



# TOWN OF GIBSONS

British Columbia, Canada

## 2012 ANNUAL REPORT

**Town of Gibsons  
Contact us!**



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## MESSAGE FROM THE MAYOR



On behalf of my colleagues on Town Council, I am pleased to present the Town of Gibsons' 2012 Annual Report. The report provides an overview of the Town's departments, a few highlights of the last year and a look at the projects planned for 2013.

Included is Council's 2013 - 2014 Strategic Plan, which defines the core purpose of our organization, the vision for the community, and the corporate values of Council and staff. Strategic Planning is a process of determining a local government's vision and goals, and developing an action plan to achieve those goals. In 2012, Council laid out a strong vision for a vibrant, welcoming community with a thriving economy. The 2013 - 2014 Strategic Plan provides a roadmap of the actions Council intends to move forward on for the next two years. These are the actions that we hope will strengthen the Town's economic future and increase local opportunities, improve our communications, protect our assets for the long term, and continue our commitment to exceptional public service.

In 2013 - 2014 you will see the Town exploring new ways of communicating with residents. The high quality of life enjoyed in Gibsons is due in no small part to the dedication and commitment of its people, whether in creating a vibrant arts community, volunteering, participating in local government, or in acting as strong ambassadors for our community. You'll see improvements to the Town's website and new ways of staying in touch with local government.

Our core responsibility is ensuring the financial health of Gibsons and providing the services and infrastructure that make the Town run. We will be refocusing our efforts to ensure the long term sustainability of our assets. This will become increasingly challenging as federal funds and infrastructure grants become more scarce, and will require diligence and forward thinking. An updated asset management plan and water strategy will guide Council's long term decision making on infrastructure.

By leveraging our scarce resources through partnerships, we will also make some targeted investments over the next two years to implement many of the great plans that so many of you participated in creating. This will include visible improvements in the Landing and seawalk.

Our plan is ambitious, but we hope that, with your help and support, we will be able to move forward on the initiatives we've prioritized and make this an even better community.

Again, I want to thank all those who contributed to the Town's success in 2012, and look forward to working with the community to fulfill our vision and goals.

Sincerely,






A handwritten signature in black ink, appearing to read 'Wayne Rowe'. The signature is fluid and cursive.

Mayor Wayne Rowe



## MAYOR AND COUNCIL 2012-2014



				
Gerry Tretick	Charlene SanJenko	Wayne Rowe	Lee Ann Johnson	Dan Bouman
Councillor	Councillor	Mayor	Councillor	Councillor

An elected Council comprised of a Mayor and four Councillors governs the Town of Gibsons. Councillors are elected for three-year terms and each member of Council represents the Town at large. The *Community Charter* gives Council the authority to set budgets, levy taxes, and establish policies to guide the growth, development and operation of the community for the benefit and protection of its citizens.

The powers of Mayor and Council are exercised through the adoption of resolutions or the enacting of bylaws at regularly scheduled Council meetings. Council holds two regular meetings each month on the first and third Tuesday at 7:00 p.m. Meetings are open to the public and agendas are available at Town Hall and on the Town's website at [www.gibsons.ca](http://www.gibsons.ca).

## MESSAGE FROM THE CAO



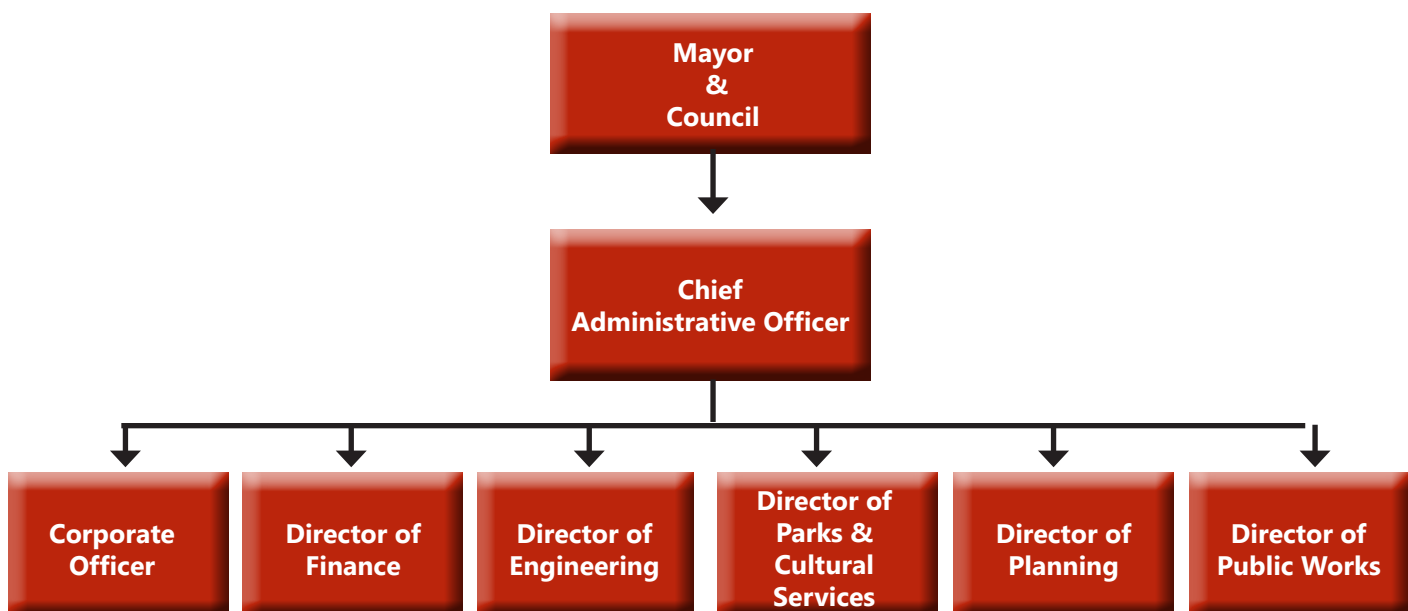
On behalf of the Town's staff, I am pleased to present the Town of Gibsons 2012 Annual Report. As Chief Administrative Officer (CAO), I am responsible for overseeing a team of professionals that manage the day to day operations of the Town and the delivery of efficient and cost-effective services to the public. The CAO is also responsible for advising 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.

This Annual Report highlights the achievements of 2012 and also the objectives for 2013 and 2014. It is one of the tools we use to communicate with current and future residents, businesses and visitors. We continue to work towards excellence in service and communication to ensure the people we work for receive value for their money.

The Town of Gibsons has a dedicated staff who take great pride in their day to day work. We strive to keep Gibsons the beautiful place that it is. I want to thank all the staff for their hard work, customer first approach, and contributions to the long-term success of our community.

Sincerely,

Emanuel Machado









## ROLES AND RESPONSIBILITIES

### CORPORATE ADMINISTRATION

**Selina Williams, Corporate Officer (Michelle Jansson to Oct.)**

The Corporate Services Department supports and manages the Council meeting process, develops and tracks bylaws, maintains and protects corporate records, considers and facilitates access to corporate information and manages related privacy issues. This department is also responsible for communications including media releases, advertising and website management, land management and the provision of clerical services, support and coordination to every department.

Legislative duties of the role of the City Clerk include local government elections, administering oaths, accepting notices, and keeping the corporate seal fall within the mandate of this department.

### ENGINEERING

**Dave Newman, Director**

The Engineering Department is responsible for long-range strategic planning, and designing and constructing the 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.

### FINANCIAL SERVICES

**Ian Poole, Director**

The Finance Department is responsible for the overall financial services for the Town including financial planning and reporting, monitoring and reporting of government grants, processing of financial transactions including the purchasing of goods and services, management of all municipal funds and the maintenance of a system of internal controls, billing and collection of property taxes and utility user fees, and monitoring risk management practices and the processing/evaluation of claims.

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.

### GIBSONS AND DISTRICT VOLUNTEER FIRE DEPARTMENT

**Bob Stevens, Chief**

The Gibsons & District Volunteer Fire Department is a composite fire department comprised of up to 39 volunteer firefighters and 3 paid staff members - Fire Chief, Fire Prevention Officer 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 (SCRD) and serves a population of approximately 10,000 people. The Fire Department is a function of the SCRCD 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.



## **PARKS AND CULTURAL SERVICES**

### **Wendy Gilbertson, Director**

The Parks and Cultural Services Department is responsible for maintaining 27 parks and civic properties, beach accesses, trails, and natural areas for the use and enjoyment of the public. The department coordinates banners, flags, tennis courts, floral displays, seasonal displays, community events, and manages filming applications. Tree removal and cosmetic pesticide applications are processed in this department. Beach water quality is monitored by the department for nine months of the year.

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

## **PLANNING AND DEVELOPMENT SERVICES**

### **Michael Epp, Director**

The Planning, Building and Bylaw Enforcement Department works to promote and enhance Gibsons' social, environmental and economic well-being.

The Director of Planning and Planning Assistant provide technical and policy advice to Council in response to community issues and prepare land use plans and Bylaws that set the direction for a sustainable future. Planners also process development and signage applications.

The Building Inspector issues Building Permits and is responsible for reviewing plans, inspecting buildings under construction or undergoing renovation and assisting applicants in meeting compliance with the BC Building Code.

The Bylaw Enforcement Officer issues Business Licenses, dog tags and responds to concerns regarding dogs at large, parking regulations and other bylaw issues that may arise. The general operating philosophy is one of education first and warning second before fines or charges are laid. The Bylaw Enforcement Officer works closely with the SPCA, RCMP, Department of Fisheries and Oceans and the Provincial Conservation Officer.

## **PUBLIC WORKS**

### **Greg Foss, Director**

The Public Works Department is responsible for ensuring the continuous and safe operation of the Town's infrastructure and facilities. This infrastructure includes 32 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 program, and management of the garbage collection contract.

