

# DISTRICT OF SQUAMISH 2012 ANNUAL REPORT









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# Message from the Mayor

I am pleased to present the District of Squamish's 2012 Annual Report.

This report is a public update on the operational and financial status of our community, as mandated by the Community Charter. The information in this report will provide community members with a good understanding of our 2012 goals and the actions we undertook to achieve them.

2012 was the first full year for your Council to put into action the Strategic Priorities that we established, following the 2011 election. As you read through this report you will see the many action items and successes achieved in improving business processes, economic development, transit services, communication with the community and continued implementation of the Service Squamish Initiative.

On the Economic Development front some key building blocks are falling into place. Major investments are being made in our community with the Sea to Sky Gondola, Solterra Business Park development, a possible LNG plant and multiple parties responding to our call for interest in the development of the Squamish Oceanfront.

After reaching out for stakeholder input we have made significant improvements in the documentation and processes for builders and developers. We have implemented service upgrades outlined in the BC Transit Review to improve the transit service within our community, and upgraded bike lanes and safe routes to school. This year we have made significant improvements in community engagement, enhancing our online presence with an upgraded website, Facebook, Twitter, and improved streaming of live Council meetings, in addition to the many conventional avenues.

This year we welcomed aboard our new CAO, Corien Speaker. She has been able to implement her vision of team work, collaboration, innovation and bringing the objective of a customer-service-driven organization to reality. The people of Squamish are very fortunate to have this incredible team of District employees. They are committed, engaged and bring passion and enthusiasm to the job of serving you every day.

I encourage you to read this full report to better understand the amazing amount of work the District staff have undertaken on our behalf in the areas of: flood protection, Landfill upgrades, waste reduction, water, sewer and road infrastructure work, rebuilding of Stan Clarke Park, installation of an all-weather soccer field as well as many additional upgrades to our Parks and Recreation facilities.

Council's key priorities will remain the focus for the year ahead with the addition of one exciting initiative; the transformation of our Downtown. With full participation of our community we will develop a 20-year strategic list of actions. This will ensure that future budgets are in place for these actions, and will demonstrate to all of Squamish, as well as outside investors and prospective businesses, the commitment that the whole community has toward the transformation of the Heart of Squamish.

Every day I feel blessed to call Squamish home and I consider it an honour to serve this great community. I would like to thank all of Council, our Staff, our community partner organizations and our engaged citizens for your leadership and commitment and I look forward to continuing to work together for the benefit of this most amazing community.

# Council

*District of Squamish Council is made up of the Mayor and six Councillors who are elected for a three year term. The current Council was elected in 2011.*

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# Council Priorities and Strategic Initiatives

## 2012 Priorities

Priority Group "A"	Economic Development	
	Improve Transit and Alternate Modes	
	Improve Business Processes	
Priority Group "B"	Communications & Community Engagement	Brennan Park Revitalization (Phase 1)
	Capital Asset and Infrastructure Long-Range Planning	Boundary Expansion
Priority Group "C"	New Brennan Park Fitness Centre	Dredge Mamquam Blind Channel
	Start SODC Park	Green Waste Pick-Up / Composting
Carry Forward Priorities	Marine Management Strategy	Corridor Trail
	Squamish Nation Servicing Agreement	Recreation Master Plan
	Subdivision Control Bylaw	Upper Mamquam Blind Channel Study
	Safe Routes to School	Diking/Flood Management
	Real Estate Strategy	

## 2013 Strategic Priority Areas

Economic Development

Improve Transit and Alternate Transportation Modes

Improve District Business Processes

Community and Communications Engagement

## 2013 Primary Strategic Initiatives

Downtown Revitalization - Develop a comprehensive 20 year strategic action list in 2013 and begin implementation.

Develop the SODC property; secure developer in 2013 and see development initiated in late 2013



# Message from the CAO

Squamish... What a great place to land!

