




2022 ANNUAL REPORT

Town of Gibsons

gibsons.ca



We respectfully acknowledge that the Town of Gibsons is located on the unceded territory of the Sh̓wxwú7mesh Úxwumixw (Squamish Nation).

The Town of Gibsons is committed to advancing a “shared vision of reconciliation for both Indigenous and non-Indigenous communities in Canada, based on mutual respect” as described in the Truth and Reconciliation Commission of Canada (TRC): Calls to Action Report.

Town of Gibsons 2022 Annual Report

January 1 - December 31, 2022

This report was prepared by the Communications Coordinator with input from the department heads.

TABLE OF CONTENTS

OUR VISION..... 2

GIBSONS AT A GLANCE 3

MESSAGE FROM THE MAYOR..... 5

MESSAGE FROM THE CAO..... 7

MAYOR & COUNCIL 9

ADMINISTRATIVE SERVICES 11

 ICBC & DRIVER SERVICES..... 14

FINANCIAL SERVICES..... 15

 HUMAN RESOURCES 17

INFRASTRUCTURE SERVICES 19

 NATURAL ASSET MANAGEMENT 21

 PUBLIC WORKS/
 WATER & WASTEWATER OPERATIONS 23

 PARKS/COMMUNITY SERVICES..... 24

PLANNING & DEVELOPMENT 25

 BUILDING INSPECTION SERVICES 26

 BYLAW ENFORCEMENT 28

GIBSONS & DISTRICT

VOLUNTEER FIRE DEPARTMENT 29

2019 - 2022 STRATEGIC PLAN PROGRESS 31

FINANCIAL HIGHLIGHTS 35

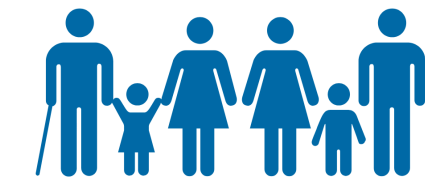
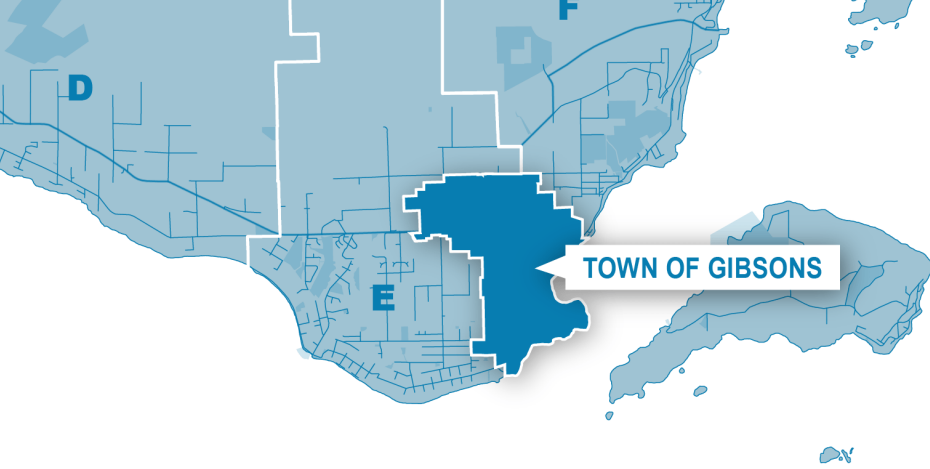
 GRANTS OF ASSISTANCE 69

 PERMISSIVE TAX EXEMPTIONS..... 70

ENGAGE WITH US 72

OUR VISION

We envision a Gibsons that is sustainable, affordable, and welcoming to visitors and economic opportunities, while preserving our unique character and the natural environment.



Population: 4,758

(Up from 4,605 in the 2016)

GIBSONS AT A GLANCE

The Gibsons area has a rich and significant history as the birthplace of the Squamish Nation in the village of Ch'kwelhp—the area between Gibsons Landing and Port Mellon. Gibsons Landing was settled by George Gibson and expanded into a coastal community built upon farming, fishing, logging, and eventually the Mill, which remains Gibsons' largest employer today. By the end of the 20th century, Gibsons was best known as the setting of the popular and long-running CBC TV series *The Beachcombers*, which aired from 1972 to 1990.

The Gibsons of today embodies the west coast lifestyle through its lively community focused on the arts, outdoor recreation, small home-based businesses, and tourism.

4.31 KM² Total land area

28 Parks and Civic Properties

32KM Paved roads

2KM Gravel lanes

16KM Sidewalks



75% Median household income: \$70,000

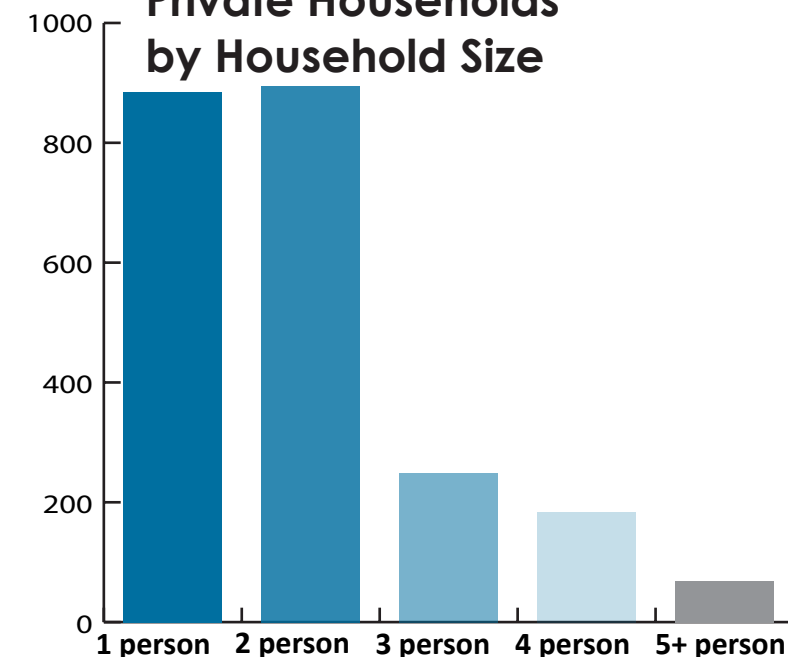
75% Of households own their home

64% Of residents have post-secondary education

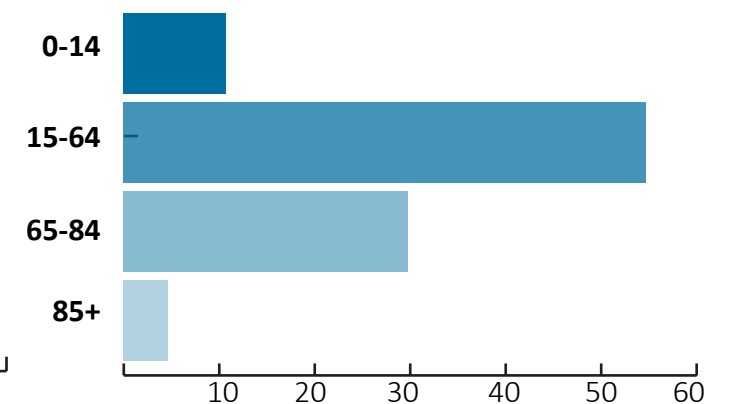
11% Of population identify as a visible minority

21% Of the population are Immigrants

**Private Households
by Household Size**



**Population Distribution
by Age Group**



MESSAGE FROM THE MAYOR



On behalf of Gibsons Council, I would like to present the 2022 Annual Report. As our Council is newly elected as of November 2022, we gratefully acknowledge the hard work and dedication of the previous Mayor and Council and are proud to carry the torch.

We are grateful for the support and trust that the community has instilled in us. Our Council is following through on our commitment to focus on the issues that matter to the people of Gibsons. My promise as Mayor has been to take every opportunity to advocate for our community to ensure that Gibsons is the best place it can be for the people who live here.

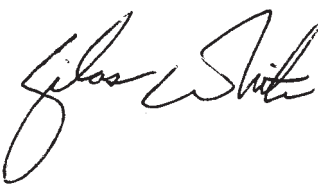
The 2023-2027 Strategic Plan lays out our priorities and goals for the next four years. Every decision we make will be considered through our four guiding principles: climate resiliency, evidence-based decision-making, social equity, and sustainable service delivery. Our core responsibility will be ensuring we have sufficient financial and

human resources to continue providing our municipal services to the community. Council and staff will look diligently at finding savings and revenue to keep taxation down for residents.

Furthermore, this Council is committed to being transformative, innovative and positive. We will engage our residents where they're at, encourage new voices, and seek input from a larger number of Gibsons residents including those who are facing direct personal challenges in today's overlapping housing, mental health, opioid and climate crises. As Council, our job is to reflect the values, needs, and desires of our entire community, and we will strive to fulfill that.

We live in one of the most beautiful small communities in the world, just south of the founding village of the Skwxwú7mesh Úxwumixw. Just as the Squamish Nation has seen for the past 140 years, people will continue to come here both to visit and to live. Our Council has already begun striking a balance between preservation and growth, between being both welcoming to visitors and ensuring Gibsons remains the most liveable small community in the world.

I feel optimistic as we embark on the next four years together and look forward to continuing to engage with all who make this Town what it is.

Yours Truly,

Silas White
Mayor, Town of Gibsons



Pride Flag raising



Colten Rockford being sworn-in



Cooking skills for youth at Gibsons Public Market



Community Excellence Awards



Champion Supporter partnership for water sustainability



Pioneer Park announcement



2022 Council Inauguration



Self-advocates from SCACL with Mayor Beamish

MESSAGE FROM THE CAO



On behalf of all staff, I am pleased to present the Town of Gibsons’ Annual Report for 2022, which proved to be one of the most challenging years in my career and that of our colleagues.

With limited staff capacity and an increased workload, nearly all departments were affected. Myself and other senior staff were required to spend a large portion of our time filling in as the Director responsible for Infrastructure Services, including operations and capital projects. It wasn’t until near the end of the year that we saw the arrival of a permanent replacement for the Director’s position: Trevor Rutley officially started his tenure on November 23, 2022.

Key projects included overseeing the construction of Well 6, a large production well located on Oceanmount Boulevard, which, once completed,

will provide much relief to the existing wells and pumps; and assessing and developing a plan to repair a portion of the wharf adjacent to Gramma’s Pub. At the same time, there was an increase in active developments and development applications that required our attention and coordination among the departments.

This past summer saw the Town play an active role in ensuring a sustainable supply of water to the residents, visitors, and businesses in Gibsons, as the region experienced an extended dry period. The Town also supplied the Sunshine Coast Regional District (SCRD) with water during September and October of 2022, with an average of approximately 750 cubic meters per day.

