the project.

"Food Sense" healthy cooking on a budget program with "Thrive"
The youth food sense program kicked off a six-week program in partnership with the Thrive Social Services Society. The program was full, with eight youth putting new skills to work in planning and creating their own delicious meals. Participants went home with leftovers and new knowledge of nutrition, basic cooking skills, and safety in the kitchen.

For more information on WSPR, please visit www.westshorerecreation.ca

Library Services

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



District of Metchosin

FINANCIAL Information

Photo credit Doug Clement



2023 Permissive Tax Exemptions

In accordance with section 98(2)(b) of the *Community Charter*, the following properties in the District of Metchosin were provided permissive tax exemptions (*Heritage Tax Exemption Bylaw 2023, No. 688* and *General Tax Exemption Bylaw 2023, No. 689*).

Civic Address	Legal Description	Exemption Value
Anglican Synod Diocese of BC 4354 Metchosin Road	Plan 197R, Section 1, Metchosin District	$5,433.64
Metchosin Hall Society 4401 William Head Road	That part of Section 2, Metchosin District, marked "Hall Site" on Plan 1184, and containing one-half of an acre more or less	$2,502.25
BC Society for the Prevention of Cruelty to Animals Wild Arc, 1020 Malloch Road	Lot 3, Plan 31510, Section 30, Metchosin Land District	$8,900.86
YMCA-YWCA Greater Victoria, Y Camp Thunderbird	Section 54, Goldstream Land District; Section 55, Goldstream Land District, Lease No. 19055; Section 56, Goldstream Land District; Section 57, Goldstream Land District; Section 62, Goldstream Land District, that part of Section 62 lying west of a line joining the S.E. corner of Section 56, Goldstream District with the N.E. corner of Section 57, Sooke District, Lease No. 13969	$54,794.30
Victoria Motorcycle Club, Boulderpath Road	Section 119, Land District 30, Boulderpath Road	$2,568.64
Victoria Motorcycle Club	Lot A, Section 13, Plan 21261, Land District 30, Happy Valley Road	$2,136.39
Anglican Synod of the Diocese of British Columbia 4125 Metchosin Road	Lot A, Plan 42074, Section 1, Metchosin District	$6,667.89
Total Exemptions		**$83,003.97**

Consolidated Financial Statements of

THE DISTRICT OF METCHOSIN

Year ended December 31, 2023

THE DISTRICT OF METCHOSIN

Consolidated Financial Statements

Year ended December 31, 2023

Financial Statements

Management's Responsibility for the Consolidated Financial Statements	1
Independent Auditor's Report	2
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Change in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Notes to Consolidated Financial Statements	9

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their acceptance of the consolidated financial statements.

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

Chief Administrative Officer

KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone (250) 480 3500
Fax (250) 480 3539

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Councilors of The District of Metchosin

Opinion

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

- the consolidated statement of financial position as at end of December 31, 2023
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2023 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

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

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

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

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

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
May 6, 2024

THE DISTRICT OF METCHOSIN

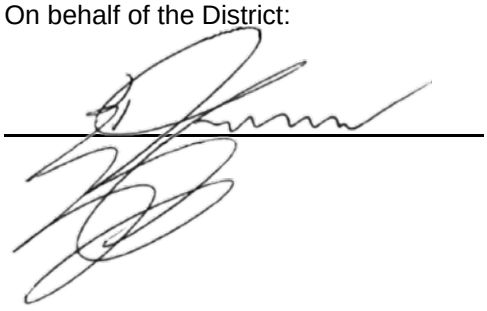
Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets:		
Cash and cash equivalents (note 2)	$ 21,462,267	$ 16,774,022
Accounts receivable	1,041,392	914,117
Taxes receivable	152,655	195,028
Other assets	205,526	38,888
	22,861,840	17,922,055
Liabilities:		
Accounts payable and accrued liabilities	2,425,796	2,212,427
Deposits payable	275,754	265,504
Prepaid property taxes	275,425	248,622
Wages and benefits payable (note 3)	254,604	283,659
Deferred revenue (note 4)	412,381	326,555
Asset retirement obligations (note 5)	280,498	-
	3,924,458	3,336,767
Net financial assets	18,937,382	14,585,288
Non-financial assets:		
Tangible capital assets (note 6)	36,233,379	35,665,744
Prepaid expenses	32,052	266,255
	36,265,431	35,931,999
Commitments and contingencies (note 10)		
Accumulated surplus (note 7)	$ 55,202,813	$ 50,517,287

