

2009 Town of Gibsons Annual Report

*The
World's
Most
Liveable
Town
- 2009*



Town of Gibsons

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TABLE OF CONTENTS

Message from the Mayor	Page 1
Chief Administrative Officer	Page 2
Gibsons Town Council	Page 3
 The World's Most Liveable Town	 Page 4
 TOWN DEPARTMENTS (Sr. Management Team)	 Page 7
Corporate Services	Page 8
Finance	Page 9
Engineering	Page 10
Planning	Page 12
Building	Page 13
Bylaw Services	Page 14
Public Works	Page 15
Parks & Cultural Services	Page 17
ICBC Driver Licensing	Page 18
Volunteer Fire Department	Page 19
 2009-2010 STRATEGIC PLAN	 Page 20
 AUDITED FINANCIAL STATEMENTS	 Page 29
PERMISSIVE TAX EXEMPTIONS	Page 69
 COUNCIL REMUNERATION	 Page 70
2009 BY-ELECTION AND DECLARATIONS OF DISQUALIFICATION	Page 71
COMMITTEE AND LIAISON APPOINTMENTS	Page 72
STANDING COMMITTEES	
Parks & Community Services Committee	Page 72
Corporate Services Committee	Page 72
Infrastructure Services Committee	Page 73
Planning Committee	Page 73
SELECT & OTHER COMMITTEES	
Gospel Rock Refinement Working Committee	Page 74
Policing Service Task Force	Page 75
Advisory Heritage Commission	Page 75
Communities in Bloom	Page 76
LIAISON APPOINTMENTS	Page 77
GIBSONS LANDING HARBOUR AUTHORITY	Page 78
2009 VOLUNTEER APPRECIATION	Page 79
LONG SERVICE AWARDS	Page 82
CONTRIBUTIONS TO THE COMMUNITY	Page 83

Message from the Mayor

Message from Mayor Janyk

If 2008 was a most unusual year for the Town of Gibsons, 2009 was as well – only in a much brighter way! While the year began in trepidation, due to the global economic situation, it ended in international recognition and a series of successes for our community.



Following the positive November 2008 referendum, crews began to install water meters to all residences and by the end of 2009 this task was nearly complete. Volume monitoring will occur in 2010 so baseline use can be determined and accounts established. In future we will pay only for our own use. We have repaired many leaks we discovered in the town's system, immediately reducing consumption by 20%!

Phase I of the Harbour Area Plan has been completed and the second, final phase will be undertaken in 2010. 2009 saw Council establish the Gospel Rock Neighbourhood Plan Refinement Committee which will complete its work in 2010. Finally, the last major planning process – the Parks Master Plan – has been concluded and will be going to Council for decisions in 2010.

Council has endorsed a fresh economic development direction and under the fine work of Michael McLaughlin and the dedicated Best Coast Initiatives Board we anticipate new research and actions will lead to new avenues in our constant pursuit of economic vibrancy.

The development of a publicly owned, municipal energy utility in Gibsons continues with the Parkland subdivision expected to begin early 2010. A key aspect of this new neighbourhood is the geo exchange ground-to-home heating system. In September the Community Energy Association awarded the Town with the 2009 Energy and Climate Action award. This recognition assisted the Town in receiving grants.

In October I joined our Planner, Chris Marshall, and Director of Parks and Cultural Services, Wendy Gilbertson, on a citizen funded trip to Pilsen, Czech Republic to take part in an international contest. The Town was recognized by the United Nations sponsored LivCom as not only having the world's most innovative planning concepts, it culminated in the award for most liveable community in the world with a population under 20,000! Though most of us were already convinced of this, the new found respect will help immeasurably in setting our own dynamic agenda.

The province has directed the town to reduce its GHG emissions by 50% by 2012. We have been invited to partner with an international university research group – ICURA. As a result of the five years of work which will be undertaken our community we will have the province's best climate change mitigation and adaptation strategies for years into the future.

At the request of a group of commercial property owners the province approved an addition to our western perimeter in December. These new commercial properties will offer not only improved and greater retail shopping but also expand employment potential – for youth especially - and will allow new commerce to flourish in Gibsons.

I hope you find our latest Annual Report a brief and helpful overview. It's just one way we try and communicate on how we achieved our goals this year.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Barry Janyk'. The signature is stylized with loops and a long horizontal stroke at the end.

Mayor Barry Janyk

Office of The Chief Administrative Officer

Message from the Chief Administrative Officer

It is with a great deal of pride that I present the Town's 2009 Annual Report. This report provides an excellent overview of the Town's accomplishments over the last fiscal year. Town staff and volunteers work hard every day to provide quality service and support Council's leadership and governance, and I am proud of our achievements.



This year, we completed the 2009-2010 Strategic Plan and examined the needs of the community and identified new opportunities to improve service delivery and grow our community. Council and the management team reached consensus on a list of priorities and established some timelines to achieve them. You will find the status of the strategies and the 2009 performance indicators detailed within this annual report.

The Town of Gibsons was honored locally and on the world stage this year, having been awarded the following acknowledgments:

- The Town of Gibsons has been recognized as a leader in sustainable planning and development by the Community Energy Association (CEA), which honoured the Town on October 1, 2009 with an Energy & Climate Action Award for Community Planning and Development. The award was presented to Gibsons Mayor Barry Janyk, during the Union of B.C. Municipalities (UBCM) Convention in Vancouver, by the Honourable John Yap, Minister of State for Climate Action, and Richard White, Co-Chair of the CEA. The award celebrates the Town's sustainable initiatives as included in the Upper Gibsons Neighbourhood Plan and the Geo-exchange District Energy System.
- The Town of Gibsons has been named the World's Most Liveable Community with a population of less than 20,000 by the United Nations-endorsed International Awards for Liveable Communities (LivCom). On October 12, 2009 the Town was recognized with the Gold Award in the "Whole City" category of LivCom, designed to encourage best practice, innovation and leadership in providing a vibrant, environmentally sustainable community that improves quality of life. Communities were judged across six criteria: Enhancement of the Landscape, Heritage Management, Environmentally Sensitive Practices, Community Sustainability, Healthy Lifestyles and Planning for the Future.

These examples are indicative of the Town's commitment to our Community, the Environment and continued dedication to our economic stability.

2009 also saw a by-election, I would like to congratulate the new member of Town Council, Gerry Tretick and thank past Councillor Chris Koopmans for serving this community with passion and enthusiasm.

A handwritten signature in black ink, appearing to read 'Paul Gipps'.

Paul Gipps,
Chief Administrative Officer

Gibsons Town Council

Mayor Barry Janyk
Chair, Council Meetings

Councillor Bob Curry
Chair, Parks & Community Services Committee

Councillor Lee Ann Johnson
Chair, Planning Committee

Councillor Chris Koopmans
Chair, Infrastructure Services Committee

Councillor Wayne Rowe
Chair, Corporate Services Committee

Town Council is the governing body of the Town of Gibsons and provides leadership and establishes bylaws, policies and all governing matters delegated to local government, as delegated by the Community Charter/Local Government Act. Council reviews and establishes budget levels for operating and capital expenditures for the purposes of governing matters.



Town Council is made up of one Mayor and four Councillors. All members of Council hold office for three-year terms; the next election is 2011. The Mayor chairs meetings of Council and is also an ex-officio member of all Council Committees and all bodies to which Council has the right to appoint members.

Town Council holds two regular meetings each month. Meetings are open to the public and agendas are available at Town Hall of the Town's website at www.gibsons.ca.

Pictured above from left: Cllr. Wayne Rowe, Mayor Barry Janyk, Cllr. Lee Ann Johnson, Cllr. Chris Koopmans, Cllr. Bob Curry

By-Election: Councillor seat change.

Pictured right top row from left: Cllr. Lee Ann Johnson, Mayor Barry Janyk, Cllr. Wayne Rowe. Bottom row from left: Cllr. Gerry Tretick, Cllr. Bob Curry



The World's Most Liveable Town - 2009



“The Town of Gibsons is incredibly honoured to be recognized as the world’s most liveable community with a population of less than 20,000 people,” said Town Mayor Barry Janyk, who was in the Czech Republic for the 13th annual LivCom awards, October 8 to 12.



“This award is a testament to our forward-thinking and sustainable planning when it comes to preparing for our Town’s future growth, and it is extremely exciting to be placed amongst the ranks of some of the world’s greenest communities.”





First Session, 39th Parliament

OFFICIAL REPORT OF

DEBATES OF THE LEGISLATIVE ASSEMBLY

(HANSARD)

Tuesday, October 20, 2009

Afternoon Sitting

Volume 5, Number 2

Statements
(Standing Order 25B)

LIVABLE COMMUNITY AWARD FOR GIBSONS

Nicholas Simons, MLA, Powell River-Sunshine Coast



2009 Legislative Session: First Session, 39th Parliament

**DEBATES OF THE LEGISLATIVE ASSEMBLY
(HANSARD)
TUESDAY, OCTOBER 20, 2009**

LIVABLE COMMUNITY AWARD FOR GIBSONS

Mr. Speaker, it's with much pleasure,
that I report this news for us to treasure.
The town of Gibsons has won a prize,
that says it's special for its size.

The UN-sponsored nominators
chose the home of the Beachcombers
as the world's most livable community
in the under-20,000 category.

They also won, it should be noted,
in addition to the category quoted,
for being best overall at planning ahead
against 26 countries, it must be said.

For lifestyle and for sustainability,
not to mention their geothermal energy,
Gibsons was seen to reach perfection
for its smart growth and its heritage protection.

The seaside town of Molly's Reach,
where J.S. Woodsworth learned to preach,
is a perfect place to go retire,
to start a business or join a choir.

Sure, our big smoke neighbour is big and pretty.
I'm not talking about the mayor; I'm referring to his city.
But Vancouver will try with futility
to match the town of Gibsons' livability.

So here's to the town that protects its past,
that knows its water has to last,
that its scenic views are there to share,
and for the future, we must all prepare.

Nicholas Simons, MLA, Powell River-Sunshine Coast

2009 Senior Management Team

**Chief Administrative Officer
Paul Gipps**



**Corporate Services
Michelle Jansson, Corporate Officer**



**Finance
Ian Poole, Director**



**Planning, Building & Bylaw
Chris Marshall, Director**



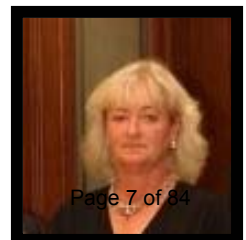
**Engineering
Dave Newman, Director**



**Public Works
Greg Foss, Director**



**Parks & Cultural Services
Wendy Gilbertson, Director**



Corporate Services

Corporate Services Department Overview

The Corporate Services Department supports and manages the Council meeting process, develops and tracks Town bylaws, maintains and protects corporate records, considers and facilitates access to corporate information and deals with related privacy issues, communications including media releases, advertising and website management, land management and provision of clerical services, support and coordination to every department. All legislative duties of the role of the City Clerk including local government elections, administering oaths, accepting notices and keeping the corporate seal also form some of the duties in this department.



Staffing Activities

- Hired one new regular part-time position
- Attended professional development conferences
- Staff completed Microsoft Excel Course

2009 Year at a Glance

- Prepared agenda's and minutes for 113 Town Meetings
- Hosted 2 Public Hearings
- Hosted 12 Public Open Houses
- Processed 17 new Bylaws
- Held a 2009 By-election to fill one vacant Councillor position.
- A.A.P. Process for the Boundary Extension
- Began work on the new website (complete in 2010)
- Began new advertising/communication initiatives
- 2009 Earth Hour Event
- Processed all tax and utility payments, business licences, dog licences, building permits, development permits, etc.
- Maintained Tax Roll information including property owner and address information.
- Organized the 2010 Olympic Torch Relay Community Celebration
- 2008 Volunteer Appreciation Breakfast

Finance



Staffing Activities

- Hired for a new position of Assistant Treasurer.
- During the year the following Professional Development activities were attended by The Director of Finance and the Assistant Treasurer (together or separately);
 - Government Finance Officers Annual Meeting
 - GFOA Principles of Purchasing Course.
 - GFOA Audit Working Papers Course.
 - Tangible Capital Assets & the New Financial Reporting Model
 - Labour Law Update

Finance Department

Overview

The Finance Department is responsible for the overall financial services for the Town including:

- Financial planning and reporting,
- Processing of financial transactions, goods and purchasing support services,
- Management of municipal funds and maintenance of a system of internal controls,
- Billing and collection of property taxes and utility fees,
- Risk Management.