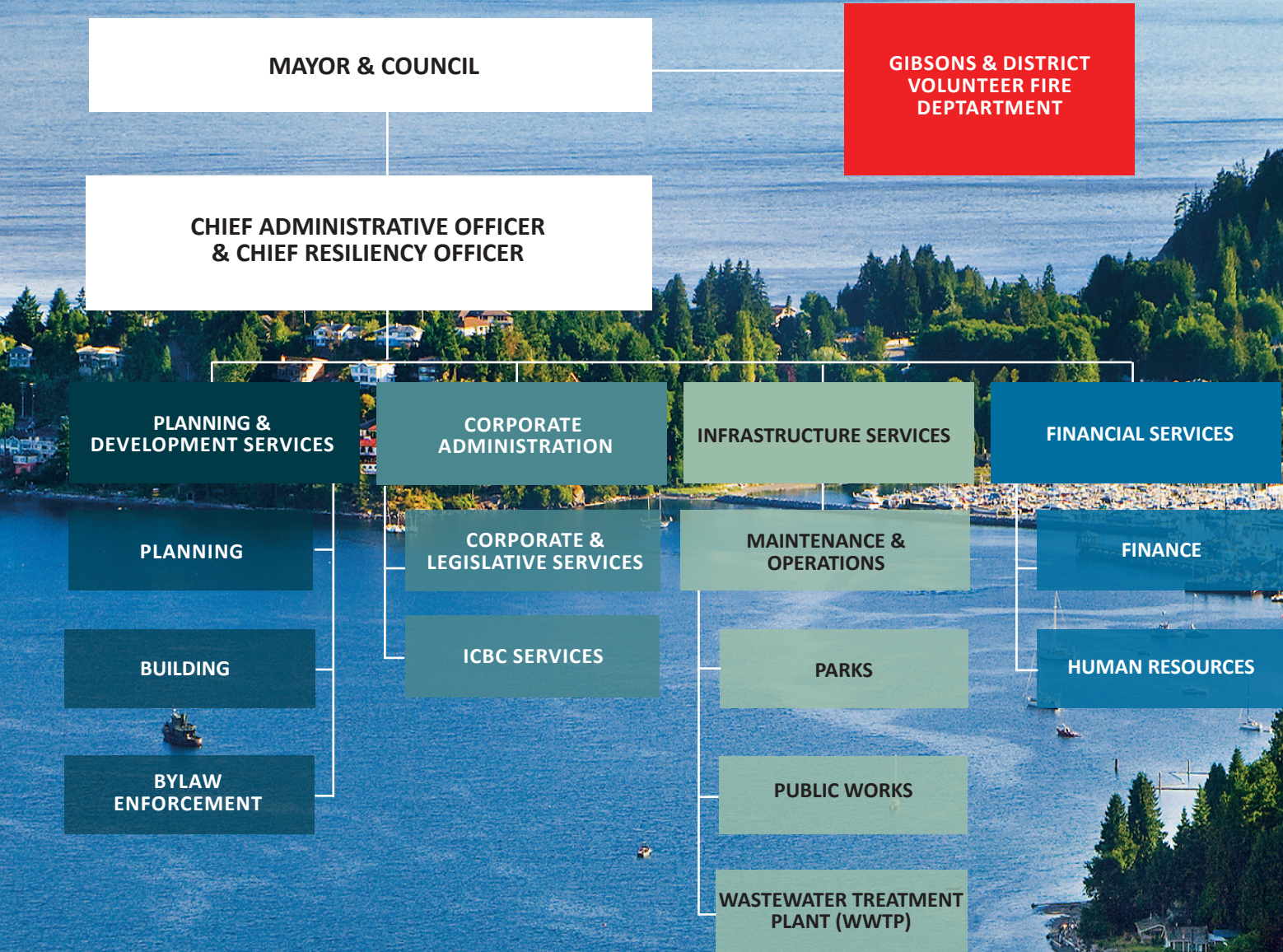
We held a successful municipal election on October 15, 2022, which welcomed a new Mayor, Silas White, three returning Councillors, David Croal, Annemarie De Andrade, and Stafford Lumley, and a new Councillor Christi Thompson. Their inaugural meeting took place on November 1, 2022, at the Gibsons Public Market. Since then, the focus has been on supporting Council on their orientation, training, strategic planning, and budget.

In closing, I would like to take this opportunity to thank every member of our staff who take great pride in their work. Your dedication and commitment to the Town and the community is appreciated by all.

Yours Truly,

Emanuel Machado
Chief Administrative Officer
Chief Resiliency Officer

OUR ORGANIZATION AT A GLANCE



MAYOR & COUNCIL

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.

2022—2026 Council



Councillors (left to right) David Croal, Christi Thompson, Mayor Silas White, Annemarie De Andrade, and Stafford Lumley.

2018—2022 Council



Councillors (left to right) Ann Marie De Andrade, Stafford Lumley, Mayor Bill Beamish, Aleria Ladwig and David Croal.

Students on Council Program

The Students on Council program was introduced as a way to provide an opportunity to include and involve students in local government. As a Youth Representative, the students provide a youth perspective on matters being considered at council and committee meetings, raise awareness of the positive contributions of youth in our community and advocate for and on behalf of youth in the Town of Gibsons.

Youth Representatives

Evie Clarke 2021—2022

Evie is a fifth-generation Sunshine Coaster and an active community member, who has volunteered for many local organizations, including the Roberts Creek Community Association and the Sechelt homeless shelter. At school, Evie was a member of Elphinstone's Student Council, canvassed classes to help raise awareness for the Terry Fox Run and was a founding member of the school's Amnesty International Club. She is also an avid athlete who enjoys playing soccer and basketball.



Evie Clarke

Colten Rockford 2022—2023

Colten is a Grade 12 student at Elphinstone Secondary School. He is excited to share his peers' perspective with Council, particularly on subjects such as climate change, water usage and public transportation. Colten is a member of Elphinstone's Student Council, Leadership Class, and Garden Club, and also spearheaded a project to make and place 215 paper "Every Child Matters" shirts in recognition of National Truth and Recognition Day. In 2021, he was named to Elphinstone's Honour Roll with Distinction. Colten was previously "Alternate Youth Representative" for the 2021/2022 school year.



Colten Rockford

Cael Read (Alternate) 2022—2023

Cael is the co-chair of Elphi's student council and a representative for Elphi on the SD46 District Student Leadership Team. He is passionate about improving our community, which has led them to work on initiatives such as Free Student Transit and a school district-wide Spirit Week. In his free time, he loves playing the cello, is a member of the Sunshine Coast Symphony Orchestra, and also works as a lifeguard.



Cael Read

Erin Payne (Alternate) 2022—2023

Erin grew up in Gibsons and is an active community member participating in many local music groups. She's part of the Youth Council at Elphinstone Secondary and has volunteered with the annual food drive.

ADMINISTRATIVE SERVICES

Staff:

- Chief Administrative Officer (CAO)
- Director of Corporate and Legislative Services
- Manager of Corporate and Legislative Services
- Executive Assistant to Council & CAO
- Communications Coordinator
- ICBC Autoplan and Drivers Licensing Services Staff
- Town Hall Administrative Assistants

Department Functions:

- Coordination and management of all Council & Committee meetings
- Legislative services
- Legal and risk management
- Records management
- Communications
- Freedom of Information & Protection of Privacy
- Regional planning and coordination
- Intergovernmental Initiatives
- Information Technology
- Processing Filming and Public Place Use permits
- Customer service/reception
- ICBC and Driver Licensing

Department Overview

The role of the Corporate Administration Department is to act as a link between Council and other departments and the general public, providing assistance and advice to citizens with respect to Council/Committee processes, reporting procedures, and decisions. It oversees and supports the day-to-day and long-term organizational operations by creating and maintaining effective administrative systems and processes.

2022 Highlights

Welcoming a new Mayor and Council

A successful municipal election was held on October 15, 2022, which welcomed a new Mayor, three returning Councillors, and one new Councillor. Their inaugural meeting took place on November 1, 2022, at the Gibsons Public Market. Since then, the focus has been on working to support Council on their orientation, training, strategic planning and budget.

Audio Visual Upgrades Now Allow for Electronic Meetings

Investments were made in the audio-visual equipment in council chambers so that community members may view public meetings electronically in real time. In-person meeting attendance also continues.

Digital Records and Information Management (RIM) System

We launched our RIM Team kick off meeting with RIM Leaders, including staff members from Administration / Corporate, Planning & Development, Finance and Infrastructure. These leaders will be assisting with the development of the new shared drive after completing a clean up of current Town records.

Privacy Management Plan

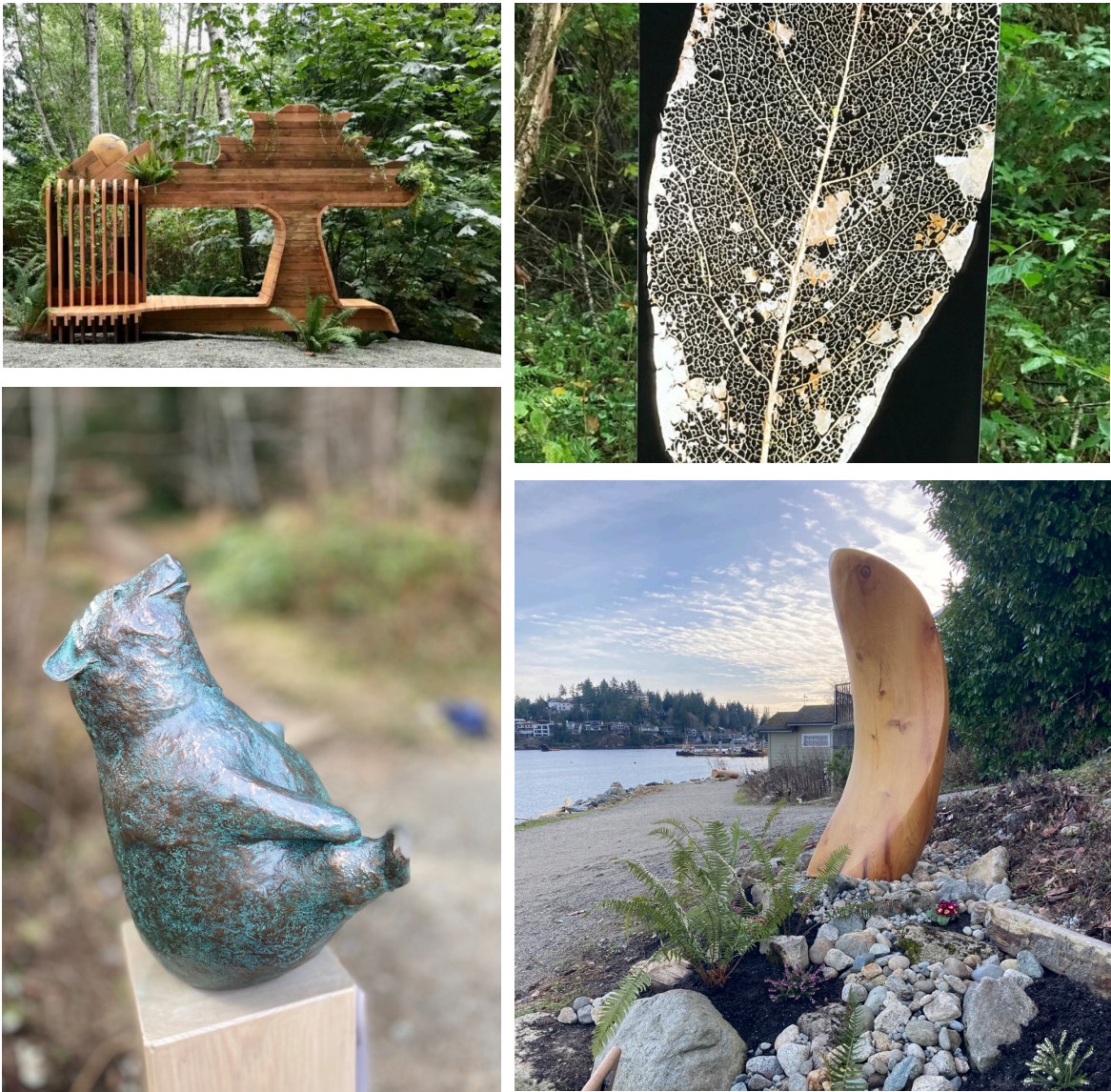
Work commenced towards developing a new Privacy Management Plan for the Town of Gibsons. A memorandum was presented to staff and also shared with Council on July 19, 2022. We were required to create a Privacy Risk Assessment regarding the records collected for the 2022 election. We are facing inquiries and challenges to our historical practices that highlight the need for us to improve our policies and procedures regarding protection of privacy, and where it may conflict with the demands for openness and transparency, so that a proper balance between these objectives is struck.



Public Art Path

The Town made significant progress on the Pubic Art Path in 2022, with the installation of four of the five pieces, with the fifth installation anticipated to be installed in the summer of 2023. The art path is designed to take visitors from the Town’s entrance at Gibsons Creek (near the Chekwelp Squamish Lands) and through the Lower Gibsons business centre and shoreline, including stops at existing public art displays at the Gibsons Public Art Gallery, Town Hall, Gibsons Public Library, Gibsons Public Market and Arts Building. The path then continues up the Inglis trail to an Upper Gibsons residential neighbourhood and along to Gibsons’ commercial strip on the Sunshine Coast Highway.

The project is fully funded by a grant from the THRIVE Small Capital Program, which supports new, innovative and concept-driven small capital initiatives that drive new vitality to downtown, Main Street or business districts. THRIVE-funded projects are meant to foster increased visitor attraction, resident engagement and increased commercial activity.



ICBC & DRIVER SERVICES

The Corporate Services Department provides ICBC Autoplan and Driver Licensing Services as an appointed agent under contract to ICBC. Services provided include auto insurance application and renewal, drivers licenses, BC Identification application and renewal, and driver testing.



In 2022, this department underwent some additional minor corporate restructuring to make best use of staffing throughout the week. The impact of the introduction of online renewals (reduced number of transactions) has been mitigated by a substantial increase in commission rates payable for each transaction.