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

On behalf of the District:



Chief Administrative Officer

THE DISTRICT OF METCHOSIN

Consolidated Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Financial plan (note 11)	2023	2022
Revenue:			
Taxes levied for municipal purposes (note 8)	$ 3,565,080	$ 3,566,265	$ 3,257,231
Net grants in lieu of taxes	1,593,919	1,688,954	1,490,913
Sales and user fees	571,650	918,217	726,816
Government transfers (note 9)	880,000	4,175,557	1,803,196
Investment income	104,000	955,703	331,127
Penalties and interest	29,000	51,143	34,941
Other	383,035	744,061	202,277
Total revenue	7,126,684	12,099,900	7,846,501
Expenses:			
General government	1,441,486	1,510,969	1,358,010
Protective services	1,962,160	2,396,442	2,061,447
Transportation services	2,214,804	1,886,481	1,779,997
Planning and environmental services	139,231	160,280	109,065
Recreation and cultural services	1,660,461	1,460,202	1,163,024
Total expenses	7,418,142	7,414,374	6,471,543
Annual surplus	(291,458)	4,685,526	1,374,958
Accumulated surplus, beginning of year	50,517,287	50,517,287	49,142,329
Accumulated surplus, end of year	$ 50,225,829	$ 55,202,813	$ 50,517,287

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

THE DISTRICT OF METCHOSIN

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	Financial plan (note 11)	2023	2022
Annual surplus	$ (291,458)	$ 4,685,526	$ 1,374,958
Acquisition of tangible capital assets	(1,257,500)	(1,830,419)	(1,396,218)
Amortization of tangible capital assets	1,378,436	1,491,312	1,459,640
Asset retirement obligation	-	(268,701)	-
Change in proportionate share of West Shore	-	40,172	(144,528)
	120,936	(567,636)	(81,106)
Acquisition of prepaid expenses	-	234,204	(181,776)
Change in net financial assets	(170,522)	4,352,094	1,112,076
Net financial assets, beginning of year	14,585,288	14,585,288	13,473,212
Net financial assets, end of year	$ 14,414,766	$ 18,937,382	$ 14,585,288

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

THE DISTRICT OF METCHOSIN

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	$ 4,685,526	$ 1,374,958
Items not involving cash:		
Amortization of tangible capital assets	1,491,312	1,459,640
Accretion on asset retirement obligation	11,797	-
Change in proportionate share of West Shore	40,172	(144,528)
Changes in non-cash operating assets and liabilities:		
Accounts receivable	(127,275)	(196,875)
Taxes receivable	42,373	(71,299)
Other assets	(166,638)	(9,478)
Accounts payable and accrued liabilities	213,369	811,460
Wages and benefits payable	(29,055)	41,211
Prepaid property taxes	26,803	9,591
Deposits payable	10,250	(605)
Deferred revenue	85,826	48,240
Prepaid expenses	234,204	(181,776)
	6,518,664	3,140,539
Capital activities:		
Acquisition of tangible capital assets	(1,830,419)	(1,396,218)
Increase in cash and cash equivalents	4,688,245	1,744,321
Cash and cash equivalents, beginning of year	16,774,022	15,029,701
Cash and cash equivalents, end of year	$ 21,462,267	$ 16,774,022
Supplemental cash flow information:		
Cash paid for interest	$ 22,583	$ 4,553
Cash received from interest	955,703	331,127

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

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

1. Significant accounting policies:

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

(a) Reporting entity:

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

(b) Basis of accounting:

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

(c) Government transfers:

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

1. Significant accounting policies (continued):

(d) Deferred revenue:

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

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

(e) Property tax revenue:

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

(f) Investment income:

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

(g) Cash and cash equivalents:

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

1. Significant accounting policies (continued):

(h) Non-financial assets:

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

(i) Tangible capital assets

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

Asset	Useful life - Years
Land improvements	20 - 40
Buildings	20 - 50
Vehicles, machinery and equipment	4 - 25
Roads infrastructure	25 - 100

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

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

(ii) Contributions of tangible capital assets

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

(iii) Works of art and cultural and historic assets

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

(iv) Interest capitalization

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

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

(v) Contaminated sites

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

(j) Employee future benefits:

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

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

1. Significant accounting policies (continued):

(k) Asset retirement obligations:

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset that the District will be required to settle. The District recognizes asset retirement obligations when there is a legal obligation to incur retirements costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire a tangible capital asset at the financial statement date. The estimate of a liability includes costs directly attributable to asset retirement activities. Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset are being amortized with the buildings following the amortization policies outlined in note 1(h).