2009 Year at a Glance

- Financial Plan Bylaw adopted on May 5th.
- Taxation Notices Printed and Mailed to residents on May 14th.
- Development of a Tangible Capital Asset sub-ledger for financial statement reporting.
- Processed 31 new Property Tax Deferral Applications, 6 new Financial Hardship Deferrals for a total of 148 applications.
- Expanded use of our Electronic Home Owner Grant program.
- Assisted the Corporate Services Department with developing a new website which included setting up a new internet service provider.

Engineering



Staffing Activities

- Joe Chaylt joined the Engineering Department to provide GIS and IT support and is a welcome addition to the team.
- Staff took the following training:
 - Public Works Inspection
 - Conflict management skills for women
 - GIS users conference

Engineering Department Overview

The Engineering Department is responsible for long-range strategic planning, designing, constructing and maintaining the engineering infrastructure of the Town of Gibsons in a cost-effective and efficient manner. Staff works closely with the Public Works Department to ensure the continuous and safe operation of the Town's infrastructure and facilities. Reviewing and approving servicing plans for new developments, subdivision and building permit applications are a part of the services provided to the public.

The department is also responsible for the development and maintenance of record drawings, infrastructure and property data, other departmental information, including the on-going development and operation of the Geographic Information System, and infrastructure capital works.

2009 Year at a Glance

Roads

- Completed intersection improvements to Sunnycrest Road at Gibsons Way
- Reconstructed and repaved Burns Road and Crucil Road
- Resurfaced Gower Point Road between School Road and Winn Road
- Constructed Phase #1 intersection safety improvements at Gower Point/School Road
- Completed a trial of traffic calming on O'Shea Road
- Constructed traffic calming measures on South Fletcher between School Road and Winn Road

Drainage

- Constructed improvements to the Bals Lane channel draining to Gibsons Creek from Gibsons Way
- Commenced design for the Upper Gibsons Stormwater Diversion system

2009 Year at a Glance Cont.

Water

- Installed cross connection and water meters for all single family dwellings
- Commenced installation of cross connection control and water meters for multi-family properties
- Designed and constructed three pressure reduction valves and chambers
- Design and upgrades commenced for the School Road pump station
- Replacement of the Burns Road, Crucil Road, and portions of Hillcrest water mains completed
- Commenced first phase of mapping the aquifer which provides 2/3 of the Town's water

Geo-Exchange

- Commenced design of a Geo-Exchange District Energy System

Sanitary

- Commenced design for extending the Town's sanitary system on Gibsons Way, west to Hough Road



Pictured above: Bals Lane Outfall Improvements

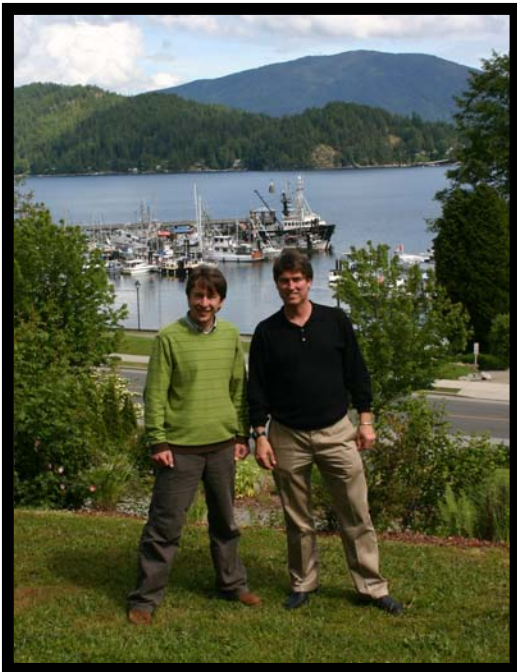
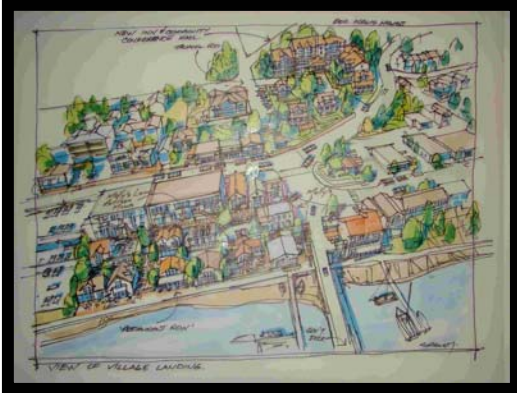


Pictured above: The Town's first Water Meter Installation



Pictured above: Traffic Calming Public Meeting

Planning



Staffing Activities

- The Director of Planning was elected to the Planning Institute of British Columbia Council
- The Director of Planning attended and presented at the following conferences:
 - Annual Planning Institute of British Columbia Conference
 - Building Sustainable Communities Conference

Planning Department Overview

The Planning Department provides advice to Council and implements its direction on policy and development matters. The department promotes sustainability principles and encourages a healthy community. It also prepares land use plans, researches and recommends policy responses to community issues, reviews regulations to ensure they align with best practices and processes applications for developments and signage.

2009 Year at a Glance

- Travelled to the Czech Republic and competed in the UN Sponsored Liveable Community Competition and Won "Most Liveable Community in the World" for Communities under 20,000 and won the award for "Planning For the Future"
- Completed the Harbour Plan Vision
- Completed the Harbour Plan Digital Model
- The Planning Department processed the following applications
 - 15 Development Permit Applications;
 - 7 Development Variance Permits Applications;
 - 2 rezoning applications;
 - 1 OCP Amendment Application; and
 - 5 Subdivision Applications

Building



Building Department Overview

The Building Department is responsible for public information, reviewing building plans, inspecting buildings under construction or undergoing renovation to ensure compliance with the Town Building Bylaw and the British Columbia Building Code and applicable Provincial and Federal regulations.

2009 Year at a Glance

- The Building Department had approximately \$3 million in new construction
- Collected \$33,808 in permit fees
- The Building Department processed the following permit applications:
 - 9 New Residential Construction
 - 54 Addition/Alteration Residential Construction
 - 1 New Commercial Construction
 - 14 Addition/Alteration Commercial Construction
 - 1 New Institutional Construction
 - 3 Addition/Alteration Institutional Construction
 - 9 Miscellaneous Construction

Staffing Activities

- The Building Inspector was recertified for the Wood Energy Technical Training and attended the Building Officials Annual Conference in Nelson BC as well as the Annual Education Seminar in Richmond.

Bylaw Services



Staffing Activities

- A new Bylaw Enforcement Officer (Sue Booth) was hired in May 2009

Bylaw Services Department Overview

The Bylaw Services Department is responsible for business licensing, animal control and conducts parking and bylaw enforcement. The general operating philosophy, however, is one of education first and warning second before fines or charges are laid.

The Bylaw Enforcement Officer maintains a liaison with other enforcement agencies and works closely with the SPCA, RCMP, Department of Fisheries and Oceans and the Provincial Conservation Officer Service.

2009 Year at a Glance

- Collected \$151,660 in Business Licenses:
 - 38 New Licenses
 - 656 Renewal Licenses
- Issued 29 M.T.I.'s
- Towed 12 vehicles
- Issued 499 Dog Licences
- Responded to:
 - 43 Highway complaints
 - 28 Noise complaints
 - 60 Dog complaints
 - 79 Property complaints
 - 37 Other complaints

Public Works



Staffing Activities

- Two new employees were hired to fill vacant positions for: Facility Maintenance and Utilities.
- A new position was created for the Waste Water Treatment Plant, and was filled internally.
- The Public Works personal have mandatory competency certificates, and accumulated 302.50 hours of training in 2009 in the following areas:
- Waste Water Treatment Plant Operator, Waste Water Collection Operator, Water Distribution Operator and Environmental Operator Certification are some of the mandatory certificates required.

Public Works Department Overview

The Public Works Department is responsible for ensuring the continuous and safe operation of the Town's infrastructure and facilities. This infrastructure includes roads (except Highway 101), street signage, sidewalks, streetlights, water supply system, wastewater collection and treatment system, brush cutting, line painting, vehicle purchasing, drainage system, and municipal buildings. The department is also responsible for managing solid waste, including the operation of a green waste transfer facility, spring and fall clean-up programs, and management of the garbage collection contract.

2009 Year at a Glance

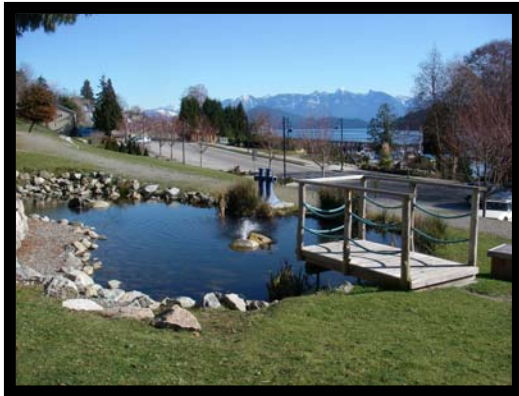
- Installation of two new standby generators for wells # 1 and 4.
- Installation of new submersible pump for well # 3.
- Installed new roof on wood working shop and salt shed building.
- Upgrade of School Road pump station.
- Purchase of new 2 ton dump truck with snow blade and Ford Escape hybrid for Public Works;
- Purchase of one new snow blade for three ton truck.
- Purchase of new CCTV camera for sewer inspections.
- Water main tie in's for Pressure Reducing Stations completed.
- Electrical optimization for the Waste Water Treatment Plant completed.

2009 Year at a Glance Cont.

- Unidirectional water main flushing completed.
- Assisting with the installation of 1200 water meters (residential and multi family).
- Brush cutting completed.
- Spring Clean-up completed.
- Lane grading and dust control completed.
- Water main renewal tie in's completed.
- Line painting and road markings completed.
- Sidewalk inspection and repairs completed.
- Storm main flushing completed.
- Sewer main flushing completed.
- Two new hydrant installations completed.
- Maintenance of 21 Town owned buildings.
- Responded to 459 incidence reports and B.C. one calls.



Parks and Cultural Services



Staffing Activities

- Once again we participated in the Canada World Youth Program by providing a placement for two individuals one day per week in the fall. This year we had Thobani from South Africa and Jonathan from Quebec.
- Four staff members attended and were certified in the Wildlife/Danger Tree Assessment Course through UNBC.
- Two staff members received chainsaw operation training.
- The Director attended a Locations Forum provided by the B.C. Film Commission

Parks and Cultural Services Department Overview

The Parks and Cultural Services Department is responsible for maintaining 18 parks, beach accesses, trails, natural areas and other municipally owned properties for the use and enjoyment of the public. The department coordinates banners, flags, tennis courts, floral displays, community events and manages filming applications.

The Department plans and designs parks and open spaces with a view to meeting the social, recreational, environmental and expenditure expectations of the community.

2009 Year at a Glance

- Organized the Gibsons entry into the LivCom Competition, and competed internationally for “the most livable community in the world”, was the highlight of the year!
- A B.C. Ferries lifeboat (generously donated by Bert and Linda Reeves) was refurbished and placed in Inglis Park, completing our “5 Corners” or Landing Heritage display at the head of the Landing. The Heritage Corner was showcased by Provincial Communities in Bloom.
- Gibsons Community Centre Landscaping, Phase I, was completed with help from a grant from “Trees for Tomorrow”.
- Baskets and Banners were coordinated for the Landing display.
- The Bloomin’ Business License Contest and Tree Well Adoption Program continued to encourage and display civic pride.
- The Parks Master Plan process commenced, and a public survey was undertaken and completed.
- The Parks department was involved in coordinating the use of public lands and the location of facilities for the filming of the Universal Pictures film “Charlie St. Cloud”.

ICBC

Driver Licensing

ICBC Autoplan and Driver Licensing Services

Overview

The Town provides ICBC Autoplan and Driver Licensing services as an appointed agent under contract to the Insurance Corporation of British Columbia (ICBC). This range of services includes auto insurance renewals, driver examinations, driver license renewals, road tests and special permits.



2009 Year at a Glance

- 12,211 Transactions (capturing approximately 25.1% of the local market share)
- Earned \$255,158 in gross commissions.
- \$35,019 net profit
- Implemented new software "Grapevine", streamlining hours of work for updating client information
 - Automatically downloads ICBC transactions daily.
 - Supplies client information that can be used to help our clients quickly review data.
 - Tracks our Revenue Stock which aids in balancing
 - Prompts us to order Revenue Stock when required.
 - Can produce sales, renewals, invoices and various reports which we have not used to date.