ICBC Key Statistics	2022	2021	2020	2019	2018
Customer Transactions	18,883	15,570	15,466	14,198	13,550
Fees Collected (Issued Permits)	\$269,413	\$283,217	\$154,156	\$362,747	\$338,148



FINANCIAL SERVICES

Staff:

- Director of Finance
- Manager of Financial Services
- Manager of Human Resources
- Accounting Clerks

Responsibilities:

- Annual budget
- Financial planning and reporting
- Risk management
- Management of all municipal funds including:
 - Investment portfolio
 - Debt portfolio
 - Processing all financial transactions
 - Property tax and utility fee collection and administration
- Accounts payable & accounts receivable
- Payroll
- Oversight and maintenance of internal control system
- Oversight of procurement
- Administration, monitoring and reporting of government grants

Department Overview

The Finance department is responsible for ensuring the financial health of the municipality, from long term planning of capital and operating expenditures, to collections and billing of taxes and accounts payable. Included are payroll, utility billing, management of permissive tax exemptions, tax sale and audit requirements, and financial reporting and risk management. The Department also provides financial guidance and support to all departments working within the municipality and assists in identifying funding for projects and grant administration.

2022 Highlights

- Implementation of new online services (Citizen Service Cloud) which provides online access to property tax and utility information and invoices.
- Implementation of Option Pay which is an online secure portal to pay property taxes, utility payments, business licenses and building permit fees online with a credit card.
- Implementation of new budget software which has streamlined the development of departmental budgets, extended the reporting projection to five years, and improved the efficiency of the annual budget process
- Completed substantial review of Town assets required for the implementation of Accounting Standard PS 3280 (Asset Retirement Obligations) for 2023 Financial Statements.

Financial Services Provided	2022	2021	2020	2019
Homeowner grants processed	1,597	1,579	1,565	1,535
Value of homeowner grants (in \$ millions)	1.47	1.46	1.45	1.41
Residential tax deferrals administered	309	283	263	253
Property tax notices issued (annual)	2,609	2,538	2,530	2,527
Utility bills issued (semi-annual)	4,702	4,549	4,503	4,485
Payments processed (to suppliers & other taxing agencies)	1,851	1,687	1,667	1,695

Grants Key to Advancing Capital Projects

Town staff regularly search for and monitor grant opportunities which align with Council’s Strategic Plan and which will support current or future projects.

In 2022, the Town employed grants valued at \$3.4 million to advance key projects, including:

- Gibsons Public Art Path: \$50,000 (100% grant funded)
- Everyone Needs A Home: \$126,000 (100% grant funded)
- Pedestrian/Cycle Link: \$643,000 (100% grant funded)
- White Tower Stormwater Pond: \$1,577,000 (57% grant funded)

Grants & Contributions

- Sunshine Coast Housing Society received \$310,250 toward the 571 Shaw Road Affordable Housing project
- Salvation Army Sunshine Coast received \$25,100 toward the purchase of a food delivery van under the Everybody Needs a Home project.

HUMAN RESOURCES

Human Resources is responsible for all activities related to the employee life-cycle, including recruitment and selection; onboarding; training and development; supporting management in performance coaching; creating and implementing people policies; labour and employee relations; legal; and WorkSafe compliance.

In 2022, HR conducted 20 recruitment campaigns which included the placement of existing staff into new positions resulting from cascading vacancies. Like many other organizations, the Town continues to experience challenges in filling staff vacancies, with absences in some key roles compounding workload challenges for existing staff. The Town continues to explore ways in which we can differentiate ourselves as an employer of choice and to celebrate and showcase all which makes the Town of Gibsons a great place to live and work.

Furthermore, support was provided to the Senior Leadership Team regarding 5-year staffing projections and annual staffing requests as well as leadership development activities across the organization.

In 2022, the organization participated in the WorkSafe Program and Committee Evaluation (PACE) Initiative. This initiative uses a current state assessment that includes on-site inspections, interviews, a cultural assessment process, and a document review to evaluate the adequacy of Occupational Health and Safety (OHS) Programs and the joint committee function. Participation required focus and workforce resources from across the organization to ensure a compliant and effective OHS Program is in place. While dedicated resources will continuously be required to maintain the OHS program going forward, the organization achieved compliance within the scope of the PACE program.



INFRASTRUCTURE SERVICES

Staff:

- Director of Infrastructure Services
- Manager Maintenance & Operations
- Administrative Assistant
- Waste Water Treatment Plant Operator
- Water Distribution Level II Operator
- Utility Technician
- Operations & Instrumentation Technician
- Public Works Foreman
- Lead Hand
- Utility Person
- Equipment Operator
- Public Works Labourer
- Parks Foreman
- Parks Assistant
- Parks Labourer
- Natural Asset Technician I
- Development Coordinator

Responsibilities:

- Oversight of the Town's capital works projects
- Long-term infrastructure planning
- Parks & Public Works operations & maintenance
- Operating and maintaining the Town's Geographical Information System (GIS)
- Development-related infrastructure improvements
- Advancing the Town's formalized asset management program and initiatives

Department Overview

The Infrastructure Services Department unites the related objectives of Engineering, Public Works, and Parks staff under one umbrella. Their primary focus is to maintain the Town's infrastructure and natural assets sustainably and efficiently, expanding it to meet increased service levels and support growth while prioritizing longevity and reliability.

2022 Highlights

- A Director of Infrastructure was hired
- The new Development Coordinator position was filled
- Well 6 Pump Station is almost in operation
- Design work began on Whitetower Park Expansion
- Work began on 5-Corners Park public washroom
- Active Transportation Upgrades continue
- 494 South Fletcher Upgrades continue
- Design work on Reed Road Multi-Use path (Park to North Rd) began
- Road repairs and paving continue
- Aging water meters were replaced and new ones installed



Regional water situation

This summer saw the Town play an active role in ensuring a sustainable supply of water to the residents, visitors, and businesses of Gibsons, as the region experienced an extended dry period. The Town also supplied the Sunshine Coast Regional District (SCRD) with water during September and October of 2022, with an average of approximately 750 cubic meters per day.

NATURAL ASSET MANAGEMENT

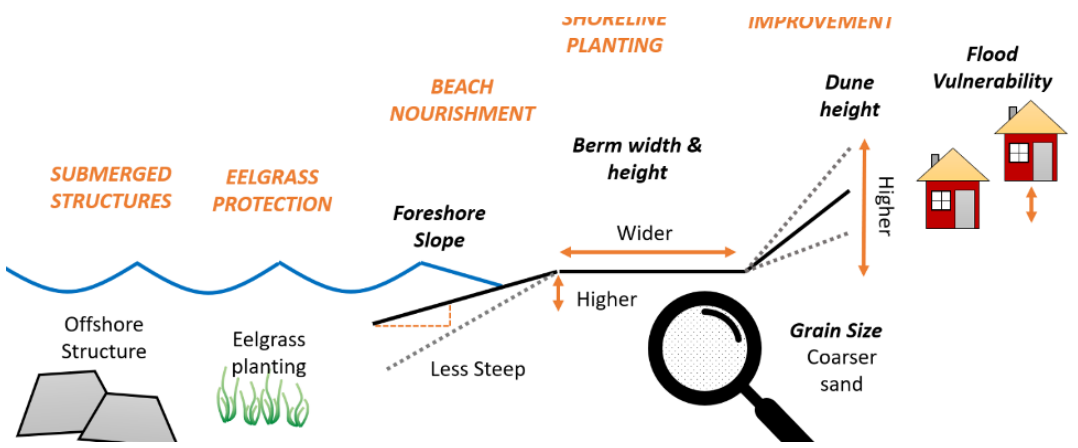
Coastal Resilience Project Named a Canada Clean50 Top Project

In October 2022, Leveraging Natural Assets for Coastal Resilience, an initiative which aimed to quantify the benefits provided by foreshore areas in protecting coastal communities from climate change events, was named one of Canada’s Clean50 Top Projects for 2023. The Town of Gibsons was one of two coastal communities that participated in the pilot project, which was led by the Municipal Natural Assets Initiative. Project objectives included:

- 1. Providing a quantitative assessment of the benefits coastal natural assets can offer for flood and erosion protection from coastal storms in Gibsons; and
- 2. Supporting the development of a computer modelling tool, called the Coastal Toolbox (CT), that could enable all coastal communities, including Gibsons, to quantify, understand, and compare alternative natural asset management solutions.

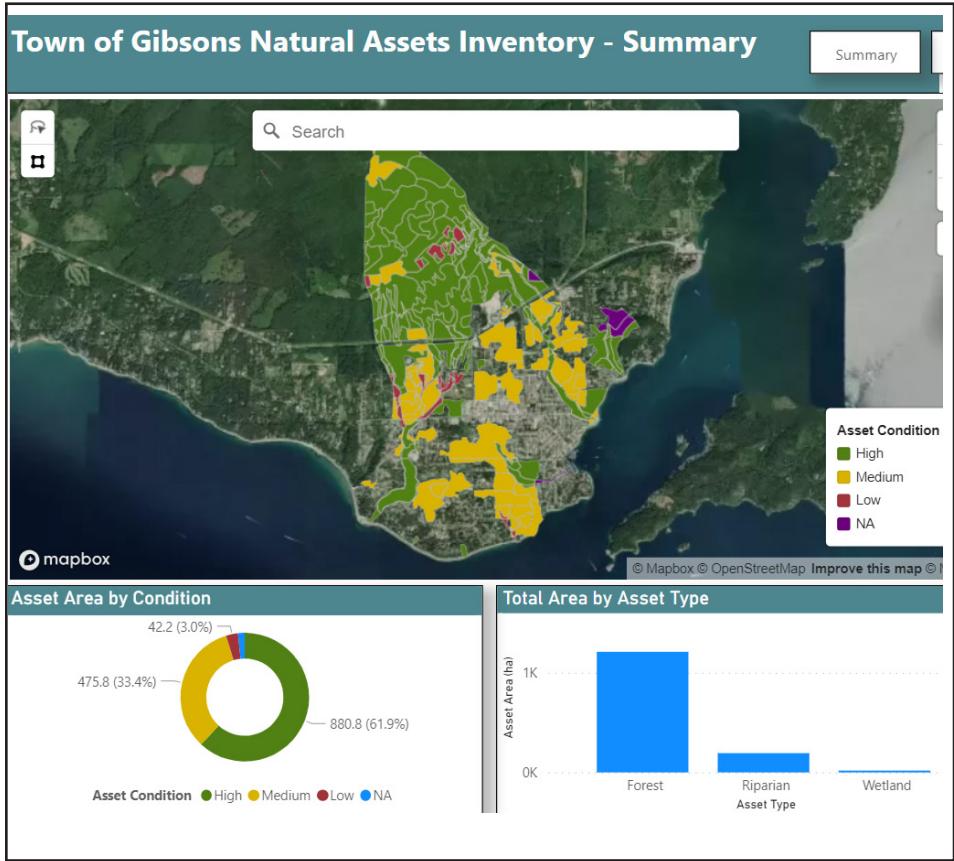
As Communities all along Canada’s coasts are facing infrastructure challenges, due to rising sea levels and bigger, more frequent storms, the Coastal Toolbox can help those communities better understand their coastal infrastructure, so they can determine where best to direct limited financial and human resources.

In Gibsons, for example, we learned that the impacts of coastal flooding were less of a risk than erosion to coastal infrastructure resulting from increased storm frequency and intensity. Eelgrass protection and enhancement helped to reduce the size of waves; shoreline plantings would reduce erosion. Natural assets provide cumulative protection from smaller, more frequent storms in addition to the other benefits such as habitat for fish and wildlife. That’s useful information that will inform our own restoration work in years to come.



