GIBSONS, BRITISH COLUMBIA 2011 Annual Report

For the fiscal year ending December 31, 2011



Welcoming Community Accountable Government Quality Services

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2011 ANNUAL REPORT

Table of Contents

Message From The Mayor	Page 4	2011 Declaration of Disqualification	Page 70
Gibsons Town Council	Page 5		
Chief Administrative Officer	Page 6	Committee and Liaison Appointments	
		Standing Committees	
Town Departments		Corporate Services	Page 71
Corporate Services	Page 7	Infrastructure Services	Page 71
Finance	Page 8	Parks & Community Services	Page 72
Engineering	Page 9	Planning	Page 72
Planning	Page 11	Select and Other Committees	
Building	Page 12	Advisory Heritage Commission	Page 73
Bylaw	Page 12	Communities in Bloom	Page 74
Public Works	Page 13	Public Arts Advisory Committee	Page 74
Parks & Cultural Services	Page 14	Council Liaison Appointments	Page 75
ICBC Driver Licensing	Page 15		
Volunteer Fire Department	Page 16	Gibsons Landing Harbour Authority	Page 76
2012-2014 Strategic Plan	Page 17	2011 Volunteer Appreciation	Page 77
Audited Financial Statements	Page 34	Long Service Awards	Page 79
Permissive Tax Exemptions	Page 68	Contributions To The Community	Page 80
Council Remuneration	Page 69		



Message from Mayor Rowe

On behalf of my colleagues on Town Council, I am pleased to present the Town of Gibsons 2011 Annual Report. The report provides an overview of the Town's departments and some highlights of the last year.



Included is Council's new 2012 - 2014 Strategic Plan, which defines the core purpose of our organization, the vision for the community, and the corporate values of the Council and staff.

While the report will highlight the achievements of the past year, some projects for 2012 include:

- Complete the construction of the new RCMP building in Upper Gibsons which will replace the existing building on School Road. The new structure will meet LEED silver standard, which includes being heated by geo-energy;
- Start planning for the implementation of the Harbour Area Plan;
- Complete Gospel Rock Neighbourhood Planning Process;
- Revitalization of Gibsons Landing;
- Finalize the Gibsons Marina lease;
- Begin Official Community Plan (OCP) amalgamation and review;
- Establish a sewer Servicing Agreement with the Squamish Nation for their Chekwelp development;
- Update policies and bylaws essential to the effective operation of the Town's departments;
- Develop a long-term financial plan to address the sustainability of our community and to address the challenges of replacing the Town's aging infrastructure; and,
- Completion of a new reservoir in Upper Gibsons to provide storage of aquifer water.

With the 2011 election, I am honoured to thank past Council members, Barry Janyk and Bob Curry, for their enthusiasm, knowledge, experience and vision for moving the community forward. I also wish to welcome back returning Councillors LeeAnn Johnson and Gerry Tretick, along with new Councillors Dan Bouman and Charlene SanJenko.

Again, I want to thank all those who contributed to the Town's success in 2011, and look forward to working with the community to fulfill our vision and goals.

Sincerely,

Mayor Wayne Rowe



MAYOR WAYNE ROWE

COUNCILLOR DAN BOUMAN COUNCILLOR LEEANN JOHNSON

COUNCILLOR CHARLENE SANJENKO COUNCILLOR GERRY TRETICK

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 2014.

Town Council holds two regular meetings each month.

Meetings are open to the public and agendas are available at Town Hall and on the Town's website at www.gibsons.ca

2009-2011 Gibsons Council *Pictured right* Top row from left: Cllr. Johnson, Mayor Janyk, Cllr. Rowe. Bottom row from left: Cllr. Tretick, Cllr. Curry





Message from the Chief Administrative Officer

On behalf of the Town's staff, I am pleased to present this message for the Town of Gibsons 2011 Annual Report. I want to thank all the staff for their hard work, customer first approach, and contributions to the long-term success of our community.

The Chief Administrative Officer (CAO) is appointed by Council and is responsible for managing the day to day operations of the Town and the delivery of efficient and cost-effective services to the public.

As the senior staff position the CAO is responsible for advising the Mayor and Council on a wide variety of community and governance matters in an objective and unbiased manner, and to recommend and develop policies for Council's consideration.





Corporate Services Department

2011 Highlights

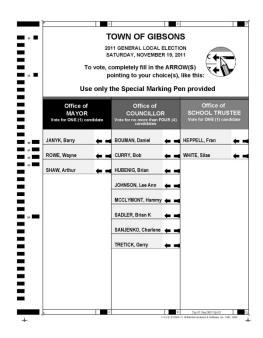
- Prepared agendas and minutes for 87 Town Meetings
- Hosted 4 Public Hearings
- Hosted 12 Public Open Houses
- Processed 18 new Bylaws
- Held the 2011 general election with several new processes including:
 - Mail in Ballot Voting
 - Use of the Provincial Voter's list
 - Use of electronic voting machines
- 2011 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
- 2010 Volunteer Appreciation Breakfast
- Maintained the Town Website
- Coordinated a new telephone and voice mail system for the Town Hall



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

The Corporate Officer was away for the first 7 months of the year on maternity leave and the Town was fortunate enough to have Michael Epp, Anne Jeffries and finally Lonny Miller fill in during that time. Thanks everyone!



Fínance Department

2011 Highlights

- Financial Plan Bylaw and Tax Rates adopted by Council on May 10, 2011
- 1st and 2nd issuance of Residential Utility user invoices based upon water meter consumption data (April and October billings)
- Instituted online payment for utility billings
- Property tax notices printed and mailed to residents on May 20th
- Increased usage of online payments for property tax notices and utility billings and also increased usage of our e-Hog online process for the claiming of Home Owner Grants
- Processed 153 property tax deferral applications including 26 new accounts
- Conducted the annual property tax sale on September 26th (4 delinquent property tax accounts)
- 2012 Permissive Tax Bylaw (14 properties) adopted by Council on October 4, 2011
- Signed a contract for the construction of the new RCMP building with Burtnick Enterprises Ltd. in October. Occupancy targeted for October, 2012



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

- Financial planning and reporting both internally and to external agencies;
- Processing of financial transactions including the purchasing of goods and services;
- Management of municipal funds and the maintenance of a system of internal controls;
- Billing and collection of property taxes and utility user fees;
- Monitoring risk management practices and the processing/evaluation of any claims when submitted.

Staffing Activities

Staff attended the following professional development opportunities:

- Government Finance Officers Annual Conference – Victoria,
- Temple Consulting MAIS Users Conference Richmond,
- Public Sector Accounting Board (PSAB)
 Update with BDO Canada webinar,
- Provincial Government webinars on property taxation deferment and Home Owner Grant programs,
- Annual Young Anderson municipal law update seminar – Vancouver.
- George Cuff Elected Officials Orientation seminar – Sechelt.

Engineering Department

2011 Highlights

Water

- Continued with the installation of cross connection and water meters for all residential properties
- Commenced with water meter installations on Town-owned lands
- Continued with the second phase of mapping the aquifer which provides 2/3 of the Town's water
- Commenced construction of a new reservoir to provide domestic and fire flows for properties supplied by the Town's aquifer
- Replaced an ageing watermain on Dougall Road between Prowse Road and Trueman Road
- Upgraded a watermain on School Road to improve fire flow
- Replaced an aging watermain on North Road between Gibsons Way and Hillcrest Road
- Extended a watermain on Sunnycrest Road to service the new RCMP building as well as future development in the Upper Gibsons area



The Engineering Department is responsible for long-range strategic planning, and designing and constructing 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 off-site servicing plans for new developments, subdivision, and building permits are also a part of the services provided to the public.

The Department is also responsible for the development and maintenance of record drawings, including infrastructure and property data, as well as other departmental information. Much of this information is recorded in the Town's Geographic Information System which is an important tool that staff uses to assist in providing and presenting property and infrastructure information.



Parkland Water Reservoir

Engineering Department Cont.

2011 Highlights

Sanitary

 Completed the design for an upgrade to the Town's sanitary outfall

Roads and Sidewalks

- Constructed the extension to Sunnycrest Road to service the RCMP building and future development in the Upper Gibsons area
- Reconstructed the stairs to the seawalk adjacent to Molly's Reach
- Completed safety improvements to the pedestrian refuge and crosswalk at the intersection of North Road and Gibsons Way
- Completed improvements to the Farnham Road crosswalk
- Reconstructed and repaved Creekside Road and Cascade Crescent
- Repaved an aging section of Sunnycrest Road
- Constructed traffic calming improvements to South Fletcher Road between Winn Road and Gower Point Road
- Completed a road design for improvements to Gower Point Road and Dougall Road between Winn Road and Trueman Road



Sunnycrest Road Construction

Staffing Activities

- Staffing levels remained the same during 2011
- The Director of Engineering attended the British Columbia Water and Waste Association (BCWWA) conference as well as the Approving Officer Conference held by the Local Government Management Association (LGMA)
- Staff attended several other courses related to GIS, Pavement Management as well as health and safety



School Road Watermain Upgrade

Planning Division

2011 Highlights

- Completed the final phase of the Harbour Area Plan
- Revised the Gospel Rock
 Neighbourhood Plan, bringing
 the Plan forward in Bylaw form
- Initiated the establishment of an Advisory Planning Commission
- Successfully secured a Provincial grant to undertake age-friendly community planning in 2012
- Collaborated to create 'We Envision', a regional sustainability framework
- Participated in the C-Change Climate Adaptation research project and created policies for waterfront development
- Received and processed the following development applications:
 - o 8 Subdivision Applications
 - 1 Official Community Plan
 Amendment Application
 - 3 Zoning Bylaw Amendment Applications
 - 8 Development Variance Permits
 - o 15 Development Permits
 - 4 Board of Variance Applications
 - o 1 Heritage Alteration Permit
 - o 9 Sign Permits



The Planning, Building and Bylaw Enforcement Department works to promote and enhance Gibsons' social, environmental and economic well-being. The Municipal Planner provides technical and policy advice to Council in response to community issues and prepares land use plans and Bylaws that set the direction for a sustainable future.

The Department also processes applications for development, signage and Building Permits and is responsible for reviewing plans, inspecting buildings under construction or undergoing renovation to ensure compliance with all applicable regulations.