Staffing Activities

- Replaced a vacant position of ICBC Clerk 1.
- The ICBC Clerk 1 took the Client Service Representative Training Course

Fire Department

Gibsons & District Volunteer Fire Department

Overview

The Gibsons & District Volunteer Fire Department is a composite fire department comprised of up to 39 volunteer firefighters and 3 paid staff members. The department operates 8 pieces of apparatus out of 2 firehalls and covers an operational area of approximately 25 sq. miles.

The Fire Protection Area incorporates the municipality of the Town of Gibsons and portions of electoral areas E and F of the Sunshine Coast Regional District and serves a population of approximately 10,000 people. The fire department is a function of the SCRDC and the Town is a participating member of that service.

The fire department provides services to the public in the form of fire suppression, emergency medical first response, rescue, extrication, hazardous materials control, fire prevention, public education, public assistance and mutual aid.

2009 Year at a Glance

- 185 Calls
- 1764 man-hours committed to responses
- 3784 hours committed to training
- Installation of an engine exhaust extraction system

Staffing Activities

- the department lost 10 members during the year with 2 new members joining
- live fire training from an acquired structure
- training conforms to BC Fire Fighter level 11



2009-2010 Strategic Plan

On March 30th, 2009, Council and the senior management team held a strategic planning session to formulate a priorities plan.

The following areas were reviewed and discussed in depth by Council and the senior management group:

- Current projects, initiatives and programs
- Future vision and emerging issues
- Strategies to close the gap
- Focus organizational efforts and resources around strategies
- Other issues

Examining the needs of the community and identifying the challenges, Council and the management team reached consensus on a list of priorities and established some timelines to achieve them.

Four Strategic Objectives were identified to maintain and enhance the quality of life for the people who live and work in the Town of Gibsons.



- 1. Nurture Economic Vitality**
To Nurture Economic Vitality, means to foster innovative business plans while protecting our natural environment, culture and the arts; maintain ethical and fair governance for our residents and businesses, with the highest regard for our employees and volunteers.
- 2. Provide a Safe Community**
A Safe Community is one which believes that a safe life is a basic right. Through provision of community services, education and leadership, we hope to foster a safer community for everyone.
- 3. Enhance Communications**
To Enhance Communications means to expand on existing tools and increase knowledge with residents and businesses. By providing information on Town activities, plans and issues, transparent government shall be enhanced.
- 4. Ensure Quality Infrastructure**
To Ensure Quality Infrastructure, means to invest in capital assets thereby supporting sustainable economic growth, while meeting industry standards, following best practices, and at the same time, protecting the environment.

Strategic Plan Objective 1:

Nurture Economic Vitality

To Nurture Economic Vitality, means to foster innovative business plans while protecting our natural environment, culture and the arts; maintain ethical and fair governance for our residents and businesses, with the highest regard for our employees and volunteers.

Strategies	2009 Performance Indicators
Foster Commercial Growth	Boundary Extension to accommodate new commercial growth <ul style="list-style-type: none">• Met with property owners and negotiated terms for extension (eg. extend municipal utility services)• Prepared and submitted application for boundary extension to the Province• Completed the Alternate Approval Process• Province prepared letters of patent for the extension• Ongoing and continuous Community education• Completed RFP to extend municipal services to new boundary
Develop Innovative and Sustainable Energy Source	District Energy (geothermal) <ul style="list-style-type: none">• Applied for the Innovative Clean Energy Fund (ICE) Provincial grants• Consulted with property owners in the upper Gibsons neighbourhood• Prepared a draft bylaw and policy for consideration by legal counsel, to ensure connection of future buildings to the Gibsons District Energy Utility (GDEU), including a service area bylaw• The design has been completed to construct a central pumphouse, install ground heat exchangers on Town owned parks and greenways, install distribution piping and connect 110 dwellings to the GDEU• Communications to promote awareness of the system and its benefits to Gibsons residents are ongoing

Strategic Plan Objective 1 Cont.

Strategies	2009 Performance Indicators
Develop Innovative and Sustainable Energy Source	<p>Reduce Corporate and Community Greenhouse Gas Emissions to meet commitments of Climate Action Charter which requires the Town to be carbon neutral by 2012</p> <ul style="list-style-type: none"> Established a baseline for corporate greenhouse gas emissions (1998) Set targets for greenhouse gas reductions (20% reduction in greenhouse gas emissions by 2017 from 1998 baseline year) Implement programs to reduce greenhouse gases <ul style="list-style-type: none"> E3 Fleet LEED Gold Building Policy
Develop Innovative and Sustainable Energy Source	<p>Meet Provincial requirements of Bill 27 which requires all municipalities to put greenhouse gas reduction targets in their Official Community Plans by March 31, 2010</p> <ul style="list-style-type: none"> Town Staff worked with the SCRD staff and consultants to develop greenhouse gas reduction targets for the Sunshine Coast, as well as for the Town of Gibsons. The baseline work is complete and the consultants are in the midst of a public process to establish greenhouse gas reduction targets that will be incorporated into the Town's Official Community Plan
Attract New Business	<p>Business Attraction Strategy</p> <ul style="list-style-type: none"> Hired an Economic Development Officer Best Coast Initiatives (BCI) has been contracted to undertake: <ul style="list-style-type: none"> An Investor Attraction Information Package Investment Readiness Coordination Business Retention and Expansion Services plan Gibsons Landing Harbour Authority Expansion Business Case Retail Development: proposed mall expansion Economic Analysis and Planning Develop Economic Futures Scenarios Highway 101 Redevelopment: increase shopping in corridor

Strategic Plan Objective 1 Cont.

Strategies	2009 Performance Indicators
Capital Asset Strategy	Asset Management/Disposal Leveraging <ul style="list-style-type: none"> • Inventory & valuation of assets (for accounting reporting purposes) Maintain up-to-date inventory and assessment of capital assets <ul style="list-style-type: none"> • Buildings/Facilities • Land • Vehicles • Equipment • Underground Utilities • Roads, Lanes, etc. • Aquifer



Goals for 2010

- Extend municipal services to properties within the boundary extension
- Establish a municipal geo-exchange district energy utility for the Upper Gibsons area
- Continue with the business attraction strategy
- Implement programs to reduce greenhouse gases
 - Recycling
 - Installation of Energy efficient street lights
- Establish greenhouse gas reduction targets that will be incorporated into the Town's Official Community Plan
- Capital Asset Strategy: Develop a plan for asset procurement and disposal
- Capital Asset Strategy: Develop long term funding strategy for maintaining and replacing infrastructure assets

Strategic Plan Objective 2:

Provide a Safe Community

A Safe Community is one which believes that a safe life is a basic right. Through provision of community services, education and leadership, we hope to foster a safer community for everyone.

Strategies	2009 Performance Indicators
Community Safety and Enforcement	Increase RCMP Presence <ul style="list-style-type: none">• Established a new Police Service Task Force Committee• Moor the Police boat in the Gibsons Marina, giving visibility to recreational boaters• Review successes and lessons of Police amalgamation



Goals for 2010

- Continue work on the Police Service Task Force Committee
- Construct a new Police building in Gibsons
- Establish a strong and visible Police presence
- Improve Police support in Gibsons

Strategic Plan Objective 3:

Enhance Communications

To Enhance Communications means to expand on existing tools and increase knowledge with residents and businesses. By providing information on Town activities, plans and issues, transparent government shall be enhanced.

Strategies	2009 Performance Indicators
Improve Communications with the Public	Website Redevelopment <ul style="list-style-type: none">• Develop a site that is easy to navigate, fast loading and intuitive• Ensure that the website has a consistent design that is in keeping with the Town's graphic standards and overall brand character• Ensure that the website includes relevant content that is simple, logical and concise• Ensure that the website supports customer service initiatives and provides key information Staff Outreach <ul style="list-style-type: none">• Staff made presentations to neighbourhood associations, real estate offices, Sunshine Coast Builders Association and community at large with open houses and monthly dialogue sessions
Improve Communications with Council and Staff	Issues Management <ul style="list-style-type: none">• Focus staff and resources on strategic priorities• Manage town requests for service against limited resources• Focus on Town business

Goals for 2010

- Develop policies and procedures to manage work volume and prioritize
- Continue developing a corporate brand/identity
- Continue with issues management

Strategic Plan Objective 4:

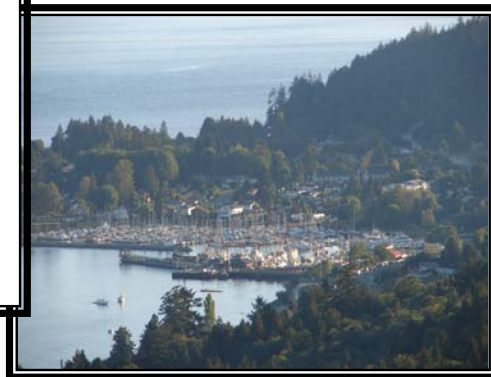
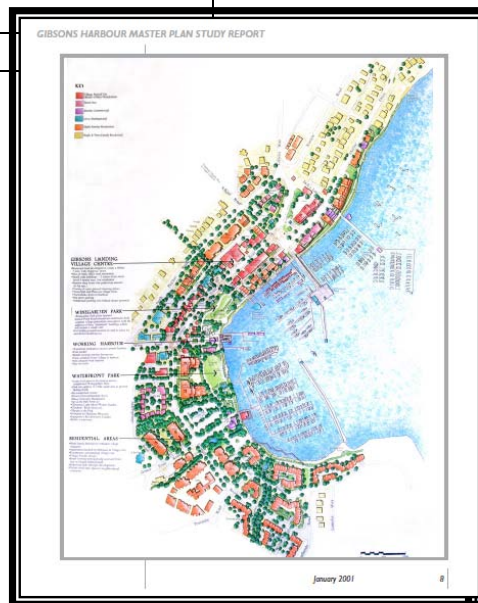
Ensure Quality Infrastructure

To Ensure Quality Infrastructure, means to invest in capital assets thereby supporting sustainable economic growth, while meeting industry standards, following best practices, and at the same time, protecting the environment.

Strategies	2009 Performance Indicators
Transportation Improvements	Highway 101 Improvements/Beautification <ul style="list-style-type: none">• Staff worked with the Ministry of Transportation and Infrastructure to complete the re-laning and the construction of four bus bays<ul style="list-style-type: none">○ Complete the Highway 101 Improvements which were started in 2008 and coordinate with the Ministry of Transportation to achieve:○ Reduction of traveled lanes from two through lanes in each direction to one in each direction with dedicated left turn lanes at intersections and other key locations○ Bus pullouts for pick up and drop off• New traffic signals installed at Sunnycrest (the signals at Shaw will be remaining) The installation of new traffic signals at the Sunnycrest Intersection was coordinated with Town funded improvements to the Sunnycrest Intersection, which included pavement rehabilitation, sidewalk construction and boulevard improvements• Dedicated bike lanes between Pratt and Park• Shared bike lanes between Park and North
Water Quality & Sustainability	Residential Water Meters <p>The installation of single family and multi-family meters is anticipated to be completed by the end of 2010</p>
Community Planning and Consultation	Harbour Area Plan <p>Phase 1: Hired a consultant to facilitate a Harbour Area Plan to be adopted by Council through Visioning including:</p> <ul style="list-style-type: none">• open houses• charette with key stakeholders and the public• computer modeling• priorities for phase 2 of the implementation

Strategic Plan Objective 4 Cont.

Strategies	2009 Performance Indicators
Community Planning and Consultation	Growth within Town (Density and Demographics) <ul style="list-style-type: none"> • Implementation of the Community Amenity and Affordable Housing Policy • Implementation of the Upper Gibsons Neighbourhood Plan • Ongoing Gospel Rock Neighbourhood Plan • Ongoing Harbour Area Plan
Lease Negotiations Review	Marina Lease Renegotiation <ul style="list-style-type: none"> • Hold a workshop in 2010 with Council and staff to incorporate the H.A.P. priorities.



Goals for 2010

- Commercial/Industrial/Institutional Water Quality & Sustainability
- Hire a contractor to conduct water leak audits and survey
- Install back-flow prevention devices
- Completion of Gospel Rock Neighbourhood Plan
- Completion of the Harbour Area Plan
- Begin Marina Lease negotiations in 2010
- Harbour Area Plan Phase 2: Hire a consultant to establish the details for financing and implementation of the Harbour Area Plan.
- Complete Residential Water Meter installation
- Subdivision & Land Development Standards
- Subdivision Standards (Best Practices)
 - Hire a consultant to assist in reviewing the subdivision and development bylaw
- Development Standards: a draft checklists for various types of development

Strategic Plan

Other Considerations

In addition to the Strategies and Priorities, other items were identified. Although important, these were not deemed to be strategic priorities at this time, when balanced against more pressing items, and taking into account the human capital and financial resources currently available.