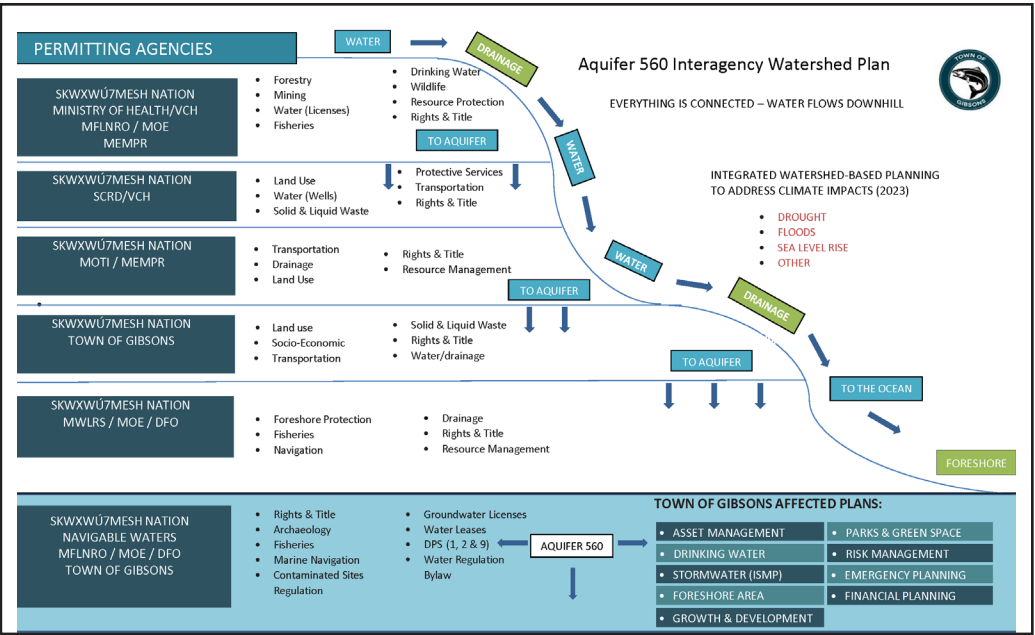
Source to Sea Project

In Phase 2 of the project, the project team completed a risk identification exercise and determined that the natural asset types that faced the highest number of risks were creeks and riparian areas, followed by the foreshore and the urban forest. Risks to the Town’s Natural Assets are being explored through scenario modelling such as development pressure, drought (current and future), deforestation, flooding (current and future) and an increase in storm events (rainfall).



Protecting the Watershed

In 2022, the Town continued to advocate for more active collaboration between the various organizations that operate within the watershed and to advance talks with the SCR D to develop a regional water strategy.



PUBLIC WORKS/ WATER & WASTEWATER OPERATIONS

The **Public Works** team is responsible for ensuring the continuous and safe operation of the Town’s infrastructure and facilities, including drainage systems, municipal buildings, 32km of paved roads, 2km of gravel lanes, 16km of sidewalks, street signage, and streetlights. Public Works is also responsible for brush cutting, line painting, vehicle purchasing, and solid waste collection.

The **Water & Wastewater Operations** team operates, maintains, inspects, manages and plans for the wastewater treatment plant (WWTP), lift station, water booster stations, water wells, pump stations, water reservoirs and geo-utility service system.

2022 Highlights

- New wastewater sludge pump installation
- Prowse Road Lift Station back-up generator issues resolved
- Inflow and infiltration inspections and repairs, including in response to a king tide event on December 27
- Completed multiple critical repairs to ageing storm system collapses
- Repaired and enhanced the open storm systems in the Davis Road and Whitetower Park area
- Increased pothole repair due to heavy traffic from SCRD watermain construction project on Reed Road
- Responded to heavy snow fall events in November and December, with all members of Public Works involved with road salting and snow plowing
- Responded to multiple calls to the RCMP building, due to heating issues, lighting, and vandalism
- Working with bylaw enforcement to reduce the chance of sewer main blockages due to grease build-ups from commercial facilities



PARKS/COMMUNITY SERVICES

The Parks team 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, tree removal and pesticide applications.

2022 Highlights

During 2022, Parks staff completed a number of community-enhancement projects, including:

- Self-Watering Baskets Purchased and Installed
- Fixed and Installed Armours Beach Float
- Improvements at Dougall Park Tennis Court: Fixed uneven ground for the safety of players, re levelled, and resurfaced the courts, added pickleball court lines, made repairs, and installed new nets
- Installed pieces on Public Art Path
- Winegarden Pond Remediation
- Holland Park Pond Remediation
- Carried out significant maintenance in the Lower Parking lot across from Pioneer Park under the tree canopies
- Dealt with a increased load of garbage dumped in Town bins
- Homeless Camp Clean: waste from a homeless camp on private property was moved onto Town property
- Trail maintenance after storm event to remove fallen trees and limbs for trail safety and accessibility



PLANNING & DEVELOPMENT

Staff:

- Director of Planning & Development Services
- Planning & Development Administrator
- Chief Building Official
- Building Official 1
- Planner II
- Planner I
- Senior Bylaw Enforcement Officer
- Bylaw Enforcement Officer

Responsibilities:

- Community Planning
- Development Applications
- Subdivisions
- Sign Permits
- Building Permits & Inspections
- Stop Work Orders
- Bylaw Enforcement
- Complaints
- Business Licences
- Animal Control

Department Overview

The Planning, Building and Bylaw Enforcement Departments work to promote and enhance Gibsons' social, environmental and economic well-being by working with developers, builders, owners and the public to ensure that community goals and bylaw requirements are met, and by following up on complaints and concerns raised. There are two main types of work handled by the Planning Department; long-range planning and current planning initiatives.

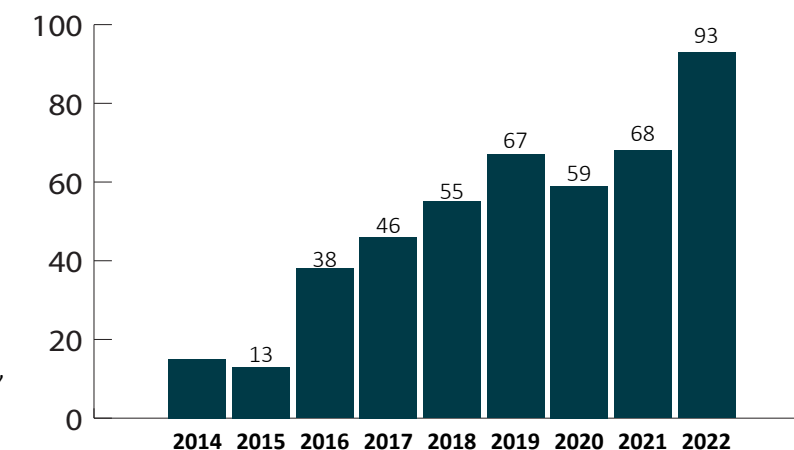
2022 Highlights

- 1 staffing vacancy filled
- 81 reports / public hearings / workshops
- 93 development applications received
- \$130,195 received in development application revenue
- Began DPA 1 & 2 update: The update to Development Permit Areas 1 (geotechnical hazardous areas) and 2 (environmentally sensitive areas) will involve a review of these areas in Town, identify areas to protect, and establish current best management practices to develop within them.

Development Applications Received

2022 saw a 52% increase over the prior 10-year average in development applications. These included:

- 38 Development Permits
- 10 Variances/Flood Exemptions
- 29 Temporary Use Permits
- 5 Zoning Amendments
- 7 Sign Permits
- 2 OCP Amendments
- 2 Subdivisions



BUILDING INSPECTION SERVICES

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

Building Department Highlights

- 2 staffing vacancies filled
- 72 new building permit applications
- 66 Building Permits issued for new housing units
- 30 dwelling units granted occupancy (built)
- \$352,537 received in building permit revenue
- \$24,081,078 construction value
- \$16,110 received in plumbing inspection revenue

Building Permits	2022	2021	2020
Applications Received	72	84	64
Construction Value (Applications Received)	\$24.1 million	\$54.8 million	\$15.5 million
Fees Collected (Issued Permits)	\$352,537	\$469,637	\$154,156

Residential Guest Accommodation (Short Term Rental) Regulation

On June 26, 2022, Council adopted new bylaws to regulate Residential Guest Accommodation (RGA) in Gibsons. Council’s Regulatory Goals for the RGA program were bundled into primary and secondary goals:

Primary Goals:

- 1. Retaining long-term rental supply in Gibsons.
- 2. Keeping the scale of business appropriate to residential neighbourhoods.

Secondary Goals:

- 3. Responding to the needs of homeowners who wish to have added revenue.
- 4. Providing tourists with accommodation options for staying in and visiting Gibsons.



BYLAW ENFORCEMENT

Staff respond to bylaw complaints on a daily basis. These include calls about noise, animal control, zoning, parking, unsightly property, sidewalk encroachment and signage uses.

Complaints received by Bylaw Enforcement were lower during 2022 but still higher than previous years prior to the pandemic. Of note, calls concerning dangerous wildlife were increased with issues concerning bears accessing insecure garbage. December saw a dramatic increase in the number of Business Licences issued following the implementation of the new Residential Guest Accommodation regulations.

2022 Highlights

- 1 staffing vacancy filled
- 336 bylaw complaints
- 579 business licences issued
- \$103,018 received in business licence revenue

Bylaw Enforcement Stats	2022	2021	2020	2019	2018	2017
Dog tags issued	297	311	309	351	370	363
Complaints received	336	495	559	284	295	292
New business licenses	104	87	80	84	89	96
Renewed business licenses	475	492	452	485	475	450
Enforcement notices	328	272	299	337	264	382



GIBSONS & DISTRICT VOLUNTEER FIRE DEPARTMENT

Fire Crew:

- Fire chief
- Deputy chief
- Assistant chief
- Fire prevention officer
- Fire inspector
- Volunteer Firefighters (40 members)

Duties include:

- 24/7 response to fire and rescue operations
- Maintenance of the readiness of all apparatus and equipment
- Operation support
- Fire & life safety inspections
- Development of pre-incident plans
- Involvement in local Developments
- Educating the public through a variety of outreach initiatives



Department Overview

The Gibsons & District Volunteer Fire Department (GDVFD) is a Sunshine Coast Regional District function and has been providing life and property protection to the West Howe Sound Fire Protection District since 1937. The fire department serves a population of approximately 12,000 including 4,758 in the Town of Gibsons and the fire protection district covers an area of roughly 22.7 km².

Volunteer firefighters and officers are instrumental in the operation of the department. Their duties include 24/7 response to fire and rescue operations and maintaining the operational readiness of all apparatus and equipment. There is operational support to the volunteer members with paid full-time staff consisting of the fire chief, deputy chief, assistant chief, fire prevention officer and fire inspector. The SCRD Board has established the Gibsons & District Volunteer Fire Department as “full service” in accordance with the British Columbia Structure Firefighter Minimum Training Standards (Training Standards).

GDFVD Statistics	2022	2021	2020	2019	2018
Calls for service	407	339	236	296	228
Callout hours	2,955	2748	1887	2795	2500
Training hours	4,008	5018	2714	4408	4224



2019 - 2022 STRATEGIC PLAN: CORE OBJECTIVES

PROGRESS REPORT

The Town of Gibsons’ Strategic Plan was developed by the previous Council to help establish their goals and guide their decision-making throughout their term. These pages outline the progress made against each of those items, as at December 31, 2022.