Subsequently, the asset retirement costs are allocated to expenses over the useful life of the tangible capital asset. The obligation is adjusted to reflect period-to-period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate. Assumptions used in the subsequent calculations are revised yearly.

1. Significant accounting policies (continued):

(l) Financial instruments:

The District's financial instruments include cash and cash equivalents, investments, accounts receivable, taxes receivable, other assets, accounts payable and accrued liabilities and wages and benefits payable.

Financial instruments are recorded at fair value on initial recognition. Equity instruments quoted in an active market and derivatives are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently recorded at cost or amortized cost unless the District elects to carry the financial instrument at fair value. The District has not elected to carry any other financial instruments at fair value.

Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses. They are recorded in the Statement of Operations when they are realized. There are no unrealized changes in fair value in the years presented; as a result, the District does not have a Statement of Remeasurement Gains and Losses.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations.

Transaction costs incurred on the acquisition of financial instruments subsequently measured at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost are included in the cost and amortized on an effective interest basis.

(m) Use of estimates:

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

1. Significant accounting policies (continued):

(n) Adoption of new accounting policies:

(i) Asset retirement obligations:

On January 1, 2023, the District adopted PS 3280 – *Asset Retirement Obligations.* The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities.

In accordance with provisions of this new standard, the District recognized an increase in tangible capital assets and asset retirement obligation liability at January 1, 2023 of $268,701.

(ii) Financial instruments suite of standards:

On January 1, 2023, the District adopted PS 3450 – *Financial Instruments*, PS 2601 *Foreign Currency Translation*, PS1201 *Financial Statement Presentation* and PS3041 *Portfolio Investments*. The standard was adopted prospectively from the date of adoption. The new standard provide comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments.

Under PS 3450, all financial instruments, including derivatives, are included on the statement of financial position and are measured either at fair value or amortized cost based on the characteristics of the instrument and the District's accounting policy choices.

The adoption of this new standard did not result in changes to previously reported amounts in the financial statements.

2. Cash and cash equivalents:

	2023	2022
Municipal Finance Authority - Money Market Funds	$ 15,431,295	$ 15,301,465
Bank deposits	6,030,972	1,472,557
	$ 21,462,267	$ 16,774,022

3. Wages and benefits payable:

Included in wages and benefits payable are accrued benefits of $61,823 (2022 - $69,386). This includes accrued sick leave, accrued vacation and retirement benefit.

Municipal Pension Plan

The Municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteed pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

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

The District paid $95,861 (2022 - $94,490) for employer contributions and District employees paid $86,136 (2022 - $85,151) for employee contributions to the plan in fiscal 2023.

3. Wages and benefits payable (continued):

GVLRA – CUPE Long-Term Disability Trust

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The District and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2020. At December 31, 2022, the total plan provision for approved and unreported claims was $25,808,500 (2021 - $24,715,800) with a plan deficit of $3,026,543 (2021 - $1,664,646 surplus). The actuary does not attribute portions of the unfunded liability to individual employers. The District paid $11,393 (2022 - $10,478) for employer contributions and District employees paid $11,393 (2022 - $10,478) for employee contributions to the plan in fiscal 2023.

4. Deferred revenue:

	2023	2022
Subdivision servicing	$ 165,220	$ 165,220
Grants	171,390	-
West Shore	75,771	161,335
Total deferred revenue	$ 412,381	$ 326,555

5. Asset retirement obligations:

The District owns and operates several assets that are known to have asbestos, lead paint, and polychlorinated biphenyls (PCBs) which represent a health hazard upon demolition or renovation of the assets. There is a legal obligation to remove and dispose of the hazardous materials. Following the adoption of Public Accounting Standard PS 3280 *Asset Retirement Obligations*, the District recognized an obligation relating to the removal of the hazardous materials in these assets as estimated at January 1, 2023. The transition and recognition of asset retirement obligations involved an accompanying increase to the Buildings capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

The District has adopted this standard prospectively. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Estimated costs totaling $762,260 have been discounted using a present value calculation with a discount rate of 4.39%. The timing of these expenditures is estimated to occur between 2025 and 2047 with the regular replacement, renovation, or disposal of assets. No recoveries are expected at this time.