Strategies	2009 Performance Indicators
Community Forest	Met with Ministers
Ports Joint Use	Reviewed municipal participation: initiate next steps
Harbour Authority	-
Town Centre Plan (to be revisited after RCMP review)	Continue to evaluate options and opportunities to advance a civic use center
Parks Master Plan	Held Open Houses and prepared a Draft Master Plan.
Gospel Rock	Initiated Gospel Rock Refinement Working Committee meeting regularly
Recreation Services Strategy	Review of lease and Memorandum of Understanding underway
Regional Growth Strategy & Intergovernmental Relationships	Participate in a non-formal manner
Recycling	Draft RFP for curbside and depot with enhancements to Council December 31, 2009
Zero Waste Strategy	Ongoing in consultation with the Regional District Solid Waste Management Plan
Climate Adaptive Strategies	Work in partnerships to advance awareness and strategies to reduce potential impacts
Water Metering Conservation Strategies	Ongoing

Goals for 2010

- Adopt the draft Parks Master Plan
- Continue meetings with the Gospel Rock Refinement Working Committee
- Finalize the Recreation Services Strategy MOU
- Arranging a meeting with the District Forest Manager
- Continue work on Ports Joint Use
- Continue with Regional Growth Strategy and intergovernmental relationships
- Continue with Climate Adaptive Strategies
- Continue with water metering conservation strategies

Audited Financial Statements

Town of Gibsons

For the year ended December 31, 2009

Town of Gibsons
Financial Statements
For the year ended December 31, 2009

Town of Gibsons
Financial Statements
For the year ended December 31, 2009

Town of Gibsons
Financial Statements
For the year ended December 31, 2009

Contents

Auditors' Report	2
Financial Statements	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Debt	5
Statement of Cash Flows	6
Summary of Significant Accounting Policies	7 - 9
Notes to the Financial Statements	10 - 21
Schedule 1 - Long-Term Debt	22
Schedule 2 - Grants and Contributions	23
Schedule 3 - Combined Statement of Operations by Segment	24 - 25
Supplementary Financial Information - Reserve Fund Transactions	26



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Auditors' Report

To the Mayor and Councilors of the
Town of Gibsons

We have audited the Statement of Financial Position of the Town of Gibsons as at December 31, 2009 and the Statements of Operations, Changes of Net Debt and Cash Flows for the year then ended. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Town of Gibsons as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Vancouver, British Columbia
March 12, 2010

Town of Gibsons
Statement of Financial Position

December 31	2009	2008
		(Restated - Note 1)
Assets		
Financial Assets		
Cash	\$ -	\$ 37,832
Taxes receivable	521,427	359,920
Accounts receivable	609,937	302,967
Portfolio investments (Note 2)	5,938,165	6,263,086
	<u>7,069,529</u>	<u>6,963,805</u>
Liabilities		
Cheques issued in excess of cash	33,788	-
Accounts payable and accrued liabilities	1,584,334	1,922,176
Unearned revenue (Note 3)	908,427	88,500
Long-term debt (Note 5) (Schedule 1)	3,748,129	2,992,770
Obligation under capital lease (Note 5)	354,925	400,428
Development cost charges	1,612,063	1,820,515
	<u>8,241,666</u>	<u>7,224,389</u>
Net Debt	<u>(1,172,137)</u>	<u>(260,584)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	35,441,563	33,179,158
Prepaid expenses	19,760	-
	<u>\$35,461,323</u>	<u>\$ 33,179,158</u>
Accumulated Surplus (Note 4 and 11)	<u>\$34,289,186</u>	<u>\$ 32,918,574</u>

_____ Treasurer _____ Mayor

Town of Gibsons
Statement of Operations

For the year ended December 31	Fiscal Plan 2009 (Note 13)	2009	2008 (Restated - Note 1)
Revenue (Schedule 3)			
Taxation (Note 8)	\$ 2,733,710	\$ 2,750,931	\$ 2,737,841
Utility user rates and connection fees	1,260,348	1,272,098	1,121,497
Grants and contributions (Schedule 2)	4,135,452	1,422,601	584,907
Sale of services	95,794	123,932	162,606
Other revenue	841,282	913,123	1,092,823
Contribution from developers and others for capital	2,261,246	885,794	271,732
	<u>11,327,832</u>	<u>7,368,479</u>	<u>5,971,406</u>
Expenses (Schedule 3)			
General departmental expenditures	3,866,281	3,963,849	3,723,770
Water system	595,063	747,345	1,214,579
Sewer system	718,387	754,294	685,056
Motor vehicle license agency	217,666	220,139	229,642
Reserve - Municipal Finance Authority	2,030	1,454	2,148
Interest on long term debt	209,891	191,503	218,021
Bank charges and debt issue costs	5,200	71,203	5,626
Loss on disposal of tangible capital assets	-	48,080	-
	<u>5,614,518</u>	<u>5,997,867</u>	<u>6,078,842</u>
Annual Surplus	5,713,314	1,370,612	(107,436)
Accumulated Surplus, beginning of year	<u>32,918,574</u>	<u>32,918,574</u>	<u>33,026,010</u>
Accumulated Surplus, end of year	<u>\$38,631,888</u>	<u>\$34,289,186</u>	<u>\$ 32,918,574</u>

Town of Gibsons
Statement of Change in Net Debt

For the year ended December 31	Fiscal Plan 2009 (Note 13)	2009	2008 (Restated - Note 1)
Annual surplus	\$ 5,713,314	\$ 1,370,612	\$ (107,436)
Acquisition of tangible capital assets	(8,022,321)	(3,176,809)	(634,422)
Amortization of tangible capital assets	866,324	866,324	859,535
Loss on disposal of tangible capital assets	-	48,080	-
	(7,155,997)	(2,262,405)	225,113
Acquisition of prepaid expenses	-	(19,760)	-
Change in net debt for the year	(1,442,683)	(911,553)	117,677
Net debt, beginning of year	(260,584)	(260,584)	(378,261)
Net debt, end of year	\$ (1,703,267)	(1,172,137)	(260,584)

Town of Gibsons
Statement of Cash Flows

For the year ended December 31	2009	2008
		(Restated - Note 1)
Cash provided by (used in)		
Operating transactions		
Annual surplus	\$ 1,370,612	\$ (107,436)
Items not involving cash		
Development cost charges recognized	(363,769)	(271,732)
Contributed tangible capital assets	(522,025)	-
Loss on disposal of tangible capital assets	48,080	-
Amortization	866,324	859,535
	1,399,222	480,367
Changes in non-cash operating balances		
Accounts and taxes receivable	(468,477)	(15,723)
Accounts payable and accrued liabilities	(337,842)	535,133
Prepaid expenses	(19,760)	-
Other	819,927	6,470
	1,393,070	1,006,247
Capital transaction		
Cash used to acquire tangible capital assets	(2,654,784)	(634,422)
Investing transaction		
Proceeds from disposition of portfolio investments	324,921	(208,885)
Financing activities		
Issue of long-term debt	951,000	-
Development cost charges and contributions	30,204	(30,929)
Interest on development cost charges	125,111	109,401
Repayment of debt	(195,641)	(208,441)
Capital lease payments	(45,501)	(23,845)
	865,173	(153,814)
Increase (decrease) in cash during the year	(71,620)	9,126
Cash, beginning of year	37,832	28,706
Cash (Cheques issued in excess of Cash), end of year	\$ (33,788)	\$ 37,832

Town of Gibsons
Summary of Significant Accounting Policies

December 31, 2009

The Town of Gibsons (the "Town") is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and Community Charter. The Town provides municipal services such as public works, planning, parks, garbage collection and other general government services.

These financial statements are prepared by management in accordance with Canadian generally accepted accounting principles for local government using guidelines developed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

**Tangible Capital
Assets**

Effective January 1, 2008, the Town adopted the provisions of PSAB Accounting Handbook Section 3150 which requires that tangible capital assets be recorded at cost and amortized over their useful lives. This is a change from the policy of previous years where tangible capital assets were not amortized (Note 1).

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into use. Contributed tangible capital assets are recorded at fair value at the time of the contribution.

Estimate useful lives of tangible capital assets are as follows:

Buildings	50 to 60 years
Equipment and Furniture	5 to 25 years
Vehicles	10 to 15 years
Roads	15 to 80 years
Drainage	30 to 80 years
Other Tangible Capital Assets	15 to 40 years
Sewer Infrastructure	3 to 80 years
Water Infrastructure	10 to 80 years
Work in Progress	Not amortized until put into use

Town of Gibsons
Summary of Significant Accounting Policies

December 31, 2009

Revenue Recognition	<p>Taxation revenue is recognized as revenue in the year it is levied.</p> <p>Through the British Columbia Assessments appeal process, taxation revenue may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxation revenue are recognized at the time they are awarded. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.</p> <p>Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.</p> <p>Sales of service and other revenue is recognized on an accrual basis.</p> <p>Receipts which are restricted by legislation of senior governments or by agreement with external parties are reported as contributions from developers and others for capital at the time they are received. When the qualifying expenditures are incurred the related contributions from developers and others for capital are brought into revenue.</p>
Government Transfers	<p>Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made.</p>
Cash	<p>Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.</p>
Portfolio Investments	<p>Portfolio investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.</p>
Leased Assets	<p>Leases entered into that transfer substantially all the benefits and risks associated with ownership are recorded as the acquisition of a tangible capital asset and the incurrence of an obligation. The asset is amortized in a manner consistent with tangible capital assets owned by the Town and the obligation, including interest thereon, is repaid over the term of the lease. All other leases are accounted for as operating leases and the rental costs are expensed as incurred.</p>
Collection of Taxes on Behalf of Other Taxation Authorities	<p>The Town collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of entities are not reflected in these financial statements.</p>

Town of Gibsons
Summary of Significant Accounting Policies

December 31, 2009

Unearned Revenue	<p>Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.</p> <p>Revenues from the sale of business licenses, dog tags and rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.</p>
Use of Estimates	<p>The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Areas requiring the greatest degree of estimation include useful lives of tangible capital assets and collectability of receivables.</p>

Town of Gibsons
Notes to Financial Statements

December 31, 2009

1. Prior Period Adjustments

The Town has adopted the provisions of Section 3150 and 1200 of the PSAB Handbook and has applied these on a retroactive basis. This resulted in the restatement of the 2008 comparative figures presented in this financial statements which differ from those pre adoption. The adoption of Section 3150 and 1200 have resulted in the following changes to accounting methods:

- tangible capital assets recorded only when such expenditures represent a new asset or extend the life of service capacity or improve the quality of an existing asset
- tangible capital assets amortized over their estimated useful lives
- operating surpluses, reserve funds and equity in capital assets now grouped together and presented as "accumulated surplus"

In addition, changes were made to presentation to reclassify portfolio investments as a separate financial asset

The impact of these changes was to:

- decrease overall accumulated surplus in the prior year by \$596,356 as follows:

	2008 (restated)	2008 (prev reported)
Investment in Property and Equipment	\$ -	\$ 30,382,317
Current Fund	-	2,426,216
Reserve Fund	-	706,397
Accumulated surplus	32,918,574	-
	<u>\$32,918,574</u>	<u>\$ 33,514,930</u>

- decrease the carrying value of tangible capital assets in the prior year by \$596,356
- Increase in annual surplus reported in the prior year by \$7,173 as follows:

	2008 (restated)	2008 (prev reported)
Revenues	\$ 5,971,406	\$ 5,971,406
Expenses (expenditures) other than capital and amortization	4,900,582	4,900,582
Capital repairs and maintenance	318,725	-
Capital expenditures	-	1,266,505
Amortization expense	859,535	-
	(107,436)	(195,681)
Debt principal repaid	-	(232,286)
Capital lease issued	-	313,358
Annual surplus (change in fund balance)	<u>\$ (107,436)</u>	<u>\$ (114,609)</u>

Town of Gibsons
Notes to Financial Statements

December 31, 2009

1. Prior Period Adjustments (Continued)

- impact of adjustments on cash and short-term deposits:

	2008	2008
	(restated)	(prev reported)
Cash and short-term deposits	\$ -	\$ 6,300,918
Cash and cash equivalents	37,832	-
Portfolio investments	6,263,086	-
	<u>\$ 6,300,918</u>	<u>\$ 6,300,918</u>

2. Portfolio Investments

	2009	2008
Short term bonds and Money Market Funds		
- Municipal Finance Authority	<u>\$ 5,938,165</u>	<u>\$6,263,086</u>

Short term bonds and money market funds include bank issued notes, bonds and Provincial bonds and debentures. Short term bonds bear interest at 7.34% (2008 - 5.36%) with maturities ranging from March 2010 to December 2027. Money market funds bear interest at 1.07% (2008 - 3.62%) and are redeemable at any time. Portfolio investments are recorded at cost unless, in the opinion of management, there has been in a decline in the market value other than temporary in nature in which case the investments are written down to market value.