Increase Community Engagement

- We will inspire and encourage citizens of all ages to engage in the decision-making process
- We will actively listen to the ideas of all our stakeholders
- We will help our citizens understand the challenges and competing demands facing the community

Manage Our Assets

- We will focus on fiscal sustainability and support our staff in the prudent management of our natural and engineered assets, to ensure the Town can continue to deliver critical infrastructure services in perpetuity

Plan for Sustainable Growth

- We will plan for the future in a manner that reflects our finite resources
- We will value the unique character of our Town and its neighbourhoods
- We will create spaces that promote a sense of community and are accessible to all
- We will preserve our green spaces
- We will support local business and foster a diverse economy

Advocate for and Facilitate A Range of Housing Types

- We will actively work toward increasing the supply and range of safe, secure and attainable affordable housing options

Increase Resilience to the Changing Climate

- We will apply a climate lens to the planning and development of actions, plans, policies and infrastructure projects
- We will adapt Town infrastructure to increase its resiliency to the local impacts and risks from climate change
- We will reduce the greenhouse gas emissions produced by the community and through the provision of municipal services to meet regional targets

Advocate and Collaborate on Regional Issues

- We will collaborate and partner with our neighbouring jurisdictions to effectively address shared opportunities and challenges

INCREASE COMMUNITY ENGAGEMENT

Action Items:	Complete	Ongoing	Started	Planned
Live-stream Council meetings	X			
Poll residents via online surveys and to host online community information sessions on Stonehurst and Holland Lands revitalization	X			
Continue to expand opportunities for youth involvement with Council		X		
Create more opportunities for public dialogue with Council		X		
Create more opportunities for early public input on key decisions		X		
Continue to plan for an age-friendly and inclusive community		X		

MANAGE OUR ASSETS

Action Items:	Complete	Ongoing	Started	Planned
Complete optimization and upgrade of Wastewater Treatment Plan	X			
Extend Aquifer service area to Zone 3 residents	X			
Complete optimization and upgrade of Prowse Road Lift Station	X			
Complete White Tower Pond upgrades		X		
Partner with Nicholas Sonntag Marine Education Centre to advance the <u>environmental stewardship of Gibsons Harbour</u>		X		
Construct additional stormwater pond		X		
Support advancement and implementation of formal asset management plans		X		
Continue to seek operational efficiencies in order to maximize Town resources		X		
Well 6: Project tender has been awarded, neighbours were consulted, construction of pumphouse and well pump is ongoing and the well will be connected and commissioned in June 2023.		X		
Review Water and Sewer Long-Term Financial Plans (LTFPs) each fall		X		
Set tax rates and user fees that move Gibsons closer to true financial sustainability		X		

PLAN FOR SUSTAINABLE GROWTH

Action Items:	Complete	Ongoing	Started	Planned
Implement a Cannabis Policy	X			
Plan for the increased funding required for future policing costs		X		
Annual review of Business Tax Multiple.	X			
Review set target rates for single-family and multi-family development to ensure numbers align with current market rates.				X
Seek opportunities to honour local/Indigenous history and traditions, and advance reconciliation efforts		X		
Review and update sections of the Official Community Plan			X	
Lobby for improvements to transportation between Upper and Lower Gibsons.		X		

ADVOCATE FOR & FACILITATE A RANGE OF HOUSING TYPES

Action Items:	Complete	Ongoing	Started	Planned
Implement a short-term rentals strategy	X			
Complete Sunshine Coast Housing Needs Assessment	X			
Develop an affordable housing strategy to address the full spectrum of housing needs for the community	X			
Facilitate the development of a range of affordable housing projects		X		
Consider opportunities to expand the community services on Christenson Lands		X		

INCREASE RESILIENCE TO THE CHANGING CLIMATE

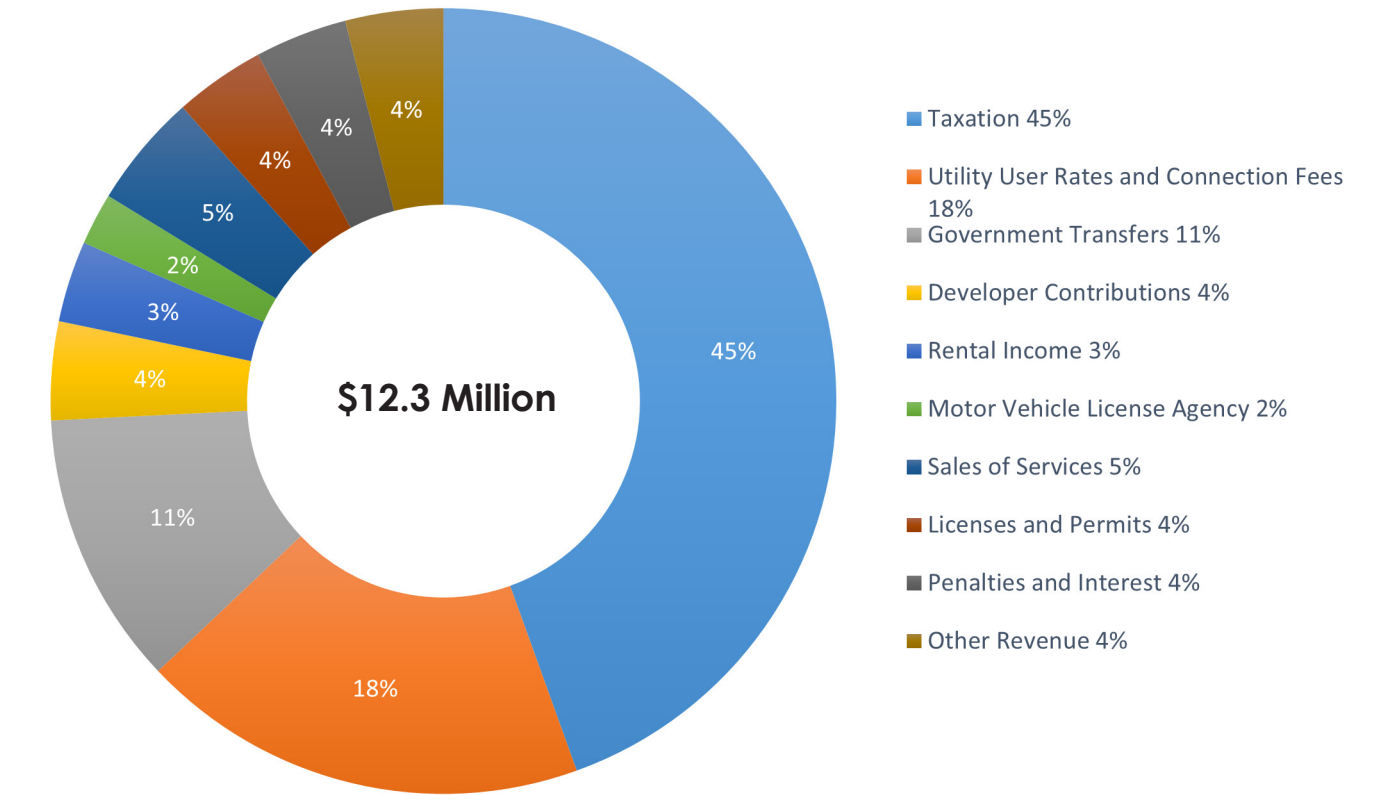
Action Items:	Complete	Ongoing	Started	Planned
Update business plan for district energy utility in Upper Gibsons	X			
Advance Urban Forest Plan		X		
Update the Subdivision and Development Servicing and Stormwater Management Bylaw				X
Completion of Source to Sea project, formally define Charman Lands and preserve in perpetuity		X		
Support community and student-led initiatives that focus on climate change mitigation and adaptation		X		
Monitor health of eelgrass beds		X		
Education campaign re: impact of free-roaming cats on wildlife and humans		X		
Update trail and cycle network strategy		X		

ADVOCATE & COLLABORATE ON REGIONAL ISSUES

Action Items:	Complete	Ongoing	Started	Planned
Collaborate on regional wildfire and emergency plan	X			
Develop regional Water Governance Model		X		
Work with MOTI to implement identified improvements		X		
Support regional childcare needs assessment		X		
Develop Fringe Area Plan with SCRD (Areas E & F)				X
Collaborate on regional affordable housing strategy		X		
Support clean regional transportation strategies		X		
Collaborate to improve condition of local sports fields	X			
Pursue legal protection of Gibsons Aquifer recharging areas and promote consistency with bylaws relating to Aquifer protection		X		
Maintain a regional approach to economic development and tourism		X		
Collaborate on regional growth strategy		X		
Collaborate on regional climate resiliency strategy		X		
Advocate for improvements to highway infrastructure and ferry services		X		

FINANCIAL HIGHLIGHTS

WHERE THE MONEY CAME FROM:
2022 GROSS REVENUE AND CONTRIBUTIONS



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

Motor Vehicle Licence (ICBC) revenues are commissions raised from the sale of vehicle insurance, driver exams, driver license renewals and special permits.

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

Sales of Services is the revenue from the sales of goods and services to individuals, organizations or other governments. This includes garbage and organic collection user fees.

Government Transfers are essentially grants from senior levels of government.

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

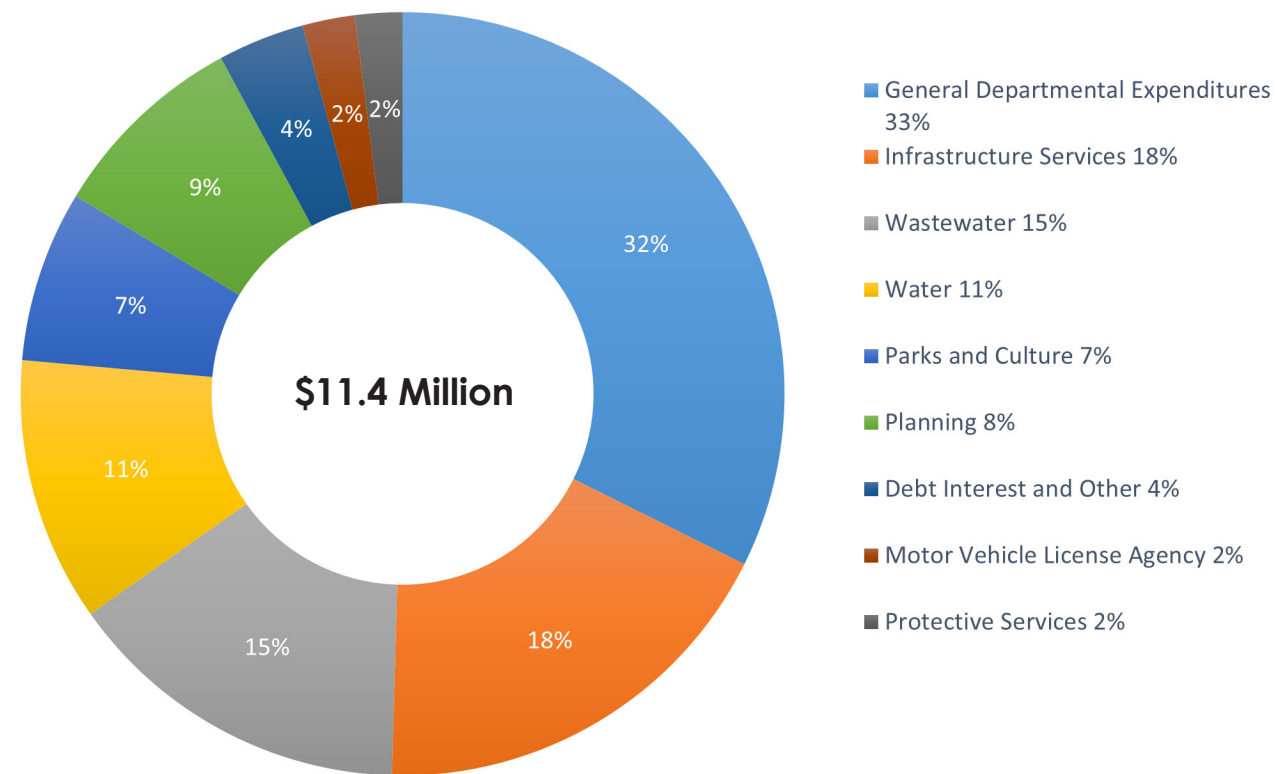
Developer Contributions are tangible capital assets recorded at their fair market value that have been transferred to the Town. These contributions are from privately developed subdivisions and include assets such as water systems, wastewater systems, storm systems, roads and parks.

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

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

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: 2022 EXPENSES BY FUNCTION



General Departmental Expenditures includes Council, legislative and general administration.

Infrastructure Services includes engineering services, asset management, public works, 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.

2022 COLLECTION OF TAXES WHERE DO MY PROPERTY TAXES GO?



BC Assessment = \$92,725
Development and maintenance of reliable property assessments in BC.



School Taxes = \$3,049,478
Provision of education in BC.



Regional Hospital = \$155,104
Delivery of healthcare at the Sechelt Hospital.