	2023	2022
Balance, beginning of year	$ -	$ -
Recognition on adoption of new standard PS3280	268,701	-
Increase due to accretion	11,797	-
Balance, end of year	$ 280,498	$ -

6. Tangible capital assets:

	Land	Land improvements	Buildings	Vehicles, machinery and equipment	Roads infrastructure	Assets under construction	Total 2023	Total 2022
Cost:								
Balance, beginning of year	$ 8,326,460	$ 567,693	$ 5,567,224	$ 3,086,398	$ 66,055,363	$ 82,498	$ 83,685,636	$ 82,430,687
Change in proportionate share of West Shore	-	-	(56,484)	(5,014)	-	-	(61,498)	215,518
Additions	-	-	1,201,720	752,516	173,342	54,040	2,181,618	1,536,216
Disposals	-	-	-	(53,824)	(115,797)	(82,498)	(252,119)	(496,786)
Balance, end of year	8,326,460	567,693	6,712,460	3,780,076	66,112,908	54,040	85,553,637	83,685,635
Accumulated amortization:								
Balance, beginning of year	-	234,815	3,225,361	1,933,853	42,625,864	-	48,019,893	46,846,048
Change in proportionate share of West Shore	-	-	(17,181)	(4,145)	-	-	(21,326)	70,991
Disposals	-	-	-	(53,824)	(115,797)	-	(169,621)	(356,788)
Amortization	-	22,030	238,134	186,721	1,044,427	-	1,491,312	1,459,640
Balance, end of year	-	256,845	3,446,314	2,062,605	43,554,494	-	49,320,258	48,019,891
Net book value, end of year	$ 8,326,460	$ 310,848	$ 3,266,146	$ 1,717,471	$ 22,558,414	$ 54,040	$ 36,233,379	$ 35,665,744

6. Tangible capital assets (continued):

(a) Tangible capital assets disclosed at nominal values:

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

(b) Works of art and historical treasures:

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

(c) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was nil (2022 - nil).

7. Accumulated surplus:

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

	2023	2022
Reserve funds:		
Capital:		
General Capital Reserve	$ 1,193,846	$ 433,602
Parkland Acquisition Reserve	271,473	258,408
Gas Tax Reserve	860,405	557,179
	2,325,724	1,249,189
Capital replacement:		
Road Capital and Maintenance	3,780,632	2,993,746
Fire Equipment Replacement Reserve	70,229	598,046
Municipal Equipment Reserve	305,004	244,753
Building Replacement	3,115,075	2,682,376
School Building Reserve	286,594	195,403
Trails Replacement Reserve	104,105	84,377
	7,661,639	6,798,701
Balance forward	$ 9,987,363	$ 8,047,890

7. Accumulated surplus (continued):

	2023	2022
Balance forward	$ 9,987,363	$ 8,047,890
Appropriated operating funds:		
Operating:		
Safe Restart COVID-19 grant	-	703,624
Policing phase-in	1,197,492	1,140,818
Recreation taxation equalization reserve	1,840,912	1,671,554
Tax stabilization	78,266	78,266
Growing Community Funds grant	2,540,068	-
Climate action	119,998	53,505
Victoria library	34,777	34,777
	5,811,513	3,682,544
Surplus accounts:		
Snow and storm reserve	70,000	111,000
Legal, insurance, consulting	191,000	187,000
Revenue shortfall	388,000	290,000
Public works efficiency	226,500	50,500
Business development	63,000	54,000
Planning	54,000	43,000
Public works minor infrastructure	273,000	223,000
Environment reserve	51,000	51,000
Elections reserve	6,522	6,522
Fire equipment reserve	55,845	43,284
Admin computer reserve	18,000	17,000
	1,396,867	1,076,306
Total reserve and appropriated operating funds	17,195,743	12,806,740
Unappropriated operating funds	1,773,691	2,044,803
	18,969,434	14,851,543
Equity in tangible capital assets	36,233,379	35,665,744
	$ 55,202,811	$ 50,517,287

In March 2023, the District received $2,540,068 as a Growing Community Funds grant from the Province of BC to help local governments build community infrastructure and amenities to meet the demands of population growth. The grant was recognized as revenue when received and transferred to an operating reserve to fund future eligible expenditures.

