

# 2017

## ANNUAL REPORT

FOR THE YEAR ENDING DECEMBER 31, 2017



TOWN OF GIBSONS  
BRITISH COLUMBIA, CANADA

# OUR VISION

*Gibsons will continue to be a welcoming, sustainable community that offers residents and visitors an outstanding quality of life in a spectacular natural environment.*

*We will ensure this beautiful town retains its seaside village character for the enjoyment of all*

*and we will nurture our unique cultural heritage and natural assets while supporting opportunities for our local economy.*



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# MAYOR'S MESSAGE



On behalf of my colleagues on Town Council, I am pleased to present the Town of Gibsons' 2017 Annual Report. The report provides an overview of the Town's departments, some of their accomplishments of the past year, and a look at projects planned for 2018.

It also presents Gibsons' audited 2017 Financial Statements and the Town's Financial Plan for the next five years.

When the current council was first elected, we established a Strategic Plan to define our goals and guide our decision-making during the four-year term. The plan was organized around three core pillars (Asset Management, Community Development and Harbour Enhancement) and we work hard to consistently make meaningful progress against each of these objectives.

During 2017, one highlight for Council was the grand opening of the Gibsons Public Market. The Town was one of four major partners on this placemaking project and it was quite gratifying to see market's realization after several years of intense fundraising and volunteerism by many different organizations and individuals.

Council has also been working to enhance the Gibsons Harbour on a variety of fronts. In 2017, our activities included: officially receiving a report commissioned to identify the socio-economic data, opportunities and challenges of the Gibsons Harbour; finalizing a design and budget to make Armours Beach more family-friendly; and working with the Gibsons Chamber of Commerce and Sunshine Coast Tourism to assist with the logistics and promotions of Pacific Ferries and Tours, which provides commuter and tourist transportation between Gibsons Harbour and Coal Harbour in Vancouver.

Work against all of these initiatives (and many others) is ongoing, with significant upgrades to the park's landscaping and washroom facilities recently completed at Armours Beach, just in time for summer.

At the time of writing, Town staff are beginning to prepare for a municipal election in the fall. I'd like to take this opportunity, on behalf of everyone on Council, to encourage Gibsons' residents to get to know your candidates and their policies, and then to get out and vote on October 20, 2018. Strong participation in the democratic process is such a vital part of building a diverse, well-balanced community.

In closing, I'd like to thank everyone who contributed to the Town's success in 2017. Once again, it's been an honour to work with, and for, you, during the past year.

Sincerely,

A handwritten signature in black ink, which appears to read "J. Wayne Rowe". The signature is fluid and cursive.

J. Wayne Rowe  
Mayor, Town of Gibsons



# MAYOR AND COUNCIL

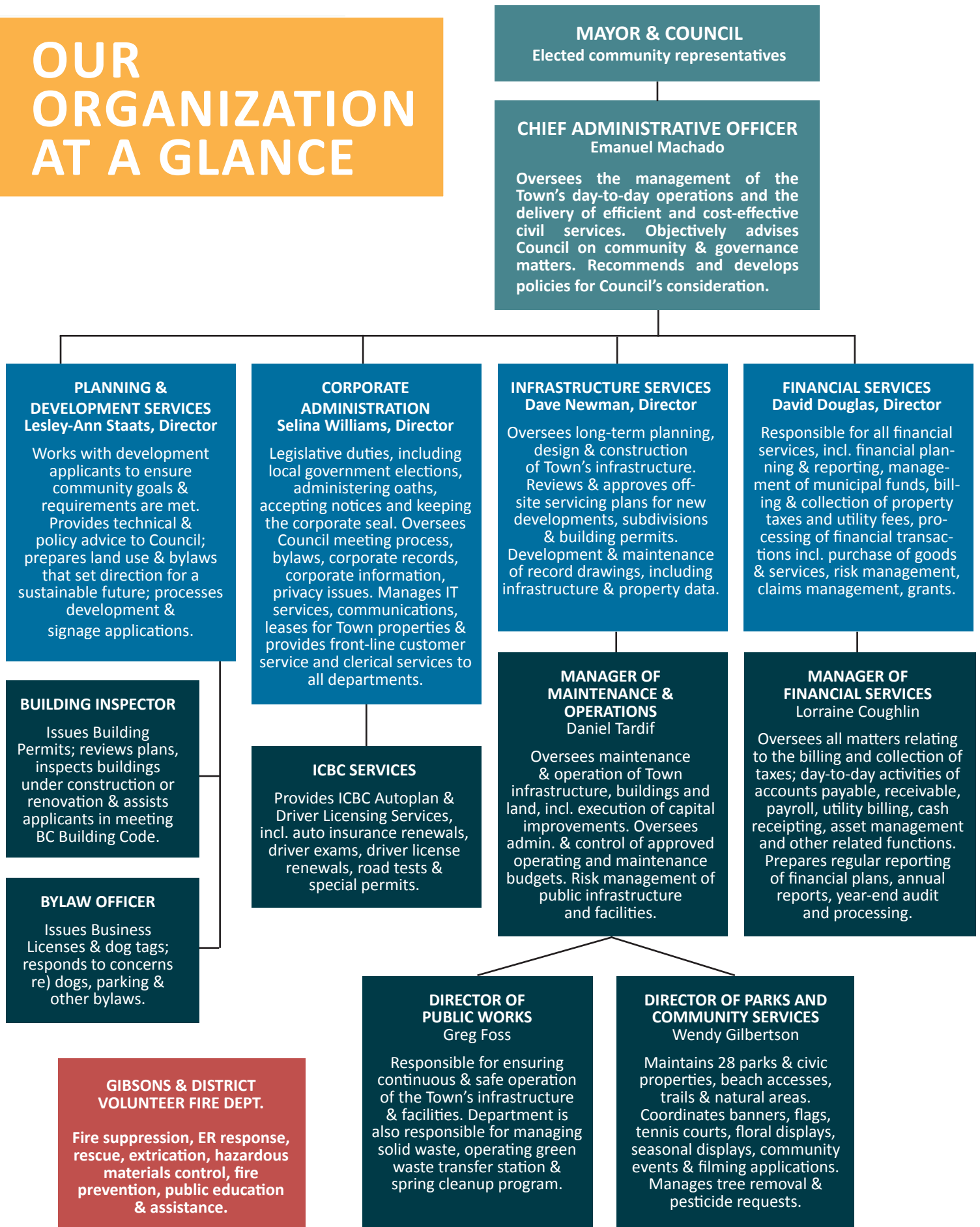
## 2014-2018

An elected Council comprised of a Mayor and four Councillors governs the Town of Gibsons. Council members are elected for four-year terms to represent 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.



Councillors (left to right) Jeremy Valeriote, Stafford Lumley, Silas White and Charlene SanJenko with Mayor Wayne Rowe (right).

# OUR ORGANIZATION AT A GLANCE





# MESSAGE FROM THE CAO

On behalf of the Town's staff, I am pleased to present the Town of Gibsons' Annual Report for 2017 – a key communications document which is tremendously useful for reminding both residents and our staff of the recent progress that's been made in our community.

Last year, for example, we saw a number of major projects come to fruition.

These included the Gibsons Public Market, which hosted a grand opening in March 2017; the replacement of an aging watermain on Gower Point Road; and the start of work on and around Gibsons Way to replace aging watermain there. Valued at \$1.2 million and partially financed by a grant from the Clean Water and Wastewater Fund, the replacement of our aging watermain ensures the Town can continue to deliver reliable water distribution services to our residents well into the future.

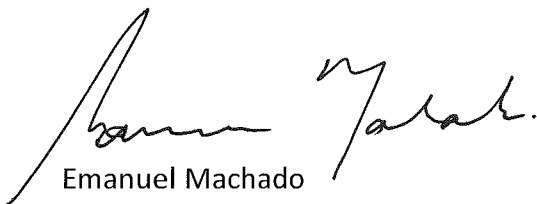
During 2017, we also laid the groundwork for some of this year's key projects, including the launch of a curbside organics collection program, a substantial rehabilitation at Armours Beach, and the construction of a cycling and pedestrian pathway to connect Lower and Upper Gibsons.

The successful award of a \$249,000 grant from the Clean Water and Wastewater Fund toward the update and implementation of Gibson's Integrated Stormwater Management Plan, which will occur over the next few years, was also welcome news.

For more information about all of these projects – and many others – I encourage you to spend some time reviewing this document.

I'd also like to take this opportunity to thank every member of our dedicated staff, who all take great pride in their daily work.

Yours truly,

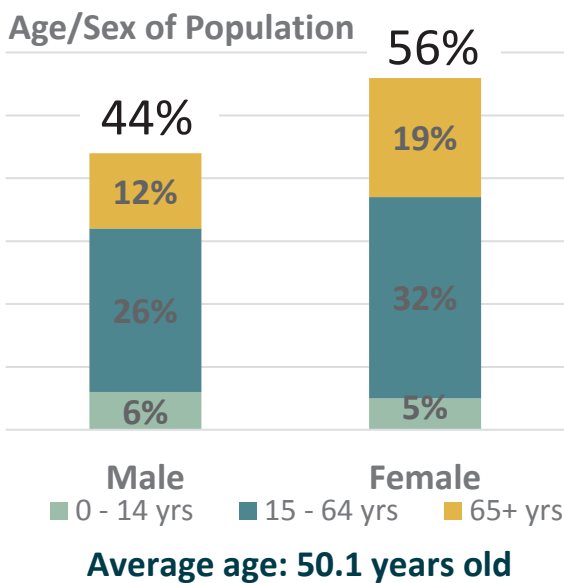


Emanuel Machado  
Chief Administrative Officer  
Town of Gibsons



**Emanuel Machado,**  
Chief Administrative Officer

The Town of Gibsons was established in 1886 by George Gibson and his sons. In 1929, the Town was incorporated as “Gibsons Landing” and in 1947, the Town’s name was changed to “Gibsons” at the request of its citizens. In 1951, a car ferry service, Black Ball Ferries (later to become BC Ferries) began, resulting in relative ease of travel from the Lower Mainland by car. Since then, the Town of Gibsons has steadily grown, as its small-town vibe, vibrant arts and culture scene and increasing number of amenities has attracted new residents from Vancouver and around the world.

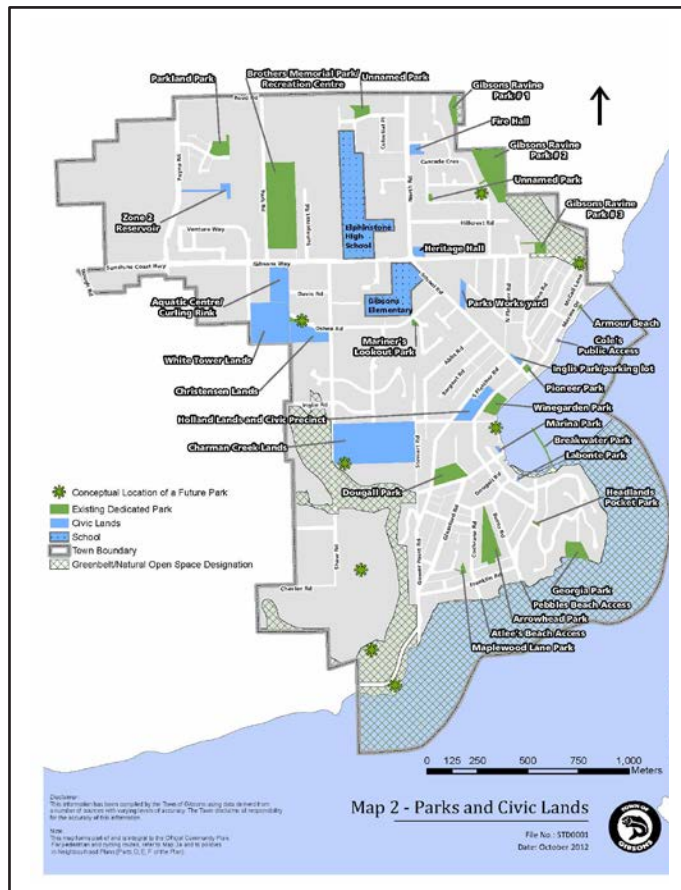


#### TOWN OF GIBSONS:

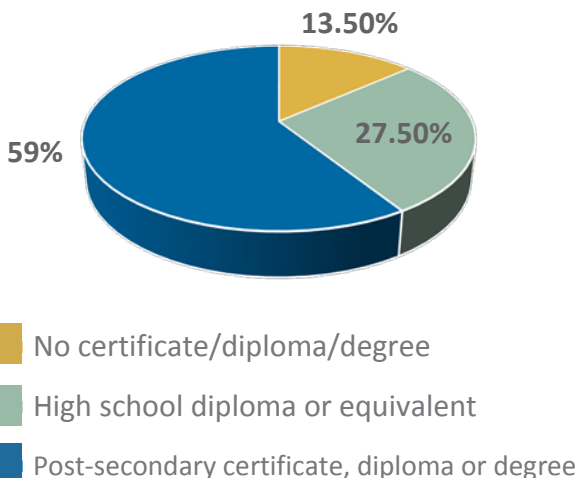
Total Population: 4,605

Land Area: 4.29 km<sup>2</sup>

Hectares of parkland per 1,000 residents: 8.25



#### Highest Education Certificate, Diploma or Degree



#### Average household income in 2015: \$73,999

#### Real Estate: 2016

Home Owners: 73%

Renters: 27%

Total assessed properties: 2,320

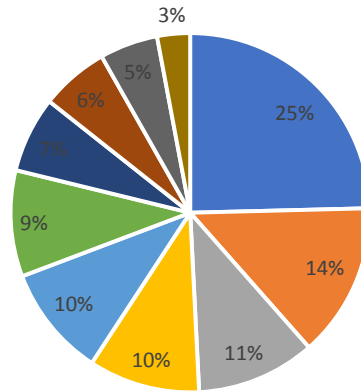
Avg. cost of single-family home:  
\$518,308 (up 23.3% over 2015)