My recent move to Squamish to take on the role of Chief Administrative Officer for the municipality and lead the organization to achieve Council's objectives has been a great one. People have asked how I am enjoying Squamish. My answer? I hike, bike, golf, ski, and kayak... so I am in heaven! Squamish's close proximity to Vancouver and Whistler, nestled between majestic mountains and the peacefulness of Howe Sound, makes Squamish a truly amazing place to Live, Learn, Work and Play. I am a believer!

Taking the reins of the organization has been stimulating and dynamic, particularly due to the number of innovative development projects that are in the works. From the Squamish Oceanfront Development Lands, to the many diverse private developments throughout the community, Squamish is poised to continue growing at a significant pace. The new Sea-to-Sky highway has positioned Squamish as an accessible and relatively affordable place to live compared to other municipalities in the Lower Mainland. The District has a strong Official Community Plan that will guide our growth and development in a sustainable manner.

The 2010 Service Squamish Initiative, the subsequent Core Service Reviews and the resulting Business Process Improvement project set the framework to help the District improve the services it provides to the community. The Core Reviews helped the District focus on how to provide better service in more efficient *and* effective ways. As a customer service-driven organization (with our citizens being our customers), it is imperative that the services we provide support the life that citizens want, as well as support the growth envisioned by the community. Working with Council, the community, and developers, we can achieve our community vision together.

A cornerstone philosophy that I bring to District staff is that we are a customer service organization; as such, we need to ensure we deliver comprehensive and valuable services to the citizens of Squamish to meet their needs every day. As I near my one-year mark on the job, I can say that I am truly inspired by the genuine passion, enthusiasm, and strengths of our District employees; they are committed individuals who work every day to help make Squamish a better place through the delivery of quality customer service.

This Annual Report has been written in accordance with the Community Charter. Thus, it includes reports on

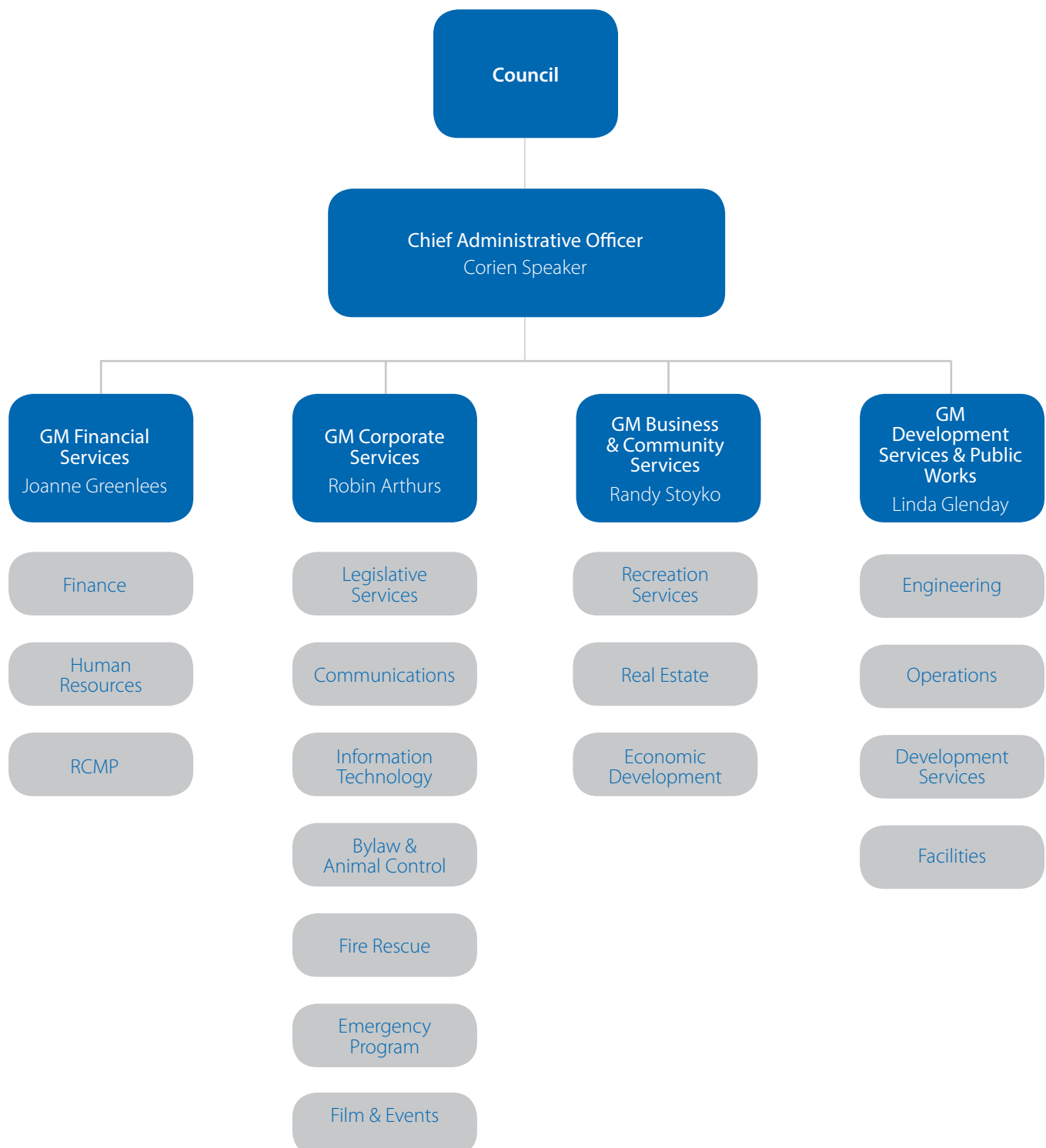
the District's 2012 activities, the 2012 Audited Financial Statements and the 2012 Permissive Tax Exemptions. As required, it also provides a summary of the Strategic Initiatives for 2013 and 2014. The District did not make a declaration of the disqualification of any person from running for Council, therefore a disqualification report is not required.