Issuing Business Licenses, animal control, enforcing parking regulations, and ensuring that the Town's Bylaws are observed are all departmental responsibilities. The general operating philosophy 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.

Staffing Activities

Planning staff attended the Planning Institute of British Columbia Annual Conference and the Federation of Canadian Municipalities Annual Conference.

Building Division

2011 Highlights

- Adopted Accessible and Adaptable Housing guidelines
- Handled the issuance of 76 building permits with a total construction value of \$13,206,905 including:
 - 15 Single-Family New Construction
 - 24 Single-Family Additions and Alterations
 - o 1 Two-Family
 - o 9 Multi-Family
 - o 19 Commercial and Industrial
 - o 5 Institutional

Bylaw Dívision

2011 Highlights

- Passed the Recreational Water Lease Bylaw regulating mooring and activity in the Harbour Area
- Issued 104 tickets under the Bylaw Enforcement Notice System
- Towed 13 vehicles
- Issued 404 Dog Licenses
- Responded to 209 Complaints
- Issued 426 Business Licences



Staffing Activities Cont.

- Hired a new Building Inspector (Chester Machniewski, P. Eng) and Fill-in Building Inspector (David Bell), following the departure of Marvin Friesen
- Hired Sue Booth as the full-time Bylaw Enforcement Officer, following the retirement of Ron Joyce
- The Building Inspector completed the BOABC Level
 I Exam, successfully completed BLDC 1500 Building
 Code Part 9 Course at BCIT, attended the BC
 Building Envelope Conference, and attended the
 Canadian Geoexchange Coalition Inspectors Course
- The Bylaw Enforcement Officer attended Licence Inspectors and Bylaw Officers Association Conference (LIBOA) and Dangerous Dog Training



Public Works Department

2011 Highlights

- Constructed a new roof for the Public Works Storage Shed
- Upgraded the School Road pump station
- Replaced the "Old Library" building furnaces with natural gas furnaces
- Installed a new water fountain in Dougal Park
- Coordinated the installation of new lighting for Industrial Park and the Highway from Pratt Road to Hough Road.
- Completed 4 Water main tie in's for the new reservoir
- Annual unidirectional water main flushing program
- Annual Town-wide brush cutting
- Annual Spring Clean-up program
- Annual lane grading and dust control
- Annual sidewalk inspection and repairs
- Annual storm main flushing
- Annual sewer main flushing
- 10 water main renewal tie-in's
- Re-painted all centre lines, crosswalks and stop bar lines
- Rebuilt 40 water hydrants
- Installed two new hydrants
- Maintained 21 Town owned buildings
- Staff also responded to 495 incidence reports and B.C. one calls.



The Public Works department is responsible for ensuring the continuous and safe operation of the Town's infrastructure and facilities. This infrastructure includes 30 km of paved roads (excluding Highway 101) and 2 km of gravel lanes, 16 km of sidewalks, street signage, 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 clean-up programs, and management of the garbage collection contract.

Staffing Activities

The Public Works Department had one change in personnel in 2011, being the addition of a six-month temporary Laborer position.

The Public Works personnel have mandatory competency certificates, and accumulated 122 hours of training in 2011 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.

The Environmental Operators Certification Program stipulates that all operators must obtain continuing education units by Provincial Code and must complete five days of training every two years.

The Town of Gibsons recognizes the ongoing need for education and provides every opportunity for the crews to expand their education and knowledge to continue to serve the public with the most innovative and best practices available.

Parks and Cultural Services

2011 Highlights

- 21 events, Music in the Landing and Sunday Market venues were held in the parks system in 2011
- 3 films were shot in the area:
- o HGTV "Live Here Buy This"
- o "Thalassa" a series in France featuring seaside activity
- The Daily Planet Discovery Channel program featuring drumming
- Refurbished Dougall Park with a new drinking fountain, bench, teeter totter, signage and a campaign to improve the disposal of pet waste
- Planted trees on the south side of the ice arena courtesy of the Tree Canada Grant, which will prevent glare and soften noise from inside the building
- Replaced old wooden benches with new memorial benches at Pioneer Park
- Installed an accessible entrance and handrail for the Visitor's Information Centre
- Conducted a Forest Health & Danger Tree assessment on the Charman Creek Lands
- Installed a new games type picnic table at Inglis Park
- Removed and landscaped the berm on Franklin Road
- Staff assisted unexpected spawning salmon up Gibsons Creek



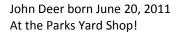
The Parks and Cultural Services Department is responsible for maintaining 18 parks, beach accesses, trails, natural areas, and other municipally owned properties for the use and enjoyment of the public. The department coordinates banners, flags, tennis courts, floral displays, community events and manages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

With 8.25 hectares of parkland per 1,000 residents, Gibsons has well over the national average of parks per capita

Staffing Activities

Staff was trained and certified in Wildlife Suppression and Safety.

The Director viewed the International Awards for Liveable Communities. Nieuwpoort, Belgium was awarded the title for 2011 in the population category of up to 10,000.





ICBC Dríver Lícensing

2011 Highlights

- 12,217 Transactions (capturing approximately 24.4% of the local market share)
- Earned \$273,476 in gross commissions
- Earned \$27,925 in net profit
- Received \$2,530 from ICBC as a Broker Customer Experience Award
- Received \$1,846 from ICBC as an Autoplan Broker Performance Award
- Received a "Top Achiever" Certificate from ICBC (only 18 issued in 2011)



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.

Staffing Activities

All ICBC staff took extensive fraud prevention training for Driver Licensing.





Gíbsons and Dístrict Volunteer Fire Department

2011 Highlights

- 176 Incidents
- 118 Fire Inspections
- 4090 hours of training
- Started construction of a basic training facility at the Town of Gibsons Works Yard
- Provided fire and life safety education to 319 elementary school students



The Gibsons & District Volunteer Fire Department is a composite fire department comprised of up to 39 volunteer firefighters and 3 paid staff members - Fire Fire Prevention Officer Chief. and Maintenance Technician. The Department operates eight pieces of apparatus out of two 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 SCRD 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.

Staffing Activities

- 36 members at start of the year
- 35 members at year-end
- 4 members resigned
- 5 recruits taken in with 3 completing the training program





2012-2014 STRATEGIC PLAN

"...to deliver quality services in a fiscally and environmentally responsible manner through open and accountable government"

Town of Gibsons

474 South Fletcher Road Gibsons, BC Phone: 604.886.2274 Fax: 604.886.9735 www.gibsons.ca

Introduction



Strategic Planning is a process of determining a local government's long term vision, current goals, and developing an action plan to achieve those goals. It also provides an opportunity for Council to communicate strategic priorities to citizens, and focuses decision making at the departmental level of the organization.

The Strategic Plan for the Town of Gibsons is the basis for determining the organization's Mission, Vision & Corporate Values, as well as specific

Goals, Objectives and Priorities to be accomplished within the next three-year term of Council. It represents an effort by Council in reaching consensus on important issues in the municipality, setting some specific goals for 2012-2014.

The Plan demonstrates Council's commitment to provide quality services and build a safe, sustainable and complete community that will provide a wide variety of opportunities and continue to provide a high quality of life for the residents of Gibsons.

Town of Gibsons

Council 2011-2014
(From left)

Councillor Gerry Tretick, Councillor Charlene SanJenko Mayor Wayne Rowe Councillor LeeAnn Johnson Councillor Dan Bouman





Mission "To deliver quality services in a fiscally and environmentally responsible manner through open and accountable government"

Vision "We will be recognized as a vibrant, welcoming community with an outstanding quality of life and plentiful cultural and economic opportunities"

Corporate Values:

Our corporate values make it possible to honor our mission, vision and commitments to our citizens, business partners and employees. As an organization we will strive to meet these corporate values:

Stewardship We will practice responsible planning and management of our environmental, fiscal and social resources

Transparency We will ensure decision making is carried out publicly and with genuine intent for open and accountable governance

Respect We are professional, respectful and honor diversity and inclusiveness in the community and the workplace

Integrity

We will provide consistent decision making and fair treatment of the community, stakeholders and staff

We encourage everyone to think beyond the current way of doing business in search of new and innovative processes and collaboration to improve customer service and working relationships

We encourage, develop and support our people to take initiative and give authority to make decisions and perform job duties based on good policy and procedures

-Town of Gibsons Council-----

Wayne Rowe Mayor

Visionary

Empowerment

Dan Bouman Councillor LeeAnn Johnson Councillor

Charlene SanJenko Councillor Gerry Tretick Councillor

Strategic Objectives

Council has determined that the following areas require focused attention over the next three years and has directed staff to pursue initiatives with the intent of meeting these strategic objectives in a fiscally responsible manner.

The 2012-2014 Strategic Objectives:

1. Economic Development

To strengthen the Town's economic future by providing a sustainable vision for balanced growth that benefits our existing businesses while attracting new opportunities and increasing local employment.

2. Communications

To enhance communications with the public and expand Council's outreach to businesses and citizens.

3. Planning and Infrastructure

To implement consistent standards that result in quality, sustainable development for the community; and to maintain and upgrade community assets as needed for long-term sustainability.

4. Public Service

To maintain and enhance public confidence in the Town's operations through improved customer service that is consistent, fair, efficient and based on sound policy and procedures.



Strategic Objective #1

ECONOMIC DEVELOPMENT

GOAL: To strengthen the Town's economic future by providing a sustainable vision for balanced growth that benefits our existing businesses while attracting new opportunities and increasing local employment.



Action Items:

Identify and implement improvements that will increase the appeal of the Gibsons Landing business area which will increase tourism and encourage residents to shop locally.

Consider the establishment of a regional economic development agreement with the other communities on the Sunshine Coast.

Improve permit and inspection processes to streamline and encourage new development and employment opportunities.

Strategic Objective #2 COMMUNICATIONS

GOAL: To enhance communications with the public and expand Council's outreach to businesses and citizens.

Action Items:

Update the Town of Gibsons' communications strategies and set a benchmark for interactions with the public.

Improve and expand the Town website for more efficient management, quicker updates and utilize on-line survey tools, etc.

Explore new options for Council to reach out to the public and be more accessible.



Page 21 of 81

Strategic Objective #3

PLANNING AND INFRASTRUCTURE

GOAL: To implement consistent standards that result in quality, sustainable development for the community; and to maintain and upgrade community assets as needed for long-term sustainability.