\*All numbers from 2016 Canadian Census, unless otherwise indicated



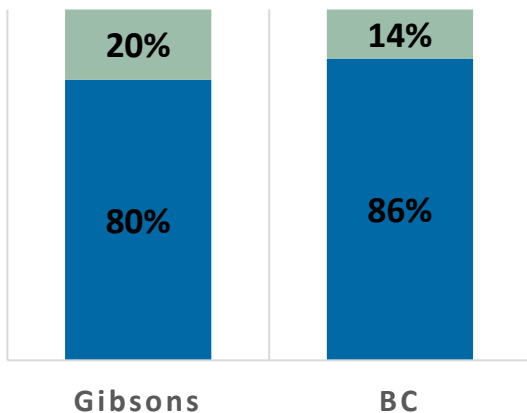
## Labour Force: The Work We Do

In total, there are 3,900 people aged 15 years or older in Gibsons. Of those, 2,195 people (56%) are in the labour force. This pie chart shows the sectors in which those people work.



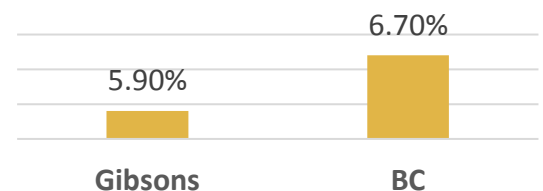
- Sales/Service - 25%
- Trades/Transport - 14%
- Health - 11%
- Management - 10%
- Education/Law/Govt - 10%
- Business/Finance/Admin - 9%
- Natural/Applied Sciences - 7%
- Manufacturing/Utilities - 6%
- Art/Culture/Sport/Recreation - 5%
- Natural Resources/Agriculture - 3%

■ Employee ■ Self-employed



On a per capita basis, significantly more people in Gibsons are self-employed than in BC. (left) We also enjoy a lower unemployment rate than the province as a whole. (below)

### Unemployment Rate

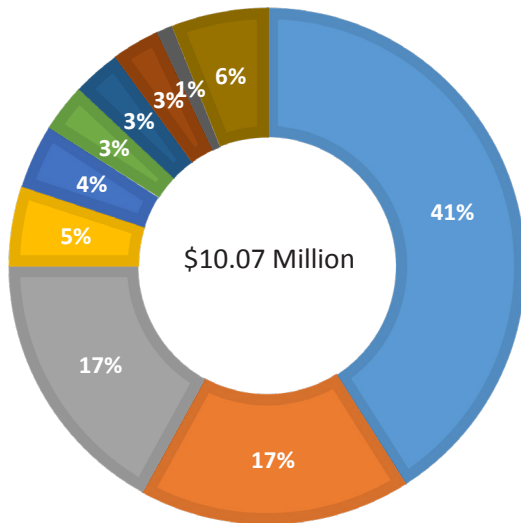


### Business Licenses and Building Permits Issued

	2017	2016	2015	2014	2013
Business Licenses Issued	546	509	482	559	455
Building Permits Issued	79	98	48	53	42
Commercial/Industrial/Institutional	19	18	15	13	10
Building Permit Values (\$ million)	\$13.3	\$13.8	\$4.7	\$10.0	\$14.8

# 2017 FINANCIAL HIGHLIGHTS

## WHERE THE MONEY CAME FROM: 2017 GROSS REVENUE



- Taxation 41%
- Utility User Rates and Connection Fees 17%
- Government Transfers 17%
- Developer Contributions 5%
- Rental Income 4%
- Motor Vehicle Licensing 3%
- Sales of Service 3%
- Licenses and Permits 3%
- Penalties and Interest 1%
- Other Revenue 6%

**Taxation** is the net municipal portion of all property taxes, 1% utility tax, grants in lieu of taxes levied or collected and fees & charges.

**Utility User Rates and Connection Fees** are revenues generated from the water & sewer funds.

**Government Transfers** are essentially grants from senior levels of government.

**Developer Contributions** are tangible capital assets recorded at their fair market value that have been transferred to the Town. These contributions are from privately developed subdivisions and include assets such as water systems, wastewater systems, storm systems, roads and parks.

**Rental Income** is income generated through the rental fees for use of properties and facilities owned by the Town.

**Motor Vehicle Licence** revenues are commissions raised from the sale of vehicle insurance, driver examinations, driver license renewals and special permits.

**Sales of Services** is the revenue from the sales of goods and services to individuals, organizations or other governments. This includes utility service charges and user fees.

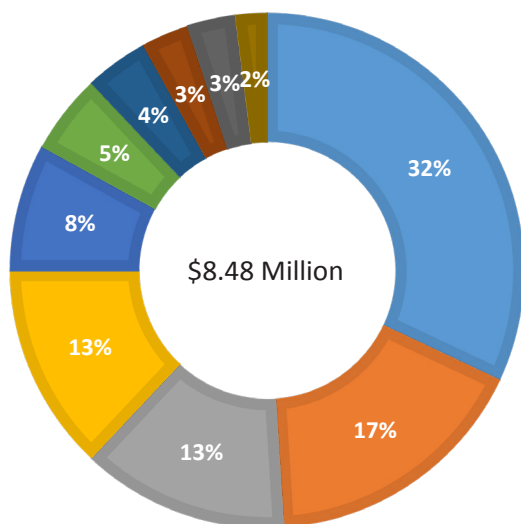
**Licenses and Permits** include revenue collected from municipal licenses. It also includes revenue collected from permits such as building, construction, demolition and plumbing.

**Penalties and Interest** are revenues generated from taxpayers who have not paid their taxes or utility bills by the due date.

**Other Revenue** includes revenues which are not included in the revenue categories defined above. This includes Planning & Transportation revenues.



## WHAT THE MONEY WAS USED FOR: 2017 EXPENSES BY FUNCTION



- General Departmental Expenditures 32%
- Infrastructure Services 17%
- Wastewater 13%
- Water 13%
- Parks and Culture 8%
- Planning 5%
- Debt Interest & Other 4%
- Motor Vehicle License Agency 3%
- Protective Services 3%
- Building Maintenance 2%

**General Departmental Expenditures** includes Council, legislative and general administration.

**Infrastructure Services** includes engineering services, asset management, GIS and project management.

**Wastewater** includes the collection system, sewer lift stations and wastewater treatment plant.

**Water** includes the water distribution system, wells, pumps and reservoirs.

**Parks and Culture** includes parks maintenance and cultural programs offered by the Town.

**Planning** The Planning Department is responsible for managing the Town's growth and development. Assistance and inquiries from residents, property owners and developers on land use, and development matters are provided.

**Debt Interest and Other** includes the interest the Town pays for long-term debt borrowing and bank charges.

**Motor Vehicle License Agency** refers to operation of I.C.B.C. Driver Services, including insurance, driver examinations, driver license renewals and special permits.

**Protective Services** includes the Building Inspections and Bylaw department. Services include building inspections, review of plans, inspection of construction and answering enquiries from residents, property owners, architects, engineers, builders and developers on matters related to building construction, renovation, the BC Building and Plumbing Code and applicable Provincial and Federal regulations. Bylaw Enforcement monitors and seeks compliance with the bylaws enacted by Mayor and Council to regulate the affairs of the Town of Gibsons.

**Building Maintenance** includes the maintenance of Town-owned buildings.

# 2017 PROJECTS AND HIGHLIGHTS

## CORPORATE SERVICES

The Corporate Services Department (CSD) keeps the Town organized and running smoothly, from managing our Council Meetings to staffing the customer service counter to providing behind-the-scenes clerical support to all departments. The team also manages Town Hall's IT needs and produces all of its external communications, including its press releases, social media, advertising and website content.

During 2017, the CSD was kept as busy as ever, overseeing 29 regular and 20 in camera Council and Committee of the Whole meetings, tracking progress on 332 resolutions of Council, and hosting one Public Hearing. The team also responded to 15 formal Requests for Information, produced the 2016 Annual Report, and transferred and updated the Town's website.

In 2017, the department welcomed Lisa Richards and Tracy Forster, who both came on as Administrative Assistants, and Elizabeth Quayle, who became the Town's first Communications Coordinator. Kirsten Rawkins joined the CSD in January of 2018, also as an Administrative Assistant.

### ICBC Driver Services

The Corporate Services Department provides ICBC Autoplan and Driver Licensing Services as an appointed agent under contract to ICBC.

In 2017, the team was recognized by ICBC with Customer Experience Awards and a Performance Award.

#### ICBC Annual Statistics

	2017	2016
Customer transactions	13,360	13,417
Gross commissions	\$316,862	\$311,589



### Gibsons Public Market

In March 2017, the Gibsons Public Market (GPM) opened after three and half years and more than \$4 million raised through the hard work of its supporters.

The public market is a partnership between the Community Futures Development Corporation, Town of Gibsons, Sunshine Coast Community Foundation and the Gibsons Community Building Society (GCBS).

These organizations shared a vision of a Sunshine Coast community gathering place that contributes to the quality of life for residents and visitors.

The GCBS, a not-for-profit organization governed by a Board of Directors and a Board of Governors, is the operator of the Gibsons Public Market.

The funding model of the public market is an innovative blend of donations and grants, and revenue generation through space rentals, community programming and commercial activity that together subsidize public amenities so that they are accessible for little or no cost.



# FINANCIAL SERVICES

The Finance Department is responsible for the overall financial services of 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 Finance Department is also responsible for producing accurate and timely financial reports in accordance with the statutory requirements set forth in the Community Charter, and for developing a *Five-Year Financial Plan* and *Annual Tax Rates Bylaw* each year.

Financial Services Provided	2017	2016
Homeowner grants processed	1,534	1,511
Value of Homeowner grants	\$1,402,736	\$1,379,473
Residential tax deferrals administered	203	180
Annual tax payments processed (properties)	~2,400	~2,300
Semi-annual utility bills (residential and commercial)	~2,200	~2,200
Payments processed (to suppliers & other taxing agencies)	1,480	1,425

## Director of Finance Retires/New Director of Finance Named

On December 19, 2017, Ian Poole, the Town of Gibsons' long-time Director of Finance retired. Ian first joined the Town in March 1992, as Deputy Treasurer. He also worked as the Town's Treasurer and Collector, before being named Director of Finance in 2002.

David Douglas became the Town’s new Director of Finance on November 27, 2017. Dave is a Chartered Professional Accountant who has worked with municipal governments for more than 17 years, including as Director of Financial Services in Powell River, BC and as Manager of Finance in Ucluelet, BC.



## Curbside Organics Program

During 2017, the Town and Council began laying the groundwork for a Curbside Organics Program.

In June, the Town issued an RFP requesting proposals for a Residential Organics Waste Diversion Program/Strategy. It also designed and distributed an Organics Community Survey, which achieved a solid 45% response rate. The majority of respondents indicated strong interest in a formalized organics program.