Among the many accomplishments achieved in 2012, one of the most meaningful is perhaps the improvement in communication with the community, enabling citizens to not only learn about the work the District does, but to provide useful and meaningful feedback through channels accessible to all. The District's expanded communications toolbox now features web-streamed and archived Council meetings, a re-designed web site with feedback features and a mobile site, a social media presence on Facebook, Twitter and YouTube, weekly e-newsletters, traditional public meetings and workshops, and a weekly information page in the newspaper, providing a significant amount of information to the community about happenings in the District.

We will continue our efforts to improve communication, engage our citizens, and provide exemplary customer service in the years to come.



# Organizational Structure (2013)









## Vision

We are a spectacular seaside mountain community where people come to live, learn, work and play in harmony.

We are multicultural, compassionate, vibrant and diverse. We are leaders in fostering social integrity, economic development, and environmental sustainability.

## Mission

Our mission is to protect and enhance the livability and sustainability of our community, and to embrace and benefit from the opportunities before us. We will be successful in serving the needs of our community through:

- Visionary Leadership
- Strong Community Partnerships
- Customer Focused Service
- Excellence in Governance
- Sound Financial Management

## Achievements & Strategic Priorities

The following pages outline the 2012 achievements of the District of Squamish and Strategic Initiatives for 2013 and 2014. This work has been organized into four pillars to guide Squamish's growth as a community that pays special attention to acting in an Environmental, Social, Cultural and Economically responsible way.









# Respecting Our Environment

*One of Squamish's most valuable assets is the environment in which we live, learn, work and play. The District of Squamish is taking a variety of steps to ensure its operations and services are in line with sustainability principles to preserve and protect the area's ecosystems and natural resources, meeting our needs of the present without compromising future generations.*

## **Water Infrastructure & Conservation**

Significant steps are being taken to upgrade the existing water infrastructure across the community in order to improve efficiencies within the system. Council in 2010 increased utility bills by 65% over a five year period in order to address dire infrastructure flaws. This increase in funding is already producing positive results; through watermain replacements, leak detection and repair work, and conservation measures. The District is proactively developing both a Liquid Waste Management Plan, to define a long-term process by which issues related to a community's liquid waste are identified to develop a community-specific solution, and a Well Protection Plan, to identify and address how to protect the quality and availability of the community's groundwater source.