3. Unearned revenue

	2009	2008
Unspent grants	\$ 815,870	\$ -
Other	92,557	88,500
	<u>\$ 908,427</u>	<u>\$ 88,500</u>

Town of Gibsons
Notes to Financial Statements

December 31, 2009

4. Community Works Funds

Included in accumulated surplus (reserve fund) are amounts relating to the community works gas tax agreement funds:

	2009	2008
Opening balance of unspent funds	\$ 115,368	\$ 103,918
Add:		
Amounts received in the year	221,228	120,538
Interest earned	8,569	11,450
Less:		
Project expense	(221,228)	(120,538)
Closing balance of unspent funds	<u>\$ 123,937</u>	<u>\$ 115,368</u>

Community works funds are provided by the Government of Canada. The use of the funds is established by a funding agreement between the Town and the Union of British Columbia Municipalities. Community works funds may be used towards designated community energy, water, wastewater, solid waste and capacity building projects as specified in the funding agreements.

5. Debt

(a) Future principal requirements on existing debt:

2010	\$ 236,437
2011	200,187
2012	207,406
2013	181,778
2014	189,640
2015 and onwards	<u>2,732,681</u>
	<u>\$ 3,748,129</u>

(b) The following approved debt remained unissued as at December 31, 2009:

Loan Authorization Bylaw	Expiry	Gross Amount Approved	Unissued Amount	Temporary Borrowings
1057 General Capital Improvements	2012	\$1,052,986	\$1,052,986	\$ -
1084 General Capital Improvements	2028	\$1,374,738	\$1,374,738	\$ -
1105 General Capital Improvement	2029	\$ 525,686	\$ 525,686	\$ 294,000

December 31, 2009

5. Debt (Continued)

(c) Obligation under capital lease for equipment:

The future minimum lease payments due under capital lease are as follows:

2010	\$ 60,053
2011	60,053
2012	104,731
2013	143,841
	<hr/>
Total future minimum lease payments	368,678
Less amount representing interest at 3.75% - 5.0%	(13,753)
	<hr/>
Present value of minimum lease payments	\$ 354,925
	<hr/>

6. Commitments

(a) Marina Facilities

The Town has entered into an agreement with Gibsons Marina Hotel Inc. allowing the company to operate a marina facility until December 31, 2011 in return for lease rental payments.

(b) Integration of Regional District and Town Water Supply

The Town has entered into a Water Supply Agreement with the Sunshine Coast Regional District to ensure adequate water supply to the residents of the Town. The Town and the Regional District have, in the past, collaborated on several projects.

The Town is in consultation with the Sunshine Coast Regional District, to review this agreement to ensure that it adequately addresses both parties goals of providing adequate water supply.

(c) The Town has the following service commitments with other organizations for various services:

Nature of Services	Approximate Annual Cost	Expiry of Term	Contract Length
Residential garbage pickup and disposal	\$ 94,000	2010	3 years

December 31, 2009

7. Pension Plan

The Town and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusted pension plan. The Plan's Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of the benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 158,000 active members and approximately 57,000 retired members. Active members include approximately 33,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2006 indicates a surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009 with results available in 2010. The actuary does not attribute portions of the unfunded liability to individual employers. The Town paid \$129,344 for employer contributions to the plan in the year ended December 31, 2009 (2008 - \$123,555) while employee contributions totaled \$121,264 (2008 - \$116,643).

8. Taxation

	Budget 2009	2009	2008
General municipal purposes	\$ 2,146,590	\$ 2,160,074	\$ 2,150,065
Specified area requisitions	48,026	48,021	47,741
Collections for other governments			
Province of British Columbia - School	2,130,000	2,206,517	2,129,607
Regional Hospital District	195,000	190,163	194,317
Municipal Finance Authority	165	202	163
British Columbia Assessment Authority	67,000	70,198	66,661
Regional District	1,730,847	1,608,913	1,428,564
Police Tax	210,000	206,726	205,192
	<u>6,527,628</u>	<u>6,490,814</u>	<u>6,222,310</u>
Transfer to Other Governments			
Province of British Columbia - School	2,130,000	2,206,517	2,129,607
Regional Hospital District	195,000	190,135	194,317
Municipal Finance Authority	166	202	163
British Columbia Assessment Authority	67,000	70,171	66,662
Regional District	1,730,847	1,608,951	1,424,964
Police Tax	210,000	206,726	205,191
	<u>4,333,013</u>	<u>4,282,702</u>	<u>4,020,904</u>
Total general municipal taxes	<u>2,194,615</u>	<u>2,208,112</u>	<u>2,201,406</u>

Town of Gibsons
Notes to Financial Statements

December 31, 2009

8. Taxation (Continued)

Total general municipal taxes (brought forward)	2,194,615	2,208,112	2,201,406
Frontage, local improvement and parcel taxes			
Water system	52,275	52,625	52,025
Sewer system	486,820	490,194	484,410
	539,095	542,819	536,435
	<u>\$ 2,733,710</u>	<u>\$ 2,750,931</u>	<u>\$ 2,737,841</u>

9. Gibsons Landing Harbour Authority

The Gibsons Landing Harbour Authority (GLHA) is an independently operated organization of which the Town of Gibsons is the sole member. The Town controls the board appointments of the GLHA, however its bylaws require that upon dissolution or wind-up its net assets will revert to the Department of Fisheries - Government of Canada. As such, the GLHA is not accounted for on a consolidated or equity basis and the transactions and balances of the Harbour Authority are not disclosed elsewhere in these financial statements.

The following summarizes the transactions and balances of the Gibsons Landing Harbour Authority as of its latest fiscal year ended March 31, 2009 as presented in their annual unaudited financial statements:

	2009	2008
Assets		
Cash and investments	\$ 116,737	\$ 67,213
Other assets	11,068	46,058
Property and equipment	528,350	587,653
	<u>\$ 656,155</u>	<u>\$ 700,924</u>
Liabilities	\$ 50,187	\$ 54,506
Deferred capital contributions	101,467	112,741
Net assets	504,501	533,677
	<u>\$ 656,155</u>	<u>\$ 700,924</u>
Revenues for the year		
Moorage	\$ 161,129	\$ 147,637
Other revenues	106,330	86,045
	<u>267,459</u>	<u>233,682</u>

December 31, 2009

9. Gibsons Landing Harbour Authority (Continued)

Brought forward	267,459	233,682
Expenses for the year		
Wages	118,091	107,363
Other expenses	178,544	167,401
	296,635	274,764
Deficiency of revenues over expenses for the year	\$ (29,176)	\$ (41,082)

10. Contingent Liabilities

- a) As a member of the Sunshine Coast Regional District, the Town is responsible for its portion of any operating deficit or long-term debt related to functions in which it participates.
- (b) The Sunshine Coast Regional District has requested and has been provided with demand notes drawn in its favour totaling \$146,190 (2008 - \$120,093) to provide for additional funds, should the need arise, to service its debt in which the Town shares.
- (c) The Town is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Town, along with the other participants, would be required to contribute towards the deficit.

Town of Gibsons
Notes to Financial Statements

December 31, 2009

11. Accumulated Surplus

The Town segregates its accumulated surplus in the following categories:

	2009	2008
Current Fund ¹	\$ 2,455,097	\$ 2,426,216
Reserve Fund (Note 4)	769,820	706,397
Investment in non-financial assets	31,064,269	29,785,961
	<u>\$34,289,186</u>	<u>\$ 32,918,574</u>

¹Included in the total are funds held in trust from the Estate of Muriel Hayes of \$167,184 (2008 - \$155,621). The Town, as trustee, hold these funds to be spent on capital improvements at the Gibsons Pool for the general benefit of the community of Gibsons as a whole.

Reserve funds represent funds set aside by bylaw or council resolution for specific purposes.

The investment in non-financial assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Town of Gibsons
Notes to Financial Statements

December 31

12. Tangible Capital Assets

	Land	Buildings	Equipment and Furniture	Vehicles	Roads	Drainage	Other Tangible Capital Assets	Sewer Infrastructure	Water Infrastructure	Work in Progress	2009 Total	2008 Total
Cost, beginning of year	\$ 4,798,666	\$ 6,773,115	\$ 366,898	\$ 1,078,628	\$ 10,788,211	\$ 4,883,330	\$ 1,679,580	\$ 10,215,113	\$ 6,384,234	\$ -	\$ 46,967,775	\$ 46,333,353
Additions	173,767	78,083	31,044	64,459	962,610	86,680	18,654	11,778	319,785	1,429,949	3,176,809	634,422
Disposals		(9,305)	-	(27,245)	(96,877)	-	-	-	(30,206)	-	(163,633)	-
Cost, end of year	4,972,433	6,841,893	397,942	1,115,842	11,653,944	4,970,010	1,698,234	10,226,891	6,673,813	1,429,949	49,980,951	46,967,775
Accumulated amortization, beginning of year	-	2,138,856	198,933	450,039	4,969,760	944,803	664,077	2,399,491	2,022,658	-	13,788,617	12,929,082
Amortization	-	129,155	40,706	97,978	192,035	62,673	46,231	191,938	105,608	-	866,324	859,535
Disposals	-	(9,305)	-	(24,745)	(56,030)	-	-	-	(25,473)	-	(115,553)	-
Accumulated amortization, end of year	-	2,258,706	239,639	523,272	5,105,765	1,007,476	710,308	2,591,429	2,102,793	-	14,539,388	13,788,617
Net carrying amount, end of year	\$ 4,972,433	\$ 4,583,187	\$ 158,303	\$ 592,570	\$ 6,548,179	\$ 3,962,534	\$ 987,926	\$ 7,635,462	\$ 4,571,020	\$ 1,429,949	\$ 35,441,563	\$ 33,179,158

December 31, 2009

13. Fiscal Plan

Fiscal plan amounts represent the Financial Plan By-Law adopted by Council on May 5, 2009 with estimates for amortization of tangible capital assets.

The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues. In addition, the Financial Plan anticipated capital expenditures rather than amortization expense.

The following shows how these amounts were combined:

	<u>2009</u>
Financial Plan Bylaw surplus for the year	\$ -
Addback:	
Capital expenditures	8,022,321
Less:	
Budgeted transfers from accumulated surplus	(1,442,683)
Amortization	<u>(866,324)</u>
Adjusted Annual Surplus	<u>\$ 5,713,314</u>

14. Segmented Information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens such as roads, water, sewer and drainage infrastructure, garbage collection and parkland. The Town also contributes to the costs of fire protection and transit which are under the jurisdiction of the Sunshine Coast Regional District. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Corporate Services

The Corporate Services Department is the communications link between Council and other Municipal Departments and the general public, providing assistance and advice to citizens with respect to Council/Committee processes, reporting procedures and decisions.

Finance

The Finance Department is responsible for the overall financial and risk management of the Town. A segment of this department is the ICBC Autoplan and Driver Licensing Agency which provides ICBC driver licensing services.

ICBC Autoplan and Driver Licensing Agency

This department provides ICBC Autoplan and Driver Licensing services. Autoplan services consist of vehicle registration and insurance renewals and Driver Licensing involves driver licence renewals, road tests and processing motor vehicle fines to name a few.

December 31, 2009

14. Segmented Information (Continued)

Parks and Cultural Services

The Parks and Cultural Services Department contributes to the quality of life and personal wellness of the community through the provision of a variety of special events, programs, services and facilities.

Planning

This department provides short-term and long-term planning services.

- Long-Term Planning includes work with the community on reviewing the Town's Official Community Plan, developing new Neighbourhood Plans, the Trail and Bicycle Plan and the review of relevant bylaws.
- Short-Term Planning includes the processing of subdivision and development applications.

Protective Services

Protection is comprised of bylaw enforcement and building inspection.

- Bylaw enforcement administers, monitors, and seeks compliance with the bylaws enacted by the Mayor & Council to regulate the conduct of affairs in the Town of Gibsons.
- The Town of Gibsons Building Department maintains the quality of life for Gibsons' citizens by regulating all construction within the Town. This is achieved through the use of the Town of Gibsons Building and Plumbing Bylaw, the British Columbia Building Code, the British Columbia Fire Code and other related bylaws and enactments within the Town of Gibsons.