In December, Council directed staff to negotiate a one-year contract with Grayco Ventures for weekly curbside organics collection. The decision was also made to reduce garbage collection from weekly to bi-weekly. Subsequently, a one-year contract with Grayco was successfully negotiated; the new curbside organics collection program was launched on April 1, 2018.

## INFRASTRUCTURE SERVICES

In December 2017, the Town of Gibsons unified the existing departments of Engineering, Parks & Community Services and Public Works to create the Department of Infrastructure Services. This was done in order to promote better communication between our staff, streamline training opportunities and create efficiencies in our operations.

Dave Newman, who was previously the Director of Engineering, heads the new department, which is responsible for oversight of the Town's capital works projects; long-term infrastructure planning; Parks and Public Works operations and maintenance; operating and maintaining the Town's Geographical Information System (GIS); subdivision approval; aquifer protection; and asset management.

Concurrent with the merging of these departments, Daniel Tardif joined the Town as "Manager of Maintenance and Operations". In this newly created position, Daniel oversees the integration of the Parks & Community Services and the Public Works departments and reports to Dave Newman.

During 2017, the Infrastructure Services team oversaw a number of large capital projects, while continuing its work to effectively maintain and operate the Town's existing infrastructure.

Key projects for the year included:

### Gibsons Way Upgrades



Significant infrastructure work was undertaken on and around Gibsons Way during 2017, including:

- the replacement and upsizing of aging culverts on the north side of the road to improve stormwater capacity;
- the replacement of aging watermains between North Road and Hicks Lane;
- the replacement of aging watermains on North Fletcher between School Road and Gibsons Way.

In tandem with the watermain replacement along Gibsons Way, the Town initiated the construction of a multi-use path from Seaview Lane to Bals Lane along Gibsons Way. Built to accommodate both pedestrians and cyclists, this new pathway will help create a safer, more gently sloping link between Upper and Lower Gibsons. A sidewalk and bike lane was also constructed from Bals Lane to North Road. The Gibsons Way connector is a critical component of Gibson's expanding network of walking and biking trails that was first envisioned in 2001.

### Gower Point Watermain Replacement

In July 2017, the Infrastructure Services Department completed the replacement of an aging watermain on Gower Point Road, between Winn Road and Prowse Road.

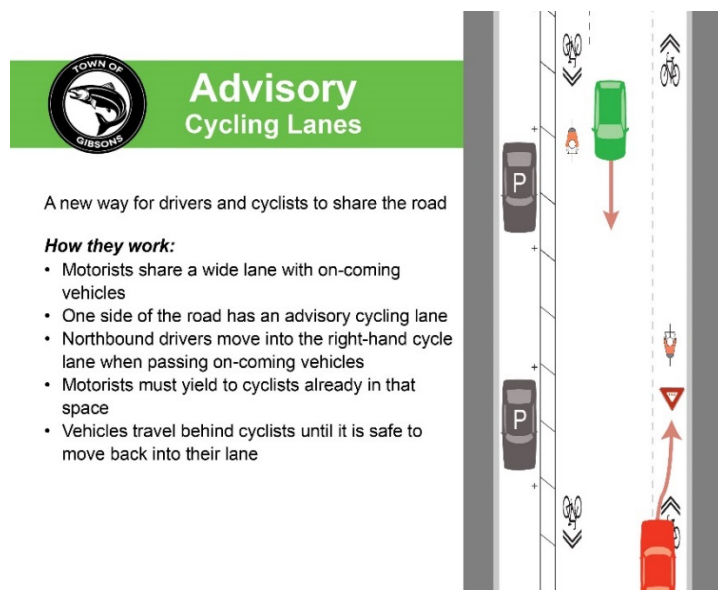
### Parkland Geothermal District Energy Utility Improvements

The Gibsons District Energy Utility (GDEU) is a sustainable utility that utilizes renewable energy in the form of heat from the earth. The system consists of infrastructure that is owned and operated by the Town

(pumphouse, distribution lines, geo-energy fields, service connections) and privately owned heat pumps. The first phase of this utility supports 58 homes in the Parkland neighbourhood.

In early October 2017, the Town successfully completed the installation of two gas boilers at the utility to ensure Parkland residents consistently receive reliable heating services. At the same time, the Town implemented a comprehensive Operations and Maintenance Plan for the GDEU, which will both act as a valuable information resource for residents and provide a clear framework for effectively maintaining and protecting this asset.

During 2018, the Town will be exploring options for future extension of the system to serve future phases of the Parkland development, as well as the possibility of serving adjacent development properties.



## Expanding Cycling Networks

Building on cycle and pedestrian improvements made from Dougall Park to the Inglis Trail at Stewart Road during 2016, the Town marked a northbound “advisory bike lane” on Shaw Road in May 2017.

A southbound advisory bike lane had also been planned for Shaw Road, but has been postponed indefinitely due to the mixed reviews received in response to the first lane.

A project to identify and improve key connection routes to local schools, in partnership with School District #46 and the community at large, is also underway.

## Wastewater Treatment Plant Optimization and Upgrade Project

During 2017, staff drafted a Request for Proposals document for the provision of design, engineering and construction services for Gibsons’ Wastewater Treatment Plant and retrofit of the Prowse Road Lift Station. Design of the upgrades is expected to occur in 2018, with construction anticipated in 2019.

## Armours Beach Improvements

In 2017, Council approved borrowing \$150,000 to implement the first phase of improvements to Armours Beach. During the first half of 2018, significant work was completed to improve the park’s accessibility and usability, including terracing, landscaping, washroom upgrades and the addition of new park furnishings. Trees and other plantings, as well as the replacement of the shoreline retaining wall, are scheduled for fall 2018.

## Asset Management

Asset management is a focus of many of the projects undertaken by the Infrastructure Services Department. In addition, the department’s “Asset Management Coordinator” is moving the Town forward in the development of formalized asset management plans. A formal approach to the management of infrastructure assets is essential in order to deliver civil services in the most cost-effective manner, and to be able to demonstrate this to Town residents and other stakeholders.



### Maintenance Projects

During 2017, the Town undertook numerous asset maintenance projects throughout Gibsons. These included:

- Sidewalk repair and improvements;
- Drainage upgrades, such as culvert replacements and minor improvements; and
- A proactive sewer system flushing and videoing program, which was developed in 2015 to identify issues with storm and sanitary infrastructure before they create flooding or property damage and to assist in forecasting the lifespan of the assets. Under this program, the Town's collection systems have been divided into sub-areas, with a portion of the Town being flushed and viewed each year.

### Grease Management



**Fats, oils and grease: It doesn't matter how much hot water or soap you pour down after it. Sooner or later it solidifies.**

The buildup of grease in the Town's sanitary system is an ongoing (and costly) issue.

During 2017, a communication program was implemented in partnership with Vancouver Coastal Health to inform businesses about the impact of grease on Gibsons' sanitary system and the related requirement to have a properly installed and functioning grease trap.

Additionally, communications to residents about how to properly dispose of household grease (i.e. in their organics bin) were undertaken via Facebook and a flyer delivered to homes.

### Scheduled Operations & Maintenance Plan and Policy Review

During 2017, the Infrastructure Services Department initiated an *Operations and Maintenance Plan and Policy Review* with the intent to document scheduled operational and maintenance practices, to identify significant gaps in preventative maintenance, and to seek opportunities for future procedural efficiencies.

Additionally, the Town's existing policies are being reviewed to determine if all necessary policies relating to operations and maintenance are in place and to identify liability concerns for the Town: new policies will be drafted where necessary.

The Scheduled Operations and Maintenance Plans have been organized into four separate documents: Parks; Engineering; Public Works Crew; and Plants Crew. Staff have first or final drafts for all documents and are working with management and AssetFinda (the advanced asset management system used by the Town) to translate the documents into an automated work plan. These plans are expected to be implemented during the second half of 2018. Additionally, formalized asset management plans for the Town's various asset categories are underway, with "Fleet and Equipment" and "Gibsons District Energy Utility" to be created in the near future.

### Process Improvement

The Town's asset management team constantly seeks ways to improve our internal processes in order to improve our organizational communication, reporting and efficiencies. During 2017, this work included:

- Digitizing inspection and maintenance forms to record inspections for liability and analysis purposes, and to flag items for follow up where further action required;
- Digitizing "Works Requests" so our Public Works crews may update them in real-time; and
- Developing a "Developer Cost Estimate Template" to conform with more stringent legislated requirements for financial reporting.

# NATURAL ASSET MANAGEMENT

The Town of Gibsons is internationally recognized for its work in pioneering an Eco-Asset Strategy, which recognizes and quantifies the role that natural assets, such as the Gibsons Aquifer, play in delivering core municipal services.



**The aquifer is a natural underground reservoir which provides groundwater to our wells and springs.**

During 2017, we continued to apply traditional asset management and financial tools to our natural assets, with the goals of: increasing the Town's natural resilience to climate change; providing core services to residents at a reasonable cost; and reducing the risks and costs associated with maintaining a suite of engineered assets.

Key natural asset management projects included:

## **Integrated Stormwater Management Plan: Update and Implementation Project**

In essence, *Integrated Stormwater Management* is the management of rainwater runoff in order to protect people, natural and built assets. A solid *Integrated Stormwater Management Plan* (ISMP):

- Helps to plan for minor and major storm scenarios, while protecting the natural and built environment;
- Helps to determine what above-ground and below-ground infrastructure is required to manage the stormwater runoff that results from these storms; and
- Works with land use planning to anticipate the types of stormwater systems that will be needed as a result of changing land uses and development.

As Gibsons' existing ISMP was developed in 2010, we are in the process of updating it. The new document will draw heavily on the Town's natural asset management philosophy, and rely on a chain of both natural assets and constructed assets that mimic natural features to address the Town's stormwater needs.

The ISMP Update and Implementation Project comprises seven project elements: the ISMP update; Whitetower pond design; Brothers Park stormwater retention design; Charman Creek plan; improvements to Goosebird Creek within Labonte Park to reduce flooding and improve natural habitat; permitting updates; and bylaw updates.

In 2017, the Town successfully applied for and was awarded a \$249,000 grant from the Clean Water and Wastewater Fund, under which the Canadian and BC governments are investing up to \$373.6 million to support

infrastructure projects in communities across the province. The grant amount is expected to cover about 85% of the anticipated \$300,000 in ISMP project costs.

To date, Town staff have met with Urban Systems (our consultants on the project) and conducted a walk-through of related sites. Additionally, a draft of the main ISMP document is nearing completion. Meetings to collect public input on the project are expected to be held in 2018.

## Valuation of Whitetower Park

In 2017, the David Suzuki Foundation measured the hydrological and ecological functions performed by Gibsons' creeks and woodlands. They determined that the Whitetower Park ponds have a value of \$3.5 to \$4.0 million in terms of the stormwater management services they deliver. Subsequently, we updated the Town's Development Cost Charges (DCC) Bylaw to reflect this information.

First adopted by Council in 2016, Gibsons' DCC Bylaw requires developers to contribute to the improvement of, and in some cases, the rehabilitation of, the Town's natural assets.

## Municipal Natural Assets Initiative

As Gibsons' unique approach to natural asset management began to gain attention, many organizations expressed interest in adopting a similar strategy. In response, the Town came together with the Smart Prosperity Institute (a national research network and policy think tank dedicated to advancing practical policies and market solutions for a stronger, cleaner economy), the David Suzuki Foundation, and Brooke & Associates (a multi-disciplinary consulting firm based in Victoria, BC, that helps organizations and communities maximize their positive social and environmental impacts) to form the Municipal Natural Assets Initiative (MNAI). The purpose of the MNAI is to refine, replicate and scale-up the Town of Gibson's natural asset management strategy and ultimately, to position it as a mainstream municipal approach.

Following a request for proposals by the MNAI team, five Canadian communities were selected to receive support in adapting and piloting the Gibsons' approach. These were: the City of Grand Forks, BC; the City of Nanaimo, BC; the District of West Vancouver, BC; the Town of Oakville, ON; and the Region of Peel, ON. The pilots were implemented over an 18-month period, from June 2016 to December 2017.

Gibsons' role throughout is to act as a 'Living Lab', documenting and sharing the results of its own efforts to manage natural assets and to provide advice to other municipalities as required.

Currently, all five pilots are on track, with many valuable lessons already learned and documented. For more information about the MNAI, Gibsons' role in the organization and the five pilots go to [www.mnai.com](http://www.mnai.com).