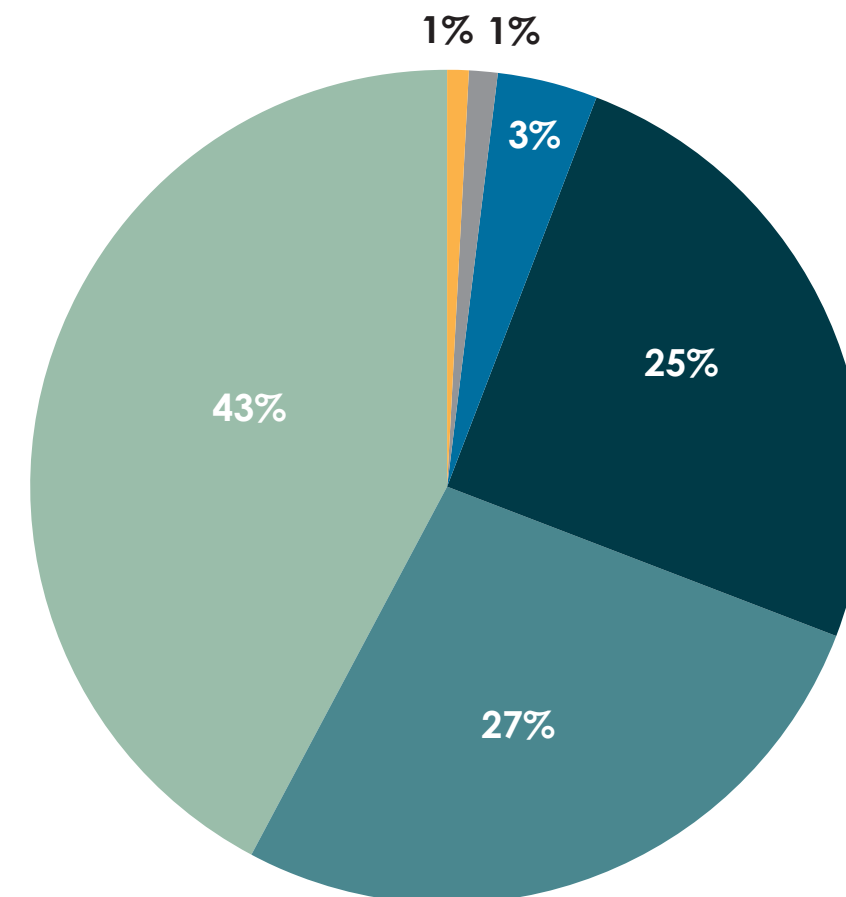
Sunshine Coast Regional District = \$3,355,642
Fire protection and emergency services, parks, aquatic centers, libraries, ice arenas, sports fields, Sechelt Landfill, Green Yard Waste facility, recycling depots.



Police Taxes = \$418,995
Provision of RCMP services on the Sunshine Coast.



Town of Gibsons = \$5,408,026
Roads, drainage, water & sewer, snow removal, planning services, infrastructure services, parks & cultural services, financial services, building and bylaw services.



Town of Gibsons
Financial Statements
December 31, 2022

Town of Gibsons
Financial Statements
For the Year Ended December 31, 2022

	<u>Contents</u>
Management's Responsibility for the Financial Statements	1
Independent Auditor's Report	2-3
Financial Statements	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Debt	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-22
Schedule 1 - Long-Term Debt	23
Schedule 2 - Government Transfers	24
Schedule 3 - Statement of Operations by Segment - 2022	25
Schedule 4 - Statement of Operations by Segment - 2021	26
Schedule A - COVID-19 Safe Restart Grants for Local Governments	27

Management's Responsibility for the Financial Statements

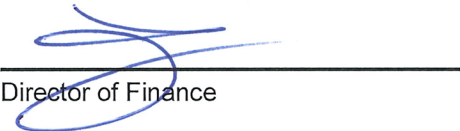
The accompanying financial statements of the Town of Gibsons (the "Town") are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board. A summary of the significant accounting policies are 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

April 18, 2023



Tel: 604 688 5421
Fax: 604 688 5132
vancouver@bdo.ca
www.bdo.ca

BDO Canada LLP
Unit 1100 - Royal Centre
1055 West Georgia Street
Vancouver BC V6E 3P3 Canada

Independent Auditor's Report

To the Mayor and Council of the Town of Gibsons

Opinion

We have audited the financial statements of the Town of Gibsons (the "Town") which comprise the Statement of Financial Position as at December 31, 2022 and the Statements of Operations, Changes in Net Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Gibsons as at December 31, 2022 and its results of operations, its changes in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally-accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Unaudited Information

We have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the Schedule A of the Town's financial statements.

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally-accepted auditing standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP
Chartered Professional Accountants

Vancouver, British Columbia
April 21, 2023

Town of Gibsons
Statement of Financial Position

December 31	2022	2021
Assets		
Financial Assets		
Cash	\$ 896,085	\$ 634,180
Portfolio investments (Note 2)	16,409,938	16,213,735
Taxes receivable	298,356	293,505
Accounts receivable	1,273,393	1,071,556
	<u>18,877,772</u>	<u>18,212,976</u>
Liabilities		
Accounts payable and accrued liabilities	2,646,314	2,436,911
Deferred revenue (Note 3)	1,277,433	1,266,978
Long-term debt (Note 4) (Schedule 1)	9,485,914	10,031,442
Development cost charges (Note 5)	2,298,841	1,902,997
Refundable deposits	3,273,708	3,373,955
	<u>18,982,210</u>	<u>19,012,283</u>
Net Debt	<u>(104,438)</u>	<u>(799,307)</u>
Non-Financial Assets		
Tangible capital assets (Note 9)	61,508,337	61,295,451
Prepaid expenses	63,440	50,553
	<u>61,571,777</u>	<u>61,346,004</u>
Accumulated Surplus (Note 6)	<u>\$ 61,467,339</u>	<u>\$ 60,546,697</u>



Mayor



Director of Finance

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

Town of Gibsons
Statement of Operations

For the Year Ended December 31	Fiscal Plan 2022	2022	2021
Revenue (Schedules 3 and 4)			
Taxation (Note 10)	\$ 5,502,092	\$ 5,476,035	\$ 5,199,266
Utility user rates and connection fees	2,618,819	2,270,523	2,257,433
Government transfers (Schedule 2)	3,873,933	1,387,489	1,222,889
Other contributions	-	119,109	111,079
Sales of services	1,118,551	578,378	600,957
Other revenue	1,404,477	2,006,461	1,591,783
Contributions from developers	1,767,538	470,166	1,656,063
	16,285,410	12,308,161	12,639,470
Expenses (Schedules 3 and 4)			
General departmental expenditures	7,762,963	7,892,981	6,687,045
Water system	1,295,338	1,416,967	1,271,665
Sewer system	1,985,464	1,810,271	1,454,354
Motor vehicle license agency	269,365	252,566	259,434
Loss on disposal of tangible capital assets	-	14,734	9,301
	11,313,130	11,387,519	9,681,799
Annual Surplus	4,972,280	920,642	2,957,671
Accumulated Surplus, beginning of year	60,546,697	60,546,697	57,589,026
Accumulated Surplus, end of year	\$ 65,518,977	\$ 61,467,339	\$ 60,546,697

Fiscal Plan (Note 14)

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

Town of Gibsons
Statement of Changes in Net Debt

For the Year Ended December 31	Fiscal Plan 2022	2022	2021
Annual Surplus	\$ 155,340	\$ 920,642	\$ 2,957,671
Acquisition of tangible capital assets	(8,882,000)	(2,054,764)	(3,388,119)
Amortization of tangible capital assets	1,762,094	1,827,144	1,762,094
Loss on disposal of tangible capital assets	-	14,734	9,301
	(7,119,906)	(212,886)	(1,616,724)
Gross acquisition of prepaid expenses	-	(12,887)	(16,858)
Change in net assets (debt) for the year	(6,964,566)	694,869	1,324,089
Net debt, beginning of year	(799,307)	(799,307)	(2,123,396)
Net debt, end of year	\$ (7,763,873)	\$ (104,438)	\$ (799,307)

Fiscal Plan (Note 14)

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

Town of Gibsons
Statement of Cash Flows

For the Year Ended December 31	2022	2021
Cash provided by (used in)		
Operating transactions		
Annual surplus	\$ 1,063,100	\$ 2,957,671
Items not involving cash		
Development cost charges recognized	(133,283)	(286,494)
Contributed tangible capital assets	(325,332)	(1,327,951)
Loss on disposal of tangible capital assets	14,734	9,301
Amortization	1,827,144	1,762,094
	2,446,363	3,114,621
Changes in non-cash operating balances		
Accounts and taxes receivable	(206,688)	113,235
Accounts payable and accrued liabilities	(49,245)	(1,635,350)
Prepaid expenses	(12,887)	(16,858)
Deferred revenue	26,398	1,022,604
	2,203,941	2,598,252
Capital transaction		
Acquisition of tangible capital assets	(1,729,432)	(2,060,168)
Investing transactions		
Change in portfolio investments, gross	(196,203)	(3,389,603)
Financing transactions		
Development cost charges contributions	478,958	938,384
Interest on development cost charges	50,169	15,390
Issuance of debt	43,000	960,000
Repayment of debt	(588,528)	(531,066)
	(16,401)	1,382,708
Increase (decrease) in cash during year	261,905	(1,468,811)
Cash, beginning of year	634,180	2,102,991
Cash, end of year	\$ 896,085	\$ 634,180

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

Town of Gibsons
Notes to the Financial Statements

December 31, 2022

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 as prescribed by the Public Sector Accounting Board ("PSAB").

1. Significant Accounting Policies

(a) Cash

Cash includes all highly liquid investments with maturity of three months or less at acquisition.

(b) Portfolio Investments

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

(c) Revenue Recognition

Taxes are recorded in the period 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 and collected on their behalf are not included as taxation revenue.

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.

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

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

Receipts which are restricted by agreement with external parties are recorded as deferred revenue at the time they are received. When the qualifying expenditures are incurred the related contributions are brought into revenue.

(d) 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. Government transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Government transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

(e) Collection of Taxes on Behalf of Other Entities

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.

1. Significant Accounting Policies (Continued)

(f) Deferred Revenue

Funds received for specific purposes as 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 over the period to which they were collected.

(g) 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.

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, 2022 and 2021, the Town has reported no amounts as liability for contaminated sites.

1. Significant Accounting Policies (Continued)

(h) 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, riparian areas and wetlands (storm water management), the marine foreshore (natural seawall) and the urban forest (numerous social, environmental and economic benefits). 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. The Town's ability to provide services is dependent on the ability of these assets to withstand the impacts of climate change and to continue to perform as required. Recognizing the importance of this, the Town continues to invest in natural assets to increase our resiliency to climate change. This investment includes: coastal resiliency modeling, urban forest planning, creek assessment and monitoring, aquifer monitoring, expansion of storm water retention ponds, upgrading a seaside sanitary pump station and undertaking a watershed scale mapping study.

Town of Gibsons
Notes to the Financial Statements
December 31, 2022

1. Significant Accounting Policies (Continued)

(i) Use of Estimates

The preparation of financial statements 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 significant estimation include useful lives of tangible capital assets and collectability of receivables.

2. Portfolio Investments

Portfolio investments include CIBC high interest savings, BC Credit Union term deposits and Municipal Finance Authority Pooled Investments. CIBC high interest savings and BC Credit Union term deposits yielded an effective interest rate of 0.80% - 4.34% (2021 - 0.80% - 2.70%) and are redeemable at any time. MFA money market funds include securities issued by federal and provincial governments, Canadian banks and highly rated corporations. The money market fund yielded an annualized interest rate of 1.93% (2021 - 0.15%) and its investments are redeemable at any time. These investments are held by the Town for the purposes of earning investment income.

3. Deferred Revenue

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

	2021	Receipts	Revenue Recognized	2022
Donations	\$ 17,668	\$ -	\$ -	\$ 17,668
Prepaid rent	132,595	139,982	(155,925)	116,652
Prepaid services	137,438	71,202	(137,439)	71,201
Grants	979,277	279,394	(186,759)	1,071,912
	<u>\$ 1,266,978</u>	<u>\$ 490,578</u>	<u>\$ (480,123)</u>	<u>\$ 1,277,433</u>

Town of Gibsons
Notes to the Financial Statements
December 31, 2022

4. Debt

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

Loan payments over the next five years and thereafter are as follows. For additional detailed information see Schedule of Long Term Debt (Schedule 1).

2023	\$ 513,680
2024	529,925
2025	546,756
2026	506,693
2027	524,760
2027 and onwards	<u>6,864,100</u>
	<u>\$ 9,485,914</u>

(b) Unissued Debt

The following approved debt remained unissued as at December 31, 2022:

Loan Authorization	Expiry	Gross Amount Approved	Unissued Amount	Temporary Borrowings
1264 Sewer Capital Improvements	2024	1,760,000	267,000	1,493,000
1265 Water Capital Improvements	2024	3,329,000	879,000	2,450,000

5. Development Cost Charges

	Roads	Drainage	Water	Sewer	Total
Balance, January 1, 2021	\$ 355,492	\$ 516,652	\$ 122,512	\$ 241,061	\$ 1,235,717
Interest received	6,115	4,437	2,138	2,700	15,390
Developer contributions	569,444	36,240	207,118	125,582	938,384
Expenditures	(273,873)	(7,371)	(5,250)	-	(286,494)
Balance, December 31, 2021	657,178	549,958	326,518	369,343	1,902,997
Interest received	18,576	13,526	8,569	9,498	50,169
Developer contributions	296,807	11,030	95,710	75,411	478,958
Expenditures	(38,723)	(26,009)	(29,815)	(38,736)	(133,283)
Balance, December 31, 2022	\$ 933,838	\$ 548,505	\$ 400,982	\$ 415,516	\$ 2,298,841

Town of Gibsons
Notes to the Financial Statements
December 31, 2022

6. Accumulated Surplus

The Town segregates its accumulated surplus in the following categories:

	2022	2021
Total Operating Fund (a)	\$ 7,437,591	\$ 6,924,453
Reserve Fund (b)	2,149,783	2,358,235
Investment in tangible capital assets (c)	52,022,423	51,264,009
	\$ 61,609,797	\$ 60,546,697

(a) Included in the total are funds: 1) Funds related to the Estate of Muriel E. Haynes of \$213,378 (2021 - \$208,275). These funds are to be spent on capital improvements at the Gibsons Pool for the general benefit of the community of Gibsons as a whole. 2) Covid-19 Safe Restart Grant for Local Governments. These funds (\$775,575) were provided to ensure the Town can continue to provide essential services during the effects of the pandemic.