## 2012 ACHIEVEMENTS

### Corporate Administration

- Prepared minutes and agendas for 92 regular and In Camera Council and Committee of the Whole meetings
- Hosted 5 Public Hearings and prepared minutes and agendas for same
- Responded to 11 requests for information under the *Freedom of Information and Protection of Privacy Act*
- Hosted the 2011 Volunteer Appreciation event
- Organized Drinking Water Week Event

### Engineering Services

- Completed upgrade to the Town's sanitary outfall
- Repaved a failing section of Park Road
- Completed the construction of a reservoir that will provide water storage for domestic supply and fire flow
- Commissioned changes to the Town's water distribution system to separate the aquifer water supply from the portion of the Town supplied by the SCRD groundwater source
- Replaced 550 metres of leaking galvanized water main
- Completed the rewrite of the Town's bylaw regulating development and subdivision standards, adopting sustainable specifications that reduce the capital cost for developers as well as maintenance costs for the Town



Public Works crew responds around the clock to maintain our valuable assets.

Photo Town of Gibsons





**GIBSONS**  
**Municipal Hall**  
TOWN OF GIBSONS  
**ICBC DRIVER SERVICES**



## 2012 ACHIEVEMENTS

### Financial Services

- Produced accurate and timely financial reports in accordance with the legal requirements set forth in the *Community Charter*
- Increased usage of online payments for property taxes and utility billing
- Increased usage of the Town's online Home Owner Grant application

**Official Opening of the New RCMP Building** - 2012 marked the culmination of a 28 month planning, design and construction period with the Grand Opening of a new RCMP Community Policing Office on December 6th. This \$2.3 million dollar facility provides our members with a more centrally located building, increased functionality with state of the art communications and security systems, and, last but not least, a beautifully designed building featuring a community theme of bare logs as support structures, engineered beams using pine beetle killed wood and a green roof to capture and control storm water.

Taxpayers also benefit from a unique financing arrangement whereby the RCMP pay lease payments equal to the cost of borrowed funds resulting in a zero financial impact to our citizens. This arrangement remains in place until our population surpasses the required 5,000 mark at which time the payments will be shared.

### ICBC Driver Services

- Performed 12,555 transactions, up 2.7% over 2011
- Captured 25.8% of the local market
- Earned \$279,092 in gross commissions (a new all-time high)
- Earned \$21,501 in net profit
- Achieved a 100% superior rating from an ICBC internal audit performed on July 23<sup>rd</sup>
- Received an ICBC Broker Performance Award in the amount of \$1,821
- Received \$5,079 as a Customer Experience Award – the amount which is based upon a customer experiential factor. Our customer experience rating was 98%.







Official Opening of the RCMP Facility - December 6, 2012

## 2012 ACHIEVEMENTS CONT...

### Volunteer Fire Department

- Celebrated 75 years of service to the Community with an open house and Golf Tournament on August 11th, 2012. Fire Department staff and volunteers put on a Fire Fit demonstration and a vehicle extrication. A celebration dinner was held to thank all past members for their years of service.
- Placed a new Pumper Truck in service - A brand new custom chassis pumper replaced the existing 30 year old truck. The replacement was necessary to maintain required certification according to the Insurance Underwriters. Without this modern equipment, insurance rates within the fire protection area would rise dramatically. Having the right equipment saves the community hundreds of thousands of dollars every year.
- Developed a new 5 year Strategic Plan
- Completed Phase 1 of the Training Facility that will allow members to practice the necessary skills to be competent and confident firefighters. The facility is a modular concept that allows for easy growth and reconfiguration and will be expanded in future years to allow full certification evaluations to be completed in-house.

### Parks and Cultural Services

- Hosted 19 events, Music in the Landing and weekly Sunday Markets
- Awarded first place for the Sea Cavalcade parade float designed and constructed by Parks staff
- Refurbished Dougall Park gazebo and stage
- Biennial banners hand painted by local artists
- Planted street trees in Upper Gibsons along Gibsons Way
- Finished installation of memorial benches in Pioneer Park
- Removal of diseased and dangerous trees in Charman Creek Lands
- Invasive Japanese Knotweed management initiated
- Installation of Glass Sponge Reef educational signage at Armours Beach
- Replaced the boardwalk around the Persephone and installed seating
- Initiated a replacement and refurbishment program for log benches at Winegarden Park
- Refurbished the bridge in Winegarden Park

### Public Works

- Constructed a new roof for the Sunshine Coast Museum building
- Installed a new generator at the School Road pump station
- Replaced the "Old Library" building furnaces with natural gas furnaces
- Completed 14 water main tie-in's for new water main construction
- Rebuilt sewer main below the bluff with a concrete cap
- Commissioned the new Parkland Reservoir
- Rebuilt 12 water hydrants
- Completed commercial and residential meter readings
- Maintained 21 Town owned buildings
- Staff responded to 495 incident reports and BC one calls

RIGHT:  
hand painted street banners





CINDY BUIS



CINDY BUIS



ELISE BURDETT



JOE CHAYLT



JUNE DEGRAW



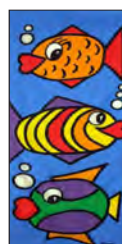
JUNE DEGRAW



JUNE DEGRAW



JUNE DEGRAW



JUNE DEGRAW



CHARO DEVORE



CHARO DEVORE



ELIZABETH EVANS



ELIZABETH EVANS



CLAIRE FINLAYSON



CLAIRE FINLAYSON



CLAIRE FINLAYSON



CLAIRE FINLAYSON



GRETA GUZEK



GRETA GUZEK



RUTH HOGBERG



CARLIE JAMIESON



BRETT JOHNSON



CONNIE JOHNSTON



CONNIE JOHNSTON



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CONNIE JOHNSTON



LISA JONES



SHARON LANG



TAYLOR LEE



TAYLOR LEE



CAROL MEARNS



ELEONORA MOLNAR



JEFFREY PALECZNY



JEFFREY PALECZNY



JOANNE PEARSON



JOANNE PEARSON



JOANNE PEARSON



ELSIE PRATT



LESLEY QUIGLEY



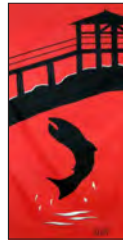
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CHELSEA SLEEP



CHELSEA SLEEP



CHELSEA SLEEP



CHELSEA SLEEP



CHELSEA SLEEP



CHELSEA SLEEP



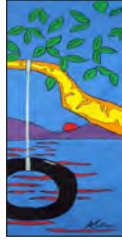
CHELSEA SLEEP



STEWART STINSON



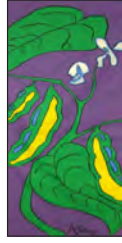
STEWART STINSON



ANDREA TIFFANY



ANDREA TIFFANY



ANDREA TIFFANY



KEN WALTERS



KEN WALTERS



KEN WALTERS



LISA WARES



MARY WINN



MARY WINN



SUSAN WOOD



SUSAN WOOD



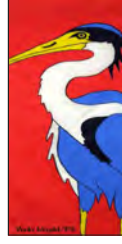
SUSAN WOOD



SUSAN WOOD



THE LATE VICKI WRIGHT



THE LATE VICKI WRIGHT

*Town of Gibsons  
Where the mountains meet the Sea*

*Hand painted banners have decorated the Town of Gibsons since 1997. Through community participation, encouragement and support, this unique project continues...*

## 2012 ACHIEVEMENTS CONT...

### Planning and Development Services

#### PLANNING

- Harbour Area Plan added to Official Community Plan (OCP). Acknowledged with Award of Excellence from the Planning Institute of BC
- Gospel Rock Neighbourhood Plan completed and incorporated into the OCP
- Developed Project Tracking Database to streamline application processing
- Completed Gibsons Age-Friendly Community Action Plan
- Sea Level Change implications research in partnership with UBC
- Supported start up of Sunshine Coast Housing Committee and other regional initiatives
- Received and processed the following development applications:
  - 3 Official Community Plan Amendment Applications
  - 3 Zoning Bylaw Amendment Applications
  - 8 Development Variance Permits
  - 8 Development Permits
  - 24 Sign Permits

#### BYLAW ENFORCEMENT

- Revised and amended the Highway Traffic Bylaw
- Negotiated a contract with SPCA for care of dogs
- Issued 188 tickets under the Bylaw Enforcement Notice System
- Towed 13 vehicles
- Removed 2 derelict vessels
- Issued 338 Dog Licenses
- Responded to 187 Complaints
- Issued 458 Business Licenses with a total revenue of \$ 94,274

#### BUILDING INSPECTION

- Issued 47 building permits with a total construction value of \$ 8,472,100 including:
  - 10 Single family new construction
  - 14 Single family additions and alterations
  - 1 Two family
  - 2 New multi-family and 1 alteration
  - 18 commercial, industrial and institutional
  - 2 Other







# 2012 Quick Facts

47

Building Permits Issued

2.3 M

Budget for the New RCMP Facility

338

Dog Licences Issued

20

Years of Service  
**IAN POOLE**

30

Years of Service  
**LEE LARSEN**

12,555

ICBC Transactions

32

KM paved roads

1929

Year of Incorporation

8.25

Hectares of Parkland per  
1,000 residents!!!

100%

Superior rating received from  
internal ICBC Audit!!!

458

Business Licences Issued

1

Award of Excellence  
received for the Harbour  
Area Plan from the  
Planning Institute of BC

5

Years of Service  
**Jeff Paleczny**  
**Jackson Wright**

75

Years of Service  
Gibsons Fire Department

248

Residents claimed their  
Home Owner Grant  
electronically  
- it's a new high!!!

220

Incidents responded to by  
the Fire Department

4,437

Residents

495

Incidents reported  
Public Works

21

Town Owned Buildings

## Vision

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





# STRATEGIC PLAN

## 2013 - 2014





## Vision

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



## 2013 - 2014 Strategic Objectives



ECONOMIC  
FUTURE



COMMUNICATIONS  
AND OUTREACH



COMMUNITY  
ASSETS



PUBLIC  
SERVICE



## Initiatives

- » Complete Geoexchange Utility business plan.
- » Hold Economic Development forum.
- » Develop Community profile and fact sheet.
- » Attract a local food market to Gibsons Landing.
- » Maximize Recreational Water Lease potential.
- » Implement Molly's Lane improvements.

- » Improve the Town's website.
- » Update communications strategy.
- » Distribute Citizen Satisfaction Survey.