## **Flood Hazard Mitigation**

Flood control remains a critical focus of capital projects planning to improve our ability to mitigate any impact of high rising water to our neighbourhoods. Facilitated in part by financial support from the Province of British Columbia through the Emergency Management BC (EMBC) program, the District continues to invest heavily into this area through major dike raising projects, pump station upgrades, water level monitoring equipment and floodgates.

## **Landfill Operations & Waste Diversion**

The District continues to invest in upgrades to the Landfill to meet BC Ministry of the Environment requirements, and in the ongoing introduction of new waste diversion options to decrease our per capita waste generation. We continue to meet our goal of reducing annual waste per capita by 100 kg each year.

## **Wildlife**

Squamish is "Bear Country", and increasingly Cougar and Coyote Country too. The District of Squamish supports a WildSafe (formerly Bear Aware) program that aims to increase awareness and decrease the number of wildlife conflicts in our community. Sadly, a record 21 bears died, 12 were shot, in 2012, so the need for increased vigilance inspired through education is more important than ever.

## Environmental Stewardship

### What we set out to achieve

Commence work on a Liquid Waste Management plan.

Implementation of flood control measures as recommended in technical reports.

Complete a Well Protection Plan.

### What we achieved

- Formed joint advisory committee comprising members of the public and technical representatives from the Province.
- Completed Stage 1 report; submitted to Ministry of Environment for approval.
- Initiated plans to complete Environmental Impact Study of the Squamish River.

- 8,000 m<sup>3</sup> of gravel build-up removed from the confluence of the Cheekye and Cheakamus Rivers.
- 10,000 m<sup>3</sup> of gravel build-up removed from the mouth of the Mamquam.
- Emergency Management BC (EMBC) Tier 2 projects completed:
  - Stawamus River Dike Rip Rap Upgrades;
  - Whittaker Slough Flood Box;
  - Harris Slough Pump Station Electrical Upgrades;
  - Cheakamus River Level Monitoring Station.
- EMBC Tier 3 projects completed:
  - Raising of priority dikes by installation of 17,000 m<sup>3</sup> of dike fill along 1 km of the North Yards Dike; 15,000 m<sup>3</sup> of dike fill along 1 km of the Upper Squamish Dike north of the Judd Slough Pump Station.
- Upgraded Dryden Creek Pump Station; now automated through District's SCADA (Supervisory Control and Data Acquisition) system.

- Completed hydrogeological assessment for well field and well capture zone.

### Did You Know?

**17,000 m<sup>3</sup>**

Of dike fill was added along 1 km of North Yards Dike.

**15,000 m<sup>3</sup>**

Of dike fill was added along 1 km of the Upper Squamish dike north of the Judd Slough Pump Station.

**10,000 m<sup>3</sup>**

Of gravel build-up was removed from the mouth of the Mamquam.

**8,000 m<sup>3</sup>**

Of gravel was removed from the confluence of the Cheekye and Cheakamus Rivers.



## What we set out to achieve

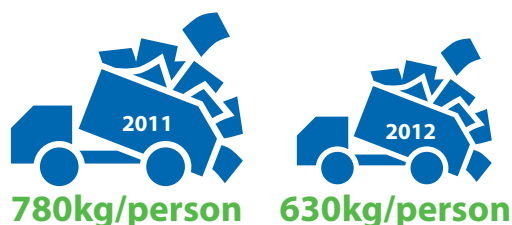
Landfill upgrades to comply with Ministry of Environment guidelines by December 2013.