Action Items:

Develop timelines and an implementation plan for the Harbour Area including consideration for Landing Vitalization projects.

Review and update the Official Community Plan Bylaw and incorporate age-friendly community planning.

Develop integrated long-range planning for community assets and infrastructure.

Strategic Objective #4 PUBLIC SERVICE

GOAL: To maintain and enhance public confidence in the Town's operations through improved customer service that is consistent, fair, efficient and based on sound policy and procedures.

Action Items:

Improve customer service by providing support and training for staff to respond consistently and professionally.

Review and update bylaws, policies and procedures to ensure uniform, impartial and efficient service.



Advocacy

Advocacy for matters which are important to Council, but are not within Council's direct authority, are listed below. Council's goals are to influence decisions made on these matters on behalf of the community:

Issue	Objectives	Coordination
Ferry Schedule and Rates	The provision of an affordable commuter ferry service for the Sunshine Coast.	CouncilProvincialGovernment
Senior Government Grants for Infrastructure Replacement	Ensure sufficient funding is received to meet the demand of replacing the existing Town assets and infrastructure.	CouncilProvincial GovernmentFederal Government
Enhance relationships with neighbouring First Nations, local governments, and other agencies	Proactive communications and strong relationships with local First Nations, the School District and local governments.	 Council CAO Squamish Nation Sechelt First Nation Other Agencies
Transit bus issues related to road damage	The use of smaller neighbourhood buses for Lower Gibsons. These smaller buses would likely provide adequate capacity and cause far less significant impact and deterioration to the Town's roads than the larger buses.	 Council Provincial Government Sunshine Coast Transit System
Public Safety issues for Youth and Seniors	Refer public safety, driving and other issues for youth and seniors to the Regional Policing Committee for review and development of a preventative action plan.	CouncilCAORCMPSCRD
Coordination of multiple services (Social, Police, Health, School)	Explore integrated service delivery for social, police, health and schools for the region.	CouncilCAORCMPOther Agencies

Departmental Projects

Departmental Projects, initiatives and programs should support at least one of the Strategic Objectives identified in the Strategic Plan.



2012-2014 STRATEGIC PLAN

Departmental Projects

Administration (Chief Administrative Officer)



Task	Strategic Objective	Timeline	Lead
Marina Lease with Gibsons Marina Hotel Inc. (GMHI) • The Town has a lease for the marina and lands with Gibsons Marina Hotel Inc., which commenced in 1983 and requires a renewal agreement.	1	2012	
 Review of the Ports Services The SCRD, based on a referendum in 2000, has taken over maintenance & operations of nine (9) docks, including Hospkins landing, Halfmoon Bay, Vaucroft Beach, Gambier Harbour, Port Graves, Halkett Bay, Keats Landing, Eastbourne and West Bay. The Town of Gibsons agreed to participate in this function when the Federal Government undertook its divestiture program in 2000. The Town of Gibsons requested a service review as none of the participating wharves are within the Town's boundaries. 	4	2012	Chief Administrative Officer
Negotiate new Collective Agreement with BCGEU, current agreement expires December 31, 2012.	4	2012	
 Servicing Agreements for the Squamish Nation IR #26 (Chekwelp) Developments The Town of Gibsons and the SCRD have been approached to provide separate servicing agreements with the Squamish Nation, who are proposing a residential development on the Chekwelp IR #26 bordering the Town. The Town is being asked to provide sewer services with the SCRD providing water and other services. Solid Waste Management & Recycling Program 	1 & 3	2012 - 2013	
 Work with the SCRD to review existing recycling services, and develop and implement an enhanced recycling program for Gibsons and area. 	4	2012 - 2013	

2012-2014 STRATEGIC PLAN Departmental Strategic Projects

Administration (Corporate Officer)

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Task	Strategic	Timeline	Lead
	Objective		
Records Management Development	4	2012-2014	
Communications Policy in conjunction with a	2	2012	
Communications Working Group	2	2012	
Council Procedure Bylaw Update	4	2012	
Freedom of Information & Protection of Privacy –		2012	
process requests		2012	
Indemnification Bylaw Update	4	2012	
Officer & Delegation Bylaw Update	4	2012	
Key Management & Security Policy	4	2012	
Website: complete pages and organize in-house training	4	2012	
for staff	4	2012	
Website: Content & Update Policy	4	2012-2013	C
Website: expanded to incorporate surveying and on-line	4	2013-2014	Corporate Officer
applications	4	2013-2014	Officer
Citizen Satisfaction Survey	2	2013	
Customer Service Training for all staff	2	2013	
Election Bylaw Update	4	2013	
Fees and Charges Bylaw	4	2013	
Policy tracking and management manual	4	2013	
Public Relations Policy	2	2013	
Resident email data base for communications	2	2013	
Election 2014		2014	
Staff Recognition Policy		2014	
Website: research support options	4	2014	
Website: redesign and refresh	4	2014	

2012-2014 STRATEGIC PLAN Departmental Projects

Building Services



Task	Strategic Objective	Timeline	Lead
Building Bylaw Amendments / Update	3	2012	
Review Building Forms and Information Packages	2 & 4	2012	
Solar Hot Water Readiness	3	2012	
Complete transition to "Building Reporter" Digital System	4	2012	Building Inspector
Host workshop series to promote best practices and innovation in Building	2	2013	
Review Building fees, incentives, etc.	3	2013	

Bylaw Services



Task	Strategic Objective	Timeline	Lead
Review all Bylaw Fees, Charges & Fines	3	2012	
Noise Bylaw Update	3	2013	Dydow
Remote or online payment system for dog licenses	4	2013	Bylaw Officer
Host Community Workshops and Education	2	2014	Officei
Implement online complaint system	4	2014	

2012-2014 STRATEGIC PLAN Departmental Projects

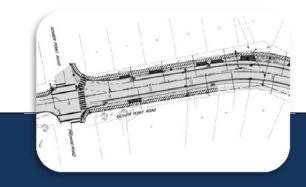
Engineering Department

Task	Strategic	Timeline	Lead
	Objective		
Aquifer Mapping Phase 2	3	2012	
Culvert replacement (general) 2012	3	2012	
Water System Emergency Disinfection Plan	3	2012	
Establish potential Work Plan for 2013 Co-op Student	3	2012	
Galvanized Watermain Replacement Program	3	2012	
GeoEnergy Bylaw Review and Update	3	2012	
Gibsons Way culvert replacement Phase 4	3	2012	
Hillcrest Outfall - additional erosion protection	3	2012	
Meter/Backflow Prevention - Town owned lands	3	2012	
Meter/Backflow Prevention Business (administration)	3	2012	
Meter/Backflow Prevention - Residential (completion)	3	2012 - 2013	
School Road pumphouse generator	3	2012	
Pioneer Square railings	3	2012	
Prowse Road Pump Station Equipment Upgrade - grant	3	2012	
application	2	2012	Director of
Reservoir - Distribution system adjustments	3	2012	Engineering
Road Rehabilitation 2012	3	2012	
Sanitary and Storm Connection Bylaw Review and Update	3	2012	
Update Supervisory Control & Data Acquisition (SCADA) System	3	2012	
Spyglass Drainage Study	3	2012	
Stewart Road Sanitary Trunk Upgrade Phase 1 Construction	3	2012	
Subdivision Bylaw Rewrite Finalization	3	2012	
Water Service Connection Bylaw Review and Update	3	2012	
Zone 2 Reservoir Construction Completion	3	2012	
Road Network Plan	3	2012 - 2013	
Develop a Road Network Plan for east and west parallel			
connections in conjunction with review of OCP			

2012-2014 STRATEGIC PLAN

Departmental Projects

Engineering Department Cont.



Task	Strategic	Timeline	Lead
	Objective		2000
Establish a policy and action plan to address	3	2012 - 2013	
unregistered utility Statutory Rights-of-Way within the			
Town			
Development Cost Charge Bylaw Update	3	2013	
 Update and develop new bylaw in conjunction 			
with OCP update			
Develop a sustainability plan related to infrastructure	3	2013	
replacement in conjunction with OCP update			
Culvert Inspection and Condition Assessment	3	2013	
Culvert replacement (general) 2013	3	2013	
Dougall Improvements - Prowse to Trueman Phase 1	3	2013	
GeoEnergy Master Plan	3	2013	
Gibsons Way culvert replacement Phase 5	3	2013	
Gower Point Improvements Winn to Dougall - Phase 1	3	2013	
Road		2013	
Gower Point Improvements Winn to Dougall - Phase 1	3	2013	Director of
Water		2015	Engineering
Gower Point Improvements Winn to Dougall - Phase 1	3	2013	Engineering
Sanitary	_		
Marine Drive Safety - Armours Speed Cushions	3	2013	
Marine Drive Safety - Beach/Seaview Traffic Calming	3	2013	
Marine Drive Safety - 4-Way Stop	3	2013	
Prowse Road Pump Station Equipment Upgrade -	3	2013	
Design and Construction			
Road Rehabilitation 2013	3	2013	
Road Use Bylaw Review and Rewrite	3	2013	
Shoreline Trunk Sewer Assessment	3	2013	
Universal Flushing Program - Update	3	2013	
Water Distribution System Leak Detection	3	2013	
Watermain renewal 2013	3	2013	
Update Water Strategic Plan	3	2013	
Culvert replacement (general) 2014	3	2014	
Dougall Improvements - Prowse to Trueman Phase 2	3	2014	

2012-2014 STRATEGIC PLAN

Departmental Projects

Engineering Department Cont.