- » Complete Asset Management Plan.
- » Update water strategy.
- » Review and update the Official Community Plan.
- » Complete Resource Recovery Plan.
- » Improve the Harbour Area seawalk.
- » Improve Armours Beach.
- » Build pedestrian trail network.
- » Build key bicycle network links.
- » Develop foreshore protection strategy.
- » Revise Bylaw to allow Coach Houses.
- » Enhance Charman Creek.
- » Enhance Goosebird Creek.
- » Adopt renewable energy policies.

- » Update internal procedure manuals and document critical functions.
- » Refine records management architecture.
- » Update Council procedure bylaw.
- » Improve forms and public materials.



Visit [www.gibsons.ca](http://www.gibsons.ca) to access the complete 2013 - 2014 Strategic Plan. 604-886-2274



## SUSTAINABILITY FOCUS AREAS

The Town of Gibsons is committed to considering all of its plans and actions through the lens of sustainability. The categories below represent the dimensions of sustainability on which the Town will focus its actions. Potential projects and actions are evaluated against their ability to positively impact these sustainability focus areas, where possible leveraging the Town's resources by selecting and supporting projects that have the potential to advance more than one focus area simultaneously.

### GREEN INFRASTRUCTURE

As stewards of a rich inheritance of both natural and built infrastructure, we recognize the value that natural systems provide and strive to operate and maintain public assets in an energy and cost efficient manner.

### ECONOMIC DEVELOPMENT

We understand economic development to include human development— creating a diverse and vibrant economy requires building local skills and providing a supportive environment for local business to thrive.

### GOVERNANCE & ENGAGEMENT

Informing, involving and engaging the public results in stronger decisions and builds community. The Town will follow clear and transparent processes in partnership with community groups.

### CLIMATE & ENERGY

Gibsons seeks to minimize its footprint while adapting to a rapidly changing world. Producing heat and power locally provides green jobs, an economic benefit to the Town, and increased resilience in the face of uncertainty.

### CULTURE & WELLBEING

Opportunities for creative, healthy, fulfilling activities are fundamental aspects of sustainability, and the Town recognizes its role in nurturing and supporting these activities.

### HOUSING & LAND USE

We seek to coordinate our housing and land use plans to help build strong communities that are compact, connected and accessible.

### TRANSPORTATION

Beyond building and maintaining roads, our focus for transportation is on expanding the connections between locations by foot, by bicycle, by transit and by car, creating complete streets for users of all ages.





## STRATEGIC OBJECTIVE I

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.

### 1. **Geoexchange District Energy Utility Business Plan**

Update the business and operational plan for the Geoexchange District Energy Utility, finding means of ensuring the long term success of the system.

### 2. **Economic Development Forum**

Host an Economic Development forum, bringing together local talent to advance projects to enhance the local economy by keeping more money locally and attracting and welcoming entrepreneurs to the community.

### 3. **Community Profile and Fact Sheet**

Update the Town's Community Profile and fact sheet to provide potential investors with accurate local economic and demographic information as well as a database of local opportunities.

### 4. **Attract a Local Food Market to Gibsons Landing**

Attract a local food market to Gibsons Landing, increasing the profile of healthy, locally produced food items in partnership with local food advocacy groups.

### 5. **Maximize Recreational Water Lease Potential**

Identify alternative models for maximizing the potential of the Recreational Water Lease area including expanding moorage and exploring other opportunities.

### 6. **Molly's Lane Improvements**

Enhance visual appeal of Molly's Lane and adjacent areas as a focal point to the Landing.





Helping to create the conditions for local entrepreneurs to thrive.





## STRATEGIC OBJECTIVE II

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

### 1. **Improve the Town's Website**

Improve the Town's website to allow for more timely updates, greater ease of use, increased simplicity of navigation, and integration with social media tools.

### 2. **Communications Strategy**

Adopt a communications strategy and policy, outlining the type and frequency of communications from the Town.

### 3. **Citizen Satisfaction Survey**

Complete a Citizen Satisfaction Survey to gauge the Town's performance in service delivery and policy development and identifying areas for improvement.





## STRATEGIC OBJECTIVE III

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.

### 1. Integrated Asset Management Plan

Adopt an Integrated Asset Management Plan for all municipal infrastructure including roads, sewer, water, building, street lights and natural assets.

### 2. Water Strategy

Complete a water strategy as the guiding document for policy decisions including management, protection and investment.

### 3. Review and Update the Official Community Plan

Review and update the Official Community Plan Bylaw and incorporate age-friendly community planning, greenhouse gas mitigation strategies, and revised environmental guidelines.

### 4. Complete Resource Recovery Plan

Complete Resource Recovery Plan.

### 5. Improve the Harbour Area Seawalk

Improve the Harbour Area seawalk, including access points, reducing obstructions, increasing accessibility and introducing amenities such as seating, signage and lighting.

### 6. Improve Armours Beach

Develop a site plan and identify funding sources to improve Armours Beach for a variety of uses.

### 7. Pedestrian Trail Network

Identify and improve linkages in the Town's pedestrian trail network, particularly linkages between upper Gibsons and the Landing.

### 8. Build Two Key Bicycle Network Links

Build two key bicycle network links including: from Marine Drive at the Town's northern extent to Gower Point Road in the south-west, following Gower Point Road and Glassford Road (2013) and from Gibsons Landing along Gibsons Way (2014).

### 9. Foreshore Protection Strategy

Adopt a foreshore protection strategy which recognizes the impacts of climate change and recommends a managed approach to long-term adaptation and environmental enhancement.

### 10. Permit Coach Houses

Revised Zoning Bylaw to permit Accessory Dwelling Units (Coach Houses).

### 11. Enhance Charman Creek

Enhance the function of Charman Creek, reducing erosion and introducing park and habitat opportunities.

### 12. Enhance Goosebird Creek.

Create a riparian buffer area with natural plantings surrounding Goosebird Creek and remove the culvert separating the Creek from the ocean, facilitating its use by trout and salmon.

### 13. Renewable Energy Policies

Develop and incorporate policies to encourage solar energy and other renewable energy technologies including solar hot water readiness.



## STRATEGIC OBJECTIVE IV

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.

### 1. Update Internal Procedure Manuals and Document Critical Functions

Refine internal manuals to ensure all operational processes administered by the Town have strong documentation and clearly assigned responsibilities, committing to regularly updating and improving processes to minimize risks and maximize staff resources.

### 2. Refine Records Management Architecture

Implement a refined records management system which will reduce the time required to file and find critical documents.

### 3. Update Council Procedure Bylaw

Explore updates to the Council procedure bylaw to improve the effectiveness of meetings, and set clear procedures for public accountability.

### 4. Improve Forms and Public Materials

Continue to improve all public materials, making public documents clear and easily understood and using electronic forms as a more convenient option for applications.

## DEPARTMENTAL WORK PLANS (2013 - 2014)

The following section outlines ongoing Departmental Projects and initiatives across the Town's seven Departmental divisions and includes workplans assigning responsibility for each of the Council priorities outlined in this document. Each action supports at least one of the Strategic Objectives identified in this plan. The work plans in the following section show departmental priorities, statutory requirements, initiatives already in progress, and priorities established in this plan.



## ADMINISTRATION

Task	Strategic Objective(s)	Timeline for Completion
<b>1 <i>Agreements &amp; Strategic Partnerships</i></b>		
BCGEU Collective Agreement	IV	2013
Marina Lease with GMHI	I	2013
SCRD - Water Agreement	III	2013
SCRD - Rec Facilities Agreement	III	2013
SCRD - Ports Services Review	III	2014
SCRD - Solid Waste Management and Recycling Program	III	2014
SCRD - ED Letter of Understanding with Areas E and F	I	2013
Squamish Nation - Sewer Servicing Agreement	I	TBD
<b>2 <i>Council Priorities</i></b>		
Geoexchange District Energy Utility business plan.	I	2014
Hold Economic Development forum.	I	2013
Develop Community Profile and Fact Sheet	I	2013
Maximize Recreational Water Lease potential.	I	2014
Foreshore protection strategy	I	2014

## CORPORATE SERVICES

Task	Strategic Objective(s)	Timeline for Completion
<sup>1</sup> <b>Records Management</b>		
Develop Policy, Manual and architecture for physical and electronic records	IV	2013
<sup>2</sup> <b>Communication</b>		
Develop a Communications Strategy (with Select Committee of Council)	II	2013
Website - complete review and update of content	II	2013
Move website maintenance in-house and train key staff	II	2013
Develop a Corporate Graphic Standards Manual and templates	II	2013
<sup>3</sup> <b>Bylaws/Policies</b>		
Update Council Procedure Bylaw	II	2013
Update Administrative Bylaws	IV	2013 - 2014
Draft Council policies for adoption (eg. staff recognition policy, etc.)	IV	2013
<sup>4</sup> <b>Customer Service</b>		
Customer Service Training - Review needs with staff	IV	2013
Develop internal procedure manual and document critical functions	IV	2013
Distribute Citizen Satisfaction Survey	IV	2014
Improve forms and public materials	IV	2013 - 2014
<sup>5</sup> <b>Election 2014</b>		2014



## ENGINEERING

Task	Strategic Objective(s)	Timeline for Completion
<b>1 Geo-Exchange Utility</b>		
District Energy bylaw rewrite	III, IV	2013
<b>2 Transportation</b>		
Road Use bylaw	III, IV	2013
Bicycle network links	IV	2015
<b>3 Sanitary</b>		
Prowse Road lift station design (grant dependent)	III	2013
<b>4 Sanitary/Storm</b>		
Storm and Sanitary Connection bylaw rewrite	III, IV	2013
<b>5 Water</b>		
Complete water strategy	III	2014
Aquifer Mapping - final report	III	2013
ICI CCC installations	III, IV	2013
Residential meter installation completion	III	2013
Simulate fire flow for PRV tests	III	2013
Sonic leak survey (water distribution)	III	2013
Update Universal Flushing program	III	2013
Water Service Connection bylaw rewrite	III, IV	2013
Enhance Charman Creek (in collaboration with Parks)	III	2015
Enhance Goosebird Creek (in collaboration with Parks)	III	2015
<b>6 Water/Sanitary</b>		
Update SCADA system	III, IV	2013
<b>7 Other</b>		
Integrated Asset Management Plan.	III	2014
Develop internal procedure manual and document critical functions	IV	2013