## What we achieved

- Developed a conceptual plan for the next two years of required tasks.
- Installed flow meter in leachate line leaving the landfill to obtain actual water quantities; results show actual flows are one quarter of those forecast.
- Submitted annual report to Ministry of Environment; included water quality results of testing at monitoring wells around the Landfill.
- Prepared conceptual plan for Landfill Public Depot.
- Completed filling of first pile of waste; designed waterproof cover to be installed 2013 to prevent leachate generation.
- Reviewed progress with the Ministry; on track for full compliance.

Reduce annual waste generated per capita by 100 kg each year.

Waste generated per person per year down **150kg**.



- Reduced material entering the Landfill by 16% from 2011; waste generated per person per year down 150 kg (from 780kg to 630kg).
- Added Landfill waste diversion options: Styrofoam, mattresses, small appliances, hand power tools, asphalt shingles.
- Hired Landfill yard worker to assist customers with sorting materials.
- Introduced Solid Waste Utility. Adjusted tipping fees to provide incentive for diversion; cost of Landfilling garbage increased; costs to divert decreased.
- Implemented pilot program for residential collection of yard waste.
- Partnered with Squamish CAN in waste reduction efforts such as ReUselt Fair, school education, zero waste discussions; Squamish ReBuild, Pearls and others.
- Ninety tonnes of 'waste' diverted from Landfill at 2012 ReUselt Fair.
- Incorporated solid waste reduction information and 'going green' in wildlife habitat (i.e. composting in bear country content) into education and workshops.
- Targeted illegal dumping of waste in partnership with Bylaw Enforcement, the Ministry of Forests Lands and Natural Resources, RCMP, and Conservation Officers Service.

## By the Numbers

**16%**

Reduction in material entering the Landfill by 16%.

**90**

Tonnes of material was diverted from the Landfill at the 2012 ReUselt Fair.

**100+**

So many ways to divert waste from the landfill:  
[squamish.ca/recycle](http://squamish.ca/recycle)

**1/4**

Leachate line flow meter shows water quantities leaving the Landfill are one quarter of forecast.

## Environmental Stewardship

### What we set out to achieve

Implement ongoing planned maintenance/ replacement program to upgrade the District sewer system as defined in the Asset Management Plan.

Improve environmental stewardship in Mamquam Blind Channel through development of a Squamish Harbour and Marine Strategy.

Establish a culture of environmental awareness within the District.

Implement the District Facilities Maintenance plan to prolong the life of the Facility Assets, ensure safety of employees and visitors, and maintain economic and environmental responsibility (in accordance with the Climate Action Charter).

### What we achieved

- Replaced aging sewer lift stations:
  - C8 (Wilson) and C9 (Madill) lift stations.
  - M9 (Depot) lift station procured for summer 2013 installation.
- Completed design work associated with sewer upgrades on Government Road (Brackendale).
- Design work underway for centrifuge upgrade at Waste Water Treatment Plant.

- Identified all relevant authorities and ownership in phase 1.

- Worked with Development Services on implementation of riparian area guidelines.
- Communicated ongoing changes to environmental best practices to District staff, community groups and landowners.

- Installed high efficiency boilers at the Aquatic Centre reducing GHG emissions by an estimated 61 tonnes and savings of \$7,000 per year.
- Replaced high bay lights at the Aquatic Centre reducing GHG by an estimated 0.5 tonnes and savings of \$2,500 per year.
- Upgraded lights at several other facilities saving an estimated 1.2 tonnes of GHG emissions per year.
- Replaced the cladding at the Waste Water Treatment plant vastly improving the insulation at the Facility.
- Replaced the backup generator and fire alarm panel at the Tantalus Firehall and electrical panel at the Drop in centre.
- Completed stage 2 of the seismic upgrades to the Valleycliffe Firehall by strengthening the walls of the facility.
- Replaced the failed control system for the heating and ventilation at the Forestry Building.