Task	Strategic Objective	Timeline	Lead
Gower Point Improvements Winn to Dougall - Phase 2 Road	3	2014	
Gower Point Improvements Winn to Dougall - Phase 2 Water	3	2014	
Hillcrest Catchment Sanitary Flow Monitoring	3	2014	Director of
Hillcrest Catchment Sanitary Inflow and Infiltration Investigation	3	2014	Engineering
O'Shea Spyglass to School Road Improvements	3	2014	
Road Rehabilitation 2014	3	2014	
School Road Watermain Upgrade - Pumphouse to Gower Point Road	3	2014	

Economic Development (BCI)



Task	Strategic	Timeline	Lead
	Objective		
Implementation of Landing/Harbour Vitalization Plan	1	2012	
Campaign to attract Seaspan new employees as residents	1	2012	
Facilitation of BC Marine Highway initiative	1	2012 - 2014	
Intelligence Services Network and support for REACH initiative	1	2012 - 2013	Best Coast Initiatives
Investor inquiry response	1	2012	
Evaluation of Gibsons business tax multiplier	1	2013-2014	

2012-2014 STRATEGIC PLAN Departmental Strategic Projects

Finance Department

Task	Strategic	Timeline	Lead
	Objective		
Fees and Charges Review			
 Participate in review of various bylaws to ensure 	1	2012-2014	
cost recovery.			
Well #1 Water Dispensing Fee	3	2012	
 Implement fee structure previously approved. 	3	2012	
Financial Strategic Plan			
 Review Business Tax Ratio (in conjunction with 	1	2013 - 2014	
B.C.I.).	1	2013 2014	
 Develop Long Term Financial Policies. 			Director of
Create a Financial Business Plan for Gibsons District			Finance
Energy Utility	3	2012 - 2013	
 Develop a Terms of Reference. 	3	2012 - 2013	
 Financial Plan. 			
Asset Management			
• Develop a plan for asset procurement and disposal.			
 Long term funding strategy for the maintenance 	3	2012 - 2013	
and replacement of infrastructure.			
Review of Departmental Financial Services			
Review services provided to taxpayers, external			
agencies and internal departments to ensure	2 & 4	2012 - 2014	Assistant
services are being provided efficiently and			Treasurer
effectively.			

2012-2014 STRATEGIC PLAN Departmental Projects

Parks & Cultural Services Department

Task	Strategic	Timeline	Lead
	Objective		
Brothers Park Batting Cage Relocation			
With the construction of the RCMP facility the hotting ages is slated for removal and	3	2012	
batting cage is slated for removal and replacement at another location.			
Installation of West Gibsons Sign Landscaping			
 Complete the sign installation. 	3	2012	
Gibsons & Area Community Centre and Gibsons Pool			
Lease Agreements	3	2012	
 Complete the lease agreements for the Gibsons 			
pool facility.			
BC Film Location Profile Update			
 Update locations profile and investigate the 	1	2012 - 2013	
inclusion of local ancillary services and	1	2012 - 2013	Director of
promotion of the 18% tax credit.			Parks &
Armours Beach	3	2012 - 2014	Cultural
Develop a detailed plan for this site.	3	2012 2011	Services
_	3	2012 - 2014	
<u> </u>			
•			
	2	2012 2014	
	3	2012 - 2014	
1 0	3	2012 - 2014	
Plant Brochure.			
 Memorial Feature Consider installation of memorial feature in Winegarden Park. For discussion, future considerations for cemetery. Christensen Lands Investigate the potential for a Community Garden. Invasive Plant Program Public education and eradication program through the development of a Gibsons Invasive 	3 3	2012 - 2014 2012 - 2014 2012 - 2014	Services

2012-2014 STRATEGIC PLAN **Departmental Projects**

Planning Department

Dwelling Units

Greenhouse Gas Inventory Update

			<u> </u>
Task	Strategic Objective	Timeline	Lead
Affordable Housing Administration	3	2012	
Gospel Rock Neighbourhood Plan	3	2012	
Harbour Area Plan - Implementation Plan	3	2012	
 Official Community Plan Review Incorporation of amalgamated Upper Gibsons properties, climate mitigation & adaptation policies and targets, and age friendly community Planning. Complete update with public consultation. 	3	2012	Planner
Density Bonus Policies	3	2012	
Land Classification System and Community Fact Sheet	3	2012-2013	
Sign Bylaw Review	3	2013	
Zoning Bylaw Amendment to Incorporate Accessory	3	2013	

3

3

2013

2014

Town of Gibsons Financial Statements For the year ended December 31, 2011

Town of Gibsons Financial Statements For the year ended December 31, 2011

	Contents
Independent Auditor's 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 - 8
Notes to the Financial Statements	9 - 18
Schedule 1 - Long-Term Debt	19
Schedule 2 - Grants and Contributions	20
Schedule 3 & 4 - Combined Statement of Operations by Segment	21 - 22
Supplementary Financial Information	
General Fund Exhibit A - Statement of Financial Position	23
Exhibit B - Operating Fund Balance and Investment in Property and Equipment	24
Exhibit C - Operating Fund Financial Activities	25
Water Fund Exhibit D - Statement of Financial Position	26
Exhibit E - Operating Fund Balance and Investment in Property and Equipment	27
Exhibit F - Operating Fund Financial Activities	28
Sewer Fund Exhibit G - Statement of Financial Position	29
Exhibit H - Operating Fund Balance and Investment in Property and Equipment	30
Exhibit I - Operating Fund Financial Activities	31
Reserve Fund Exhibit J - Statement of Financial Position	32
Exhibit K - Transactions	33



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Independent Auditor's Report

To the Mayor and Councillors of the Town of Gibsons

We have audited the accompanying financial statements of the Town of Gibsons, which comprise the Statement of Financial Position as at December 31, 2011, the Statements of Operations, Changes in Net Debt and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Gibsons as at December 31, 2011 and the results of its operations and its cash flows for the year ended in accordance with Canadian public sector accounting standards.

Supplementary Information

Our audit was made for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in Exhibits A through K is presented for purposes of additional analysis and is prepared without audit.

Chartered Accountants

Vancouver, British Columbia May 1, 2012

Spo Canada UP

Town of Gibsons Statement of Financial Position

December 31	2011	2010
Assets		
Financial Assets Cash Taxes receivable Accounts receivable Portfolio investments (Note 1)	333,904 1,853,728 5,004,578	\$ 98,229 557,260 577,783 4,914,807
Liabilities Accounts payable and accrued liabilities Unearned revenue (Note 2) Interim financing (Note 4) (Schedule 1) Long-term debt (Note 4) (Schedule 1) Obligation under capital lease (Note 4)	7,294,645 1,559,507 126,482 626,000 5,881,016 258,606	1,616,870 198,725 - 3,805,692 322,071
Development cost charges	1,536,683 9,988,294	1,537,624 7,480,982
Net Debt	(2,693,649)	(1,332,903)
Non-Financial Assets Tangible Capital Assets (Note 11) Prepaid expenses	44,271,263 5,442	42,156,607 4,542
	44,276,705	42,161,149
Accumulated Surplus (Notes 3 and 10)	\$41,583,056	\$ 40,828,246
<i>"lan C. Poole, CA"</i> Treasurer	"J. Wayne Rowe"	Mayor

Town of Gibsons Statement of Operations

For the year ended December 31	Fiscal Plan 2011	2011	2010
	(Note 12)		
Revenue (Schedules 3 and 4) Taxation (Note 7) Utility user rates and connection fees Grants and contributions (Schedule 2)	\$ 3,237,823 1,099,050 1,829,960	\$ 3,223,516 1,014,255 1,469,096	\$ 2,883,893 1,353,428 1,572,395
Sale of services Other revenue	173,731 881,831	112,858 960,839	339,483 940,350
Contribution from developers and others for capital	698,591	500,624	5,330,800
	7,920,986	7,281,188	12,420,349
Expenses (Schedules 3 and 4) General departmental expenditures Water system Sewer system Motor vehicle license agency Reserve - Municipal Finance Authority Interest on long-term debt Bank charges and debt issue costs Disposal of tangible capital assets	3,770,061 730,261 751,163 241,908 1,990 203,603 5,900	4,429,594 852,854 744,702 245,551 2,759 231,298 7,419 12,201	3,779,267 801,752 792,256 240,599 1,973 207,339 35,506 22,597
Disposal of tangible capital assets	5,704,886	6,526,378	5,881,289
Annual Surplus	2,216,100	754,810	6,539,060
Accumulated Surplus, beginning of year	40,828,246	40,828,246	34,289,186
Accumulated Surplus, end of year	\$43,044,346	\$41,583,056	\$ 40,828,246

Town of Gibsons Statement of Changes in Net Debt

For the year ended December 31	Fiscal Plan 2011	2011	2010
	(Note 12)		
Annual surplus	\$ 2,216,100	\$ 754,810	\$ 6,539,060
Acquisition of tangible capital assets Amortization of tangible capital assets Disposal of tangible capital assets	(7,223,200) 866,932 -	(3,104,457) 977,600 12,201	(7,481,797) 744,154 22,597
	(6,356,268)	(2,114,656)	(6,715,046)
Acquisition of prepaid expenses	-	(900)	15,220
Change in net debt for the year	(4,140,168)	(1,360,746)	(160,766)
Net debt, beginning of year	(1,332,903)	(1,332,903)	(1,172,137)
Net debt, end of year	\$ (5,473,071)	\$ (2,693,649)	\$ (1,332,903)

Town of Gibsons Statement of Cash Flows

For the year ended December 31	2011	2010
Cash provided by (used in)		
Operating transactions		
Annual surplus Items not involving cash	\$ 754,810 \$	6,539,060
Development cost charges recognized	(418,250)	(184,529)
Contributed tangible capital assets	(82,374)	(5,146,271)
Disposal of tangible capital assets	12,201	22,597
Amortization	977,600	744,154
	1,243,987	1,975,011
Changes in non-cash operating balances	(4.050.500)	(0 (70)
Accounts and taxes receivable	(1,052,589)	(3,679)
Accounts payable and accrued liabilities	(57,363)	32,536
Prepaid expenses	(900)	15,218
Unearned revenue	(72,243)	(709,702)
	60,892	1,309,384
Capital transaction		
Cash used to acquire tangible capital assets	(3,022,083)	(2,335,526)
Investing transaction		
Proceeds from disposition of portfolio investments	(89,771)	1,023,358
Financing activities		
Issue of long-term debt	2,300,000	294,000
Development cost charges and contributions	357,990	50,922
Interest on development cost charges	59,319	59,170
Proceeds from capital lease	-	25,144
Repayment of debt	(224,676)	(236,437)
Capital lease payments	(63,465)	(57,998)
Interim debt	626,000	-
	3,055,168	134,801
Increase in cash during the year	4,206	132,017
Cash (cheques issued in excess of cash), beginning of year	98,229	(33,788)
Cash, end of year	\$ 102,435 \$	98,229

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 public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

Tangible Capital Assets

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

Revenue Recognition

Taxation revenue is recognized as revenue in the year it is levied.