## FINANCE

Task	Strategic Objective(s)	Timeline for Completion
<b>1 Financial &amp; Administrative Reviews</b>		
Review Well No. 1 water dispensing fee (in conjunction with water pricing study)	III	2013
Fees and charges review	I	2013 - 2014
Develop internal procedure manual and document critical functions	II, IV	In Progress
<b>2 Statutory Requirements</b>		
Financial Plan Bylaw	IV	2015
Property Tax Rate Bylaw	IV	2015
Parcel Tax Roll Review Panel	IV	2015
Administration of property tax notices	IV	Annually
Collect and remit taxes for other agencies	IV	Annually
Administer Home Owner Grant Program	IV	Annually
Administer Property Tax Deferral Program	IV	Annually
Prepare audited financial statements	IV	2015
Prepare Statement of Financial Information	IV	Annually
Local Government data entry reporting	IV	Annually
Conduct Annual Tax Sale	IV	Annually
Adopt Permissive Tax Exemption Bylaw	IV	Annually
Commercial vehicle licenses report	IV	Quarterly
HST/GST remittances	IV	Quarterly
Administration of Collective Agreement, payroll and benefits	IV	Ongoing
Adopt Revenue Anticipation Bylaw	IV	Annually
Submission of Federal Government Infrastructure Surveys	IV	Annually

## PARKS

Task	Strategic Objective(s)	Timeline for Completion
<b>1 <i>Gibsons Landing</i></b>		
Water service to lower Holland Park for events and park maintenance	I	2013
Refurbish log features	I	2013 - 2014
Persephone roof repairs	I	2013 - 2014
Landing street tree lighting	I	2012 - 2014
<b>2 <i>Council Priorities</i></b>		
Improve Harbour seawalk	III	2014
Implement Molly's Lane improvements	I	2013
Armours Beach upgrades: develop site plan	III	2013
Build pedestrian trail network	III	2014
Enhance Charman Creek (in collaboration with Engineering)	III	2014
Enhance Goosebird Creek (in collaboration with Engineering)	III	2015
<b>3 <i>Departmental Priorities</i></b>		
BC Film Location Profile Update	I	2013
Memorial Feature	III	2012 - 2014
Christenson Lands Community Garden: site design	III	2014
Invasive Plant Program: public education and eradication	III	2012 - 2014
Brothers Park Sports Field Improvements	III	2013 - 2014
Site furnishings: add picnic tables, benches, replace memorial benches	III	2013 - 2014
White Tower Park Forest Health Assessment	III	2013 - 2014
Gibsons Creek Joint Salmon Spawning Enhancement Project in cooperation with the Squamish Nation and SCRD.	I, III	2013 - 2015
Beachcombers 40th Anniversary Celebration	II	2013
Develop internal procedure manual and document critical functions	IV	2013



## PLANNING, BUILDING, AND BYLAW

Task	Strategic Objective(s)	Timeline for Completion
<b>1 Bylaw Reviews</b>		
Official Community Plan Review	III	2014
Building Bylaw Amendments	IV	2013
Sign Bylaw Review	I	2013
<b>2 Other Policy Development</b>		
Permit Coach Houses	III	2014
Renewable Energy Policies including Solar Hot Water	III	2014
<b>3 Departmental Priorities</b>		
Land Classification System	I	2013
Greenhouse Gas Inventory Update	II	2014
Administration of Affordable Housing		2013
<b>3 Service Improvements</b>		
Develop internal procedure manual and document critical functions	IV	2013
Improve departmental webpages	II	2013
Create information packages for applicants (Building Permit, etc.)	II	2013
Payment system for Dog Licenses	IV	2013

## PUBLIC WORKS

Task	Strategic Objective(s)	Timeline for Completion
<b>1 Vehicle Fleet</b>		
Replace #10 2003 GMC Sierra	III	2013
Complete E3 Fleet Evaluation	III	2013
Finalize Seawalk Trunk Main flushing	III	2013
<b>2 Facilities</b>		
Complete Truck Storage Shed	III	2013
Replace Roof at WTP Storage building	III	2013
<b>3 Policies and Procedures</b>		
Review Sidewalk Maintenance program	III	2013
Review Ditch Maintenance program	III	2013
Create Sewer Main Flushing program	III	2013
Complete Emergency Response Plan for Water Distribution System	III	2013
Develop internal procedure manual and document critical functions	IV	2013
<b>4 Waste Management</b>		
Complete Resource Recovery Plan	III	2014

**Town of Gibsons  
Financial Statements  
For the year ended December 31, 2012**

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## Independent Auditor's Report

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### 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, 2012, 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, 2012 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 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.

A handwritten signature in black ink that reads 'BDO Canada LLP'.

Chartered Accountants

**Town of Gibsons**  
**Statement of Financial Position**

December 31	2012	2011
<b>Assets</b>		
<b>Financial Assets</b>		
Cash	\$ 239,320	\$ 102,435
Taxes receivable	381,041	333,904
Accounts receivable	1,706,757	1,853,728
Portfolio investments (Note 1)	3,855,772	5,004,578
	<u>6,182,890</u>	<u>7,294,645</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,595,663	1,559,507
Unearned revenue (Note 2)	105,454	126,482
Interim financing (Note 4)	-	626,000
Long-term debt (Note 4) (Schedule 1)	7,339,508	5,881,016
Obligation under capital lease (Note 4)	119,549	258,606
Development cost charges	1,388,233	1,536,683
	<u>10,548,407</u>	<u>9,988,294</u>
<b>Net Debt</b>	<u>(4,365,517)</u>	<u>(2,693,649)</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 11)	47,015,853	44,271,263
Prepaid expenses	7,530	5,442
	<u>47,023,383</u>	<u>44,276,705</u>
<b>Accumulated Surplus (Notes 3 and 10)</b>	<u>\$42,657,866</u>	<u>\$ 41,583,056</u>

*"Ian C. Poole, CA"*

Treasurer

*"J. Wayne Rowe"*

Mayor

**Town of Gibsons**  
**Statement of Operations**

<b>For the year ended December 31</b>	<b>Fiscal Plan 2012 (Note 12)</b>	<b>2012</b>	<b>2011</b>
<b>Revenue (Schedules 3 and 4)</b>			
Taxation (Note 7)	\$ 3,364,554	\$ 3,373,865	\$ 3,223,516
Utility user rates and connection fees	1,010,000	978,580	1,014,255
Grants and contributions (Schedule 2)	1,394,865	1,556,727	1,469,096
Sale of services	131,972	195,351	112,858
Other revenue	1,051,639	1,164,925	960,839
Contribution from developers and others for capital	399,604	597,935	500,624
	<u>7,352,634</u>	<u>7,867,383</u>	<u>7,281,188</u>
<b>Expenses (Schedules 3 and 4)</b>			
General departmental expenditures	4,097,256	4,239,573	4,429,594
Water system	986,950	1,039,886	852,854
Sewer system	810,014	810,934	744,702
Motor vehicle license agency	259,069	257,591	245,551
Reserve - Municipal Finance Authority	2,830	2,776	2,759
Interest on long-term debt	316,268	308,586	231,298
Bank charges and debt issue costs	6,250	9,546	7,419
Disposal of tangible capital assets	-	123,681	12,201
	<u>6,478,637</u>	<u>6,792,573</u>	<u>6,526,378</u>
<b>Annual Surplus</b>	873,997	1,074,810	754,810
<b>Accumulated Surplus, beginning of year</b>	41,583,056	41,583,056	40,828,246
<b>Accumulated Surplus, end of year</b>	<u>\$42,457,053</u>	<u>\$42,657,866</u>	<u>\$ 41,583,056</u>



**Town of Gibsons**  
**Statement of Changes in Net Debt**

<u>For the year ended December 31</u>	<u>Fiscal Plan</u> <u>2012</u>	<u>2012</u>	<u>2011</u>
	(Note 12)		
Annual surplus	\$ 873,997	\$ 1,074,810	\$ 754,810
Acquisition of tangible capital assets	(4,424,900)	(3,945,751)	(3,104,457)
Amortization of tangible capital assets	977,600	1,077,480	977,600
Disposal of tangible capital assets	-	123,681	12,201
	(3,447,300)	(2,744,590)	(2,114,656)
Acquisition of prepaid expenses	-	(2,088)	(900)
Change in net debt for the year	(2,573,303)	(1,671,868)	(1,360,746)
Net debt, beginning of year	(2,693,649)	(2,693,649)	(1,332,903)
Net debt, end of year	\$ (5,266,952)	\$ (4,365,517)	\$ (2,693,649)

## Town of Gibsons Statement of Cash Flows

For the year ended December 31	2012	2011
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual surplus	\$ 1,074,810	\$ 754,810
Items not involving cash		
Development cost charges recognized	(386,516)	(418,250)
Contributed tangible capital assets	(148,086)	(82,374)
Disposal of tangible capital assets	123,681	12,201
Amortization	1,077,480	977,600
	<u>1,741,369</u>	<u>1,243,987</u>
Changes in non-cash operating balances		
Accounts and taxes receivable	99,834	(1,052,589)
Accounts payable and accrued liabilities	36,156	(57,363)
Prepaid expenses	(2,088)	(900)
Unearned revenue	(21,028)	(72,243)
	<u>1,854,243</u>	<u>60,892</u>
<b>Capital transaction</b>		
Acquisition of tangible capital assets	<u>(3,797,665)</u>	<u>(3,022,083)</u>
<b>Investing transaction</b>		
Proceeds from disposition of portfolio investments	<u>1,148,806</u>	<u>(89,771)</u>
<b>Financing transactions</b>		
Issue of long-term debt	1,142,600	2,300,000
Development cost charges and contributions	197,494	357,990
Interest on development cost charges	40,572	59,319
Repayment of debt	(310,108)	(224,676)
Capital lease payments	(139,057)	(63,465)
Interim debt	-	626,000
	<u>931,501</u>	<u>3,055,168</u>
<b>Increase in cash during the year</b>	<u>136,885</u>	<u>4,206</u>
<b>Cash, beginning of year</b>	<u>102,435</u>	<u>98,229</u>
<b>Cash, end of year</b>	<u>\$ 239,320</u>	<u>\$ 102,435</u>

## Town of Gibsons Summary of Significant Accounting Policies

December 31, 2012

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.