**Gibsons' creeks, ditches and wetlands provide valuable stormwater management services.**



# PARKS & COMMUNITY SERVICES



The Parks and Community Services Department is responsible for maintaining 28 parks and civic properties, beach accesses, trails, playing fields, playgrounds, tennis courts and natural areas for the use and enjoyment of the public. The team also manages the Town's banner program, special flag ceremonies, floral and seasonal displays, and processes filming, tree removal and pesticide applications.

Community events are managed by the team in coordination with event organizers and organizations. During 2017, 23 events were held, including Sea Cavalcade, Jazz Fest, Music in the Landing, Canada 150/Sunshine Coast Canoe Journey, and Light the Landing.

## Canada 150 Celebration

As 2017 marked Canada's sesquicentennial (150 years since our country's federation), a number of special activities were organized or participated in, including the installation of a "150" canoe floral display at the center of the Landing. Additionally, in partnership with Heritage Canada 150, 1500 native tree seedlings were given to the public during the Canada Day Celebration and the Sea Cavalcade parade. A Heritage Grant of \$12,000 was provided for these activities. In conjunction with the Sunshine Coast Canoe Journey, a vessel of Gibsons' finest water made its way to Ottawa for a 'mixing of the waters' ceremony. A Sunshine Coast Foundation Grant of \$2,000 was provided for this endeavor.



## Invasive Species Control

As part of its care for the Town's green spaces, the Parks team consistently works to control the spread of invasive species such as Japanese Knotweed, hogweed and the Japanese beetle. It also participates in the local "Sunshine Coast Invasive Species Technical Working Group", which is working to implement a "Regional Invasive Plant Management Strategy for the Sunshine Coast". This strategy is set for review by Gibsons' Council in 2018.



## Community Services

The Parks Department was also an active participant in the "Sunshine Coast Harm Reduction Advisory Committee Meetings" during 2017. These meetings were organized as part of the community health services provided by Vancouver Coastal Health, with the goals of; promoting an open dialogue about opioids on the Sunshine Coast; building connection and improving communication within our community; addressing and decreasing stigma; increasing understanding of addiction; and educating/providing resources to residents.



## PUBLIC WORKS



The Public Works Department is responsible for ensuring the continuous and safe operation of the Town's infrastructure and facilities, including our wastewater collection and treatment system, water supply system, drainage system and municipal buildings, as well as 32km of paved roads, 2km of gravel lanes, 16km of sidewalks, street signage, and streetlights. (It is not responsible for maintaining Highway 101, which is serviced by the province of BC.)

The department is also responsible for brush cutting, line painting, vehicle purchasing and solid waste management, including the spring cleanup program and operation of the green waste transfer facility.

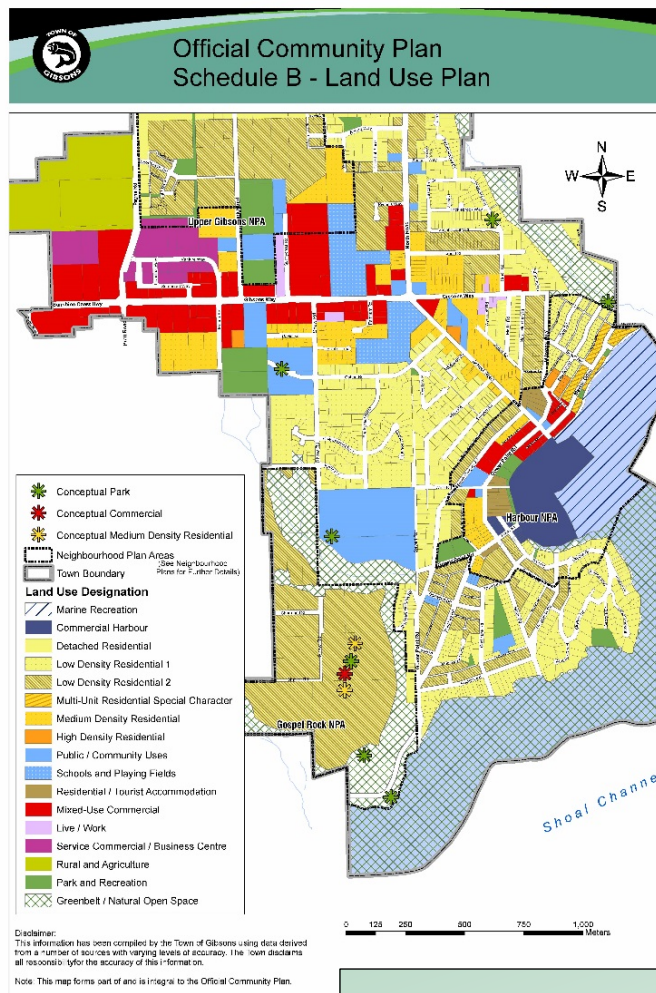




# PLANNING AND DEVELOPMENT

The Planning, Building and Bylaw Enforcement Department works to promote and enhance Gibsons' social, environmental and economic well-being by working with development applicants to ensure that community goals and requirements are met, and by following up on complaints and concerns of residents and building owners.

André Boel acted as the Town's Director of Planning from March 2013 to November 30, 2017, before accepting a position as General Manager of Development Services at the City of Port Moody. Lesley-Ann Staats became Gibsons' new Director of Planning on January 2, 2018.



There are two main types of work handled by the Planning Department; long-term planning, which includes work with the community on initiatives with a long-range focus, and short-term planning, which includes the processing of development applications.

## Applications Received and Permits Issued

Development Permits are required for a variety of activities. In 2017, five Garden Suite Development Permits were issued and 16 Development Permits were issued for Environmental/Geotechnical/Gibsons Aquifer protection. Six Development Permits were issued for form and character.

There was a significant increase in the number of Development Variance Permit requests. A number of new house construction required Development Variance Permits, usually in relation to setbacks, which may be due to the remaining complex building lots available.

	2017	2016
Zoning Bylaw Amendment Applications	3	3
Development Variance Permits	9	4
Development Permits	27	23
Board of Variance Application	2	1
Sign Permits	11	8



The Town's key long-range plan for land use is its Official Community Plan. Key areas of focus in long-range planning during 2017 included the Winegarden Park Master Plan, Short-Term Rentals, Affordable Housing and three large building developments, as described below.

### Winegarden Park Master Plan



The Winegarden Park Advisory Committee (WPAC) was first formed in February 2016. Its purpose was to draft a Masterplan for the park, in light of upcoming changes related to the extension of the waterfront walkway along the site of the George Hotel and Residences (the George) and more generally to plan for the future. During 2016, the WPAC met many times and together created a Masterplan for a waterfront park that can be enjoyed by the whole community. Many key design elements were in response to community input gathered from Gibsons residents.

During 2017, the WPAC met twice early in the year and recommended approval of the Winegarden Park Master Plan (the Plan) to Council. In March 2017, Council approved the Plan and directed staff to evaluate its cost and look further into funding partnerships/initiatives for various segments of the Plan. Council also directed staff to make arrangements with the developer of the George, to ensure that as much work as possible on the park is completed in conjunction with necessary work on the George.

## Short-Term Rentals

As with many communities across North America, Gibsons continued to grapple with short-term rentals (STRs), such as Airbnb, during 2017. For their operators, STRs provide a financial benefit and may help pay their mortgage. STRs also have a positive effect on the local economy, as they provide visitor accommodation and support the tourist trade. On the other hand, STRs may reduce the availability of long-term rentals, impact residential neighbourhood character, and may inflate real estate prices.

As part of its effort to hear from our residents on the issue and better determine the overall impact of STRs, the Town actively promoted and encouraged Gibsons residents to participate in an online questionnaire initiated by the SCRD in June 2017.

In May 2018, staff provided Council with an overview of the Town's approach to short-term rentals and provided examples of regulations that have been put in place in other similar jurisdictions. Council directed staff to create new regulations intended to balance the needs of STR operators and other Gibsons' residents.

## Affordable Housing

The Town has been actively working on an Affordable Housing (AH) strategy for several years. In the recent past, for example, the Town legalized Secondary Suites and introduced the Garden Suite program. In 2017, the Town worked closely with the Sunshine Coast Affordable Housing Society to pursue Town-owned sites for affordable housing.

These include:



Affordable Housing Concept Study  
Charman Creek Site  
September 15, 2017  
Town of Gibsons and Suncoast

**Charman Creek Lands** – a 3-acre parcel of these 20-acre civic lands (located at the foot of Shaw Road) has been tentatively selected as the site of a 40-unit rental housing project. The proposed designs envision a four-building complex with 10 units each, ranging in size from one bedroom to three bedrooms. The site would offer a mix of market rates and reduced rents, with monthly rent reductions \$200 to \$700 below market rates.

**Four road-end dedications in Lower Gibsons** – at present, a site at Franklin Road/Harmony Lane is under consideration for the development of two rental units by the Sunshine Coast Affordable Housing Society. The other three lots (Beach Avenue/Glen Road, Bals Lane/Seaview Road and Glassford Road/Gower Point Road) may serve as sites for Affordable Housing, be sold to generate revenue for Affordable Housing Reserve Fund or be left in their current state.

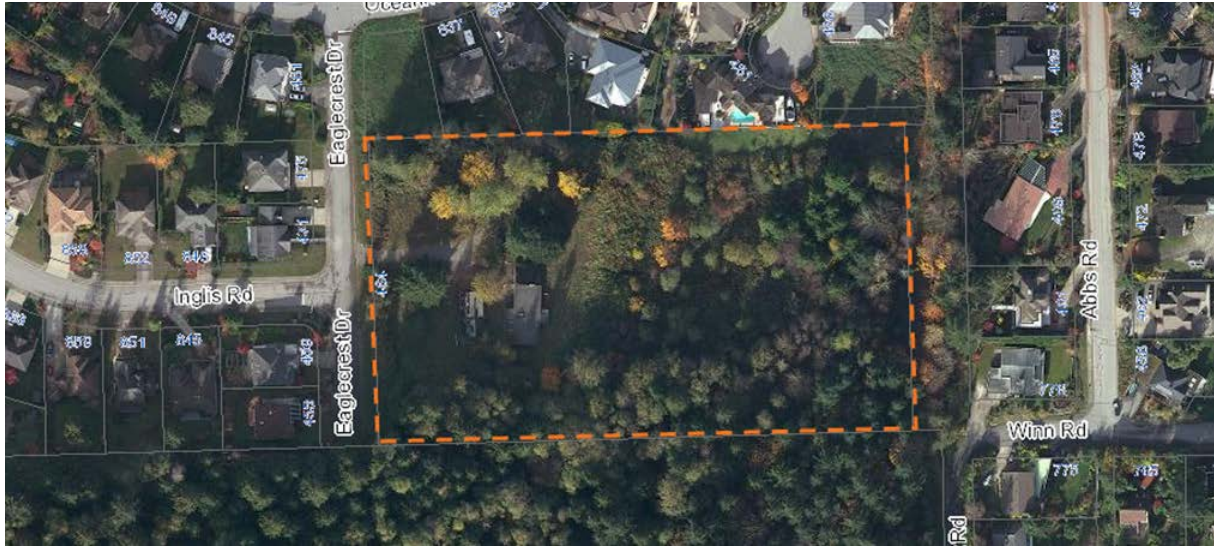
**The old RCMP site (749 School Road)** – Council has applied to acquire this property under the *Surplus Federal Real Property for Homelessness Initiative*, in order to pursue a vision of offering transitional/supporting housing at the site.



## Significant Development Projects

During 2017, the Town's Planning Department worked on three large development projects. These include:

### 464 Eaglecrest Drive



TCD Developments (Gibsons) Ltd. is proposing to build 87 residential units on this 5-acre site. The development would comprise four rows of two- and three-storey duplexes and apartments, with a considerable portion of the site retained as green space. The application was received in March 2017, then revised in December 2017. A Public Hearing was held in May 2018, and the rezoning application was approved in June 2018.

### Block 7 – Gospel Rock

Greenlane Homes is proposing a mixture of commercial, multi-family and single-family zones on this 47-acre site in order to create distinct areas within the neighbourhood. The proposal allows for up to 360 residential units, with 23 acres proposed to be rezoned to Park (PRO). A “green lane” has been proposed to tie the neighbourhood and park together. This application is the first zoning amendment application within the OCP's Gospel Rock Neighbourhood Plan since the adoption of the neighbourhood plan in 2012.



A well-attended public information meeting regarding the Gospel Rock development was held in November 2017.

The application was received in May 2017. A Public Hearing was held in May 2018, and the Bylaw has passed three Readings by Council.