Public Works

Public works is responsible for the essential services of the Town:

- ensuring clean and safe water to our Town, supplied through underground pipes, wells and reservoirs,
- maintaining a separate system of underground pipes to collect sewer or waste water for proper treatment prior to discharging it,
- providing and maintaining the Town's roads, sidewalks, street lights, signage and line markings, storm drainage and hydrants,
- providing other key services including street cleaning and the coordination of residential garbage collection services

Town of Gibsons
Notes to Financial Statements

December 31, 2009

15. Expenditures by Function

	2009			2008
	Operations	Capital Acquisitions	Total	Total
Goods and services	\$2,421,935	\$2,654,784	\$5,076,719	\$ 2,765,845
Labour	2,397,368	-	2,397,368	2,862,089
Contributed tangible capital assets	-	522,025	522,025	-
Debt charges - interest	264,160	-	264,160	225,795
Loss on disposal of capital assets	48,080	-	48,080	-
Total expenditures	5,131,543	3,176,809	8,308,352	5,853,729
Amortization expense	866,324	-	866,324	859,535
Total expenditures and expenses	\$5,997,867	\$3,176,809	\$9,174,676	\$ 6,713,264

Town of Gibsons
Schedule 1 - Long-Term Debt

For the year ended December 31

Security Issuing By-law	Purpose	Year of Maturity	Rate	Balance Outstanding	
				2009	2008
General					
881	Local improvement	2018	5.550%	\$ 242,969	\$ 263,955
890	Downtown revitalization	2019	5.490%	685,911	737,846
911	Local improvement	2010	6.450%	43,168	84,281
1049	Road improvements	2012	*	99,480	132,640
1093	Road improvements	2029	4.130%	85,000	-
				<u>1,156,528</u>	<u>1,218,722</u>
Water					
1093	Cross connection control and water meter	2029	4.130%	866,000	-
Sewer					
576	Waste Water Treatment Plant upgrade	2031	4.850%	1,725,601	1,774,048
				<u>\$ 3,748,129</u>	<u>\$ 2,992,770</u>

* This financing bears interest at the 30-day Banker's Acceptance rate and is calculated daily, and payable monthly

Town of Gibsons
Schedule 2 - Grants and Contributions

For the year ended December 31	Budget 2009	2009	2008
Federal grants			
In lieu of taxes - general	\$ 9,000	\$ 8,250	\$ 8,568
In lieu of taxes - water	225	225	225
In lieu of taxes - sewer	2,100	2,169	2,169
	<u>11,325</u>	<u>10,644</u>	<u>10,962</u>
Provincial grants			
General fund			
Small Communities grant	485,000	485,000	408,967
Trees for tomorrow	-	35,000	-
Community tourism	5,802	4,944	3,623
Planning - general	50,000	59,985	24,990
Street lighting	1,100	1,099	1,099
West Nile virus	3,500	-	4,728
Water fund			
Towns for tomorrow	220,000	125,000	-
Sewer fund			
Planning	-	-	10,000
	<u>765,402</u>	<u>711,028</u>	<u>453,407</u>
Total operating grants	<u>776,727</u>	<u>721,672</u>	<u>464,369</u>
Other capital grants			
General fund			
Community Works	-	81,285	-
ICE/ICET	51,400	43,556	-
Other general	2,238,960	-	-
Water fund			
Community Works	225,000	139,943	120,538
Other water	843,365	436,145	-
Total capital grants	<u>3,358,725</u>	<u>700,929</u>	<u>120,538</u>
Total Grants to Town	<u>4,135,452</u>	<u>1,422,601</u>	<u>584,907</u>
Provincial Home Owners' Grants	<u>905,313</u>	<u>937,352</u>	<u>905,313</u>
Total government grants to Town and Taxpayers	<u>\$ 5,040,765</u>	<u>\$ 2,359,953</u>	<u>\$ 1,490,220</u>

Town of Gibsons
Schedule 3 - Statement of Operations by Segment

For the year ended December 31, 2009

	General Government Services	ICBC Autoplan Driver Licence Agency	Protective Services	Planning and Economic Development Services	Public Works	Park Services	Unallocated	Water Utility	Sewer Utility	Total 2009 Actual	Total 2009 Fiscal Plan (Note 13)
Revenues											
General taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,208,112	\$ 52,625	\$ 490,194	\$ 2,750,931	\$ 2,733,710
Grants	129,785	-	-	59,985	1,099	35,000	493,250	701,313	2,169	1,422,601	4,135,452
Deferred cost charge revenue other funding of capital works	885,794	-	-	-	-	-	-	-	-	885,794	2,261,246
Utility charges	-	-	-	-	-	-	-	844,167	427,931	1,272,098	1,260,348
Sales of services	(48,870)	-	-	-	172,802	-	-	-	-	123,932	95,794
Other revenue	582,377	255,158	-	-	-	-	48,204	23,131	4,253	913,123	841,282
Total revenue	1,549,086	255,158	-	59,985	173,901	-	2,749,566	1,621,236	924,547	7,368,479	11,327,832
Expenses											
Operating											
Goods and services	448,184	8,019	23,456	150,800	692,187	346,022	-	449,596	303,671	2,421,935	2,272,081
Labour	712,227	212,120	145,228	170,701	427,726	321,049	-	191,065	217,252	2,397,368	2,258,992
Interest, issue and other	150,770	-	-	-	-	-	-	22,917	90,473	264,160	217,121
Loss on disposal of tangible capital assets	-	-	-	-	-	-	43,347	4,733	-	48,080	-
	1,311,181	220,139	168,684	321,501	1,119,913	667,071	43,347	668,311	611,396	5,131,543	4,748,194
Amortization	526,269	-	-	-	-	-	-	106,684	233,371	866,324	866,324
Total expenses	1,837,450	220,139	168,684	321,501	1,119,913	667,071	43,347	774,995	844,767	5,997,867	5,614,518
Excess (deficiency) in revenues over expenses	\$ (288,364)	\$ 35,019	\$ (168,684)	\$ (261,516)	\$ (946,012)	\$ (667,071)	\$ 2,706,219	\$ 846,241	\$ 79,780	\$ 1,370,612	\$ 5,713,314

Town of Gibsons
Schedule 3 - Statement of Operations by Segment

For the year ended December 31, 2008

	General Government Services	ICBC Autoplan Driver Licence Agency	Protective Services	Planning and Economic Development Services	Public Works	Park Services	Unallocated	Water Utility	Sewer Utility	Total 2008 Actual	Total 2008 Budget
										(Restated - Note 1)	
Revenues											
General taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,201,406	\$ 52,025	\$ 484,410	\$ 2,737,841	\$ 2,734,041
Grants	128,889	-	-	24,990	1,099	-	417,535	225	12,169	584,907	606,266
Deferred cost charge revenue other funding of capital works	271,732	-	-	-	-	-	-	-	-	271,732	1,107,863
Utility charges	-	-	-	-	-	-	-	707,198	414,299	1,121,497	1,063,788
Sales of services	6,624	-	-	-	136,059	-	-	-	19,923	162,606	75,278
Other revenue	760,009	255,914	-	-	-	-	36,136	15,048	25,716	1,092,823	841,282
Total revenue	1,167,254	255,914	-	24,990	137,158	-	2,655,077	774,496	956,517	5,971,406	6,428,518
Expenses											
Operating											
Goods and services	526,207	9,655	22,066	169,862	842,592	279,489	-	435,316	480,658	2,765,845	2,468,625
Labour	607,917	219,987	127,380	178,889	423,272	307,815	-	158,009	204,398	2,227,667	2,217,847
Debt charges - interest	128,814	-	-	-	-	-	-	-	96,981	225,795	217,121
	1,262,938	229,642	149,446	348,751	1,265,864	587,304	-	593,325	782,037	5,219,307	4,903,593
Amortization	238,281	-	-	-	-	-	-	621,254	-	859,535	-
Total expenses	1,501,219	229,642	149,446	348,751	1,265,864	587,304	-	1,214,579	782,037	6,078,842	4,903,593
Excess (deficiency) in revenues over expenses	\$ (333,965)	\$ 26,272	\$ (149,446)	\$ (323,761)	\$ (1,128,706)	\$ (587,304)	\$ 2,655,077	\$ (440,083)	\$ 174,480	\$ (107,436)	\$ 1,524,925

Town of Gibsons
Supplementary Financial Information
Reserve Fund Transactions

For the year ended December 31, 2009

	Capital Works	Public Parking	Parkland Acquisition	Roads	Development Drainage	Cost Charges Water	Sewer	2009	2008
Balance, beginning of year	\$ 342,621	\$ 90,886	\$ 272,890	\$ 537,282	\$ 339,603	\$ 602,197	\$ 341,433	\$2,526,912	\$ 2,651,412
Interest received	21,202	6,751	20,271	35,729	25,851	38,129	25,402	173,335	145,287
Contributions									
General operating fund	98,918	-	-	-	-	-	-	98,918	134,782
Developers	-	-	-	5,888	13,895	7,921	2,502	30,206	(30,929)
Expenditures	(83,719)	-	-	(87,270)	-	(276,499)	-	(447,488)	(373,640)
Balance, end of year	\$ 379,022	\$ 97,637	\$ 293,161	\$ 491,629	\$ 379,349	\$ 371,748	\$ 369,337	\$2,381,883	\$ 2,526,912



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Auditors' Report

To the Mayor and Councilors of the
Town of Gibsons

We have audited the Statement of Financial Position of the Town of Gibsons as at December 31, 2009 and the Statements of Operations, Changes of Net Debt and Cash Flows for the year then ended.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Exhibits A - J is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The supplemental information included in the Exhibit section has not been subject to audit and, accordingly, we express no opinion on the information in that section.

Chartered Accountants

Vancouver, British Columbia
March 12, 2010

Town of Gibsons
Supplementary Financial Information - Exhibit A
General Fund - Statement of Financial Position

December 31	2009	2008
Assets		
Current		
Cash	\$ -	\$ 37,832
Portfolio investments	3,556,282	3,736,174
Accounts receivable		
Province of British Columbia	39,092	44,371
Other	350,700	120,663
Due from general capital fund	294,000	-
Taxes receivable	521,427	359,920
Prepaid expenses	19,760	-
Deposit - Municipal Finance Authority	31,590	29,883
	<u>4,812,851</u>	<u>4,328,843</u>
Capital fund	<u>19,679,213</u>	<u>18,847,553</u>
	<u>\$24,492,064</u>	<u>\$ 23,176,396</u>
Liabilities		
Operating fund		
Cheques issued in excess of cash	\$ 33,788	\$ -
Accounts payable and accrued liabilities	1,454,747	1,427,496
Due to water operating fund	881,531	741,461
Due to sewer operating fund	891,383	816,779
Unearned revenue	458,427	88,500
Provision for future expenditures	726,106	807,290
Reserve - Municipal Finance Authority	31,590	29,883
Fund balance	335,279	417,434
	<u>4,812,851</u>	<u>4,328,843</u>
Capital fund		
Due to general operating fund	294,000	-
Long-term debt	1,156,528	1,218,722
Obligation under lease payable	354,925	400,428
Investment in property and equipment	17,873,760	17,228,403
	<u>19,679,213</u>	<u>18,847,553</u>
	<u>\$24,492,064</u>	<u>\$ 23,176,396</u>

Town of Gibsons
Supplementary Financial Information - Exhibit B
General Fund - Operating Fund Balance
and Investment in Property and Equipment

For the year ended December 31	2009	2008
 Operating fund balance		
Balance, beginning of year	\$ 417,434	\$ 480,451
Deficit for the year	<u>(82,155)</u>	<u>(63,017)</u>
Balance, end of year	<u>\$ 335,279</u>	<u>\$ 417,434</u>
 Investment in Property and Equipment		
Balance, beginning of year	\$17,228,403	\$ 17,111,492
Contributions from operating fund for:		
Acquisition of property and equipment	180,289	96,573
Lease payments	45,502	23,845
Reduction of long-term debt	107,348	107,348
Acquisition of property and equipment from provision for future expenditures	24,135	-
Reserve fund for:		
Acquisition of property and equipment	83,719	101,908
Developer's Cost Credits	87,270	271,732
Provincial Grants	124,841	-
Contributed tangible capital assets	522,025	-
Contribution from Municipal Finance Authority		
Sinking fund for debt reduction	39,844	34,416
Disposition of assets	(43,347)	-
Amortization	<u>(526,269)</u>	<u>(518,911)</u>
Balance, end of year	<u>\$17,873,760</u>	<u>\$ 17,228,403</u>