**Town of Gibsons**  
**Summary of Significant Accounting Policies**

December 31, 2012

<b>Government Transfers</b>	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.
<b>Cash</b>	Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.
<b>Portfolio Investments</b>	Portfolio investments represent pooled investment funds and are recorded at market values.
<b>Leased Assets</b>	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.
<b>Collection of Taxes on Behalf of Other Taxation Authorities</b>	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.
<b>Unearned Revenue</b>	<p>Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.</p> <p>Revenues from the sale of business licenses, dog tags and rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.</p>
<b>Use of Estimates</b>	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.

**Town of Gibsons**  
**Notes to Financial Statements**

December 31, 2012

**1. Portfolio Investments**

	<u>2012</u>	<u>2011</u>
Bond and Money Market Funds		
- Municipal Finance Authority	<u>\$ 3,855,772</u>	<u>\$ 5,004,578</u>

Bond and money market funds include bank issued notes, bonds and Provincial bonds and debentures. The bond fund yielded an annualized interest rate of 2.41% (2011 - 3.74%) and its investments have maturities ranging from 2013 to 2020. The money market fund yielded an annualized interest rate of 1.06% (2011 - 1.03%) and its investments are redeemable at any time.

**2. Unearned Revenue**

	<u>2012</u>	<u>2011</u>
Grants	\$ 5,150	\$ 30,150
Other	<u>100,304</u>	<u>96,332</u>
	<u>\$ 105,454</u>	<u>\$ 126,482</u>

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:

	<u>2012</u>	<u>2011</u>
Opening balance of unspent funds	\$ 8,890	\$ 8,570
Add:		
Amounts received in the year	218,583	218,583
Interest earned	215	320
Less:		
Project expenses	<u>(218,583)</u>	<u>(218,583)</u>
Closing balance of unspent funds	<u>\$ 9,105</u>	<u>\$ 8,890</u>

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

Town of Gibsons  
Notes to Financial Statements

December 31, 2012

4. Debt

(a) Future principal requirements on existing debt:

2013	\$ 386,509
2014	402,559
2015	419,279
2016	436,697
2017	454,842
2018 and onwards	<u>5,239,622</u>
	<u>\$ 7,339,508</u>

(b) The following approved debt remained unissued as at December 31, 2012:

Loan Authorization Bylaw	Expiry	Gross Amount Approved	Unissued Amount	Temporary Borrowings
1057 General Capital Improvements	2013	\$1,052,986	\$ 277,986	\$ -
1105 General Capital Improvement	2014	\$ 525,686	\$ 231,686	\$ -

(c) Obligation under capital lease for equipment:

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

2013	\$ 120,950
Less imputed interest at 3.75% - 5.0%	<u>(1,401)</u>
Present value of minimum lease payments	<u>\$ 119,549</u>



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**Town of Gibsons  
Notes to Financial Statements**

**December 31, 2012**

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**5. Commitments**

**(a) Marina Facilities**

The Town had an agreement with Gibsons Marina Hotel Inc. allowing the company to operate a marina facility until February 2011 in return for lease rental payments. A new agreement was not signed as at year end and lease will continue to 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) In the prior year, the Town entered into an agreement for residential garbage pickup and disposal at an approximate annual cost of \$129,500. The two-year agreement commenced April 1, 2012 and expires March 31, 2014.**

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**6. Pension Plan**

The Town and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusted pension plan. The Plan's Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of the benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 176,000 active members and approximately 67,000 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 \$190,162 for employer contributions to the plan in the year ended December 31, 2012 (2011 - \$154,509) while employee contributions totaled \$165,535 (2011 - \$140,344).

**Town of Gibsons**  
**Notes to Financial Statements**

December 31, 2012

**7. Taxation**

	Fiscal Plan 2012	2012	2011
General municipal purposes	\$ 2,472,246	\$ 2,482,523	\$ 2,356,204
Specified area requisitions	43,692	41,803	44,583
Collections for other governments			
Province of British Columbia - School	-	2,326,840	2,331,019
Regional Hospital District	-	202,285	197,486
Municipal Finance Authority	-	217	218
British Columbia Assessment Authority	-	70,252	73,056
Regional District	-	1,769,108	1,669,909
Police Tax	-	262,478	257,734
	<u>2,515,938</u>	<u>7,155,506</u>	<u>6,930,209</u>
Transfer to Other Governments			
Province of British Columbia - School	-	2,326,803	2,330,664
Regional Hospital District	-	202,382	197,497
Municipal Finance Authority	-	216	218
British Columbia Assessment Authority	-	70,252	73,056
Regional District	-	1,769,859	1,669,835
Police Tax	-	262,519	258,089
	<u>-</u>	<u>4,632,031</u>	<u>4,529,359</u>
Total general municipal taxes	<u>2,515,938</u>	<u>2,523,475</u>	<u>2,400,850</u>
Frontage, local improvement and parcel taxes			
Water system	348,300	349,110	322,350
Sewer system	500,316	501,280	500,316
	<u>848,616</u>	<u>850,390</u>	<u>822,666</u>
	<u>\$ 3,364,554</u>	<u>\$ 3,373,865</u>	<u>\$ 3,223,516</u>

**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.

**Town of Gibsons**  
**Notes to Financial Statements**

December 31, 2012

**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, 2012 as presented in their annual unaudited financial statements:

	<u>2012</u>	<u>2011</u>
<b>Assets</b>		
Cash and investments	\$ 184,678	\$ 177,791
Other assets	30,673	67,003
Property and equipment	576,725	599,606
	<u>\$ 792,076</u>	<u>\$ 844,400</u>
<b>Liabilities</b>	\$ 42,969	\$ 106,020
Deferred capital contributions	278,361	255,698
Net assets	470,746	482,682
	<u>\$ 792,076</u>	<u>\$ 844,400</u>
<b>Revenues for the year</b>		
Moorage	\$ 198,455	\$ 200,841
Other revenues	103,702	194,598
	<u>302,157</u>	<u>395,439</u>
<b>Expenses for the year</b>		
Wages	133,093	129,370
Other expenses	181,000	275,864
	<u>314,093</u>	<u>405,234</u>
<b>Deficiency of revenues over expenses for the year</b>	<u>\$ (11,936)</u>	<u>\$ (9,795)</u>

**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 \$253,751 (2011 - \$196,834) 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.

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Town of Gibsons  
Notes to Financial Statements

December 31, 2012

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#### 10. Accumulated Surplus

The Town segregates its accumulated surplus in the following categories:

	2012	2011
Current Fund <sup>1</sup>	\$ 2,322,681	\$ 3,350,587
Reserve Fund (Note 3)	663,996	726,828
Investment in non-financial assets	39,671,189	37,505,641
	<u>\$42,657,866</u>	<u>\$ 41,583,056</u>

<sup>1</sup>Included in the total are funds held in trust from the Estate of Muriel Haynes of \$178,758 (2011 - \$174,540). The Town, as trustee, hold these funds to be spent on capital improvements at the Gibsons Pool for the general benefit of the community of Gibsons as a whole.

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

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



**Town of Gibsons**  
**Notes to Financial Statements**

December 31

**11. Tangible Capital Assets**

	Land	Buildings	Equipment Furniture and	Vehicles	Roads	Drainage	Geoechange	Other Tangible Capital Assets	Sewer Infrastructure	Water Infrastructure	Work in Progress	2012 Total	2011 Total
Cost, beginning 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
Additions		1,834,010	13,270	171,408	317,268	27,589	51,525	294,151	115,922	1,100,968	19,640	3,945,751	3,104,457
Disposals		(8,482)	(19,690)	(128,087)	(215,343)	-	-	-	(8,704)	(30,709)	-	(411,015)	(107,346)
Transfers		540,176	-	-	-	-	-	64,389	6,068	855,944	(1,466,577)	-	-
Cost, end of year	7,679,140	9,372,158	404,169	1,183,237	13,378,382	5,520,546	1,095,984	2,359,136	10,843,589	11,768,990	121,451	63,726,782	60,192,046
Accumulated amortization, beginning 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
Amortization	-	150,764	42,611	87,798	229,307	71,151	21,032	63,054	180,237	231,526	-	1,077,480	977,600
Disposals	-	(8,482)	(13,406)	(106,587)	(119,447)	-	-	-	(8,704)	(30,708)	-	(287,334)	(95,145)
Accumulated amortization, end of year	-	2,681,240	283,040	528,710	5,466,678	1,165,252	36,725	886,882	3,117,824	2,544,578	-	16,710,929	15,920,783
Net carrying amount, end of year	\$ 7,679,140	\$ 6,690,918	\$ 121,129	\$ 654,527	\$ 7,911,704	\$ 4,355,294	\$ 1,059,259	\$ 1,472,254	\$ 7,725,765	\$ 9,224,412	\$ 121,451	\$47,015,853	\$ 44,271,263

**Town of Gibsons**  
**Notes to Financial Statements**

December 31, 2012

## 12. Fiscal Plan

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on May 8, 2012 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:

	2012	2011
Financial Plan Bylaw surplus for the year	\$ -	\$ -
Addback:		
Capital expenditures	4,424,900	7,223,200
Less:		
Budgeted transfers from accumulated surplus	(127,340)	(117,349)
Proceeds from borrowing	(2,445,963)	(4,022,819)
Amortization	(977,600)	(866,932)
Adjusted Annual Surplus	<u>\$ 873,997</u>	<u>\$ 2,216,100</u>

## 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.

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**Town of Gibsons  
Notes to Financial Statements**

December 31, 2012

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### 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.