## George Hotel and Residences



Klaus Fuerniss Enterprises Inc. is proposing a mixed-use development on this 1.3 acre site. The development is envisioned as comprising: 39 residential units; 116 hotel rooms; a conference centre, including spa, pools, lounge/café (level 1); a waterfront restaurant on a proposed pier in the Gibsons Harbour; underground parking stalls; a new waterfront public walkway; and a public plaza which will retain public access to the waterfront.

The application was received in November 2013. In October 2015, the application received Council approval. The Town Development Permits and Building Permit are ready to be issued once the developer is ready to proceed. These permits allow for:

1. Demolition of remaining structures
2. Remediation of site contamination
3. Ground improvement in preparation of construction
4. Start of construction

### Official Community Plan

The OCP is a long-range policy guide for land use planning. It is one of the most important documents adopted by Town Council. The intent of an OCP is to guide Council's decisions in relation to residential and commercial development, industrial activity, transportation infrastructure, and environmental considerations. An OCP also identifies where future development should occur, including utility servicing.

## Building Inspection Services

### Building Permits Issued

	2017	2016
Single-family	39	24
Two-family	5	12
Multi-family	7	2
Commercial, industrial, institutional	19	18
Other	9	17
<b>Total</b>	<b>79</b>	<b>73</b>
Value of permits (millions)	<b>\$13.3</b>	<b>\$13.8</b>

Building Inspection Services works ensure our citizens' quality of life is maintained by regulating all construction within the Town. This is achieved through the use of the Building and Plumbing By-law, the British Columbia Building Code, the British Columbia Fire Code, and other related bylaws and enactments within the Town of Gibsons.

During 2017, we introduced a new online system to book building inspections, which may be accessed through the Town's website. The department also began providing free inspections to people who would like to create a secondary suite in their home. This initiative was aimed at helping homeowners bring their suites up to the proper regulatory standard, which better ensures tenant safety.

## Bylaw Enforcement

### Bylaw Enforcement Stats

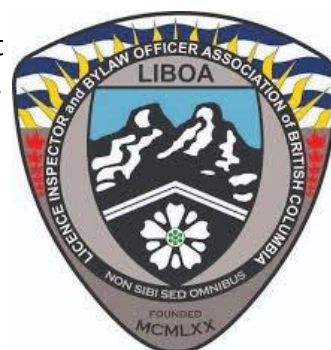
	2017	2016
Traffic control	382	270
Animal control	363	359
Complaints	292	300
New business licenses	96	76
Renewed business licenses	450	433

The general operating philosophy of the Town's Bylaw Enforcement Officer is one of education first and warning second, before fines or charges are laid.

During 2017, Traffic Control incidents rose significantly over 2016. This was mainly due to an increase in the number of Bylaw Enforcement Notices issued to homeowners who failed to clear ice and snow from their sidewalks.

In October 2017, Council amended the Town's Snow and Ice Control Bylaw so that it could recover related snow and ice removal expenses from remiss property owners.

Ninety-six new business licenses were issued in 2017 (up by 26% over 2016), with the rise mainly due to the Town's requirement for operators of short-term rentals to purchase a business license. Animal Control and Complaints calls were largely unchanged from 2016.



# GIBSONS AND DISTRICT VOLUNTEER FIRE DEPARTMENT

The Gibsons and District Volunteer Fire Department (GDVFD) has been providing life and property protection to the West Howe Sound Fire Protection District since 1937. The Fire Department is a Sunshine Coast Regional District function, which serves a population of about 10,000 and covers a fire protection district of roughly 22.7 km<sup>2</sup>.



## Fire Crew

At December 31, 2017, the GDVFD consisted of 43 active volunteer members, plus four paid full-time staff comprising one Fire Chief, one Training Officer and two Fire Prevention Officers. Duties of the volunteers and staff include 24/7 response to fire and rescue operations, and maintaining the readiness of all apparatus and equipment.

## Fire & Safety Inspections

The GDVFD has 378 business properties requiring fire and life safety inspections, with about 95% of those located in the Town of Gibsons. During 2017, 100% of

properties were inspected. Additionally, the GDVFD submitted 19 referral documents suggesting fire prevention strategies to building developers for consideration.

## 2017 Callouts

During 2017, the GDVFD responded to 267 callouts, compared to 276 callouts in 2016. In total, the callouts required 2,805 person hours, compared to 2,128 hours the previous year. The 25% increase in time spent on callouts during 2017 was mainly related to several major fire incidents that occurred during the third quarter of the year.

During summer 2017, there was unprecedented wildfire activity in BC. As a result, on July 14, 2017, the Office of the Fire Commissioner contacted the GDVFD asking for an engine and four-member crew to be deployed to 100 Mile House for six days. Three GDVFD members and one member from the Roberts Creek Fire Department left that afternoon and spent two days in 100 Mile House before being redeployed to Cache Creek. A replacement crew was being assembled when a pump failure forced the return of the GDVFD engine and crew. The apparatus has since been replaced and is back in service.

## Equipment Upgrades

In July 2016, the SCRD Board approved a plan to replace the GDVFD's aging ladder truck. Construction of the new ladder truck was completed in 2017, with delivery occurring in January 2018.

In June 2017, the SCRD Board approved a plan to replace the fire department's self-contained breathing apparatus (SCBA) in order to increase firefighter health and safety during emergency incidents. The new SCBA units arrived in November 2017, with fire department members training on them extensively before putting them into use.





# 2014-2018 STRATEGIC PLAN

## Asset Management

Advancing our Eco-Asset Strategy

Targeting zero waste and climate change

Ensuring resilience of our engineered infrastructure

Completing a Town Land Inventory and Parks Master Plan

Expanding safe pedestrian and cycling networks



## Community Development

Building the Gibsons Public Market as a community hub

Promoting regional and local economic development

Collaborating on affordable housing initiatives

Supporting education, culture and inter-generational engagement

Advocating for improved ferry and transit service



## Harbour Enhancement

Developing a Gibsons Harbour Economic Strategic Plan

Enhancing the harbour seawalk

Helping to secure a reliable passenger ferry service

Making Armours Beach a family-friendly recreation site

Restoring fish habitat in our creeks and harbour



# PROGRESS REPORT

The Town of Gibsons' Strategic Plan was developed by our current Council to help establish their goals and guide their decision-making for the balance of their term. The Plan was organized around three core pillars (Asset Management, Community Development and Harbour Enhancement), which were then subdivided into five key objectives. Next, a series of key Action Items was proposed for each objective. These pages outline the progress made against each of those Action Items, as at December 31, 2017.

## STRATEGIC PLAN: ASSET MANAGEMENT

### Advancing Eco-Asset Strategy\*

Action Items:	Complete	Ongoing	Started	Planned
Partner with Art Farm on Community Engagement Initiative	X			
Obtain Valuation of Whitetower Park Ponds	X			
Establish/support "Municipal Natural Asset Initiative"		X		
Produce/promote Advancing Natural Asset Management financial document		X		
Cross-Canada Natural Asset Presentations by Council and Staff		X		
Update Environmentally Sensitive Areas Development Permit Area (DPA #2)				X

### Targeting Zero Waste and Climate Change

Action Items:	Complete	Ongoing	Started	Planned
Upgrade Green Waste Facility	X			
Form Zero Waste Committee; Receive Committee Report	X			
Renew Garbage Contract	X			
Geo-Utility Operations Plan	X			
Foreshore Project: Phase 1: Conceptual Design - Wharf to Armour's Beach	X			
Establish Curbside Organics Program		X		
Trail & Cycle Network Strategy		X		
Renew Bio Solids Contract			X	
Geo-Utility Parkland Business Plan			X	
Update Community Greenhouse Gas Inventory (Community Energy & Emissions Plan)				X
Develop Carbon Neutral Operations Plan				X
Develop Home Energy Retrofit Initiative				X
Urban Forest Plan (Establish as Eco-Asset)				X
Update Geo-Technical Hazards - Development Permit Area				X

## Ensuring Resilience of our Engineered Infrastructure

Action Items:	Complete	Ongoing	Started	Planned
Shoreline Manhole Rehabilitation	X			
Chipseal Program	X			
Pavement Rehabilitation and Patching Program		X		
Integrated Stormwater Management Plan		X		
Wastewater Treatment Plant - Optimization and Upgrades		X		

## Completing a Town Land Inventory & Parks Master Plan

Action Items:	Complete	Ongoing	Started	Planned
Review Options for use of Holland Lands	X			
Land Inventory and Market-Based Valuation		X		
Complete Inventory of All Park Assets		X		
Establish Town Park Standards; Signage, Furniture, Layout, Staffing Capacity				X
Natural Capital Valuation of Gibsons' Green Space				X
Explore Parks Development Cost Charges				X

## Expanding Safe Pedestrian and Cycling Networks

Action Items:	Complete	Ongoing	Started	Planned
Trail/Bike Network Connection: Stewart Road to Shaw Road	X			
Improve Safety of School Road Intersection	X			
Expand Trail and Cycle Network/Identify Priorities		X		
Regional Bike Network Integration and Alignment		X		
Gibsons Way Multi-Use Bike Path			X	
Develop Safe Routes to School (SD#46 Partnership)			X	

## STRATEGIC PLAN: COMMUNITY DEVELOPMENT

### Building the Gibsons Public Market as a Community Hub

Action Items:	Complete	Ongoing	Started	Planned
Support Renovation of Gibsons Public Market	X			
Facilitate Shared Parking Agreement with Marina	X			

### Promoting Regional and Local Economic Development

Action Items:	Complete	Ongoing	Started	Planned
Launch/Support Regional Economic Development Board	X			
Support Sunshine Coast Tourism Application for MRDT (Hotel Tax)	X			
Maintain Visitor Information Centre/Travel Ambassador Programs through 2017	X			
Establish Harbour Economic Development Strategy	X			

### Collaborating on Affordable Housing Initiatives

Action Items:	Complete	Ongoing	Started	Planned
Update Affordable Housing Policy	X			
Partner with Sunshine Coast Affordable Housing Society		X		



Acquire Site of old RCMP Station for Affordable Housing	X			
Identify Zoning Bylaw Changes that Support Affordable Housing	X			

### Supporting Education, Culture and Inter-Generational

Action Items:	Complete	Ongoing	Started	Planned
Council to determine				X

### Advocating for Improved Ferry & Transit Service

Action Items:	Complete	Ongoing	Started	Planned
Council to determine				X

## STRATEGIC PLAN: HARBOUR ENHANCEMENT

### Developing a Gibsons Harbour Economic Strategic Plan

Action Items:	Complete	Ongoing	Started	Planned
the Harbour	X			
Phase II: Identify Strategies/Actions				X
Phase III: Implement Plan (Dependent on Grant)				X
Update Recreation Water Lease Byway & Schedule A in Response to Concerns/Competing Interests in Gibsons' Recreational Water Lease Area			X	

### Enhancing the Harbour Seawalk

Action Items:	Complete	Ongoing	Started	Planned
Foreshore Project: Phase II - Develop Winegarden Park Master Plan	X			
Foreshore Project: Phase III - Shoal Bay to Headlands Conceptual Design				X

### Helping to Secure A Reliable Passenger Ferry Service

Action Items:	Complete	Ongoing	Started	Planned
Support Passenger Ferry Services		X		

### Making Armours Beach A Family-Friendly Recreation Site

Action Items:	Complete	Ongoing	Started	Planned
Explore Viability of Construction of Sandy Beach (Marine Portion of Park)	X			
Finalize Park Design and Costing of Land Portion of Park	X			
Construct Land Portion		X		

### Restoring Fish Habitat In Our Creeks and Harbour

Action Items:	Complete	Ongoing	Started	Planned
Restore Fish Habitat: Charman Creek (at Marina)	X			
Create Fish Friendly Culvert & Channel Improvements: LaBonte Park			X	
Partner with Third Parties to Improve Fish Habitat in Gibsons Creek			X	
Update Mapping of Eel Grass Beds				X





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Monday - Friday  
8:00am - 4:30pm  
JCBC / Driver  
Monday - Friday  
9:00am - 4:00pm  
Saturday  
9:00am - 4:00pm

CAUTION  
DOOR

facebook

Small plaque on the stone planter.