(b) Reserve funds represent funds set aside in accordance with a bylaw or council resolution for specific purposes and are comprised of the following:

	Capital Works	Community Works	Public Parking	Park Acquisition	Affordable Housing	Community Amenity	Total
Balance, January 1, 2021	\$ 543,848	\$ 680,517	\$ 124,634	\$ 30,483	\$ 529,739	\$ 5,510	\$1,914,731
Interest Received	5,905	7,351	1,022	250	4,344	45	18,917
Contributions and transfers	-	509,606	-	-	24,615	1,873	536,094
Operating fund transfers	489,670	-	-	-	-	-	489,670
Expenditures	(94,609)	(506,568)	-	-	-	-	(601,177)
Balance, December 31, 2021	944,814	690,906	125,656	30,733	558,698	7,428	2,358,235
Interest received	23,671	18,099	3,079	753	13,748	605	59,955
Contributions and transfers	10,289	260,555	-	-	-	61,591	332,435
Transfers between reserves	-	-	-	-	24,615	-	24,615
Operating fund transfers	239,230	-	-	-	-	-	239,230
Expenditures	(279,895)	(234,878)	-	-	(349,914)	-	(864,687)
Balance, December 31, 2022	\$ 938,109	\$ 734,682	\$ 128,735	\$ 31,486	\$ 247,147	\$ 69,624	\$2,149,783

Town of Gibsons
Notes to the Financial Statements
December 31, 2022

6. Accumulated Surplus (Continued)

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

	2022	2021
Tangible capital assets	\$61,508,337	\$61,295,451
Amounts financed by:		
Long-term debt	(9,485,914)	(10,031,442)
Investment in Tangible Capital Assets	\$52,022,423	\$51,264,009

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 ("Regional District") to provide water supply to Zone 3 residents. As of August 1, 2020, the Town expanded the use of its own water supply and now supplies Zone 3 with aquifer water. The Town's reliance on the Regional District supplied water is now limited to fire flow and peak demand supply for Zone 3 as required. There is no minimum purchase required under this agreement. The Town did not purchase any water under this agreement in 2022 or 2021. The twenty-five year agreement commenced June 3, 2013 and expires June 2, 2038.

8. Pension Plan

The Town and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusteed pension plan. The board of Trustees, representing plan members and employers, is responsible for administering the 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, 2021, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 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 funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation as at December 31, 2021 indicated a \$3,761 million funding surplus for

Town of Gibsons	
Notes to the Financial Statements	
December 31, 2022	
8. Pension Plan (Continued)	
basic pension benefits on a going concern basis.	
The Town paid \$258,455 (2021 - \$246,930) for employer contributions while employee contributions totaled \$239,107 (2021 - \$217,163) to the Plan in fiscal 2022.	
The next valuation will be as at December 31, 2024, with results available in 2025. 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.	

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.	2021
Cost, beginning of year	\$11,390,262	\$ 7,458,443	\$ 639,646	\$ 1,751,869	\$18,659,145	\$ 7,110,842	\$ 1,250,867	\$ 3,361,709	\$18,362,652	\$ 1,026,191	\$89,206,720
Additions	-	-	81,374	258,001	295,233	-	-	166,006	72,000	1,146,616	2,054,764
Disposals	-	(40,511)	(15,340)	(18,294)	(113,696)	-	-	-	-	-	(187,841)
Transfers	-	-	-	-	-	-	-	14,000	11,636	(25,636)	-
Cost, end of year	11,390,262	7,417,932	705,680	1,991,576	18,840,682	7,110,842	1,250,867	3,541,715	18,446,288	2,147,171	91,073,643
Accumulated amortization, beginning of year	-	3,828,850	489,691	1,125,649	8,320,900	1,865,740	253,162	1,640,000	5,728,490	-	27,911,269
Amortization	-	185,481	44,149	100,879	555,834	91,202	26,926	98,653	364,507	-	1,827,144
Disposals	-	(34,772)	(15,340)	(9,299)	(113,696)	-	-	-	-	-	(173,107)
Accumulated amortization, end of year	-	3,979,559	518,500	1,217,229	8,763,038	1,956,942	280,088	1,738,653	6,092,997	-	29,565,306
Net carrying amount, end of year	\$11,390,262	\$ 3,438,373	\$ 187,180	\$ 774,347	\$10,077,644	\$ 5,153,900	\$ 970,779	\$ 1,803,062	\$12,353,291	\$ 2,147,171	\$61,508,337
											\$ 61,295,451

9. Tangible Capital Assets (Continued)													
	Land	Buildings	Furn. and Equip.	Vehicles	Roads	Drainage	Geo Utility	Other Tangible Capital Assets	Sewer Utility	Water Utility	Work In Progr.	2021	2020
Cost, beginning of year	\$10,964,892	\$ 7,458,443	\$ 617,673	\$ 1,657,263	\$17,007,600	\$ 6,840,829	\$ 1,250,867	\$ 3,225,137	\$14,703,019	\$17,873,469	\$ 4,354,344	\$85,953,536	\$ 81,566,786
Additions	425,370	-	21,973	94,606	1,362,736	214,953	-	92,942	540,915	244,136	390,488	3,388,119	4,518,425
Disposals	-	-	-	-	(74,292)	(20,077)	-	-	(28,472)	(12,094)	-	(134,935)	(131,675)
Transfers	-	-	-	-	363,101	75,137	-	43,630	3,147,190	89,583	(3,718,641)	-	-
Cost, end of year	11,390,262	7,458,443	639,646	1,751,869	18,659,145	7,110,842	1,250,867	3,361,709	18,362,652	18,195,094	1,026,191	89,206,720	85,953,536
Accumulated amortization, beginning of year	-	3,643,301	445,011	1,038,620	7,869,496	1,787,229	226,236	1,543,817	5,407,935	4,313,164	-	26,274,809	24,836,821
Amortization	-	185,549	44,680	87,029	525,696	89,286	26,926	96,183	349,027	357,718	-	1,762,094	1,559,735
Disposals	-	-	-	-	(74,292)	(10,775)	-	-	(28,472)	(12,095)	-	(125,634)	(121,747)
Accumulated amortization, end of year	-	3,828,850	489,691	1,125,649	8,320,900	1,865,740	253,162	1,640,000	5,728,490	4,658,787	-	27,911,269	26,274,809
Net carrying amount, end of year	\$11,390,262	\$ 3,629,593	\$ 149,955	\$ 626,220	\$10,338,245	\$ 5,245,102	\$ 997,705	\$ 1,721,709	\$12,634,162	\$13,536,307	\$ 1,026,191	\$61,295,451	\$ 59,678,727

Town of Gibsons			
Notes to the Financial Statements			
December 31, 2022			
10. Taxation			
	Fiscal Plan 2022	2022	2021
General municipal purposes	\$ 3,827,289	\$ 3,823,896	\$ 3,673,824
Collections for other governments			
Province of British Columbia - School	-	3,058,998	2,907,719
Regional District Hospital	-	155,149	171,698
Municipal Finance Authority	-	499	395
British Columbia Assessment Authority	-	92,756	85,656
Regional District	-	3,362,794	3,212,439
Police Tax	-	419,115	419,752
	3,827,289	10,913,207	10,471,483
Transfers to other governments			
Province of British Columbia - School	-	(3,058,715)	(2,907,719)
Regional Hospital District	-	(155,147)	(172,180)
Municipal Finance Authority	-	(500)	(394)
British Columbia Assessment Authority	-	(92,759)	(84,778)
Regional District	-	(3,362,793)	(3,225,567)
Police Tax	-	(419,124)	(419,752)
	-	(7,089,038)	(6,810,390)
Total general municipal taxes	3,827,289	3,824,169	3,661,093
Frontage, local improvement and parcel taxes			
Water system	684,444	674,869	630,361
Sewer system	990,359	976,997	907,812
	1,674,803	1,651,866	1,538,173
	\$ 5,502,092	\$ 5,476,035	\$ 5,199,266

Town of Gibsons
Notes to the Financial Statements
December 31, 2022

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 Town does not meet the definition of control over GLHA according to public sector accounting standards and therefore, the transactions and balances of the GLHA are not included in these financial statements.

12. Contingent Liabilities

- (a) As a member of the Sunshine Coast Regional District, the Town is jointly and severally liable with the other member municipalities for the net capital liabilities of those authorities.
- (b) The Sunshine Coast Regional District has requested and has been provided with demand notes drawn in its favour totaling \$230,614 (2021 - \$266,377) to provide for additional funds, should the need arise, to service its debt in which the Town shares. The demand notes are callable only if there are additional requirements to be met to service its debt in which the Town shares, and therefore have not been recorded in the statement of financial position.
- (c) The Town is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association in aggregate 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. Contractual Rights

(a) Contributed Tangible Capital Assets

Subdivision developers are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage. Upon completion these assets are turned over to the Town. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

(b) RCMP Funding

The Town has entered into an agreement with the Royal Canadian Mounted Police for the occupancy of the RCMP station on Sunnycrest Road for the provision of policing services for the Town. In return, the Town has received a commitment to receive annual lease revenue of \$140,000. This agreement will be reviewed once the Town's population exceeds 5,000 according to the Canadian Census. The next Census takes place in 2026.

Town of Gibsons
Notes to the Financial Statements
December 31, 2022

13. Contractual Rights (Continued)

(c) Marina Lease

The Town has entered into a Marina Lease Agreement with Gibsons Marina Hotel Incorporated (GMHI) for a 30 year term, expiring February 28, 2042. In return, the Town has received a commitment to receive annual lease revenue which is based on a portion of annual gross revenue earned by GMHI. The annual lease revenue received in 2022 was \$175,895 (2021 - \$169,428).

14. Fiscal Plan

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on May 3, 2022. The Financial Plan does not include certain revenues that are accounted for under Canadian public sector accounting standards. The budget amounts disclosed in the statement of operations and statement of changes in net debt include \$1,767,538 related to contributions from developers and \$3,873,933 related to government transfers that were not included as revenues in the Financial Plan Bylaw.

The Financial Plan Bylaw included certain revenues and expenses that the Town administers on behalf of the Gibsons Public Market. As these amounts do not relate to the Town's operations they are excluded from the budget amounts disclosed in the statement of operations and statement of changes in net debt.

15. 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. For additional detailed information see Statement of Operations by Segment (Schedules 3 and 4).

General Government Services

General Government Services is comprised of the Corporate Services and Financial Services Departments. 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. A segment of this department is the ICBC Autoplan and Driver Licensing Agency.

The Financial Services Department is responsible for the overall financial, human resources and risk management of the Town.

15. Segmented Information (Continued)

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 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 and Development Services

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.

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 includes the Water and Sewer Utilities and 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;

15. Segmented Information (Continued)

Public Works (Continued)

- providing and maintaining the Town's roads, sidewalks, street lights, signage and line markings, storm drainage and hydrants; and
- providing other key services including street cleaning and the coordination of residential garbage collection services.