Town of Gibsons
Supplementary Financial Information - Exhibit C
General Fund - Operating Fund Financial Activities

For the year ended December 31	2009	2008
Revenue		
Taxation	\$ 2,208,112	\$ 2,201,406
Grants and contributions		
Federal government	8,250	8,568
Province of British Columbia	586,028	443,407
Sale of services		
General government services	228,963	242,474
Transportation services	172,802	136,059
Capital equipment recoveries	98,918	134,782
Other revenue		
Licences, permits and fines	150,366	221,658
Rents	155,245	153,901
I.C.B.C. Autoplan and Driver Licensing Commissions	255,158	255,914
Interest on investments	43,283	167,245
Penalties and interest on taxes	65,033	63,272
Contributed tangible capital assets	90,650	81,374
Sundry	37,956	38,143
Appropriation from provision for future expenditures	135,229	141,968
	<u>4,235,993</u>	<u>4,290,171</u>
Expenditures		
General departmental expenditures		
General government	1,160,430	1,134,124
Protective services	168,684	149,446
Transportation services	803,697	955,390
Environmental services	316,216	310,474
Planning and economic development services	321,501	348,751
Park services	667,071	587,304
Motor vehicle licence agency	220,139	229,642
Debt charges		
Interest	101,030	121,040
Sundry	48,286	5,626
Transfers		
Reserve fund	98,918	134,782
Provision for future expenditures	78,180	147,639
Reserve - Municipal Finance Authority	857	1,204
Capital Fund	180,289	96,573
Debt principal	152,850	131,193
	<u>4,318,148</u>	<u>4,353,188</u>
Deficit for the year	\$ (82,155)	\$ (63,017)

Town of Gibsons
Supplementary Financial Information - Exhibit D
Water Fund - Statement of Financial Position

December 31	2009	2008
Assets		
Operating fund		
Accounts receivable		
Due from general operating fund	\$ 881,531	\$ 741,461
Province of British Columbia	220,145	-
Regional District	-	127,933
Deposit - Municipal Finance Authority	8,721	-
	<u>1,110,397</u>	<u>869,394</u>
Capital fund		
Property and equipment	<u>6,030,616</u>	<u>4,378,280</u>
	<u>\$ 7,141,013</u>	<u>\$ 5,247,674</u>
Liabilities		
Operating fund		
Accounts payable	\$ 111,493	\$ 476,589
Reserve - Municipal Finance Authority	8,721	-
Unearned revenue	450,000	-
Provision for future expenditures	55,000	-
Fund balance	<u>485,183</u>	<u>392,805</u>
	<u>1,110,397</u>	<u>869,394</u>
Capital fund		
Long-term debt	866,000	-
Investment in property and equipment	<u>5,164,616</u>	<u>4,378,280</u>
	<u>6,030,616</u>	<u>4,378,280</u>
	<u>\$ 7,141,013</u>	<u>\$ 5,247,674</u>

Town of Gibsons
Supplementary Financial Information - Exhibit E
Water Fund - Operating Fund Balance
and Investment in Property and Equipment

For the year ended December 31 2009 2008

Operating fund balance

Balance, beginning of year	\$ 392,805	\$ 425,791
Surplus (deficit) for the year	<u>92,378</u>	<u>(32,986)</u>
Balance, end of year	<u>\$ 485,183</u>	<u>\$ 392,805</u>

Investment in Property and Equipment

Balance, beginning of year	\$ 4,378,280	\$ 4,321,717
Contributions from operating fund for:		
Acquisition of property and equipment	45,166	43,671
Contribution from reserve fund for:		
Acquisition of property and equipment	276,499	-
Disposition of property and equipment	(4,733)	-
Amortization	(106,684)	(107,646)
Provincial grants	<u>576,088</u>	<u>120,538</u>
Balance, end of year	<u>\$ 5,164,616</u>	<u>\$ 4,378,280</u>

Town of Gibsons
Supplementary Financial Information - Exhibit F
Water Fund - Operating Fund Financial Activities

For the year ended December 31	2009	2008
Revenue		
User rates	\$ 823,186	\$ 698,298
Parcel tax	52,625	52,025
Connection fees	20,981	8,900
Grants and contributions	125,225	225
Miscellaneous	23,131	15,048
	<u>1,045,148</u>	<u>774,496</u>
Expenditures		
Water supply		
Administration	325,930	252,394
Service of supply	235,108	287,986
Transmission, distribution and pumping	268,649	223,431
Debt charges		
Interest	22,917	-
Transfers		
Capital fund	45,166	43,671
Provision for future expenditures	55,000	-
	<u>952,770</u>	<u>807,482</u>
Surplus (deficit) for the year	<u>\$ 92,378</u>	<u>\$ (32,986)</u>

Town of Gibsons
Supplementary Financial Information - Exhibit G
Sewer Fund - Statement of Financial Position

December 31	2009	2008
-------------	------	------

Assets

Operating fund

Accounts receivable - Province of British Columbia	\$ -	\$ 10,000
Deposit - Municipal Finance Authority	21,563	20,966
Due from general operating fund	891,383	816,779
	912,946	847,745

Capital fund

Property and equipment	9,731,734	9,953,326
	\$10,644,680	\$ 10,801,071

Liabilities

Operating fund

Accounts payable	\$ 18,094	\$ 18,092
Reserve - Municipal Finance Authority	21,563	20,966
Provision for future expenditures	94,800	74,800
Fund balance	778,489	733,887
	912,946	847,745

Capital fund

Long-term debt	1,725,601	1,774,048
Investment in property and equipment	8,006,133	8,179,278
	9,731,734	9,953,326
	\$10,644,680	\$ 10,801,071

Town of Gibsons
Supplementary Financial Information - Exhibit H
Sewer Fund - Operating Fund Balance
and Investment in Property and Equipment

For the year ended December 31 2009 2008

Operating fund balance

Balance, beginning of year	\$ 733,887	\$ 706,980
Surplus for the year	<u>44,602</u>	<u>26,907</u>
Balance, end of year	<u>\$ 778,489</u>	<u>\$ 733,887</u>

Investment in Property and Equipment

Balance, beginning of year	\$ 8,179,278	\$ 8,345,578
Contributions from operating fund for:		
Acquisition of property and equipment	11,778	-
Reduction of long-term debt	44,793	54,941
Amortization	(233,371)	(232,978)
Contributions from Municipal Finance Authority for:		
Sinking fund for debt reduction	<u>3,655</u>	<u>11,737</u>
Balance, end of year	<u>\$ 8,006,133</u>	<u>\$ 8,179,278</u>

Town of Gibsons
Supplementary Financial Information - Exhibit I
Sewer Fund - Operating Fund Financial Activities

For the year ended December 31	2009	2008
Revenue		
User rates	\$ 420,411	\$ 411,109
Parcel tax	490,194	484,410
Local improvement tax	-	-
Connection fees	7,520	3,190
Grants and contributions	2,169	12,169
Miscellaneous	597	33,901
Appropriations from provision for future expenditures	-	119,951
	<u>920,891</u>	<u>1,064,730</u>
Expenditures		
Administration	214,966	275,348
Maintenance		
Collection system	184,027	250,933
Treatment system	309,655	358,676
Debt charges		
Interest	90,473	96,981
Transfers		
Reserve - Municipal Finance Authority	597	944
Provision for future expenditures	20,000	-
Capital fund	11,778	-
Debt Principal	44,793	54,941
	<u>876,289</u>	<u>1,037,823</u>
Surplus for the year	\$ 44,602	\$ 26,907

Town of Gibsons
Supplementary Financial Information - Exhibit J
Reserve Fund - Statement of Financial Position

December 31	2009	2008
<hr/>		
Assets		
Cash and short-term deposits	\$ 2,381,883	\$ 2,526,912
<hr/>		
Liabilities and Fund Balances		
Development cost charges		
Roads	\$ 491,629	\$ 537,282
Drainage	379,349	339,603
Water	371,748	602,197
Sewer	369,337	341,433
	<hr/>	<hr/>
	1,612,063	1,820,515
	<hr/>	<hr/>
Fund balances		
Capital works	379,022	342,621
Public parking	97,637	90,886
Parkland acquisition	293,161	272,890
	<hr/>	<hr/>
	769,820	706,397
	<hr/>	<hr/>
	\$ 2,381,883	\$ 2,526,912
<hr/>		

2009 Permissive Tax Exemptions

Roll #	Civic Address	Name of Property Owner	Property Value	Tax Class	Tax Rate	Exemption Value
7.000	585 Shaw Rd.	Good Samaritan Canada	\$14,628,000	1	1.7052	\$24,944
114.010	599 Gower Pt. Rd.	Gibsons Community Fellowship	256,000	8	4.3841	1,122
114.015	599 Gower Pt. Rd.	Gibsons Community Fellowship	310,500	8	4.3841	1,361
135.000	724 Trueman Rd.	Gibsons United Church	606,000	8	4.3841	2,657
587.000	730 School Rd.	Christian Life Assembly	1,333,500	8	4.3841	5,846
588.000	747 Gibsons Way	Royal Canadian Legion Br. #109	333,000	8	4.3841	1,460
878.154	659 North Rd.	St. Bartholomew's Anglican Church	1,618,700	8	4.3841	7,097
881.000	805 North Rd.	Cong. Of Jehovah's Witnesses	317,400	8	4.3841	1,392
955.005	711 Park Rd.	Calvary Baptist Church	470,900	8	4.3841	2,064
959.001	956 Gibsons Way	St. Mary's Catholic Church	712,400	8	4.3841	3,123
878.195	840 Kiwanis Way	Sunshine Coast Kiwanis Village	877,200	1	1.7052	1,496
878.196	841 Kiwanis Way	Vancouver Coastal Health Auth.	2,816,000	1	1.7052	4,802
979.000	624 Farnham Rd.	S. C. Community Services Society	314,400	1	1.7052	536
			<u>\$24,594,000</u>			<u>\$57,900</u>

Council Remuneration

2009 Council Remuneration, Expenses and Benefits

Name	Title	Annual Remuneration	Total Expenses	Total Medical Benefits
Barry Janyk	Mayor	\$28,385	\$7,517	\$2,466
Chris Koopmans	Councillor	\$10,997	\$2,812	\$2,078
Wayne Rowe	Councillor	\$15,177	\$1,223	\$1,666
Bob Curry	Councillor	\$14,070	\$3,223	\$2,241
Lee Ann Johnson	Councillor	\$13,163	\$3,624	\$867

2009 By Election - December 19, 2009

With the resignation of Councillor Koopmans, the Town of Gibsons held a By-Election on Saturday, December 19, 2009.



(Pictured above: Mayor Janyk and Councillor Koopmans)

2009 By-Election Results

Gerry Tretick was elected to Gibsons Town Council on December 19, 2009.

Councillor Candidates	Advance Voting Dec 9 & 11, 2009	Special Voting (Mobile Poll) Dec 19, 2009	General Voting Day December 19, 2009	Total Votes
Tretick, Gerry	151	21	376	548
Ferris, Claudia	71	9	309	389
Jones, Bob	4	4	23	31

Note: There were no declarations of disqualification made by current or former members of Council in 2009.



(Pictured above: The New Council: Mayor Janyk with Councillors W. Rowe, G. Tretick, L. Johnson and B. Curry)

Committee and Liaison Appointments

STANDING COMMITTEES

Parks and Community Services Committee



The Parks and Community Services Committee is a standing committee of the council that examines, reviews and makes recommendations to the council on issues related to the socioeconomic health and well being of the community.

This Committee held 9 meetings.

Parks and Community Services Committee Membership

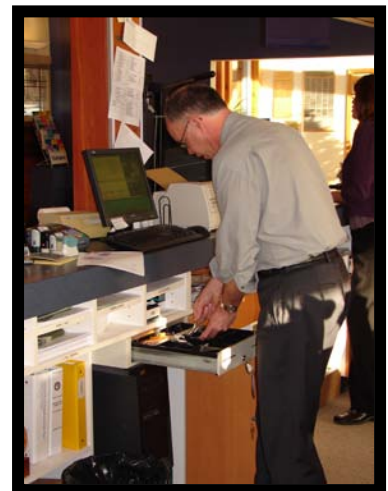
Cllr. Bob Curry, Chair
Cllr. LeeAnn Johnson
Cllr. Chris Koopmans

Amanda Amaral
Janet Genders
Karen Careless

Corporate Services Committee

The Corporate Services Committee is a standing committee of the council that examines, reviews and makes recommendations to the council on issues of a financial and/or administrative nature.

This Committee held 9 regular and 6 special meetings.