# **TOWN OF GIBSONS FINANCIAL STATEMENTS**

December 31, 2017



**Town of Gibsons**  
**Financial Statements**  
**For the Year Ended December 31, 2017**

**Contents**

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## Management's Responsibility for the Financial Statements

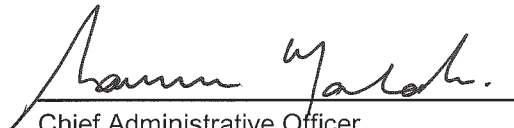
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The accompanying financial statements of The Town of Gibsons (the "Town") are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

  
\_\_\_\_\_  
Chief Administrative Officer  
\_\_\_\_\_  
Director of Finance

May 8, 2018



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925 West Georgia Street  
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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, 2017, and 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, 2017 and the results of its operations, changes in net debt and cash flows for the year ended in accordance with Canadian public sector accounting standards.

*BDO Canada LLP*

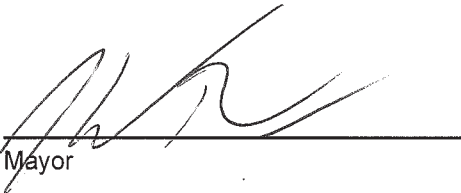
Chartered Professional Accountants

Vancouver, British Columbia  
May 8, 2018



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

December 31	2017	2016
<b>Assets</b>		
<b>Financial Assets</b>		
Cash	\$ 113,034	\$ 215,768
Portfolio investments (Note 2)	5,358,284	4,611,951
Taxes receivable	307,722	450,709
Accounts receivable	1,304,567	748,254
	<u>7,083,607</u>	<u>6,026,682</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,956,493	1,281,806
Deferred revenue (Note 3)	222,540	249,920
Long-term debt (Note 4) (Schedule 1)	6,434,145	6,829,773
Development cost charges (Note 5)	1,125,984	1,317,572
	<u>9,739,162</u>	<u>9,679,071</u>
<b>Net Debt</b>	<u>(2,655,555)</u>	<u>(3,652,389)</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 9)	50,514,890	49,919,918
Prepaid expenses	8,390	6,962
	<u>50,523,280</u>	<u>49,926,880</u>
<b>Accumulated Surplus (Note 6)</b>	<u>\$ 47,867,725</u>	<u>\$ 46,274,491</u>



\_\_\_\_\_  
Mayor



\_\_\_\_\_  
Director of Finance

## Town of Gibsons Statement of Operations

	Fiscal Plan 2017 (Note 13)	2017	2016
<b>For the Year Ended December 31</b>			
<b>Revenue</b> (Schedules 3 and 4)			
Taxation (Note 10)	\$ 4,175,942	\$ 4,139,359	\$ 4,114,675
Utility user rates and connection fees	1,681,560	1,715,044	1,533,296
Government transfers (Schedule 2)	2,017,318	1,710,018	943,006
Other contributions (Schedule 2)	202,500	-	5,748
Sales of services	414,450	559,735	403,518
Other revenue	1,206,289	1,456,290	1,366,996
Contributions from developers	626,589	493,884	2,206,231
	<b>10,324,648</b>	<b>10,074,330</b>	10,573,470
<b>Expenses</b> (Schedules 3 and 4)			
General departmental expenditures	5,440,620	5,641,634	5,283,981
Water system	1,099,385	1,063,323	1,099,615
Sewer system	1,049,452	1,125,929	1,083,953
Motor vehicle license agency	267,348	259,023	290,817
Debt interest and other	368,225	359,446	353,052
Disposal of tangible capital assets	-	31,741	20,416
	<b>8,225,030</b>	<b>8,481,096</b>	8,131,834
<b>Annual Surplus</b>	<b>2,099,618</b>	<b>1,593,234</b>	2,441,636
<b>Accumulated Surplus, beginning of year</b>	<b>46,274,491</b>	<b>46,274,491</b>	43,832,855
<b>Accumulated Surplus, end of year</b>	<b>\$ 48,374,109</b>	<b>\$ 47,867,725</b>	\$ 46,274,491

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

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

	Fiscal Plan 2017 (Note 13)	2017	2016
<b>For the Year Ended December 31</b>			
<b>Annual Surplus</b>	<b>\$ 2,099,618</b>	<b>\$ 1,593,234</b>	<b>\$ 2,441,636</b>
Aquisition of tangible capital assets	<b>(4,597,700)</b>	<b>(2,013,524)</b>	(3,464,346)
Amortization of tangible capital assets	<b>1,330,080</b>	<b>1,386,811</b>	1,330,080
Disposal of tangible capital assets	<b>-</b>	<b>31,741</b>	20,416
	<b>(1,168,002)</b>	<b>(594,972)</b>	(2,113,850)
Net aquisition of prepaid expenses	<b>-</b>	<b>(1,428)</b>	5,061
<b>Change in net debt for the year</b>	<b>(1,168,002)</b>	<b>996,834</b>	332,847
<b>Net debt, beginning of year</b>	<b>(3,652,389)</b>	<b>(3,652,389)</b>	(3,985,236)
<b>Net debt, end of year</b>	<b>\$ (4,820,391)</b>	<b>\$ (2,655,555)</b>	<b>\$ (3,652,389)</b>

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



## Town of Gibsons Statement of Cash Flows

For the Year Ended December 31	2017	2016
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual surplus	\$ 1,593,234	\$ 2,441,636
<b>Items not involving cash</b>		
Development cost charges recognized	(367,621)	(51,350)
Contributed tangible capital assets	(23,600)	(2,150,881)
Disposal of tangible capital assets	31,741	20,416
Amortization	1,386,811	1,330,080
	<b>2,620,565</b>	1,589,901
<b>Changes in non-cash operating balances</b>		
Accounts and taxes receivable	(413,326)	27,330
Accounts payable and accrued liabilities	674,687	(100,146)
Prepaid expenses	(1,428)	5,061
Deferred revenue	(27,380)	23,019
	<b>2,853,118</b>	1,545,165
<b>Capital transaction</b>		
Acquisition of tangible capital assets	(1,989,924)	(1,313,465)
<b>Investing transactions</b>		
Change in portfolio investments, net	(746,333)	(118,756)
<b>Financing transactions</b>		
Issuance of long-term debt	550,000	401,192
Development cost charges and contributions	172,535	76,137
Interest on development cost charges	3,498	19,085
Repayment of debt	(945,628)	(528,752)
Capital lease payments	-	(38,315)
	<b>(219,595)</b>	(70,653)
<b>(Decrease) Increase in cash during year</b>	<b>(102,734)</b>	42,291
<b>Cash, beginning of year</b>	<b>215,768</b>	173,477
<b>Cash, end of year</b>	<b>\$ 113,034</b>	\$ 215,768

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

## Town of Gibsons

### Notes to the Financial Statements

December 31, 2017

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 ("PSAS") developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

#### 1 Significant Accounting Policies

##### (a) 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
Geo Utility	10 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

The Town is fortunate to have many natural assets that reduce the need for engineered infrastructure that would otherwise be required. This includes the Gibsons aquifer (water storage and filtration), creeks, ditches and wetlands (rain water management) and the foreshore area (natural seawall). Canadian public sector accounting standards do not allow for the valuation and recording of such assets into the financial statements of the Town. As such, these natural assets are not reported in these financial statements. Nevertheless, the Town acknowledges the importance of these assets and the need to manage them in conjunction with engineered infrastructure. For example, on July 19, 2016, the Town adopted a revision to the Development Cost Charges Bylaw 1218 which included a \$3.2 million valuation for an increase in the Whitetower storm retention pond volumes. This pond system is a natural storage and retention system that would replace, in part, a traditional pipe system. The valuation recognizes the service this natural asset will provide.

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

December 31, 2017

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**1 Significant Accounting Policies (Continued)**

**(b) Revenue Recognition**

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the British Columbia Assessments appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded.

Sales of service and other revenue is recognized on an accrual basis as services are rendered.

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

Receipts which are restricted by legislation of senior governments or by agreement with external parties are reported as deferred 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.

**(c) Government Transfers**

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

**(d) Cash**

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

**(e) Portfolio Investments**

Portfolio investments represent pooled investment funds and term deposits and are recorded at market values which approximate cost.



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

**December 31, 2017**

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**1 Significant Accounting Policies (Continued)**

**(f) Collection of Taxes on Behalf of Other Taxation Agencies**

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.

**(g) Deferred Revenue**

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

Revenues from the sale of business licenses, dog tags and rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the period services are provided.

**(h) Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Town is directly responsible or accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

As at December 31, 2017 and 2016, the Town has reported no amounts as liability for contaminated sites.

## Town of Gibsons Notes to the Financial Statements

December 31, 2017

### 1 Significant Accounting Policies (Continued)

#### (i) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Areas requiring the greatest degree of estimation include useful lives of tangible capital assets and collectability of receivables.

### 2 Portfolio Investments

Portfolio investments include BC Credit Union term deposits and Municipal Finance Authority Pooled Investments. BC Credit Union term deposits yielded an effective interest rate of 1.75% - 2.00 % (2016 - 1.85%) and are redeemable at any time. MFA bond and money market funds include bank issued notes, bonds and Provincial bonds and debentures. The bond fund yielded an annualized interest rate of 0.25% (2016 - 1.43%) and its investments have maturities ranging from 2018 to 2025. The money market fund yielded an annualized interest rate of 0.97% (2016 - 0.79%) and its investments are redeemable at any time.

Not included in portfolio investments are \$468,000 (2016 - \$511,000) related to developer deposits that are refundable should the developer meet certain conditions.

### 3 Deferred Revenue

Deferred revenue represents funds received, which are held for various restricted purposes. These funds are recognized as revenue in the period when the eligible related expenditures or restrictions have been met.

	2016	Receipts	Revenue Recognized	2017
Donations	\$ 28,820	\$ -	\$ -	\$ 28,820
Prepaid rent	139,883	-	-	139,883
Prepaid services	55,604	53,837	(55,604)	53,837
Other	25,613	-	(25,613)	-
	<u>\$ 249,920</u>	<u>\$ 53,837</u>	<u>\$ (81,217)</u>	<u>\$ 222,540</u>

**Town of Gibsons**  
**Notes to the Financial Statements**  
**December 31, 2017**

**4 Debt**

**(a) Future principal requirements on existing long term debt:**

2018	\$ 627,137
2019	544,760
2020	478,962
2021	460,630
2022	456,432
2022 and onwards	<u>3,866,224</u>
	<u>\$ 6,434,145</u>

**(b) Unissued Debt**

The following approved debt remained unissued as at December 31, 2017:

<b>Loan Authorization</b>	<b>Expiry</b>	<b>Gross Amount Approved</b>	<b>Unissued Amount</b>	<b>Temporary Borrowings</b>
1234 General Capital Improvements	2021	125,000	37,000	-

**5 Development Cost Charges**

	<b>Roads</b>	<b>Drainage</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
Balance, Jan 1, 2016	\$ 162,457	\$ 801,046	\$ 26,649	\$ 283,548	\$ 1,273,700
Interest received	2,736	11,771	439	4,139	19,085
Developer contributions	35,148	29,488	5,156	6,345	76,137
Expenditures	(24,750)	(20,000)	-	(6,600)	(51,350)
<b>Balance, Dec 31, 2016</b>	175,591	822,305	32,244	287,432	1,317,572
Interest received	459	2,167	83	789	3,498
Developer contributions	23,828	87,167	5,272	56,268	172,535
Expenditures	-	(326,441)	(37,599)	(3,581)	(367,621)
<b>Balance, Dec 31, 2017</b>	<b>\$ 199,878</b>	<b>\$ 585,198</b>	<b>\$ -</b>	<b>\$ 340,908</b>	<b>\$ 1,125,984</b>

## Town of Gibsons Notes to the Financial Statements

December 31, 2017

### 6 Accumulated Surplus

The Town segregates its accumulated surplus in the following categories:

	2017	2016
Total Operating Fund (a)	<b>\$ 3,061,272</b>	\$ 2,416,076
Reserve Fund (b)	<b>725,708</b>	768,270
Investment in tangible capital assets (c)	<b>44,080,745</b>	43,090,145
	<b><u>\$ 47,867,725</u></b>	<u>\$ 46,274,491</u>

- (a) Included in the total are funds held in trust from the Estate of Muriel Haynes of \$195,398 (2016 - \$194,911). 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.
- (b) Reserve funds represent funds set aside bylaw or council resolution for specific purposes and are comprised of the following:

	Capital Works	Public Parking	Park Aquisition	Affordable Housing	Total
Balance, January 1, 2016	\$ 353,845	\$ 115,571	\$ 366,510	\$ 251,486	\$ 1,087,412
Interest Received	6,116	1,657	798	3,606	12,177
Transfers between reserves	338,637	-	(338,637)	-	-
Operating fund transfers	97,624	-	-	-	97,624
Expenditures	(428,943)	-	-	-	(428,943)
<b>Balance, December 31, 2016</b>	<b>367,279</b>	<b>117,228</b>	<b>28,671</b>	<b>255,092</b>	<b>768,270</b>
Interest received	918	293	72	669	1,952
Developer contributions	-	-	-	60,000	60,000
Operating fund transfers	118,419	-	-	-	118,419
Expenditures	(222,933)	-	-	-	(222,933)
<b>Balance, December 31, 2017</b>	<b><u>\$ 263,683</u></b>	<b><u>\$ 117,521</u></b>	<b><u>\$ 28,743</u></b>	<b><u>\$ 315,761</u></b>	<b><u>\$ 725,708</u></b>



## Town of Gibsons Notes to the Financial Statements

December 31, 2017

### 6 Accumulated Surplus (Continued)

- (c) The investment in tangible capital assets represents amounts already spent and invested in infrastructure.