8. Taxes levied for municipal purposes:

	2023	2022
Taxes levied for municipal purposes:		
Property taxes	$ 3,489,415	$ 3,184,366
1% utility taxes	76,849	72,865
	3,566,264	3,257,231
Taxes levied for other authorities:		
School authorities	2,689,191	2,512,768
Capital Regional District	504,552	476,437
Capital Regional Hospital District	284,690	287,041
BC Transit	405,305	336,952
BC Assessment Authority	78,078	72,856
Municipal Finance Authority	454	407
	3,962,270	3,686,461
Total property taxes collected	$ 7,528,534	$ 6,943,692

9. Government transfers:

	2023	2022
Operating transfers:		
Provincial	$ 3,733,502	$ 1,343,652
Other	79,364	170,854
West Shore	85,726	23,602
	3,898,592	1,538,108
Capital transfers:		
Gas Tax	276,964	265,088
Total revenue	$ 4,175,557	$ 1,803,196

10. Commitments and contingencies:

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

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

(c) The District is a defendant in various lawsuits for which no liability is reasonably determinable at this time. Should the claims be successful as a result of litigation, amounts will be recorded when a liability is likely and determinable. The District is self-insured through membership in the Municipal Insurance Association of British Columbia. Under this program, member municipalities are to share jointly for general liability claims against any member in excess of $10,000. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with the other participants, would be required to contribute towards the deficit.

(d) The District has entered into a Municipal Police Unit Agreement with the Province of BC and the Royal Canadian Mounted Police for the provision of police services effective April 1, 2022. Under the terms of this contract, the District is responsible for 70% of policing costs. The estimated cost of the contract is $1,030,000 in 2024.

11. Financial plan data:

The financial plan data presented in these consolidated financial statements is based upon the 2023 financial plan adopted by Council on May 1, 2023.

12. West Shore Parks and Recreation Society:

(a) Capital asset transfer:

The CRD transferred the lands and facilities comprising the Juan de Fuca Recreation Centre to the following municipal partners (the "Municipalities") in 2003: City of Langford, City of Colwood, District of Highlands, District of Metchosin and Town of View Royal.

The lands and facilities were transferred to the Municipalities in their proportionate share, as specified in the Co-Owners' Agreement. Future improvements are allocated among the partners as per the cost sharing formula in effect each year for each service or facility, as outlined in a Members' Agreement. For 2023, the District's share of improvements purchased by the Society on its behalf is $144,600 (2022 - $47,026).

Because the cost sharing formula in the Members' Agreement produces different cost shares for the members from year-to-year, there is an adjustment to increase or decrease the opening fund balances. In 2023, the District recorded an decrease of $40,172 (2022 - increase of $144,528).

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

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

(b) Consolidation:

Financial results and financial plan for the Society are consolidated into the District's financial statements proportionately, based on the cost sharing formula outlined in the Members' Agreement. In 2023, the District's proportion for consolidation purposes was 7.438% (2022 - 7.522%). Condensed financial information for the Society is as follows:

	2023	2022
Financial assets	$ 5,775,500	$ 5,425,729
Financial liabilities	3,555,603	3,417,399
Net financial assets	2,219,897	2,008,330
Non-financial assets	1,673,134	1,153,172
Accumulated surplus	$ 3,893,031	$ 3,161,502
Revenues	$ 9,778,784	$ 7,316,425
Requisition from members	5,816,429	5,879,262
	15,595,213	13,195,687
Expenses	14,863,678	12,520,188
Annual deficit	$ 731,535	$ 675,499

13. Financial risk management:

The District has exposure to the following risks from its use of financial instruments: credit risk, liquidity risk, and market risk (foreign currency risk, interest rate risk, and other price risk). Management oversees the District's systems and practices of internal control and ensures that these controls contribute to the assessment and mitigation of risk. Management reports regularly to Council on its activities. The District has experienced no change in its risk exposure and has not made any changes to its risk management policies and procedures during the year.

(a) Credit risk:

Credit risk is the risk of a financial loss to the District if a counterparty to a financial instrument fails to meet its contractual obligations resulting in a financial loss. Such risks arise principally from certain financial assets held by the District consisting of cash and cash equivalents, investments and receivables.

Cash and cash equivalents and investments are held with reputable financial institutions with investment grade external credit ratings. The majority of receivables are owing from government agencies. The District is able to recover delinquent taxes through tax sale of properties with unpaid property taxes.