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.

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Sales of service and other revenue is recognized on an accrual basis.

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.

Government Transfers Government transfers, which include legislative grants, are recognized in the financial statements when received or receivable unless the transfer contains stipulations that create a liability in which case the transfer is recognized as the liability is extinguished.

Cash

Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

Portfolio Investments

Portfolio investments represent pooled investment funds and are recorded at market values.

Leased Assets

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.

Collection of Taxes on Behalf of Other **Taxation Authorities**

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.

Unearned Revenue

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.

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.

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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.

1. Portfolio Investments

	2011	2010
Short term bonds and Money Market Funds - Municipal Finance Authority	\$ 5,004,578	\$ 4,914,807

Short term bonds and money market funds include bank issued notes, bonds and Provincial bonds and debentures. Short-term bonds currently yielding interest at 3.74% (2010 - 3.64%) with maturities ranging from January 2012 to September 2022. Money market funds bear interest at 1.03% (2010 - 0.61%) and are redeemable at any time.

2. Unearned Revenue

	2011	2010
Grants Other	\$ 30,150 96,332	\$ 110,150 88,575
	\$ 126,482	\$ 198,725

Unearned revenue represents funds for licenses, fees, other revenues and grants that have been collected but for which services or projects have not yet been performed or completed. These amounts will be recognized as revenue in the fiscal year the services are performed or the project completed.

3. Community Works Funds

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

	 2011	2010
Opening balance of unspent funds Add:	\$ 8,570	\$ 123,937
Amounts received in the year Interest earned	218,583 320	218,603 4,199
Less: Project expenses	(218,583)	(338,169)
Closing balance of unspent funds	\$ 8,890	\$ 8,570

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.

4. Debt

(a) Future principal requirements on existing debt:

Temporary borrowing	\$ 626,000)
2012	310,111	
2013	288,592	<u> </u>
2014	300,725)
2015	313,371	
2016	326,554	-
2017 and onwards	4,341,663	;
	5,881,016	<u> </u>
	\$ 6,507,016)

(b) The following approved debt remained unissued as at December 31, 2011:

Loan Authorization Bylaw	Expiry	Gross Amount Approved	Unissued Amount	Temporary Borrowings
1057 General Capital Improvements	2018	\$1,052,986	\$1,052,986	\$ 310,000
1105 General Capital Improvement	2029	\$ 525,686	\$ 231,686	\$ -
1134 Zone 2 Reservoir	2031	\$ 993,600	\$ 993,600	\$ 316,000

(c) Obligation under capital lease for equipment:

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

2012 2013	\$ 113,530 149,707
Total future minimum lease payments	263,237
Less amount representing interest at 3.75% - 5.0%	(4,631)
Present value of minimum lease payments	\$ 258,606

5. Commitments

(a) Marina Facilities

The Town had 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. A new agreement was not signed as at year end and lease will be run on a month to month basis until an agreement is reached.

(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) Subsequent to year end, the Town entered into an agreement for residential garbage pickup and disposal at an approximate annual cost of \$129,800. The two-year agreement expires March 31, 2014.

6. Pension Plan

The Town and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusteed 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 173,000 active members and approximately 63,000 retired members. Active members include approximately 35,000 contributors from local government.

An actuarial valuation is performed every three years to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets or cost to individual entities participating in the Plan. The Town paid \$138,747 for employer contributions to the plan in the year ended December 31, 2011 (2010 - \$146,906) while employee contributions totaled \$126,220 (2010 - \$137,112).

Taxat	

Taxation	Budget 2011	2011	2010
General municipal purposes Specified area requisitions Collections for other governments	\$ 2,371,679 43,692	\$ 2,356,204 44,583	\$ 2,296,223 43,434
Province of British Columbia - School	_	2,331,019	2,269,849
Regional Hospital District	-	197,486	193,515
Municipal Finance Authority	-	218	204
British Columbia Assessment Authority	-	73,056	72,901
Regional District	-	1,669,909	1,639,563
Police Tax		257,734	235,747
	2,415,371	6,930,209	6,751,436
Transfer to Other Governments			
Province of British Columbia - School	_	2,330,664	2,269,756
Regional Hospital District	_	197,497	193,540
Municipal Finance Authority	-	218	204
British Columbia Assessment Authority	-	73,056	72,902
Regional District	-	1,669,835	1,639,725
Police Tax		258,089	235,840
	-	4,529,359	4,411,967
Total general municipal taxes	2,415,371	2,400,850	2,339,469
Frontage, local improvement and parcel taxes	3		
Water system	323,100	322,350	53,025
Sewer system	499,352	500,316	491,399
	822,452	822,666	544,424
	\$ 3,237,823	\$ 3,223,516	\$ 2,883,893

8. Gibsons Landing Harbour Authority

The Gibsons Landing Harbour Authority (the "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.

8. Gibsons Landing Harbour Authority (Continued)

The following summarizes the transactions and balances of the Gibsons Landing Harbour Authority as of its latest fiscal year ended March 31, 2011 as presented in their annual unaudited financial statements:

	 2011	2010
Assets Cash and investments Other assets Property and equipment	\$ 177,791 67,003 599,606	\$ 306,775 28,535 545,343
	\$ 844,400	\$ 880,653
Liabilities Deferred capital contributions Net assets	\$ 106,020 255,698 482,682	\$ 227,597 160,579 492,477
	\$ 844,400	\$ 880,653
Revenues for the year Moorage Other revenues	\$ 200,841 194,598 395,439	\$ 181,668 178,220 359,888
Expenses for the year Wages Other expenses	129,370 275,864 405,234	121,817 250,095 371,912
Deficiency of revenues over expenses for the year	\$ (9,795)	\$ (12,024)

9. 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 \$196,834 (2010 \$140,276) 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.

10. Accumulated Surplus

The Town segregates its accumulated surplus in the following categories:

	2011	2010
Current Fund ¹ Reserve Fund (Note 3) Investment in non-financial assets	\$ 3,350,587 726,828 37,505,641	\$ 2,258,939 602,982 37,966,325
	\$41,583,056	\$ 40,828,246

¹Included in the total are funds held in trust from the Estate of Muriel Hayes of \$174,540 (2010 - \$168,249). 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.

11. Tangible Capital Assets

	Land	Buildings	Equipment and Furniture	Vehicles	Roads	Drainage	Geoexchange	Other Tangible Capital Assets		Water Infrastructure	Work in Progress		2010 Total
Cost, beginning of year	\$ 7,679,140	\$ 7,006,454 \$	420,854	5 1,139,916	\$ 12,462,235	\$ 5,428,538	\$ -	\$ 1,969,772	\$ 10,490,808	\$ 7,105,362	\$ 3,491,856	\$57,194,935	\$ 49,980,951
Additions		-	-	-	887,925	64,419	36,837	30,824	55,033	742,128	1,287,291	3,104,457	7,481,797
Disposals		-	(10,265)	-	(73,703)	-	-	-	-	(23,378)	-	(107,346)	(267,813)
Transfers		-	-	-	-	-	1,007,622	-	184,462	2,018,675	(3,210,759)	-	-
Cost, end of year	7,679,140	7,006,454	410,589	1,139,916	13,276,457	5,492,957	1,044,459	2,000,596	10,730,303	9,842,787	1,568,388	60,192,046	57,194,935
Accumulated amortization, beginning of													
year	-	2,407,525	217,188	455,754	5,212,908	1,024,629	-	768,676	2,766,975	2,184,673	-	15,038,328	14,539,388
Amortization	-	131,433	46,912	91,745	207,929	69,472	15,693	55,152	179,316	179,948	-	977,600	744,154
Disposals		-	(10,265)	-	(64,019)	-	-	-	-	(20,861)	-	(95,145)	(245,214)
Accumulated amortization, end of year	_	2,538,958	253,835	547,499	5,356,818	1,094,101	15,693	823,828	2,946,291	2,343,760	_	15,920,783	15,038,328
Net carrying amount, end of year	\$ 7,679,140	\$ 4,467,496 \$	156,754	·	\$ 7,919,639		·	·	\$ 7,784,012			\$44,271,263	

12. Fiscal Plan

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on May 10, 2011 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:

	2011	2010
Financial Plan Bylaw surplus for the year Addback:	\$ -	\$ -
Capital expenditures	7,223,200	8,817,700
Less:		
Budgeted transfers from accumulated surplus	(117,349)	(98,872)
Proceeds from borrowing	(4,022,819)	(4,310,250)
Amortization	 (866,932)	(744,154)
Adjusted Annual Surplus	\$ 2,216,100	\$ 3,664,424

13. 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 parks. 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.

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 services include driver licence renewals, road tests and the processing of motor vehicle fines.

13. 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; and
- providing other key services including street cleaning and the coordination of residential garbage collection services.