	2017	2016
Tangible capital assets	<b>\$50,514,890</b>	\$49,919,918
Amounts financed by:		
Long-term debt	<b>(6,434,145)</b>	(6,829,773)
<b>Investment in TCA</b>	<b>\$44,080,745</b>	\$43,090,145

### 7 Commitments

#### (a) Integration of Regional District and Town Water Supply

The Town has entered into a Bulk Water Supply Agreement with the Sunshine Coast Regional District to provide water supply to Zone 3 residents. In 2017, the Town purchased 219,757 m<sup>3</sup> of water (2016 – 230,476 m<sup>3</sup>) at a cost of \$250,701 (2016 - \$293,540).

#### (b) Residential Garbage Services

The Town has entered into an agreement for residential garbage pickup and disposal, at an approximate annual cost of \$104,000. The two-year agreement expires February 28, 2019.

#### (c) Residential Organics Services

Subsequent to year end, the Town entered into an agreement for residential organics pickup and disposal services at an approximate annual cost of \$384,000 (which includes start up fees of approximately \$190,000). The one year agreement commenced on April 1, 2018 and expires on February 28, 2019.

#### (d) Tourism Fee for Service

Subsequent to year-end, the Town entered into an agreement for a visitor centre at an annual cost of \$45,000. The agreement commenced on April 1, 2018 and expires on December 31, 2020.

#### (e) Sunshine Coast Economic Development

During the year, the Town entered into an agreement to contribute \$40,583 for economic development services to the Sunshine Coast Regional Economic Developments Organization. The agreement ends December 31, 2020.

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

**December 31, 2017**

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**8 Pension Plan**

The Town and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusted pension plan. The board of trustees, representing plan members and employers, is responsible for administering the management of the Plan, including investment of the assets and administration of the benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2016, the Plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The Town paid \$249,228 (2016 - \$237,116) for employer contributions while employee contributions totaled \$208,449 (2016 - \$195,071) to the Plan in fiscal 2017.

The next valuation will be as at December 31, 2018, with results available in 2019. Employers participating in the plan record their pension expense at the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

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**Town of Gibsons**  
**Notes to the Financial Statements**  
**December 31**

**9 Tangible Capital Assets**

	Land	Buildings	Furn. and Equip.	Vehicles	Roads	Drainage	Geo Utility	Other Tangible Capital Assets	Sewer Utility	Water Utility	Work In Progr.	2017	2016
Cost, beginning of year	\$ 9,264,055	\$ 7,214,118	\$ 508,192	\$ 1,271,999	\$ 14,989,539	\$ 5,958,424	\$ 1,095,984	\$ 2,821,923	\$ 13,954,687	\$ 13,629,987	\$ 34,491	\$ 70,743,399	\$ 67,502,784
Additions	-	-	5,168	217,765	195,826	-	154,883	-	-	399,964	1,039,918	2,013,524	3,464,346
Disposals	-	-	-	-	(37,066)	-	-	-	-	(56,962)	-	(94,028)	(223,731)
Cost, end of year	9,264,055	7,214,118	513,360	1,489,764	15,148,299	5,958,424	1,250,867	2,821,923	13,954,687	13,972,989	1,074,409	72,662,895	70,743,399
Accumulated amortization, beginning of year	-	2,947,087	390,851	739,479	6,322,592	1,455,414	122,997	1,194,984	4,422,247	3,227,830	-	20,823,481	19,696,716
Amortization	-	174,895	30,158	95,927	368,047	72,212	22,461	89,867	253,562	279,682	-	1,386,811	1,330,080
Disposals	-	-	-	-	(23,514)	-	-	-	-	(38,773)	-	(62,287)	(203,315)
Accumulated amortization, end of year	-	3,121,982	421,009	835,406	6,667,125	1,527,626	145,458	1,284,851	4,675,809	3,468,739	-	22,148,005	20,823,481
Net carrying amount, end of year	\$ 9,264,055	\$ 4,092,136	\$ 92,351	\$ 654,358	\$ 8,481,174	\$ 4,430,798	\$ 1,105,409	\$ 1,537,072	\$ 9,278,878	\$ 10,504,250	\$ 1,074,409	\$ 50,514,890	\$ 49,919,918



## Town of Gibsons

### Notes to the Financial Statements

December 31, 2017

#### 10 Taxation

	Fiscal Plan 2017	2017	2016
General municipal purposes	<b>\$ 2,906,148</b>	<b>\$ 2,913,597</b>	\$ 2,793,898
Specified area requisitions	<b>40,192</b>	<b>40,205</b>	40,244
Collections for other governments			
Province of British Columbia - School	-	<b>2,462,282</b>	2,320,018
Regional District Hospital	-	<b>219,368</b>	172,706
Municipal Finance Authority	-	<b>289</b>	229
British Columbia Assessment Authority	-	<b>68,963</b>	66,519
Regional District	-	<b>2,446,578</b>	2,295,000
Police Tax	-	<b>342,704</b>	309,004
	<b>2,946,340</b>	<b>8,493,986</b>	7,997,618
Transfers to other governments			
Province of British Columbia - School	-	<b>(2,462,398)</b>	(2,320,007)
Regional Hospital District	-	<b>(218,995)</b>	(172,709)
Municipal Finance Authority	-	<b>(288)</b>	(229)
British Columbia Assessment Authority	-	<b>(68,948)</b>	(66,520)
Regional District	-	<b>(2,443,100)</b>	(2,294,994)
Police Tax	-	<b>(342,589)</b>	(309,015)
	-	<b>(5,536,318)</b>	(5,163,474)
Total general municipal taxes	<b>2,946,340</b>	<b>2,957,668</b>	2,834,144
Frontage, local improvement and parcel taxes			
Water system	<b>508,240</b>	<b>459,348</b>	611,247
Sewer system	<b>721,362</b>	<b>722,343</b>	669,284
	<b>1,229,602</b>	<b>1,181,691</b>	1,280,531
	<b>\$ 4,175,942</b>	<b>\$ 4,139,359</b>	\$ 4,114,675

## Town of Gibsons Notes to the Financial Statements

December 31, 2017

### 11 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.

The following summarizes the transactions and balances of the Gibsons Landing Harbour Authority as of its latest fiscal year ended March 31, 2017 as presented in their annual unaudited financial statements:

	2017	2016
<b>Assets</b>		
Cash	\$ 119,924	\$ 132,347
Other assets	88,354	31,963
Property and equipment	812,011	922,053
	<b>1,020,289</b>	1,086,363
<b>Liabilities</b>	25,288	22,628
<b>Deferred capital contributions</b>	564,887	627,652
<b>Net assets</b>	430,114	436,083
	<b>1,020,289</b>	1,086,363
<b>Revenues for the year</b>		
Moorage	238,155	216,233
Other revenues	182,933	122,418
Project revenue	8,375	67,889
	<b>429,463</b>	406,540
<b>Expenses for the year</b>		
Wages	165,883	147,113
Other expenses	269,549	244,507
	<b>435,432</b>	391,620
<b>Deficiency of revenues over expenses for the year</b>	\$ (5,969)	\$ 14,920

## Town of Gibsons

### Notes to the Financial Statements

December 31, 2017

#### 12 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 \$289,186 (2016 - \$270,521) 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.

#### 13 Fiscal Plan

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on May 4, 2017 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:

	2017	2016
Fiscal Plan Bylaw surplus for the year	\$ -	\$ -
Addback:		
Capital expenditures	4,597,700	1,523,400
Debt principal	432,763	-
Less:		
Budgeted transfers from accumulated surplus	271,235	717,233
Proceeds from borrowing	(1,872,000)	(392,000)
Transfer in equity in capital assets	(1,330,080)	(1,228,323)
Adjusted Annual Surplus	\$ 2,099,618	\$ 620,310



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## Town of Gibsons

### Notes to the Financial Statements

December 31, 2017

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#### 14 Segmented Information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens such as roads, water, sewer and drainage infrastructure, garbage collection and 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, under an agency agreement, 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.

##### **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.

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

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**Town of Gibsons**  
**Notes to the Financial Statements**  
**December 31, 2017**

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**14 Segmented Information (Continued)**

**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 and 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.
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**Town of Gibsons**  
**Notes to the Financial Statements**  
**December 31, 2017**

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**15 Expenditures by Function**

	<b>Operations</b>	<b>Capital Aquisitions</b>	<b>2017 Total</b>	<b>2016 Total</b>
Goods and Services	<b>\$ 3,443,885</b>	<b>\$ 1,604,987</b>	<b>\$ 5,048,872</b>	\$ 4,525,887
Labour	<b>3,259,213</b>	-	<b>3,259,213</b>	3,215,864
Contributed tangible capital assets	-	<b>408,537</b>	<b>408,537</b>	2,150,881
Debt interest and other	<b>359,446</b>	-	<b>359,446</b>	353,052
Disposal of tangible capital assets	<b>31,741</b>	-	<b>31,741</b>	20,416
Total expenditures	<b>7,094,285</b>	<b>2,013,524</b>	<b>9,107,809</b>	10,266,100
Amortization of tangible capital assets	<b>1,386,811</b>	-	<b>1,386,811</b>	1,330,080
Total expenditures and expenses	<b>\$ 8,481,096</b>	<b>\$ 2,013,524</b>	<b>\$ 10,494,620</b>	\$ 11,596,180

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**16 Comparative Information**

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

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## Town of Gibsons

### Schedule 1 - Long-Term Debt

For the Year Ended December 31

Loan Authorization Bylaw	Purpose	Year of Maturity	Rate	Balance 2017	Outstanding 2016
<b>General</b>					
881	Local improvement	2018	5.55%	\$ 32,556	\$ 63,561
890	Downtown revitalization	2019	3.15%	162,476	238,477
1057	Road improvement	2022	2.90%	255,224	300,533
1057	Road improvement	2017	*	-	65,350
1093	Road improvements	2029	4.13%	58,694	62,451
1105	Capital improvements	2020	4.50%	100,590	131,575
1126	RCMP Building	2031	3.56%	1,787,682	1,881,654
Temp.	Road improvement**	2017	*	-	382,000
Equip.	Equipment Financing	2017	*	-	17,285
1231	Road Improvement**	2027	2.80%	392,000	-
Temp.	Capital improvements***	2018	*	70,000	-
1234	Road Improvements	2021	*	88,000	-
				<b>2,947,222</b>	<b>3,142,886</b>
<b>Water</b>					
1093	Cross connection control and water meter	2029	4.13%	598,037	636,306
1057	Water mains	2022	2.90%	170,150	200,355
1134	Zone 2 Reservoir	2032	2.90%	812,874	851,909
686	Water mains	2034	3.30%	644,524	670,676
				<b>2,225,585</b>	<b>2,359,246</b>
<b>Sewer</b>					
576	Waste Water Treatment Plant upgrade	2031	4.85%	1,261,338	1,327,641
				<b>\$ 6,434,145</b>	<b>\$ 6,829,773</b>

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

\*\* The temporary road improvement debt was converted to long term debt on April 7, 2017 at a rate of 2.80%.

\*\*\*This temporary capital improvement debt will be converted to long term debt in April 2018.