Committee and Liaison Appointments Cont.

Corporate Services Committee Membership

Cllr. Wayne Rowe, Chair
Mayor Barry Janyk
Cllr. Bob Curry
Cllr. Lee Ann Johnson

Cllr. Chris Koopmans
Tim Anderson
Jurgen Kowalewski
Ken White

Infrastructure Services Committee



The Infrastructure Services Committee is a standing committee of the council that examines, reviews and makes recommendations to the council on issues regarding public works, municipal utilities, lands, and buildings.

This Committee held 7 meetings.

Infrastructure Services Committee Membership

Cllr. Chris Koopmans, Chair
Mayor Barry Janyk
Councillor Bob Curry
Councillor LeeAnn Johnson

Councillor Wayne Rowe
Bob Bow
Jody Schick
Murray Wilson

Planning Committee

The Planning Committee is a standing committee of the council that examines reviews and makes recommendations to the council on issues of a planning nature.

This Committee held 10 regular and 2 special meetings.



Committee and Liaison Appointments Cont.

Planning Committee Membership

Cllr. Lee Ann Johnson, Chair
Mayor Barry Janyk
Councillor Bob Curry
Councillor Chris Koopmans

Councillor Wayne Rowe
Stephen Hinton
Randy Knill
Pam Robertson

SELECT COMMITTEES

Gospel Rock Refinement Working Committee



The Gospel Rock Refinement working committee is a select committee of Council that shall:

- 1) Review the neighborhood plan options prepared by HB Lanarc for the lands referred to as Gospel Rock
- 2) Meet with the individual members of Gospel Rock Select Committee to receive their thoughts and vision of the previous process and options
- 3) Prepare refined option(s) for review by Council and the public
- 4) Garner additional technical support as necessary ie: economic, environmental, geo tech and infrastructure advice to establish a recommended option to be incorporated into the official community plan.
- 5) Recommend a process to inform and receive comment from the general public on the work and recommendations of this committee throughout this mandate.

This Committee held 10 meetings.

Gospel Rock Refinement Working Committee Membership

Mayor Barry Janyk, Chair
Councillor Bob Curry
Chris Marshall, Director of Planning

Art Phillips, Consultant Rep. Property Owners
Michael Rosen, Consultant Rep. Town of Gibsons

Policing Service Task Force Select Committee

The Policing Service Task Force Committee is a select committee of Council that shall:

- 1) Provide a written report on the achievement of the goals and objectives presented to the community that were anticipated from the amalgamation of the Sunshine Coast RCMP services in 2003.
- 2) Provide a written report on any recommendations and opportunities to improve or enhance the delivery of police services in Gibsons.

The Policing Service Task Force Select Committee Membership

Councillor Wayne Rowe, Chair
Kevin Picard, RCMP
Brian Sadler
Harvey McCracken

Gerry Webb
Richard Morgan
Paul Gipps
Stuart (Stu) Falebrinza, RCMP

OTHER COMMITTEES & COMMISSIONS

Advisory Heritage Commission

The Advisory Heritage Commission advises the council on the heritage significance of buildings, structures and landscape features within the Town and provides support for any activities that benefit or provide for the advancement of heritage in the Town.



Committee and Liaison Appointments Cont.

Advisory Heritage Commission Membership

Councillor LeeAnn Johnson
Judith Reeve
Teryl Mullock

Carol Service
Barrie Stewart
Suzanne Pemberton

Communities in Bloom



B.C. Communities in Bloom is a program that helps municipalities develop their communities by improving the tidiness, appearance, and visual appeal of their neighbourhoods, parks, open spaces, and streets through the imaginative use of flowers, plants, and trees. An integral part of the success of this program is increased environmental awareness and preservation of heritage and culture.

Communities in Bloom Membership

Councillor Bob Curry
Greg Russell

Katherine Magor
Joan Barrington

Council Liaison Appointments

Communities in Bloom	Councillor Bob Curry
Gibsons and District Chamber of Commerce	Councillor Wayne Rowe
Gibsons and District Fire Protection Commission	Mayor Barry Janyk Councillor Chris Koopmans
Gibsons Landing Harbour Authority	Councillor Wayne Rowe
Gibsons Landing Business Association	Councillor LeeAnn Johnson
Gibsons and District Public Library	Councillor LeeAnn Johnson
Lower Mainland Treaty Advisory Committee	Mayor Barry Janyk (Observer Only)
Public Arts and Culture Committee	Councillor LeeAnn Johnson
Sunshine Coast Emergency Program	Councillor Chris Koopmans
Sunshine Coast Ferry Advisory Committee	Councillor LeeAnn Johnson
Sunshine Coast Museum and Archives Society	Councillor Chris Koopmans
Seniors Network and Advisory Group	Councillor Bob Curry
Community Policing Consultative Group	Councillor Chris Koopmans
Community Youth Awareness Group	Mayor Barry Janyk Councillor Bob Cury
RCMP Liaison	Mayor Barry Janyk

Gibsons Landing Harbour Authority

BACKGROUND

The Gibsons Landing Harbour Authority (GLHA) is a federally established corporation of which the Town of Gibsons is the sole member. The Town Council appoints the board of directors. The GLHA was formed in 1998 to provide harbour users with a safe, well maintained, and well run public marine facility.



The GLHA is the locally controlled non-profit body comprised of board members from the community and fishing industry that is responsible for the day to day operation of the harbour and its facilities. The Small Craft Harbours branch of the Department of Fisheries and Oceans (DFO) continues to own the wharf and funds major repairs to the harbour facilities. According to the DFO, the Harbour Authority Program is seen as an efficient and economical way of offering services to the commercial fishers,

strengthening public investment in the harbour, and providing opportunities for the communities to participate in the planning, operation and maintenance of the harbour facilities.

The Board meets with and reports to Council quarterly at the Committee-of-the-Whole meetings.

BOARD MEMBERS

The board members of the Gibsons Landing Harbour Authority for 2009 were as follows:

Carol Doyle
Gerry Harris
Joan Pedersen
Terry Rhodes

Fred Strom
Dave McGillawee
Tucker Forsyth
Tony Kristian

Bill Oakford serves as Wharf Manager.

2009 Volunteer Appreciation Breakfast

Invitees

Special Recognition

CELIA FISHER
Nominated by Mayor Janyk

CAROL DOYLE
Nominated by Councillor Rowe

PATRICIA DROPE
Nominated by Councillor Curry

ED HILL
Nominated by Councillor Tretick

JON HIRD
Nominated by Councillor Johnson

*A donation of \$150.00 was made by the Town of Gibsons to Happy Cat Haven in the name of
the 2009 Special Recognition Volunteers!*



(Pictured above: John Hird, Celia Fisher, Ed Hill, Carol Doyle, Patricia Drope)

2009 Volunteer Appreciation Breakfast Cont.

Planning Committee

Stephen Hinton
Randy Knill
Pam Robertson

Parks & Community Services Committee

Amanda Amaral
Karen Careless
Janet Genders

Corporate Services Committee

Tim Anderson
Jurgen Kowalewski
Ken White

Infrastructure Services Committee

Claudia Ferris
Jody Schick
Murray Wilson

Board of Variance

D'Arcy Burke
Eric Small
Bob Urquhart

Advisory Heritage Commission

Judith Reeve
Teryl Mullock
Carol Service
Barrie Stewart
Suzanne Pemberton

Gardeners

Greta Guzek
Geoff Clement

Communities in Bloom

Greg Russell
Katherine Magor
Joan Barrington



Arts & Cultural Advisory Committee

Brodie Drope
Greta Guzek
Janet Genders
Morley Baker
Nadina Tandy
Coleen Gould

Banners

Connie Johnston

Gibsons Landing Harbour Authority

Carol Doyle
Gerry Harris
Joan Pedersen
Terry Rhodes
Fred Strom
Tucker Forsyth
Jim Conway
Ken Feidler
Roger Sayer

Gospel Rock Neighbourhood Plan

Cindy Buis
Todd Clark
Janet Genders
Rick Gregory
Katie Janyk
Angela Letman
Jon McRae
Terran Tasci

Michael Wilson

2009 Volunteer Appreciation Breakfast Cont.

Best Coast Initiatives

Michael McLaughlin

Canada Day

Deanna Paul

Chamber of Commerce

Michele Platje Devlin

Citizens on Patrol

Eileen Bonaguro

Elves Club

Jacquie Braun

Gibsons & District Fire Department

Greig Soohen

Gibsons & District Public Library

Bob Twiss

Gibsons Landing Business Association

Nancy Haché

Gibsons Landing Fibre Arts Festival

Noreen Tretick

Gibsons Public Art Gallery

Sheila Mullen

Gibsons Youth Awareness Group

Greg Russell

Lions Club

Bruce Rigby

Rotary Club

Dean Walford

SC Museum & Archive Society

Gary Morrison

Sea Cavalcade Committee

Marilyn Pederson

Seniors Network & Advisory Group

Sue Jackel

ODE TO THE VOLUNTEERS

You have volunteered
One and all
You heard the need
You answered the call.

The world needs more people
Just like you
Who give of their time
And do what they do.

Working quietly to get things done
Most unnoticed, Mostly unsung.

So this event is the Town's small
way
To say thank you, and

HIP, HIP HURRAY!!!

Poem by: Lee Larsen

2009 Long Service Awards



TWENTY YEARS

Greg Foss



TEN YEARS

Steve Streicker

Lisa Simard



FIVE YEARS

Silvana Williams

Rick Raymond

Contributions to the Community

Miscellaneous

A donation of \$485.00 was made to the Elves Club from the proceeds of the Town's employee Christmas dinner, additionally \$250.00 was contributed by the Town Council from the Grants of Assistance budget.

A donation of \$160.00 was made to the Salvation Army in honorarium of the Special Recognition Volunteers.

Grants of Assistance

2009 Subsidized Rents

Group	Area (ft. ²)	Rent/ft. ² (\$)	# of mnts	Value (\$)
SC Community Services	1,680	10.76	5.5	8,283
Arts Building School & Centre Society	1,680	10.76	2	3,012
Gibsons School of the Arts	1,680	10.76	3	4,518
SC Museum and Archives	5,220	10.76	12	56,154
Gibsons Minor Ball Association	513	10.76	12	5,519
Gibsons Christian School ¹	0	10.76	12	0
Gibsons Lions Club	1,524	10.76	12	16,395
Gibsons Kinsmen Club	1,524	10.76	12	16,395
Jack & Jill Preschool	800	10.76	12	8,606
Gibsons Rugby Club	791	10.76	12	8,509
Gibsons Seniors Society	5,270	10.76	12	56,692
Gibsons Landing Heritage Society	5,094	10.76	12	54,799
Gibsons Curling Club	11,935	10.76	12	128,391
				<u>383,093</u>

¹ Playground

Contributions to the Community Cont.

2009 Grants of Assistance

	<u>2009</u>	<u>2008</u>
Arrowhead Society	\$3,000	\$0
Arts Building School & Centre Society	3,000	0
Canada Day Committee	3,500	3,383
Chamber of Commerce	44,972	44,972
Citizens on Patrol	1,650	3,057
Coast Econ. Conf/Tourism	0	12,337
Community Kitchen (Elphinstone Secondary)	0	7,500
Community Justice of the Sunshine Coast	2,000	0
Crimestoppers	0	500
Fresh Alternatives - Farmers Market	0	1,000
Gibsons Curling Club	0	1,500
Gibsons Economic Development	25,000	25,000
Gibsons Elves Club	250	0
Gibsons Landing Business Association (Salmon Festival)	0	900
Gibsons Landing Community Society (Youth Outreach Worker)	9,790	9,924
Gibsons Landing Fibre Arts Festival	2,000	2,000
Gibsons Live Poets Society	650	0
Gibsons Minor Baseball Association	300	0
Gibsons Public Art Gallery	2,000	1,000
Gibsons Sea Cavalcade Committee	9,809	10,990
Gibsons Yacht Club - Learn to Sail	500	500
Good Samaritan Society - Comfort Cart	1,000	0
Heritage Theatre Gibsons Garden Club	0	500
Howe Sound Outrigger Race	0	1,000
New Moon Festival	1,000	1,000
S.C. Business and Retentions Society	0	1,500
Sunshine Coast Film Society	300	0
Sunshine Coast Jazz & Entertainment Society	1,000	2,000
Sunshine Coast Music Society	1,200	1,000
Sunshine Coast Skating Club	350	0
Sunshine Coast Regional District - Shirley Macey Park	0	1,000
Playground		
Tetrahedron Ski Club - Road Access	1,200	0
TOTAL	\$114,471	\$132,563