14. Expenditures by Function

	<u>Operations</u>	Capital Acquisitions	2011 Total	2010 Total
Goods and services Labour Contributed tangible	\$ 2,666,365 2,628,736		5,688,448 \$ 2,628,736	4,577,519 2,627,727
capital assets Interest, issue and other Disposal of capital assets	- 241,476 12,201	82,374 - -	82,374 241,476 12,201	5,146,271 244,818 22,597
Total expenditures	5,548,778	3,104,457	8,653,235	12,618,932
Amortization expense	977,600	-	977,600	744,154
Total expenditures and expenses	\$ 6,526,378	\$ 3,104,457 \$	9,630,835 \$	13,363,086

For the year ended December 31

Security Issuing Bylaw	Purpose	Year of Maturity	Rate	Balan 201 1	outstanding 2010
General					
881 890 1049 1093 1105 1126	Local improvement Downtown revitalization Road improvements Road improvements Capital improvements RCMP Building	2018 2019 2012 2029 2020 2031	5.550% 3.150% * 4.130% 4.500% 3.560%	\$ 197,798 571,883 33,160 79,176 269,512 2,300,000 3,451,529	\$ 220,934 630,159 66,320 82,146 294,000
Water 1093 1153 1154	Cross connection control and water meter Capital improvements Zone 2 Reservoir	2029 2016 2016	4.130%	806,673 310,000 316,000 1,432,673	836,918 - - 836,918
Sewer 576	Waste Water Treatment Plant upgrade	2031	4.850%	1 422 014	1 475 215
		2031	4.830%	1,622,814 \$ 6,507,016	\$ 1,675,215 3,805,692

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

Town of Gibsons Schedule 2 - Grants and Contributions

For the year ended December 31		Budget 2011		2011		2010
Federal grants In lieu of taxes - general	\$	8,000	\$	7,717	\$	7,431
In lieu of taxes - water	Ψ	1,350	Ψ	1,350	Ψ	225
In lieu of taxes - sewer		2,410		2,169		2,169
		11,760		11,236		9,825
Provincial grants General fund						
Small Communities grant Trees for tomorrow		408,000		647,325		483,524 9,850
Planning - general		-		20,000		-
Street lighting Water fund		1,100		1,535		850
Towns for tomorrow	_	105,000		80,000		83,288
	_	514,100		748,860		577,512
Total operating grants	_	525,860		760,096		587,337
Other capital grants General fund						
Community Works		63,000		-		136,681
ICE/ICET Other general Water fund		214,300		122,332		342,877 -
Community Works		-		218,583		81,922
Municipal Rural Infrastructure Fund		538,400		328,326		267,866
Towns for tomorrow Other water		316,000 172,400		39,759 -		86,712 69,000
Total capital grants		1,304,100		709,000		985,058
Total grants to Town		1,829,960		1,469,096		1,572,395
Provincial Home Owners' Grants		963,684		1,252,316		963,684
Total government grants to Town and Taxpayers	\$:	2,793,644	\$	2,721,412	\$	2,536,079

Town of Gibsons Schedule 3 - Statement of Operations by Segment

For the year ended December 31, 2011

	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 2011 Actual	Total 2011 Fiscal Plan
											(Note 12)
Revenues General taxes Grants Deferred cost charge revenue and other	\$ -	\$ -	\$ -	\$ - 20,000	\$ 210,104 123,867	\$ - -	\$ 2,190,746 655,042	\$ 322,350 668,018	\$ 500,316 2,169	\$3,223,516 1,469,096	\$ 3,237,823 1,829,960
funding of capital works Utility charges Sale of services Other revenue	2,108 360,423	- - 273,476	- - - 262,611	- - -	- - 110,750 -	- - -	384,554 - - 54,492	116,070 557,629 - 1,470	456,626 - 8,367	500,624 1,014,255 112,858 960,839	698,591 1,099,050 173,731 881,831
Total revenues	362,531	273,476	-	20,000	234,617	-	2,900,280	1,549,467	967,478	7,281,188	7,920,986
Expenses											
Operating Goods and services Labour	686,152 629,132	7,590 237,961	65,548 143,579	173,640 89,906	820,590 657,153	172,573 416,572	-	472,572 198,180	267,700 256,253	2,666,365 2,628,736	2,045,357 2,581,104
Interest, issue and other Disposal of tangible	114,192	-	-	-	-	-	-	36,052	91,232	241,476	211,493
capital assets		-	-	-	-	-	9,684	2,517	-	12,201	
Amortization	1,429,476 574,749	245,551 -	209,127	263,546 -	1,477,743 -	589,145 -	9,684	709,321 182,102	615,185 220,749	5,548,778 977,600	4,837,954 866,932
Total expenses	2,004,225	245,551	209,127	263,546	1,477,743	589,145	9,684	891,423	835,934	6,526,378	5,704,886
Excess (deficiency) in revenues over expenses	\$ (1,641,694)	\$ 27,925	\$ (209,127)	\$ (243,546)	\$ (1,243,126)	\$ (589,145)	\$ 2,890,596	\$ 658,044	\$ 131,544	\$ 754,810	\$ 2,216,100

Town of Gibsons Schedule 4 - Statement of Operations by Segment

For the year ended December 31, 2010

	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 2010 Actual	Total 2010 Fiscal Plan
Revenues General taxes	\$ -	\$ -	\$ -	\$ - \$	192,932 \$	- !	\$ 2,146,537	\$ 53,025	\$ 491,399	\$ 2,883,893	\$ 2,906,794
Grants	-	-	-	-	480,408	9,850	490,955	589,013	2,169	1,572,395	2,939,688
Deferred cost charge revenue other funding of capital works Utility charges	-	-	-	- -	-	-	4,511,120	555,763 919,890	263,917 433,538	5,330,800 1,353,428	1,212,680 1,264,907
Sale of services	140,150	-	-	_	199,333	-	-	-	-	339,483	64,672
Other revenue	421,822	261,109	159,396	-	-	-	70,038	283	27,702	940,350	701,702
Total revenues	561,972	261,109	-	-	872,673	9,850	7,218,650	2,117,974	1,218,725	12,420,349	9,090,443
Expenses Operating											
Goods and services	505,056	6,946	39,841	189,188	529,653	189,820	-	471,252	310,237	2,241,993	1,911,633
Labour	676,685	233,653	155,680	144,821	521,036	412,665	-	218,151	265,036	2,627,727	2,548,962
Interest, issue and other Disposal of tangible	117,596	-	-	-	-	-	-	36,049	91,173	244,818	221,270
capital assets	-	-	-	-	-	-	22,597	-	-	22,597	-
Amortization	1,299,337 414,826	240,599 -	195,521 -	334,009 -	1,050,689 -	602,485 -	-	725,452 112,349	666,446 216,979	5,137,135 744,154	4,681,865 744,154
Total expenses	1,714,163	240,599	195,521	334,009	1,050,689	602,485	22,597	837,801	883,425	5,881,289	5,426,019
Excess (deficiency) in revenues over expenses	\$ (1,152,191)	\$ 20,510	\$ (195,521)	\$ (334,009)	\$ (178,016) \$	(592,635)	\$ 7,196,053	\$ 1,280,173	\$ 335,300	\$6,539,060	\$ 3,664,424

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

December 31	2011	2010
Assets		
Current		
Cash Portfolio investments Accounts receivable	\$ 102,435 2,741,067	\$ 98,229 2,774,201
Province of British Columbia	47,501	21,544
Other Due from general capital fund	333,472	227,086 67,067
Due from water operating fund	856,551	-
Taxes receivable Utility fees receivable	333,904 173,935	557,260 7,205
Prepaid expenses	5,442	4,542
Deposit - Municipal Finance Authority	54,649	29,956
	4,648,956	3,787,090
Capital fund		
Due from general operating fund Property and equipment	1,343,589 25,996,740	- 24,976,136
	27,340,329	24,976,136
	\$31,989,285	\$ 28,763,226
Liabilities		
Operating fund		
Accounts payable and accrued liabilities Due to water operating fund	\$ 1,533,675	\$ 1,591,021 195,926
Due to sewer operating fund	- 707,497	763,041
Due to general capital fund Unearned revenue	1,343,589 101,482	- 93,725
Provision for future expenditures	454,727	709,322
Reserve - Municipal Finance Authority Fund balance	54,649 453,337	29,956 404,099
	4,648,956	3,787,090
	4,040,730	3,707,070
Capital fund Due to general operating fund	-	67,067
Long-term debt	3,451,529	1,293,559
Obligation under lease payable Investment in property and equipment	258,606 23,630,194	322,071 23,293,439
	27,340,329	24,976,136
	\$31,989,285	\$ 28,763,226

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

For the year ended December 31		2011	2010
Operating fund balance			
Balance, beginning of year	\$	404,099	\$ 335,279
Surplus for the year		49,238	68,820
Balance, end of year	\$	453,337	\$ 404,099
Investment in Property and Equipment			
Balance, beginning of year	\$2	23,293,439	\$ 17,873,760
Contributions from operating fund for: Acquisition of property and equipment Lease payments Reduction of long-term debt Acquisition of property and equipment from provision for future expenditures	e	36,807 63,465 110,082 172,002	345,533 57,998 114,955
Contribution from reserve fund for: Acquisition of property and equipment		317,030	305,921
Provincial grants Contributed tangible capital assets		122,332 67,524	479,558 4,511,120
Contribution from Municipal Finance Authority Sinking fund for debt reduction		31,946	42,017
Disposition of assets		(9,684)	(22,597)
Amortization		(574,749)	(414,826)
Balance, end of year	\$2	23,630,194	\$ 23,293,439

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

For the year ended December 31	2011	2010
Revenue		
Taxation	\$ 2,400,850	\$ 2,339,469
Grants and contributions		
Federal government	7,717	7,431
Province of British Columbia	668,860	494,224
Sale of services		
General government services	237,416	380,108
Transportation services	180,239	236,600
Capital equipment recoveries	101,295	111,062
Other revenue		
Licences, permits and fines	262,611	159,396
Rents	160,727	169,217
ICBC Autoplan and Driver Licensing Commissions	273,476	261,109
Interest on investments	46,810	35,834
Penalties and interest on taxes	70,131	86,423
Donations	63,200	82,309
Sundry	19,555	48,039
Appropriation from provision for future expenditures	107,680	138,888
	4,600,567	4,550,109
Expenditures		
General departmental expenditures		
General government	1,315,284	1,181,737
Protective services	209,127	195,521
Transportation services	1,148,387	731,933
Environmental services	329,356	318,756
Planning and economic development services	263,546	334,009
Park services	589,145	602,485
Motor vehicle licence agency	245,551	240,599
Debt charges	243,331	240,377
Interest	105,080	81,100
Sundry	7,419	35,506
Transfers	7,	33,333
Sewer operating	_	7,000
Reserve fund	101,300	111,062
Provision for future expenditures	25,087	122,105
Reserve - Municipal Finance Authority	1,693	990
Capital Fund	36,807	345,533
Debt principal	173,547	172,953
	4,551,329	4,481,289
Surplus for the year	\$ 49,238	\$ 68,820

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

December 31	20	011	2010
Assets			
Operating fund Accounts receivable User fees receivable Due from general operating fund Province of British Columbia Other Deposit - Municipal Finance Authority	\$ 72,1 472,4 676,7 9,3	- 124 774 311	195,926 313,011 8,937 9,004
	1,230,0	330	320,070
Capital fund Property and equipment	8,471,0	040	7,216,997
	\$ 9,701,6	590 \$	7,743,875
Liabilities			
Operating fund Accounts payable Reserve - Municipal Finance Authority Due to general operating fund Unearned revenue Provision for future expenditures Fund balance	\$ 7,7 9,3 856,5 25,0 83,1 248,9	551 000 130	7,761 9,004 - 105,000 69,000 336,113
	1,230,6	550	526,878
Capital fund Long-term debt Investment in property and equipment	1,432,6 7,038,3 8,471,0	367	836,918 6,380,079 7,216,997
	\$ 9,701,6		7,743,875