**Town of Gibsons**

**Schedule 2 - Government Transfers and Contributions**

For the Year Ended December 31	Fiscal Plan 2017	2017	2016
<b>Government Transfers</b>			
<b>Federal Government</b>			
In lieu of taxes - general	\$ 10,983	\$ 13,319	\$ 10,984
In lieu of taxes - water	600	-	884
In lieu of taxes - sewer	981	-	924
Canada 150	-	23,000	-
	<u>12,564</u>	<u>36,319</u>	<u>12,792</u>
<b>Provincial Government</b>			
<b>General fund</b>			
Small Communities	475,000	485,950	478,564
Planning	-	11,500	1,650
Street lighting	1,000	1,648	989
Other	346,147	167,450	33,891
<b>Water fund</b>			
Community Works	48,000	242,275	53,968
Clean Water and Waste Water Fund	1,025,880	742,457	185,705
<b>Sewer Fund</b>			
New Build Canada Fund*	36,807	14,911	28,580
	<u>1,932,834</u>	<u>1,666,191</u>	<u>783,347</u>
<b>Local Government</b>			
<b>General fund</b>			
Other	71,920	7,508	146,867
	<u>2,017,318</u>	<u>1,710,018</u>	<u>943,006</u>
<b>Other contributions</b>			
<b>General fund</b>			
Other	202,500	-	5,748
	<u>\$ 202,500</u>	<u>\$ -</u>	<u>\$ 5,748</u>

\* This grant is provided under the New Build Canada - Small Communities Fund. The program is administered by the Province and includes matching Federal funding.

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

For the Year Ended December 31, 2017	General Government Services	ICBC Autoplan Driver Licence Agency	Protective Services	Planning and Economic Devel. Services	Public Works	Park Services	Unallocated	Water Utility	Sewer Utility	Total 2017 Actual	Total 2017 Fiscal Plan
<b>Revenues</b>											
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,957,668	\$ 459,348	\$ 722,343	\$ 4,139,359	\$ 4,175,942
Utility user rates and connection fees	-	-	-	-	-	-	-	1,024,178	690,865	1,715,044	1,681,560
Government transfers	197,959	-	-	11,500	1,648	-	499,269	984,731	14,911	1,710,018	2,017,318
Other contributions	-	-	-	-	-	-	-	-	-	-	202,500
Sales of services	4,799	-	17,250	-	537,686	-	-	-	-	559,735	414,450
Other revenue	325,679	316,862	287,006	-	-	-	471,305	29,399	26,039	1,456,290	1,206,289
Contributions from developers	40,383	-	-	60,000	328,721	-	-	61,200	3,581	493,884	626,589
<b>Total Revenues</b>	<b>568,820</b>	<b>316,862</b>	<b>304,256</b>	<b>71,500</b>	<b>868,055</b>	<b>-</b>	<b>3,928,242</b>	<b>2,558,856</b>	<b>1,457,739</b>	<b>10,074,330</b>	<b>10,324,648</b>
<b>Expenses</b>											
<b>Operating</b>											
Goods and Services	959,714	16,653	31,253	315,824	828,314	215,697	-	499,303	577,127	3,443,885	3,261,615
Labour	818,672	242,370	213,255	191,129	748,460	465,749	-	284,338	295,240	3,259,213	3,265,110
Amortization of tangible capital assets	853,567	-	-	-	-	-	-	279,682	253,562	1,386,811	1,330,080
Debt interest and other	2,631,953	259,023	244,508	506,953	1,576,774	681,446	-	1,063,323	1,125,929	8,089,909	7,856,805
Disposal of tangible capital assets	171,643	-	-	-	-	-	-	97,330	90,473	359,446	368,225
	13,553	-	-	-	-	-	-	18,188	-	31,741	-
<b>Total Expenses</b>	<b>2,817,149</b>	<b>259,023</b>	<b>244,508</b>	<b>506,953</b>	<b>1,576,774</b>	<b>681,446</b>	<b>-</b>	<b>1,178,841</b>	<b>1,216,402</b>	<b>8,481,096</b>	<b>8,225,030</b>
<b>Excess (deficiency) in revenues over expenses</b>	<b>\$ (2,248,329)</b>	<b>\$ 57,839</b>	<b>\$ 59,748</b>	<b>\$ (435,453)</b>	<b>\$ (708,719)</b>	<b>\$ (681,446)</b>	<b>\$ 3,928,242</b>	<b>\$ 1,380,015</b>	<b>\$ 241,337</b>	<b>\$1,593,234</b>	<b>\$2,099,618</b>

# Town of Gibsons

## Schedule 4 - Statement of Operations by Segment

For the Year Ended December 31, 2016	General Government Services	ICBC Autoplan Licence Agency	Protective Services	Planning and Economic Devel. Services	Public Works	Park Services	Unallocated	Water Utility	Sewer Utility	Total 2016 Actual	Total 2016 Fiscal Plan
<b>Revenues</b>											
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,834,143	\$ 611,247	\$ 669,284	\$ 4,114,674	\$ 4,165,959
Utility user rates and connection fees	-	-	-	-	-	-	-	919,064	614,232	1,533,296	1,417,955
Government transfers	2,583	-	-	1,650	30,297	2,000	489,548	240,557	29,504	796,139	1,033,645
Other contributions	5,748	-	-	-	-	-	-	-	-	5,748	260,000
Sales of services	5,456	-	-	-	544,929	-	-	-	-	550,385	695,771
Other revenue	202,619	311,589	284,917	-	9,632	-	504,318	23,814	30,107	1,366,996	800,236
Contributions from developers	-	-	-	-	1,815,790	-	-	279,446	110,995	2,206,231	209,268
<b>Total Revenues</b>	<b>216,406</b>	<b>311,589</b>	<b>284,917</b>	<b>1,650</b>	<b>2,400,648</b>	<b>2,000</b>	<b>3,828,009</b>	<b>2,074,128</b>	<b>1,454,122</b>	<b>10,573,469</b>	<b>8,582,834</b>
<b>Expenses</b>											
<b>Operating</b>											
Goods and Services	840,346	5,487	23,851	290,475	770,869	197,174	-	547,372	536,848	3,212,422	3,273,520
Labour	810,473	285,330	176,671	200,316	695,423	465,359	-	288,398	293,894	3,215,864	3,134,034
Amortization of tangible capital assets	813,024	-	-	-	-	-	-	263,845	253,211	1,330,080	1,228,323
Debt interest and other	2,463,843	290,817	200,522	490,791	1,466,292	662,533	-	1,099,615	1,083,953	7,758,366	7,635,877
Disposal of tangible capital assets	165,249	-	-	-	-	-	-	97,330	90,473	353,052	326,647
	-	-	-	-	-	-	14,940	4,274	1,202	20,416	-
<b>Total Expenses</b>	<b>2,629,092</b>	<b>290,817</b>	<b>200,522</b>	<b>490,791</b>	<b>1,466,292</b>	<b>662,533</b>	<b>14,940</b>	<b>1,201,219</b>	<b>1,175,628</b>	<b>8,131,834</b>	<b>7,962,524</b>
<b>Excess (deficiency) in revenues over expenses</b>	<b>\$ 2,412,686</b>	<b>\$ 20,772</b>	<b>\$ 84,395</b>	<b>\$ (489,141)</b>	<b>\$ 934,356</b>	<b>\$ (660,533)</b>	<b>\$ 3,813,069</b>	<b>\$ 872,909</b>	<b>\$ 278,494</b>	<b>\$ 2,441,635</b>	<b>\$ 620,310</b>

## CONTRIBUTIONS TO THE COMMUNITY: GRANTS OF ASSISTANCE

Organization	2017	2016
Coast Cultural Alliance (Arts Calendar, Arts Crawl)	1,800	1,500
Coast Rogue Arts Society	0	1,000
Deer Crossing Art Farm (Imagination Network)	0	1,500
Deer Crossing Art Farm (Rainforest Circus Interactive)	0	1,500
Deer Crossing Art Farm (Resurgence)	850	0
Gibsons & District Chamber of Commerce (Travel Ambassador Program)	2,500	0
Gibsons / Elphinstone Community School Youth Worker	12,200	11,059
Gibsons Curling Club	0	5,000
Gibsons Elementary School PAC (Playground)	0	2,500
Gibsons Outrigger Race	0	1,000
Gibsons Public Art Gallery	5,000	3,000
Huckleberry Coast Childcare Society	750	0
Restorative Justice Program of the Sunshine Coast	600	1,500
Salvation Army - Sunshine Coast	3,000	0
School District No. 46 (Student Bursary)	1,000	1,000
Sea Cavalcade Committee	20,108	14,437
Special Olympics Sunshine Coast	0	600
Sunday in the Park with Pride Society	1,000	0
Sunshine Coast Community Services Society (Crisis Support Worker)	500	1,000
Sunshine Coast Community Services Society (Parent & Tot Summer Prog.)	1,500	2,000
Sunshine Coast Hospice Society	1,000	0
Sunshine Coast Jazz Society	2,000	2,000
Sunshine Coast Skating Club	0	1,000
Sunshine Coast Society for Prevention of Cruelty to Animals	0	500
Sunshine Coast Tourism	7,200	7,200
Transportation Choices Sunshine Coast	1,000	1,000
	<b>62,008</b>	<b>60,296</b>



## PERMISSIVE TAX EXEMPTIONS

Town of Gibsons			
2017 Permissive Tax Exemptions			
Name of Property Owner/Occupier	Total Property Value	Tax Class	Tax Exemption*
Good Samaritan Canada (Christenson Village)	\$ 18,890,000	1	\$26,522
Gibsons Community Fellowship Society	314,000	8	\$458
Gibsons Community Fellowship Society	367,900	8	\$536
Gibsons United Church	706,000	8	\$1,029
01987152 BC Ltd. (Gibsons Public Market)	885,000	6	\$5,029
Pentacostal Assemblies of Canada (Christian Life Assembly)	1,029,400	8	\$1,500
Royal Canadian Legion Branch #109	429,000	8	\$625
Royal Canadian Legion Branch #109	476,000	1	\$694
Gibsons Public Art Gallery	700,300	6	\$3,979
Gibsons Public Art Gallery	97,300	6	\$553
S.C. Community Services Society (Community Treasures Thrift Shop)	549,000	6	\$3,120
Parish of St. Aidan and St. Bartholomew Anglican Church	320,800	1	\$601
Parish of St. Aidan and St. Bartholomew Anglican Church	1,561,000	8	\$2,275
Sunshine Coast Kiwanis Village (Village Apartments)	1,550,000	1	\$2,902
Gibsons Congregation of Jehovah's Witnesses	347,900	8	\$507
The Convention of Baptist Churches of BC (Calvary Baptist Church)	730,500	8	\$1,065
Roman Catholic Archbishop of Vancouver (St. Mary's Catholic Church)	1,421,100	8	\$2,071
	\$ 30,375,200		\$53,466







# ENGAGE WITH US

The Town of Gibsons employs a variety of methods to help our residents stay engaged with, and get informed about, the debates, decisions and projects that occur via Town Hall. These include:

## Council Meetings

The powers of Mayor and Council are exercised through the adoption of resolutions or the enactment of bylaws at regularly scheduled Council meetings. Council holds two regular meetings each month on the first and third Tuesdays at 7:00pm. Meeting are open to the public and agendas are available at Town Hall and on the Town's CivicWeb Portal at <https://gibsons.civicweb.net/portal/>.

## Town Website

Your guide to Town services, news, programs, Council Meetings, agendas, reports, mapping, events and more. Find it all at [www.gibsons.ca](http://www.gibsons.ca).

## CivicWeb Portal

Access agendas for upcoming meetings, review minutes from past meetings, view staff reports, research bylaws – every detail about past, present and future activities at Town Hall can be found at: <https://gibsons.civicweb.net/portal/>

## Facebook

“Like” us and join the 1,854 followers who already get timely updates from Town Hall on our Facebook page.

## Newsletter

Sign up for our monthly newsletter on our website Home page and have all the latest news from Town Hall sent directly to your inbox. The easiest way to stay informed about what's happening in your Town!

## News and Views

For reminders about upcoming events, civic payments coming due, new Town Hall services and more, look for the “News and Views” bulletin in the Coast Reporter, on the first and third Friday of each month.

## Mayor's Message

For insight directly from the Mayor (or other Councillor) on Gibsons' happenings, look for the “Talk of the Town” column every second Thursday in The Local newspaper.

## Annual Report

As required under the *Community Charter*, the Annual Report is a means for local government to report on financial and operational information, progress made on the previous year's objectives and to set out current and future strategic goals and objectives. A new report is produced and made available to the public each year by June 30.



# TOWN OF GIBSONS

BRITISH COLUMBIA, CANADA



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