Town of Gibsons  
Notes to Financial Statements

December 31, 2012

14. Expenditures by Function

	Operations	Capital Acquisitions	2012 Total	2011 Total
Goods and services	\$ 2,466,597	\$ 3,797,665	\$ 6,264,262	\$ 5,686,939
Labour	2,803,907	-	2,803,907	2,630,245
Contributed tangible capital assets	-	148,086	148,086	82,374
Interest, issue and other	320,908	-	320,908	241,476
Disposal of capital assets	123,681	-	123,681	12,201
Total expenditures	5,715,093	3,945,751	9,660,844	8,653,235
Amortization expense	1,077,480	-	1,077,480	977,600
Total expenditures and expenses	\$ 6,792,573	\$ 3,945,751	\$ 10,738,324	\$ 9,630,835



**Town of Gibsons**  
**Schedule 1 - Long-Term Debt**

For the year ended December 31

Security Issuing Bylaw	Purpose	Year of Maturity	Rate	Balance Outstanding	
				2012	2011
<b>General</b>					
881	Local improvement	2018	5.550%	\$ 173,504	\$ 197,798
890	Downtown revitalization	2019	3.150%	510,970	571,883
1049	Road improvements	2012	*	-	33,160
1057	Road Improvement	2022	2.900%	465,000	-
1093	Road improvements	2029	4.130%	76,089	79,176
1105	Capital improvements	2020	4.500%	244,046	269,512
1126	RCMP Building	2031	3.560%	2,222,762	2,300,000
				<u>3,692,371</u>	<u>3,451,529</u>
<b>Water</b>					
1093	Cross connection control and water meter	2029	4.130%	775,218	806,673
1057	Water Mains	2022	2.900%	310,000	310,000
1134	Zone 2 Reservoir	2032	2.900%	993,600	316,000
				<u>2,078,818</u>	<u>1,432,673</u>
<b>Sewer</b>					
576	Waste Water Treatment Plant upgrade	2031	4.850%	1,568,319	1,622,814
				<u>\$ 7,339,508</u>	<u>\$ 6,507,016</u>

\* 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	Fiscal Plan 2012	2012	2011
<b>Federal grants</b>			
In lieu of taxes - general	\$ 7,800	\$ 7,985	\$ 7,717
In lieu of taxes - water	1,500	1,458	1,350
In lieu of taxes - sewer	2,410	2,169	2,169
	<u>11,710</u>	<u>11,612</u>	<u>11,236</u>
<b>Provincial grants</b>			
General fund			
Small Communities grant	488,205	669,138	647,325
ICE/ICET	-	30,737	-
Film	-	10,000	-
Planning - general	20,000	13,825	20,000
Street lighting	1,250	1,321	1,535
Water fund			
Towns for tomorrow	25,000	25,000	80,000
Capital - Community works	20,000	3,900	-
	<u>554,455</u>	<u>753,921</u>	<u>748,860</u>
<b>Total operating grants</b>	<u>566,165</u>	<u>765,533</u>	<u>760,096</u>
<b>Other capital grants</b>			
General fund			
Community Works	102,300	122,866	-
ICE/ICET	2,000	29,693	122,332
Other general	99,000	29,300	-
Water fund			
Community Works	95,741	91,817	218,583
Municipal Rural Infrastructure Fund	255,100	255,137	328,326
Towns for tomorrow	274,559	262,381	39,759
<b>Total capital grants</b>	<u>828,700</u>	<u>791,194</u>	<u>709,000</u>
<b>Total grants to Town</b>	<u>1,394,865</u>	<u>1,556,727</u>	<u>1,469,096</u>
<b>Provincial Home Owners' Grants</b>	<u>1,252,316</u>	<u>1,269,047</u>	<u>1,252,316</u>
<b>Total government grants to Town and Taxpayers</b>	<u>\$ 2,647,181</u>	<u>\$ 2,825,774</u>	<u>\$ 2,721,412</u>

**Town of Gibsons**  
**Schedule 3 - Statement of Operations by Segment**

**For the year ended December 31, 2012**

	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 2012 Actual	Total 2012 Fiscal Plan
											(Note 12)
<b>Revenues</b>											
General taxes	\$ -	\$ -	\$ -	\$ -	\$ 233,888	\$ -	\$ 2,289,587	\$ 349,110	\$ 501,280	\$ 3,373,865	\$ 3,364,554
Grants	-	-	-	13,825	91,051	10,000	799,989	639,693	2,169	1,556,727	1,394,865
Deferred cost charge revenue and other funding of capital works	-	-	-	-	-	-	279,424	204,221	114,290	597,935	399,604
Utility charges	-	-	-	-	-	-	-	519,852	458,728	978,580	1,010,000
Sale of services	32,030	-	-	-	163,321	-	-	-	-	195,351	131,972
Other revenue	223,160	279,092	230,182	-	-	-	385,830	2,764	43,897	1,164,925	1,051,639
<b>Total revenues</b>	<b>255,190</b>	<b>279,092</b>	<b>230,182</b>	<b>13,825</b>	<b>488,260</b>	<b>10,000</b>	<b>3,754,830</b>	<b>1,715,640</b>	<b>1,120,364</b>	<b>7,867,383</b>	<b>7,352,634</b>
<b>Expenses</b>											
Operating											
Goods and services	610,920	6,090	21,686	115,181	614,279	199,583	-	581,930	316,928	2,466,597	2,422,545
Labour	706,755	251,501	156,625	146,668	608,901	437,313	-	223,808	272,336	2,803,907	2,753,144
Interest, issue and other	148,348	-	-	-	-	-	-	81,391	91,169	320,908	325,348
Disposal of tangible capital assets	-	-	-	-	-	-	123,681	-	-	123,681	-
<b>Amortization</b>	<b>1,466,023</b>	<b>257,591</b>	<b>178,311</b>	<b>261,849</b>	<b>1,223,180</b>	<b>636,896</b>	<b>123,681</b>	<b>887,129</b>	<b>680,433</b>	<b>5,715,093</b>	<b>5,501,037</b>
	<b>621,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>234,148</b>	<b>221,670</b>	<b>1,077,480</b>	<b>977,600</b>
<b>Total expenses</b>	<b>2,087,685</b>	<b>257,591</b>	<b>178,311</b>	<b>261,849</b>	<b>1,223,180</b>	<b>636,896</b>	<b>123,681</b>	<b>1,121,277</b>	<b>902,103</b>	<b>6,792,573</b>	<b>6,478,637</b>
<b>Excess (deficiency) in revenues over expenses</b>	<b>\$ (1,832,495)</b>	<b>\$ 21,501</b>	<b>\$ 51,871</b>	<b>\$ (248,024)</b>	<b>\$ (734,920)</b>	<b>\$ (626,896)</b>	<b>\$ 3,631,149</b>	<b>\$ 594,363</b>	<b>\$ 218,261</b>	<b>\$ 1,074,810</b>	<b>\$ 873,997</b>

**Town of Gibsons**  
**Schedule 4 - 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
<b>Revenues</b>											
General taxes	\$ -	\$ -	\$ -	\$ -	\$ 210,104	\$ -	\$ 2,190,746	\$ 322,350	\$ 500,316	\$ 3,223,516	\$ 3,237,823
Grants	-	-	-	20,000	123,867	-	655,042	668,018	2,169	1,469,096	1,829,960
Deferred cost charge revenue other	-	-	-	-	-	-	-	-	-	-	-
funding of capital works	-	-	-	-	-	-	384,554	116,070	-	500,624	698,591
Utility charges	-	-	-	-	-	-	-	557,629	456,626	1,014,255	1,099,050
Sale of services	2,108	-	-	-	110,750	-	-	-	-	112,858	173,731
Other revenue	360,423	273,476	262,611	-	-	-	54,492	1,470	8,367	960,839	881,831
<b>Total revenues</b>	<b>362,531</b>	<b>273,476</b>	<b>-</b>	<b>20,000</b>	<b>444,721</b>	<b>-</b>	<b>3,284,834</b>	<b>1,665,537</b>	<b>967,478</b>	<b>7,281,188</b>	<b>7,920,986</b>
<b>Expenses</b>											
Operating											
Goods and services	686,152	7,590	65,548	173,640	820,590	172,573	-	471,063	267,700	2,664,856	2,045,357
Labour	629,132	237,961	143,579	89,906	657,153	416,572	-	199,689	256,253	2,630,245	2,581,104
Interest, issue and other	114,192	-	-	-	-	-	-	36,052	91,232	241,476	211,493
Disposal of tangible capital assets	-	-	-	-	-	-	9,684	2,517	-	12,201	-
<b>Amortization</b>	<b>1,429,476</b>	<b>245,551</b>	<b>209,127</b>	<b>263,546</b>	<b>1,477,743</b>	<b>589,145</b>	<b>9,684</b>	<b>709,321</b>	<b>615,185</b>	<b>5,548,778</b>	<b>4,837,954</b>
	<b>574,749</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,102</b>	<b>220,749</b>	<b>977,600</b>	<b>866,932</b>
<b>Total expenses</b>	<b>2,004,225</b>	<b>245,551</b>	<b>209,127</b>	<b>263,546</b>	<b>1,477,743</b>	<b>589,145</b>	<b>9,684</b>	<b>891,423</b>	<b>835,934</b>	<b>6,526,378</b>	<b>5,704,886</b>
<b>Excess (deficiency) in revenues over expenses</b>	<b>\$(1,641,694)</b>	<b>\$ 27,925</b>	<b>\$(209,127)</b>	<b>\$(243,546)</b>	<b>\$(1,033,022)</b>	<b>\$(589,145)</b>	<b>\$ 3,275,150</b>	<b>\$ 774,114</b>	<b>\$ 131,544</b>	<b>\$ 754,810</b>	<b>\$ 2,216,100</b>



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

December 31	2012	2011
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 239,320	\$ 102,435
Portfolio investments	1,803,543	2,741,067
Accounts receivable		
Province of British Columbia	108,052	47,501
Other	454,184	333,472
Due from general capital fund	191,948	-
Due from water operating fund	699,510	856,551
Taxes receivable	381,041	333,904
Utility fees receivable	150,458	173,935
Prepaid expenses	7,530	5,442
Deposit - Municipal Finance Authority	60,989	54,649
	<u>4,096,575</u>	<u>4,648,956</u>
<b>Capital fund</b>		
Due from general operating fund	-	1,343,589
Property and equipment	27,944,941	25,996,740
	<u>27,944,941</u>	<u>27,340,329</u>
	<u>\$32,041,516</u>	<u>\$ 31,989,285</u>
<b>Liabilities</b>		
<b>Operating fund</b>		
Accounts payable and accrued liabilities	\$ 1,553,003	\$ 1,533,675
Due to water capital fund	306,336	-
Due to sewer operating fund	743,389	707,497
Due to general capital fund	-	1,343,589
Unearned revenue	105,454	101,482
Provision for future expenditures	659,408	454,727
Reserve - Municipal Finance Authority	60,989	54,649
Fund balance	667,996	453,337
	<u>4,096,575</u>	<u>4,648,956</u>
<b>Capital fund</b>		
Due to general operating fund	191,948	-
Long-term debt	3,692,371	3,451,529
Obligation under lease payable	119,549	258,606
Investment in property and equipment	23,941,073	23,630,194
	<u>27,944,941</u>	<u>27,340,329</u>
	<u>\$32,041,516</u>	<u>\$ 31,989,285</u>