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

For the year ended December 31		2011	2010
Operating fund balance			
Balance, beginning of year	\$	336,113	\$ 485,183
Deficit for the year	_	(87,196)	(149,070)
Balance, end of year	\$	248,917	\$ 336,113
Investment in Property and Equipment			
Balance, beginning of year	\$	6,380,079	\$ 5,164,616
Contributions from operating fund for: Acquisition of property and equipment Reduction of debt Acquisition of property and equipment from provision for future expenditures	·e	102,528 29,082 7,396	237,467 29,082
Contribution from reserve fund for: Acquisition of property and equipment Sinking fund for debt reduction		101,220 1,163	184,529 -
Disposition of property and equipment		(2,517)	-
Amortization		(182,102)	(112,349)
Contributed tangible capital assets		14,850	371,234
Provincial grants		586,668	505,500
Balance, end of year	\$	7,038,367	\$ 6,380,079

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

For the year ended December 31	2011	2010
Revenue		
User rates	\$ 519,875	\$ 848,359
Parcel tax	322,350	53,025
Connection fees and recoveries	37,754	71,531
Grants and contributions	81,350	83,513
Miscellaneous	307	283
Appropriation from provision for future expenditures	20,590	55,000
	982,226	1,111,711
	,	
Expenditures		
Water supply		
Administration	315,657	350,227
Service of supply	261,417	240,201
Transmission, distribution and pumping	282,569	298,755
Debt charges		
Interest	35,745	35,766
Transfers	100 500	007.4/7
Capital fund	102,528	237,467
Meter replacement reserve	42,117	20.002
Debt principal	29,082 307	29,082 283
Reserve - Municipal Finance Authority	307	
Provision for future expenditures	 -	69,000
	 1,069,422	1,260,781
Deficit for the year	\$ (87,196)	\$ (149,070)

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

December 31	2011	2010
Assets		
Operating fund Accounts receivable - Province of British Columbia Deposit - Municipal Finance Authority Due from general operating fund	\$ 77,481 23,023 707,497	22,264
	808,001	785,305
Capital fund Property and equipment	9,803,486	9,963,480
	\$10,611,487	\$ 10,748,785
Liabilities		
Operating fund Accounts payable Reserve - Municipal Finance Authority Provision for future expenditures Fund balance	\$ 18,094 23,023 100,537 666,347	22,264 78,600
	808,001	785,305
Capital fund Long-term debt Investment in property and equipment	1,622,814 8,180,672	
	9,803,486	9,963,480
	\$10,611,487	\$ 10,748,785

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

For the year ended December 31		2011	2010
Operating fund balance			
Balance, beginning of year	\$	666,347	\$ 778,489
Deficit for the year	_	-	(112,142)
Balance, end of year	\$	666,347	\$ 666,347
Investment in Property and Equipment			
Balance, beginning of year	\$	8,288,265	\$ 8,006,133
Contributions from operating fund for: Acquisition of property and equipment Reduction of long-term debt Amortization		60,755 44,793 (220,749)	184,808 44,793 (216,979)
Contributed tangible capital assets		-	263,917
Contributions from Municipal Finance Authority for: Sinking fund for debt reduction	_	7,608	5,593
Balance, end of year	\$	8,180,672	\$ 8,288,265

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

For the year ended December 31		2011		2010
Revenue	¢	440 / 47	ф	422.252
User rates Parcel tax	\$	448,647 500,316	\$	422,352 491,399
Connection fees and recoveries		7,979		11,186
Grants and contributions		2,169		2,169
Miscellaneous		759		22,109
Appropriations from provision for future expenditures		21,450		16,200
Transfer from general operations fund		-		7,000
		981,320		972,415
	_	701,320		772,413
Expenditures				
Administration		231,808		205,406
Maintenance				
Collection system		165,045		217,355
Treatment system		344,300		341,022
Debt charges Interest		00 472		00 472
Transfers		90,473		90,473
Reserve - Municipal Finance Authority		759		700
Provision for future expenditures		43,387		-
Capital fund		60,755		184,808
Debt principal		44,793		44,793
		981,320		1,084,557
Deficit for the year	\$	-	\$	(112,142)

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

December 31		2011	2010
Assets			
Cash and short-term deposits	\$	2,263,511	\$ 2,140,606
Liabilities and Fund Balances			
Development cost charges			
Roads	\$		\$ 513,891
Drainage		515,689	424,134
Water Sewer		237,691 458,307	209,307 390,292
Sewei	_	430,307	370,272
		1,536,683	1,537,624
Fund balances			
Capital works		306,660	197,958
Public parking		104,976	101,192
Parkland acquisition	_	315,192	303,832
	_	726,828	602,982
	\$	2,263,511	\$ 2,140,606

Town of Gibsons Supplementary Financial Information - Exhibit K Reserve Fund - Transactions (Unaudited)

For the year ended December 31, 2011

	Capital Works	•		Public P arking Acq		Development Cost Charges Roads Drainage Water Sewer			2011	2010		
Balance, beginning of year	\$ 197,958	\$	101,192	\$	303,832	\$ 513,891	\$	424,134	\$ 209,307	\$ 390,292	\$2,140,606	\$ 2,381,883
Interest received	7,402		3,784		11,360	19,936		16,226	8,313	14,844	81,865	87,189
Contributions General operating fund	101,300		-		-	-		-	-	-	101,300	111,062
Developers	-		-		-	108,199		75,329	121,291	53,171	357,990	50,922
Expenditures	 -		-		-	(317,030)		-	(101,220)	-	(418,250)	(490,450)
Balance, end of year	\$ 306,660	\$	104,976	\$	315,192	\$ 324,996	\$	515,689	\$ 237,691	\$ 458,307	\$2,263,511	\$ 2,140,606

2011 Permissive Tax Exemptions

Name of Property Owner	Property Value	Tax Class	Tax Rate	Exemption Value
Good Samaritan Canada	\$16,072,000	1	1.8297	\$29,407
Gibsons Community Fellowship	247,000	8	3.2393	\$800
Gibsons Community Fellowship	295,500	8	3.2393	\$957
Gibsons United Church	576,000	8	3.2393	\$1,866
Pentacostal Assemblies of Canada (Christian Life Assembly)	1,125,200	8	3.2393	\$3,645
Royal Canadian Legion Br. #109	357,000	8	3.2393	\$1,156
The Parish of St. Aidan and St. Bartholomew Gibsons	1,457,300	8	3.2393	\$4,721
The Parish of St. Aidan and St. Bartholomew Gibsons	283,500	1	1.8297	\$519
Gibsons Congregation of Jehovah's Witnesses	303,500	8	3.2393	\$983
The Convention of Baptist Churches of BC (Calvary Baptist Church)	459,300	8	3.2393	\$1,488
Roman Catholic Archbishop of Van. (St. Mary's Catholic Church)	679,900	8	3.2393	\$2,202
Sunshine Coast Kiwanis Village	774,900	1	1.8297	\$1,418
Vancouver Coastal Health Authority	2,186,000	6	5.5415	\$12,114
S.C. Community Services Society	361,600	6	5.5415	\$2,004
S.C. Community Services Society	60,000	1	1.8297	\$110
S. C. Community Services Society	328,000	1	1.8297	\$600
	\$25,566,700			\$63,989

Council Remuneration

2011 Council Remuneration, Expenses and Benefits

Name	Title	Annual nuneration	Tota	al Expenses	Total Medical enefits
Barry Janyk	Mayor (January - November)	\$ 28,594	\$	5,856	\$3,508
	Councillor (January - November)				
Wayne Rowe	Mayor (December)	\$ 16,508	\$	725	\$3,472
Dan Bouman	Councillor (December)	\$ 658	\$	-	\$0
Bob Curry	Councillor (January - November)	\$ 13,382	\$	3,295	\$1,971
LeeAnn Johnson	Councillor (January - December)	\$ 15,123	\$	3,747	\$1,612
Charlene SanJenko	Councillor (December)	\$ 658	\$	-	\$0
Gerry Tretick	Councillor (January - December)	\$ 15,706	\$	1,011	\$3,441
Total		\$ 90,629	\$	14,634	\$ 14,004

2011 General Election

The general election was held on November 19th, 2011. In addition, two advance voting opportunities were held on November 9th and 16th, 2011. A special voting opportunity was provided at Christenson Village, Gibsons Garden Inn and St. Mary's Hospital on General Voting Day.

The number of eligible voters in the Town of Gibsons is estimated to be 3344, based on the Census, and the 2011 voter turnout was 1915 (57%). In 2011 Council adopted a new Election Bylaw, which allowed the Town of Gibsons to (for the first time) use the Provincial Voter's list, Mail Ballot Voting and Electronic Voting Machines.

				Special Voting			
				Christenson			
				Village			
		Advanced Poll	Advanced Poll	Gibsons			
		(November 9, 2011)	(November 16, 2011)	Garden Inn		General Voting Day	
		Gibsons & Area	Gibsons & Area	St. Mary's	Mail in	Gibsons & Area	TOTAL
	MAYOR CANDIDATES	Community Center	Community Center	Hospital	Ballot	Community Center	VOTES
Elected	Rowe, Wayne	179	219	15	38	673	1124
	Janyk, Barry	83	164	20	13	479	759
	Shaw, Arthur	6	2	3	0	12	23
	COUNCILLOR	Advanced Poll	Advanced Poll		Mail in		TOTAL
	CANDIDATES	(November 9, 2011)	(November 16, 2011)	Special Voting	Ballot	General Voting Day	VOTES
Elected	Tretick, Gerry	164	194	21	39	571	989
Elected	Johnson, Lee Ann	113	204	15	15	607	954
Elected	SanJenko, Charlene	137	201	11	31	540	920
Elected	Bouman, Daniel	108	181	11	15	562	877
	McClymont, Hammy	144	176	17	36	472	845
	Sadler, Brian K	109	154	19	27	422	731
	Curry, Bob	90	144	14	14	444	706
	Hubenig, Brian	67	93	5	12	294	471
	SCHOOL TRUSTEE CANDIDATES	Advanced Poll (November 9, 2011)	Advanced Poll (November 16, 2011)	Special Voting	Mail in Ballot	General Voting Day	TOTAL VOTES
Elected	White, Silas	143	191	15	25	700	1074
	Heppell, Fran	93	164	20	15	368	660
	This determination of the office ballot accounts as amended of		•		ovember 21,	2011 at 2:00 pm and	is based on

ballot accounts as amended or prepared by the Deputy Chief Election Officer.