Town of Gibsons
Schedule 1 - Long-Term Debt

For the Year Ended December 31

Loan Authorization Bylaw	Purpose	Year of Maturity	Rate	Balance 2022	Outstanding 2021
General					
1057	Road improvement	2022	2.90%	\$ -	\$ 55,126
1093	Road improvements	2029	2.25%	37,548	42,119
1126	RCMP Building	2031	2.41%	1,255,664	1,372,672
1231	Road improvement	2027	2.80%	210,458	248,944
1234	Capital improvements	2026	*	172,500	230,000
1246	Road improvements	2038	3.15%	1,506,237	1,578,786
				3,182,407	3,527,647
Water					
1093	Cross connection control and water meter	2029	2.25%	382,453	429,013
1057	Water mains	2022	2.90%	-	36,750
1134	Zone 2 Reservoir	2032	2.90%	592,994	640,486
1186	Water mains	2034	3.30%	497,211	529,028
1272	Zone 3 Aquifer Expansion		*	2,450,000	2,450,000
				3,922,658	4,085,277
Sewer					
977	Waste Water Treatment Plant upgrade	2031	4.85%	887,849	968,518
1271	Capital improvements		*	1,493,000	1,450,000
				2,380,849	2,418,518
				\$ 9,485,914	\$ 10,031,442

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

Town of Gibsons
Schedule 2 - Government Transfers

For the Year Ended December 31

Fiscal Plan
2022 2022 2021

Government Transfers

Federal Government

In lieu of taxes - general	\$ 57,749	\$ 62,685	\$ 56,617
Federal Grant	150,000	47,452	-
	207,749	110,137	56,617

Provincial Government

Small Communities	505,000	636,000	502,000
Planning	-	141,915	63,139
Street lighting	1,318	1,318	1,318
Other	2,899,402	99,872	3,564
Community Works	260,464	260,555	509,606
ICIP - Rural & Northern Communities - White Tower	-	46,398	54,098
BC Tourism - Active Transportation	-	91,294	32,547
	3,666,184	1,277,352	1,166,272
	\$ 3,873,933	\$ 1,387,489	\$ 1,222,889

Town of Gibsons
Schedule 3 - Statement of Operations by Segment

For the Year Ended December 31, 2022	General Government Services	ICBC Autoplan Licence Agency	Protective Services	Planning and Devel. Services	Public Works	Parks Services	Unallocated	Water Utility	Sewer Utility	Total 2022 Actual	Total 2022 Fiscal Plan
Revenues											
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,824,169	\$ 674,869	\$ 976,997	\$ 5,476,035	\$ 5,502,092
Utility user rates and connection fees	-	-	-	-	-	-	-	1,326,468	944,055	2,270,523	2,618,819
Government transfers	545,571	-	-	141,915	1,318	-	698,685	-	-	1,387,489	3,873,933
Other contributions	25,253	-	-	-	-	-	-	-	93,856	119,109	-
Sales of services	15,766	-	16,110	-	546,502	-	-	-	-	578,378	1,118,551
Other revenue	454,330	263,770	597,415	-	42,269	5,830	471,936	92,530	78,381	2,006,461	1,404,477
Contributions from developers	26,009	-	-	-	269,683	61,591	-	29,815	83,068	470,166	1,767,538
Total Revenues	1,066,929	263,770	613,525	141,915	859,772	67,421	4,994,790	2,123,682	2,176,357	12,308,161	16,285,410
Expenses											
Operating											
Goods and Services	1,124,629	6,120	20,052	583,033	1,182,857	316,886	-	488,284	878,279	4,600,140	4,854,432
Labour	1,442,418	246,446	207,617	379,064	876,354	509,491	-	426,799	439,733	4,527,922	4,551,004
Debt interest and other	147,456	-	-	-	-	-	-	142,371	127,752	417,579	145,600
Amortization of tangible capital assets	1,103,124	-	-	-	-	-	-	359,513	364,507	1,827,144	1,762,094
Loss on disposal of tangible capital assets	3,817,627	252,566	227,669	962,097	2,059,211	826,377	-	1,416,967	1,810,271	11,372,785	11,313,130
	14,734	-	-	-	-	-	-	-	-	14,734	-
Total Expenses	3,832,361	252,566	227,669	962,097	2,059,211	826,377	-	1,416,967	1,810,271	11,387,519	11,313,130
Excess (deficiency) in revenues over expenses	\$ (2,765,432)	\$ 11,204	\$ 385,856	\$ (820,182)	\$ (1,199,439)	\$ (758,956)	\$ 4,994,790	\$ 706,715	\$ 366,086	\$ 920,642	\$ 4,972,280

Town of Gibsons
Schedule 4 - Statement of Operations by Segment

For the Year Ended December 31, 2021	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 2021 Actual	Total 2021 Fiscal Plan
Revenues											
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,661,093	\$ 630,361	\$ 907,812	\$ 5,199,266	\$ 5,234,459
Utility user rates and connection fees	-	-	-	-	-	-	-	1,319,288	938,145	2,257,433	2,278,021
Government transfers	599,815	-	-	63,139	1,318	-	558,617	-	-	1,222,889	2,603,097
Other contributions	62,232	-	-	-	-	-	-	-	48,847	111,079	-
Sales of services	5,326	-	38,860	-	556,771	-	-	-	-	600,957	1,070,421
Other revenue	181,772	279,923	439,831	-	131,850	10,042	450,346	55,670	42,349	1,591,783	1,295,689
Contributions from developers	7,371	-	-	24,615	1,362,369	1,873	-	180,472	79,363	1,656,063	353,070
Total Revenues	856,516	279,923	478,691	87,754	2,052,308	11,915	4,670,056	2,185,791	2,016,516	12,639,470	12,834,757
Expenses											
Operating											
Goods and Services	936,205	4,825	21,940	235,822	1,028,804	280,925	-	464,600	650,739	3,623,860	4,679,221
Labour	1,140,955	254,609	198,660	360,827	766,739	505,336	-	347,619	354,830	3,929,575	4,060,880
Debt interest and other	155,482	-	-	-	-	-	-	101,729	99,758	356,969	143,910
Amortization of tangible capital assets	1,055,350	-	-	-	-	-	-	357,717	349,027	1,762,094	1,559,735
Loss on disposal of tangible capital assets	3,287,992	259,434	220,600	596,649	1,795,543	786,261	-	1,271,665	1,454,354	9,672,498	10,443,746
	9,301	-	-	-	-	-	-	-	-	9,301	-
Total Expenses	3,297,293	259,434	220,600	596,649	1,795,543	786,261	-	1,271,665	1,454,354	9,681,799	10,443,746
Excess (deficiency) in revenues over expenses	\$ (2,440,777)	\$ 20,489	\$ 258,091	\$ (508,895)	\$ 256,765	\$ (774,346)	\$ 4,670,056	\$ 914,126	\$ 562,162	\$ 2,957,671	\$ 2,391,011

Town of Gibsons

Schedule A - COVID-19 Safe Restart Grants for Local Governments

Unaudited

For the Year Ended December 31	2022	2021
Opening Balance	\$ 946,321	\$ 1,213,448
Less amount allocated to eligible categories:		
Facility reopening and operating costs	22,652	152,327
Computer and other electronic technology costs	120,894	91,525
Services for vulnerable people	27,200	23,275
Total allocations	170,746	267,127
Ending Balance	775,575	\$ 946,321

In November 2020, the Town of Gibsons was the recipient of a \$1,512,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of BC.

This grant funding was provided to support local governments deal with increased operating costs and lower revenue due to the COVID-19 pandemic and ensure local governments can continue to deliver the services people depend on in the community.

CONTRIBUTIONS TO THE COMMUNITY:
GRANTS OF ASSISTANCE

Organization	2022	2021
BC Hepatitis Network		1,000
Christian Life Assembly		1,000
Coast Car Co-op	1,500	
Coast Cultural Alliance (Arts Calendary, Arts Crawl)	2,000	2,000
Coast Recital Society	500	250
Crisis Intervention & Suicide Prevention	1,000	
Deer Crossing Art Farm	1,500	3,000
Friends of Parkland Society		950
Gibsons & District Public Library Association	19,700	1,000
Gibsons Landing Heritage Theatre	2,000	
Gibsons Seniors Centre Society	5,000	6,045
Gibsons Public Art Gallery	2,000	2,000
Gibsons Volunteer Fire Department		6,695
Howe Sound Marine Stewardship Initiative	1,180	
Huckleberry Coast Childcare Society	1,000	1,000
Jack & Jill Parent Preschool	1,000	
Mama's Kitchen	1,000	
Mother Bones Project		1,000
Mushroomania Festival Society	1,500	2,000
Restorative Justice Program of the Sunshine Coast	2,710	2,710
Royal Canadian Legion-Branch 109		980
SAC Fire Protection Project		8,461
Salvation Army - Sunshine Coast	26,100	1,000
School District No. 46 (Student Bursary)	2,000	3,000
Society for Atmosphere Solutions		1,500
Special Olympics Sunshine Coast		1,000
St. Bart's Food Bank		300
St. Mary's Catholic Church	1,000	1,000
Sunshine Coast Affordable Housing Society	310,250	
Sunshine Coast Baseball Association		2,000
Sunshine Coast Homelessness Advisory Board		1,000
Sunshine Coast Community Foundation		3,000
Sunshine Coast Community Services Society (Parent & Tot Summer Prog.)		2,000
Sunshine Coast Community Services Society (Arrowhead Program)		2,000
Sunshine Coast Community Services Society (Victim Services)	8,000	8,000
Sunshine Coast Community Solar Association	2,000	
Sunshine Coast Driftwood Players	1,000	
Sunshine Coast Festival of Performing Arts	1,500	900
Sunshine Coast Hospice Society	7,628	2,000
Sunshine Coast Jazz Society	3,000	2,000
Sunshine Coast Museum & Archives Society		1,000
Sunshine Coast Salmonid Enhancement Society		2,000
Sunshine Coast Writers & Editors Society	1,000	
Sunshine Coast Youth Dance Association	2,000	
Synergy at Play Productions	2,000	
Shishalh Nation	5,000	
The Community Garden Project		2,000
The Parish of St. Aidan & St. Bartholomew	1,000	700
Transportation Choices Sunshine Coast	1,000	1,000
	418,068	77,491

PERMISSIVE TAX EXEMPTIONS

Name of Property Owner/Occupier	Total Property Value	Tax Class	Tax Exemption*
Good Samaritan Canada (Christenson Village)	\$ 20,577,000	1	\$21,711
Gibsons Community Fellowship Society	706,000	8	\$3,973
Gibsons Community Fellowship Society	759,100	8	\$3,456
01987152 BC Ltd. (Gibsons Public Market)	1,321,000	6	\$5,784
Pentacostal Assemblies of Canada (Christian Life Assembly)	956,000	8	\$2,464
Royal Canadian Legion Branch #109	579,000	8	\$3,258
Royal Canadian Legion Branch #109	1,364,000	6	\$5,972
Gibsons Public Art Gallery	1,093,000	6	\$4,786
Gibsons Public Art Gallery	106,000	6	\$464
S.C. Community Services Society (Community Treasures Thrift Shop)	803,000	6	\$3,516
Parish of St. Aidan and St. Bartholomew Anglican Church	2,269,000	8	\$7,330
Sunshine Coast Kiwanis Village (Village Apartments)	2,025,000	1	\$2,025
Gibsons Congregation of Jehovah's Witnesses	382,700	8	\$1,469
Calvary Baptist Church	924,100	8	\$4,020
Roman Catholic Archbishop of Vancouver (St. Mary's Catholic Church)	1,506,800	8	\$4,232
	\$ 35,371,700		\$74,460



ENGAGE WITH US

There are many ways to learn about what’s happening in your Town, whether you prefer to attend Council meetings, have information sent directly to your inbox, or follow us on social media.

Town Website

Your guide to Town services, Council Meetings, Important Notices, reports, maps, capital projects, events and more. Find it all at 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/>

Digital Newsletter

Have all the latest news from Town Hall sent directly to your inbox. Sign up for our digital newsletter at gibsons.ca or by sending an email with “sign me up” in the subject line to info@gibsons.ca. It’s the easiest way to stay informed about what’s happening in your Town!

Social Media

Follow us on Facebook, Instagram, LinkedIn or Twitter by clicking the icons at www.gibsons.ca.

Council Meetings

The powers of Mayor and Council are exercised through the adoption of resolutions or the enactment of bylaws at scheduled Council meetings. Meetings are open to the public and can be attended in-person or viewed in real-time on YouTube at youtube.com/@TheTownofGibsons/streams
Agendas are available at Town Hall and on the Town’s CivicWeb Portal at gibsons.civicweb.net/portal.

Muni Memo

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

Public Information Meetings / Community Engagement Sessions

Held on an “as-needed” basis, Public Information Meetings provide residents with key information about important topics such as the Town’s current budget and major capital projects.

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 30th.

TOWN OF GIBSONS

474 South Fletcher Road
Gibsons, BC V0N 1V0

604.886.2274
info@gibsons.ca
www.gibsons.ca