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	2012	2011
<b>Operating fund balance</b>		
Balance, beginning of year	\$ 453,337	\$ 404,099
Surplus for the year	<u>214,659</u>	<u>49,238</u>
<b>Balance, end of year</b>	<b>\$ 667,996</b>	<b>\$ 453,337</b>
<b>Investment in Property and Equipment</b>		
Balance, beginning of year	\$23,630,194	\$ 23,293,439
Contributions from operating fund for:		
Acquisition of property and equipment	72,313	36,807
Lease payments	139,057	63,465
Reduction of long-term debt	187,319	110,082
Acquisition of property and equipment from provision for future expenditures	4,766	172,002
Contribution from reserve fund for:		
Acquisition of property and equipment	222,648	317,030
Provincial grants	181,859	122,332
Contributed tangible capital assets	211,419	67,524
Contribution from Municipal Finance Authority		
Sinking fund for debt reduction	36,841	31,946
Disposition of assets	(123,681)	(9,684)
Amortization	<u>(621,662)</u>	<u>(574,749)</u>
<b>Balance, end of year</b>	<b>\$23,941,073</b>	<b>\$ 23,630,194</b>

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

For the year ended December 31	2012	2011
<b>Revenue</b>		
Taxation	\$ 2,523,475	\$ 2,400,850
Grants and contributions		
Federal government	7,985	7,717
Province of British Columbia	725,021	668,860
Sale of services		
General government services	272,230	237,416
Transportation services	219,355	180,239
Capital equipment recoveries	108,967	101,295
Other revenue		
Licences, permits and fines	230,182	262,611
Rents	331,424	160,727
ICBC Autoplan and Driver Licensing Commissions	279,092	273,476
Interest on investments	46,096	46,810
Penalties and interest on taxes	70,003	70,131
Donations	87,655	63,200
Sundry	19,406	19,555
Appropriation from provision for future expenditures	32,537	107,680
Transfers from capital reserve fund	45,394	-
Contribution from developers	16,765	-
	<u>5,015,587</u>	<u>4,600,567</u>
<b>Expenditures</b>		
General departmental expenditures		
General government	1,317,675	1,315,284
Protective services	178,311	209,127
Transportation services	840,859	1,148,387
Environmental services	382,321	329,356
Planning and economic development services	261,849	263,546
Park services	636,896	589,145
Motor vehicle licence agency	257,591	245,551
Debt charges		
Interest	137,112	105,080
Sundry	9,546	7,419
Transfers		
Reserve fund	136,405	101,300
Provision for future expenditures	241,984	25,087
Reserve - Municipal Finance Authority	1,690	1,693
Capital fund	72,313	36,807
Debt principal	326,376	173,547
	<u>4,800,928</u>	<u>4,551,329</u>
<b>Surplus for the year</b>	<u>\$ 214,659</u>	<u>\$ 49,238</u>

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

December 31	2012	2011
<b>Assets</b>		
<b>Operating fund</b>		
Accounts receivable		
User fees receivable	\$ 61,058	\$ 72,141
Province of British Columbia	853,902	472,424
Other	-	676,774
Deposit - Municipal Finance Authority	22,737	9,311
	<u>937,697</u>	<u>1,230,650</u>
<b>Capital fund</b>		
Due from general operating fund	306,336	-
Property and equipment	9,358,380	8,471,040
	<u>9,664,716</u>	<u>8,471,040</u>
	<u>\$ 10,602,413</u>	<u>\$ 9,701,690</u>
<b>Liabilities</b>		
<b>Operating fund</b>		
Accounts payable	\$ 24,571	\$ 7,741
Reserve - Municipal Finance Authority	22,737	9,311
Due to general operating fund	699,510	856,551
Unearned revenue	-	25,000
Provision for future expenditures	66,130	83,130
Fund balance	124,749	248,917
	<u>937,697</u>	<u>1,230,650</u>
<b>Capital fund</b>		
Long-term debt	2,078,818	1,432,673
Investment in property and equipment	7,585,898	7,038,367
	<u>9,664,716</u>	<u>8,471,040</u>
	<u>\$ 10,602,413</u>	<u>\$ 9,701,690</u>

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 2012                      2011

Operating fund balance

Balance, beginning of year	\$ 248,917	\$ 336,113
Deficit for the year	<u>(124,168)</u>	<u>(87,196)</u>
Balance, end of year	<u>\$ 124,749</u>	<u>\$ 248,917</u>

Investment in Property and Equipment

Balance, beginning of year	\$ 7,038,367	\$ 6,380,079
Contributions from operating fund for:		
Acquisition of property and equipment	-	102,528
Reduction of debt	29,082	29,082
Acquisition of property and equipment from provision for future expenditures	-	7,396
Contribution from reserve fund for:		
Acquisition of property and equipment	204,221	101,220
Contribution from Municipal Finance Authority for:		
Sinking fund for debt reduction	2,374	1,163
Disposition of property and equipment	-	(2,517)
Amortization	(234,148)	(182,102)
Contributed tangible capital assets	(63,333)	14,850
Provincial grants	<u>609,335</u>	<u>586,668</u>
Balance, end of year	<u>\$ 7,585,898</u>	<u>\$ 7,038,367</u>



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

For the year ended December 31	2012	2011
<b>Revenue</b>		
User rates	\$ 475,510	\$ 519,875
Parcel tax	349,110	322,350
Connection fees and recoveries	44,342	37,754
Grants and contributions	30,358	81,350
Miscellaneous	390	307
Appropriation from provision for future expenditures	17,000	20,590
Contribution from capital fund	63,333	-
	<u>980,043</u>	<u>982,226</u>
<b>Expenditures</b>		
Water supply		
Administration	293,008	314,148
Service of supply	371,470	262,926
Transmission, distribution and pumping	329,260	282,569
Debt charges		
Interest	81,001	35,745
Transfers		
Capital fund	-	102,528
Meter replacement reserve	-	42,117
Debt principal	29,082	29,082
Reserve - Municipal Finance Authority	390	307
	<u>1,104,211</u>	<u>1,069,422</u>
<b>Deficit for the year</b>	<u>\$ (124,168)</u>	<u>\$ (87,196)</u>

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

December 31	2012	2011
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Assets

Operating fund

Accounts receivable - user fees	\$ 79,103	\$ 77,481
Deposit - Municipal Finance Authority	23,718	23,023
Due from general operating fund	743,389	707,497
	846,210	808,001

Capital fund

Property and equipment	9,712,537	9,803,486
	\$10,558,747	\$ 10,611,487

Liabilities

Operating fund

Accounts payable	\$ 18,094	\$ 18,094
Reserve - Municipal Finance Authority	23,718	23,023
Provision for future expenditures	138,051	100,537
Fund balance	666,347	666,347
	846,210	808,001

Capital fund

Long-term debt	1,568,319	1,622,814
Investment in property and equipment	8,144,218	8,180,672
	9,712,537	9,803,486
	\$10,558,747	\$ 10,611,487

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 2012 2011

Operating fund balance

Balance, beginning of year	\$ 666,347	\$ 666,347
Deficit for the year	-	-
Balance, end of year	\$ 666,347	\$ 666,347

Investment in Property and Equipment

Balance, beginning of year	\$ 8,180,672	\$ 8,288,265
Contributions from operating fund for:		
Acquisition of property and equipment	1,632	60,755
Reduction of long-term debt	44,793	44,793
Provision for future expenditures	14,797	-
Amortization	(221,670)	(220,749)
Contribution from reserve fund for:		
Acquisition of property and equipment	114,290	-
Contributions from Municipal Finance Authority for:		
Sinking fund for debt reduction	9,704	7,608
Balance, end of year	\$ 8,144,218	\$ 8,180,672

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

For the year ended December 31	2012	2011
<b>Revenue</b>		
User rates	\$ 458,028	\$ 448,647
Parcel tax	501,280	500,316
Connection fees and recoveries	700	7,979
Grants and contributions	2,169	2,169
Miscellaneous	34,193	759
Appropriations from provision for future expenditures	-	21,450
	<u>996,370</u>	<u>981,320</u>
<b>Expenditures</b>		
Administration	240,724	231,808
Maintenance		
Collection system	241,069	165,045
Treatment system	324,671	344,300
Debt charges		
Interest	90,473	90,473
Transfers		
Reserve - Municipal Finance Authority	696	759
Provision for future expenditures	52,312	43,387
Capital fund	1,632	60,755
Debt principal	44,793	44,793
	<u>996,370</u>	<u>981,320</u>
<b>Surplus for the year</b>	\$ -	\$ -

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

December 31	2012	2011
<b>Assets</b>		
Cash and short-term deposits	\$ 2,052,229	\$ 2,263,511
<b>Liabilities and Fund Balances</b>		
<b>Development cost charges</b>		
Roads	\$ 306,839	\$ 324,996
Drainage	657,698	515,689
Water	59,161	237,691
Sewer	364,535	458,307
	<u>1,388,233</u>	<u>1,536,683</u>
<b>Fund balances</b>		
Capital works	233,674	306,660
Public parking	107,513	104,976
Park acquisition	<u>322,809</u>	<u>315,192</u>
	<u>663,996</u>	<u>726,828</u>
	<u>\$ 2,052,229</u>	<u>\$ 2,263,511</u>



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

**For the year ended December 31, 2012**

	Capital Works	Public Parking	Park Acquisition	Roads	Drainage	Development Cost Charges Water	Sewer	2012	2011
<b>Balance, beginning of year</b>	\$ 306,660	\$ 104,976	\$ 315,192	\$ 324,996	\$ 515,689	\$ 237,691	\$ 458,307	\$2,263,511	\$ 2,140,606
Interest received	7,411	2,537	7,617	8,211	15,189	5,961	11,211	58,137	81,865
Contributions									
General operating fund	136,405	-	-	-	-	-	-	136,405	101,300
Developers	-	-	-	24,872	143,585	19,730	9,307	197,494	357,990
Expenditures	(216,802)	-	-	(51,240)	(16,765)	(204,221)	(114,290)	(603,318)	(418,250)
<b>Balance, end of year</b>	\$ 233,674	\$ 107,513	\$ 322,809	\$ 306,839	\$ 657,698	\$ 59,161	\$ 364,535	\$2,052,229	\$ 2,263,511

## PERMISSIVE TAX EXEMPTIONS

A permissive tax exemption (PTE) is an exemption from the payment of municipal tax. Each year Council grants various permissive tax exemptions to help support organizations that provide services considered to be an extension of municipal services and that are deemed to contribute to the well being of the community. When granting a PTE, Council ensures that the exemption will not provide an unfair competitive advantage and that the resulting tax burden is a justifiable expense. To strike a balance, Council considers requests for exemptions in concert with the various other needs of the community.