The District assesses on a continuous basis its receivables and provides for any amounts that are collectible in an allowance for doubtful accounts. The maximum exposure to credit risk is the carrying value of financial assets.

(b) Liquidity risk:

Liquidity risk is the risk that the District will not be able to meet its financial obligations as they become due. The District's objective is to have sufficient liquidity to meet these liabilities when due. The District prepares financial plans, monitors its cash balance and cash flows to meet its liquidity requirements. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

(c) Market risk:

Market risk is the risk that changes in market price, such as foreign exchange rates, interest rates and other price risks, will affect the District's results of operations or the fair value of its holdings of financial instruments. In the normal course of operations, the District makes purchases denominated in US dollars. The District does not have any material transactions denominated in foreign currencies at year end.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The District is subject to interest rate risk on its cash and money market investments.

14. Segmented information:

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

General Government

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

Protective Services

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

Transportation Services

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

Planning and Environmental Services

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

Recreation and Cultural Services

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

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

14. Segmented information (continued):

2023	General Government	Protective Services	Transportation Services	Planning and Environmental Services	Recreation and Cultural Services	Total
Revenue:						
Taxation	$ 3,802,435	$ 554,241	$ -	$ -	$ 898,543	$ 5,255,219
Sale of service	218,093	37,698	14,850	14,861	632,715	918,217
Government transfers	4,125,000	(35,169)	-	-	85,726	4,175,557
Other	1,055,417	694,490	1,000	-	-	1,750,907
Total revenue	9,200,945	1,251,260	15,850	14,861	1,616,984	12,099,900
Expenses:						
Salaries and wages	713,598	719,778	295,629	28,078	-	1,757,083
Contracted services	388,050	976,011	329,064	130,765	1,275,995	3,099,885
Materials and supplies	274,816	568,061	151,101	1,437	6,026	1,001,441
Interest and other	22,583	-	-	-	-	22,583
Amortization	111,922	132,592	1,110,687	-	136,112	1,491,313
Change in proportionate share of West Shore	-	-	-	-	42,069	42,069
Total expenses	1,510,969	2,396,442	1,886,481	160,280	1,460,202	7,414,374
Annual surplus (deficit)	$ 7,689,976	$ (1,145,182)	$ (1,870,631)	$ (145,419)	$ 156,782	$ 4,685,526

14. Segmented information (continued):

2022	General Government	Protective Services	Transportation Services	Planning and Environmental Services	Recreation and Cultural Services	Total
Revenue:						
Taxation	$ 3,406,408	$ 453,342	$ -	$ -	$ 888,394	$ 4,748,144
Sale of services	174,702	32,051	15,642	17,453	486,968	726,816
Government transfers	1,257,452	522,142	-	-	23,602	1,803,196
Other	398,619	128,954	1,000	-	39,772	568,345
Total revenue	5,237,181	1,136,489	16,642	17,453	1,438,736	7,846,501
Expenses:						
Salaries and wages	721,814	478,150	278,254	31,707	-	1,509,925
Contracted services	374,842	1,161,130	255,235	75,774	1,174,206	3,041,187
Materials and supplies	190,565	303,961	103,404	1,584	5,516	605,030
Interest and other	4,553	-	-	-	-	4,553
Amortization	66,236	118,206	1,143,104	-	132,094	1,459,640
Change in proportionate share of West Shore	-	-	-	-	(148,792)	(148,792)
Total expenses	1,358,010	2,061,447	1,779,997	109,065	1,163,024	6,471,543
Annual surplus (deficit)	$ 3,879,171	$ (924,958)	$ (1,763,355)	$ (91,612)	$ 275,712	$ 1,374,958

THE DISTRICT OF METCHOSIN

Statement of BC Safe Restart Grant

Year ended December 31, 2023
(Unaudited)

Restart Grant Amount Brought forward from 2022	$ 703,624
Expenses:	
Administration Department:	
Direct covid supplies	1,111
IT and remote access work and equipment	11,342
Fire Department:	
Personal protective equipment	7,996
	20,449
Restart Grant Amount reported in capital reserve December 31, 2023	$ 683,175

THE DISTRICT OF METCHOSIN

Statement of Growing Communities Fund Grant

Year ended December 31, 2023
(Unaudited)

Amount received	$ 2,438,000
Interest earned	102,068
Expenses incurred	-
Balance at December 31, 2023	$ 2,540,068

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