Declarations of Disqualification

Arthur Shaw (candidate for Mayor) did not file campaign financing disclosure statements by March 19, 2012, therefore, pursuant to section 111 of the Community Charter, has been disqualified from being nominated, elected or holding office until after the next general local election.

Committee Appointments

(Jan-Nov)

STANDING COMMITTEES

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 7 regular and 6 special (primarily for budget planning) meetings.



Corporate Services Committee Membership

Councillor Wayne Rowe, Chair Mayor Barry Janyk Councillor Bob Curry Councillor LeeAnn Johnson Councillor Gerry Tretick Tim Anderson Jurgen Kowalewski Ken White

Infrastructure Services Committee



This committee held 11 meetings.

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.

Committee Appointments Cont.

Infrastructure Services Committee Membership

Councillor LeeAnn Johnson, Chair Mayor Barry Janyk Councillor Bob Curry Councillor Wayne Rowe Councillor Gerry Tretick
Blane Hagedorn
Jeremy Valeriote
Claudia Ferris

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 5 meetings.

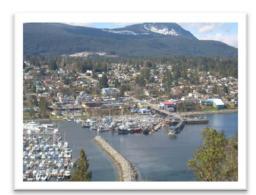
Parks and Community Services Committee Membership

Councillor Gerry Tretick, Chair Councillor LeeAnn Johnson Councillor Bob Curry Amanda Amaral Janet Genders Karen Careless

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 1 special meeting.



Committee Appointments Cont.

Planning Committee Membership

Councillor Bob Curry, Chair Mayor Barry Janyk Councillor LeeAnn Johnson Councillor Wayne Rowe Councillor Gerry Tretick Stephen Hinton Randy Knill Pam Robertson

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.



Advisory Heritage Commission Membership

Councillor LeeAnn Johnson Judith Reeve Teryl Mullock Carol Service
Barrie Stewart
Suzanne Pemberton

Committee Appointments Cont.

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

Public Arts Advisory Committee

The Public Arts Advisory Committee meets at the call of the chair and makes recommendations to Council in accordance with the "Public Art in Public Spaces" Policy. Art in public spaces benefits the community by strengthening our identity and pride, enhancing public spaces for residents and visitors, demonstrating support and stimulating the growth of the arts within our unique community.

Public Arts Advisory Membership

Councillor LeeAnn Johnson Morley Baker, Chair Greta Guzak Nadina Tandy Colleen Gould Janet Genders Alan Sirnulnikoff



Council Liaison Appointments (Jan-Nov)

Best Coast Initiatives

Councillor Bob Curry
Mayor Janyk (Alternate)

Communities in Bloom

Councillor Bob Curry

Extreme Weather Emergency Shelter Advisory

Councillor LeeAnn Johnson

Gibsons and District Chamber of Commerce

Councillor Wayne Rowe

Gibsons and District Fire Protection Commission

Mayor Barry Janyk Councillor Bob Curry

Gibsons Landing Harbour Authority

Councillor Wayne Rowe

Gibsons Landing Business Association

Councillor LeeAnn Johnson

Gibsons and District Public Library

Councillor Gerry Tretick

Lower Mainland Treaty Advisory Committee

Mayor Barry Janyk (Observer Only)

Public Arts and Culture Committee

Councillor LeeAnn Johnson

Sunshine Coast Emergency Program

Councillor Gerry Tretick

Sunshine Coast Ferry Advisory Committee

Councillor LeeAnn Johnson

Sunshine Coast Museum and Archives Society

Councillor Gerry Tretick

Seniors Network and Advisory Group

Councillor Bob Curry

Community Policing Consultative Group

Councillor Gerry Tretick

Community Youth Awareness Group

Mayor Barry Janyk Councillor Bob Curry

RCMP Liaison

Mayor Barry Janyk

Gibsons Landing Harbour Authority



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. Bill Oakford serves as Wharf Manager.

The Board meets with and reports to Council quarterly at the Committee-of-the-Whole meetings. The board members of the Gibsons Landing Harbour Authority for 2011 were as follows:

Gerry Harris Joan Pedersen Terry Rhodes Fred Strom Tucker Forsyth Ken Fiedler Ron Sayer Tony Kristian Ron Nelson Joseph Wright

2011 Volunteer Appreciation Breakfast

Special Recognition

MIKE CLEMENT Nominated by Mayor Janyk

BOB HOY Nominated by Councillor Curry

JAKOB KNAUS

Nominated by Councillor Johnson

IRMA & DENNIS HOHN Nominated by Councillor Rowe

CONNIE JOHNSTON

Nominated by Councillor Tretick

A donation of \$150 was made by the Town of Gibsons to Gibsons and District Volunteer Fire Department, in the name of the 2011 Special Recognition Volunteers!

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 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

2011 Volunteer Appreciation Breakfast Cont.

Arts & Cultural Advisory Committee

Bodhi Drope Greta Guzek Janet Genders Morley Baker

Nadina Tandy

Colleen Gould

Banners

Connie Johnston

Canada Day Deanna Paul

Best Coast Initiatives

Michael McLaughlin

Chamber of CommerceMichele Platje Devlin

Citizens on PatrolMaria Fredrick
Caroline Middleton

Elves Club Jacquie Braun

Gibsons & District Fire Department

Ron Whitney

Gibsons & District Public Library

Virginia Young

Gibsons Landing Business Association

Nancy Haché

Gibsons Landing Fibre Arts Festival

Noreen Tretick

Gibsons Public Art Gallery

Sheila Mullen

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

Gibsons Youth Awareness Group

Greg Russell

Lions Club Wendy Moss

Rotary Club Linda Rodney

SC Museum & Archive Society

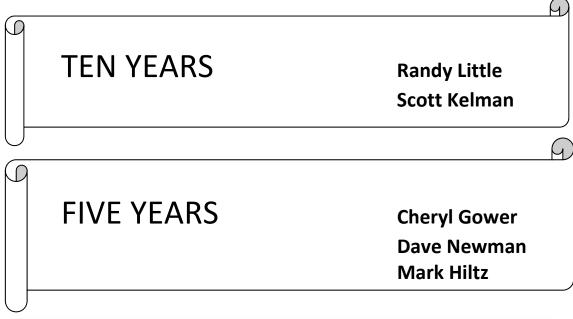
Gary Morrison

Sea Cavalcade Committee

Trish Wray

2011 Long Service Awards

In recognition of the dedication and commitment our employees have made to public service in the Town of Gibsons, staff are presented with a certificate for long service (Five, Ten, Fifteen, Twenty, Twenty-Five, Thirty and Thirty-Five years).





Contributions to the Community

Miscellaneous

A donation of \$596 was made to the Elves Club from the proceeds of the Town's employee Christmas dinner.

A donation of \$150 was made to the Gibsons & District Volunteer Fire Department as a Special Recognition for Community Volunteerism!

Grants of Assistance

2011 Subsidized Rents

Group	Area (ft.²)	Rent/ft.² (\$)	# of mtns	Value (\$)
Arts Building Society (Old Library)	1,680	8.77	8	9,821
Gibsons School of the Arts (Old Library)	1,680	9.11	3	3,826
SC Museum and Archives	5,220	10.89	12	56,841
Gibsons Minor Ball Association	513	10.89	12	5,586
Gibsons Lions Club (KinHut)	1,524	10.89	12	16,595
Gibsons Kinsmen Club (KinHut)	1,524	10.89	12	16,595
Jack & Jill Preschool	800	10.89	12	8,711
Gibsons Seniors Society (Harmony Hall) Gibsons Landing Heritage Society (Heritage	5,270	10.89	12	57,386
Playhouse Theatre)	5,094	10.89	12	55,469
Gibsons Curling Club	11,935	10.89	12	129,962
				360,793

Contributions to the Community Cont.

Grants of Assistance

Organization	2011	2010
APEGBC, Sea to Sky Branch (Popsicle Bridge Contest)	\$500	\$0
Canada Day Committee	3,750	3,500
Chamber of Commerce	45,000	45,000
Citizens on Patrol	1,650	1,650
Coast Cable - Ryan Dempster Video	0	227
Community Justice for the Sunshine Coast	2,000	0
Deer Crossing Art Farm (REACH Initiative)	1,000	0
Deer Crossing Art Farm (Synchonicity Festival)	1,000	0
Elphinstone Secondary Band	1,000	0
Gibsons Chamber of Commerce (Visitor Information Park)	2,500	0
Gibsons Economic Development	25,438	25,438
Gibsons Public Art Gallery	3,800	2,000
Gibsons Public Art Gallery - Art Stroll	0	300
Gibsons Yacht Club - Learn to Sail	800	1,400
Sea Cavalcade Committee	10,896	10,000
Sea Cavalcade Committee - Fireworks Permit	0	195
Special Olympics, Sunshine Coast	500	400
Sunshine Coast Branch of the BC Schizophrenia Society	0	800
Sunshine Coast Community Foundation	500	600
Sunshine Coast Community Orchestra Association	0	500
Sunshine Coast Community Service (Youth Outreach Worker)	9,986	9,791
Sunshine Coast Dance Society	900	0
Sunshine Coast Fibre Arts Festival	0	2,000
Sunshine Coast Film Society	0	300
Sunshine Coast Fruit Tree Project	0	1,000
Sunshine Coast Jazz Society	1,200	1,000
Sunshine Coast Music Society	0	1,200
Sunshine Coast Regional District - Shirley Macey Park	0	1,643
Sunshine Coast Salmonid Enhancement Society	1,500	0
Sunshine Coast Tourism	6,200	5,635
Sunshine Coast Youth Outreach Program	1,000	800
TOTAL	\$121,120	\$115,379