Following is a listing of organizations granted a permissive tax exemption in 2012, along with the amount of municipal taxes that would have been imposed on the property if it were not considered exempt.

NAME OF PROPERTY OWNER	PROPERTY VALUE	TAX CLASS	EXEMPTION VALUE
Good Samaritan Canada (Christenson Village)	15,272,000	1	22,118
Gibsons Community Fellowship Society	236,000	8	776
Gibsons Community Fellowship Society	283,100	8	931
Gibsons United Church	554,000	8	1,823
Pentacostal Assemblies of Canada (Christian Life Assembly)	1,047,500	8	3,446
Royal Canadian Legion Br. #109	357,000	8	1,175
Parish of St. Aidan & St. Bartholomew Anglican Church	1,388,000	8	4,567
Parish of St. Aidan & St. Bartholomew Anglican Church	277,600	1	536
Gibsons Congregation of Jehovah's Witnesses	294,000	8	967
The Convention of Baptist Churches of BC (Calvary Baptist Church)	434,900	8	1,431
Roman Catholic Archbishop of Vancouver (St. Mary's Catholic Church)	634,600	8	2,088
Kiwanis Club - Sunshine Coast (Village Apartments)	759,100	1	1,466
Vancouver Coastal Health Authority (Kiwanis Health Centre)	1,965,000	6	11,292
S.C. Community Services Society (Community Treasures Thrift Shop)	362,200	6	1,041
S.C. Community Services Society (Farnham Family Place)	323,000	1	624
	<hr/> \$24,188,000 <hr/>		<hr/> \$54,280 <hr/>

## COUNCIL REMUNERATION

NAME AND POSITION	ANNUAL REMUNERATION	BENEFIT PLAN	EXPENSES
Rowe, Wayne - Mayor	\$ 30,403	2,320	\$ 2,909
Bouman, Dan - Councillor	15,493	981	3,283
Johnson, Lee Ann - Councillor	14,921	981	3,207
SanJenko, Charlene - Councillor	14,846	2,320	3,165
Tretick, Gerry - Councillor	14,222	2,320	1,718
<b>Total</b>	<b>\$ 89,885</b>	<b>\$8,922</b>	<b>\$ 14,282</b>

## CONTRIBUTION TO THE COMMUNITY

### MISCELLANEOUS

A donation of \$499 was made to the Elves Club from the proceeds of the Town's employee Christmas dinner.

### GRANTS OF ASSISTANCE

#### 2012 Subsidized Rents

Group	Area / sq. ft.	Rent /sq. ft.	# of months	Value (\$)
Arts Building Society (Old Library)	1,680	9.29	8	10,405
Gibsons School of the Arts (Old Library)	1,680	9.20	3	3,864
SC Museum and Archives	5,220	10.98	12	57,301
Gibsons Minor Ball Association	513	10.98	12	5,631
Gibsons Lions Club (KinHut)	1,524	10.98	12	16,729
Gibsons Kinsmen Club (KinHut)	1,524	10.98	12	16,729
Jack & Jill Preschool	800	10.98	12	8,782
Gibsons Seniors Society (Harmony Hall)	5,270	10.98	12	57,849
Gibsons Landing Heritage Society (Heritage Playhouse Theatre)	5,094	10.98	12	55,917
Gibsons Curling Club	11,935	10.98	12	131,012
				<b>\$364,219</b>

## CONTRIBUTIONS TO THE COMMUNITY CONT...

**GRANTS OF ASSISTANCE**

<b>Organization</b>	<b>2012</b>	<b>2011</b>
Arts Building Society	550	0
Calvary Baptist Church (Community Garden)	1,000	0
Canada Day Committee	3,750	3,750
Citizens on Patrol	1,700	1,650
Community Justice for the Sunshine Coast	2,000	2,000
Deer Crossing Art Farm (REACH Initiative)	0	1,000
Deer Crossing Art Farm (Synchronicity Festival)	0	1,000
Ephinstone Secondary Band	0	1,000
Gibsons & District Chamber of Commerce (Visitor Services)	45,000	45,000
Gibsons & District Chamber of Commerce (V.I. Park, Maps, Banner)	4,000	2,500
Gibsons Economic Development	13,860	25,438
Gibsons / Elphinstone Community School Youth Worker	10,185	9,986
Gibsons Garden Club	200	0
Gibsons Outrigger Race	1,000	0
Gibsons Public Art Gallery	4,000	3,800
Gibsons Yacht Club - Learn to Sail	1,000	800
Gibsons Volunteer Fire Department (75th Anniversary)	1,500	0
Popsicle Bridge Contest	250	500
Salvation Army - Sunshine Coast	1,000	0
School District No. 46 - Student Bursary	1,000	1,000
Sea Calvalcade Committee	12,961	10,896
Sunshine Coast Branch of the BC Schizophrenia Society	400	0
Sunshine Coast Community Foundation	0	500
Sunshine Coast Community Services Society (Housing for Homeless)	1,500	0
Sunshine Coast Community Services Society (Parent & Tot Program)	1,000	0
Sunshine Coast Dance Society	0	900
Sunshine Coast Film Society**	300	300
Sunshine Coast Jazz Society	1,200	1,200
Sunshine Coast Museum and Archives	900	0
Sunshine Coast Salmonid Enhancement Society	1,000	1,500
Sunshine Coast Senior Swim Team	500	0
Sunshine Coast Fruit Tree Project	500	0
Sunshine Coast Tourism	6,200	6,200
Sunshine Coast Youth Outreach Program	0	1,000
Special Olympics Sunshine Coast	400	500
Youth Crime Prevention Program (C. Smith)	2,000	0
** \$300 2011 Grant returned unused	<b>\$120,856</b>	<b>\$122,420</b>



## COMMITTEE LIAISONS



**Mayor**  
**Wayne Rowe**

In addition to leading all Council and Committee-of-the-whole meetings Mayor Rowe also represents the Town on the Gibsons and District Public Library Board



**Councillor**  
**Dan Bouman**

Gibsons and District Fire Protection Commission  
Sunshine Coast Museum and Archives Society  
Sea to Sky Clean Air Society



**Councillor**  
**Lee Ann Johnson**

Extreme Weather Emergency Shelter Advisory  
Sunshine Coast Ferry Advisory Committee  
Community Youth Awareness Group  
Sunshine Coast Affordable Housing Committee  
Sunshine Coast Regional District Board (alternate representative)



**Councillor**  
**Charlene SanJenko**

Gibsons and District Chamber of Commerce  
VOICE  
Economic Development Select Committee  
Communications Select Committee



**Councillor**  
**Gerry Tretick**

Gibsons and District Fire Protection Commission  
Gibsons Landing Harbour Authority  
Sunshine Coast Regional District Board

## COMMITTEE APPOINTMENTS

### ADVISORY HERITAGE COMMITTEE

The Advisory Heritage Commission advises 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.

Serving on the Advisory Heritage Commission is Councillor Lee Ann Johnson, Judith Reeve, Teryl Mullock, Carol Service, Barrie Stewart and Suzanne Pemberton.

### ADVISORY PLANNING COMMISSION

The Advisory Planning Commission was established by bylaw on May 15, 2012. The Commission is a forum for citizen input into the planning process. The Commission consists of seven citizens who make recommendations to Council on community and neighborhood plans, zoning applications and development permits.

Serving on the Advisory Planning Commission is Kirsten Rawkins, Gerry Zipursky, Howard Leung, Pam Robertson, Katie Janyk, Aleria Ladwig, and Sharon Goddard.

### COMMUNICATIONS SELECT COMMITTEE

The Communications Select Committee was established in 2012 to assist Council and staff in reaching Strategic Objective No. II - *To Enhance communications with the public and expand Council's outreach to business and citizens.*

The Committee's objectives are to:

- Update the Town of Gibsons' communication strategies and set a benchmark for interactions with the public.
- Improve and expand the Town website for more efficient management, quicker updates and the ability to utilize online survey tools, etc.
- Explore new options for Council to reach out to the public and be more accessible, including recommendations regarding a dedicated in-house communications resource.

Serving on the Communication Select Committee is Councillor Charlene SanJenko, Dr. Sue Gordon, Helen Carkner and Linda McKinley.

## 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. DFO sees the Harbour Authority Program 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.

There is a strong user demand of the harbour not only from the Sunshine Coast residents, but from the Lower Mainland and surrounding communities as well. These users are extremely diverse with strong representation from the commercial fishing, marine commercial and recreational/tourism sectors.

The exceptional location, attractive facility and breadth of services offered at GLHA have made it a desirable berthing site. Commercial fishing boats are present in the winter, early spring and late fall, while transient pleasure craft occupy their berths during the warm summer months.

The Board meets with, and reports to, Council quarterly at Committee-of-the-Whole meetings. Serving on the board of the Gibsons Landing Harbour Authority for 2012 were: Gerry Harris, Joan Pedersen, Terry Rhodes, Fred Strom, Ken Fiedler, Ron Sayer, Tony Kristian, Ron Nelson and Joseph Wright. Council's representative is Councillor Gerry Tretick.