**Did  
You  
Know?**

**\$7,000**  
Saved by installing high efficiency boilers at the Aquatic Centre.

**.5 tonnes**  
of GHGs saved by installing high efficiency boilers at the Aquatic Centre.

**\$2,500**  
saved by upgraded lights at other facilities.

**1.2 tonnes**  
of GHG saved by upgraded lights at other facilities.



## What we set out to achieve

Foster community awareness and education on ways to reduce human-wildlife conflicts.

## What we achieved

- Initiated wildlife alert email network for residents; sign-up available via [squamish.ca](http://squamish.ca)
- Created GIS mapping system for bear and cougar sightings based on calls made to the RAPP line; available on [squamish.ca](http://squamish.ca)
- Produced four Wildlife Aware public service announcements (to be launched 2013 season).
- Furthered Wildlife Educational Campaign with presentations, booths, articles, interviews, door-to-door education and garbage patrols.
- Hosted three "Living with Wildlife in Squamish" presentations in co-operation with the Conservation Officer Service.

Achieve compliance within Provincial guidelines for Climate Action Charter.

- Worked towards Climate Action Charter commitments to becoming carbon neutral in our corporate emissions.
- Established Carbon tax reserve funds in savings to support community wide Greenhouse Gas reductions.
- Worked with District staff in training and awareness of the program and requirements.

Establish partnerships with community groups to support environmental projects.

- Partnered with Sea to Sky Clean Air Society on 'Compute the Commute' and Bike to Work Week.
- Partnered with Squamish River Watershed Society on annual education outreach.
- Supported Sea to Sky Invasive Species Council education outreach and control efforts.
- Developed terms of reference for Estuary Management Plan Review.
- Partnered with Squamish CAN to improve access to their environment DVDs by adding them to the Library's collection.



Hosted three "**Living with Wildlife in Squamish**" presentations in co-operation with the Conservation Officer Service.

## Natural Resource Conservation

### What we set out to achieve

Implement ongoing planned maintenance/ replacement program to continually upgrade the District water system, as defined in the Asset Management Plan.

Provide resources through the Library on conservation and sustainability.

### What we achieved

- Added programming to SCADA system to obtain daily report on water usage. Total usage can now be analyzed day-to-day.
  - Replaced aging watermain:
    - Skyline Drive watermain replaced between hairpin turn and Braemar Road (250 m)
    - Judd Road watermain replaced between Cottonwood Road and Lawson Road (360 m).
  - Researched and confirmed preferred locations for a new reservoir to improve pump efficiency and reduce water loss.
- 
- Launched online access to GreenFILE database which provides information on green building, conservation, recycling, pollution and environmental sustainability from government, industry and researchers.

### Squamish water system map showing source.



### By the Numbers

- 122** Kilometres of pipeline in Squamish's water system.
- 7** Wells near Power House Springs provide nearly all of our water.
- 623** Fire hydrants.
- 2,107** System control valves.
- 14** Pressure zones.
- 2** Pump stations.
- 2** Water storage reservoirs are drilled into solid rock.



# Looking Forward

## 2013 Strategic Initiatives

<b>Environmental Sustainability</b>	Develop a Harbour Management Strategy.
	Conduct a hazard risk and vulnerability assessment for land use in the District.
	Update the OCP to include Development Permit area for the protection of development from hazardous conditions.
<b>Natural Resource Conservation</b>	Incorporate Water Conservation regulations in the Water Utility Bylaw.
	Develop a Water Conservation Public Awareness Campaign.
	Update the Zoning Bylaw, Garbage Collection and Disposal Bylaw and other municipal bylaws to incorporate Bear Smart principles.
	Implement curbside green waste collection (compost).

## 2014 Strategic Initiatives

<b>Environmental Sustainability</b>	Develop a Harbour Management Strategy.
	Update OCP to include an Animal Corridor Strategy.
<b>Natural Resource Conservation</b>	Update OCP to include a Development Permit area promoting energy conservation, water conservation, and reduction of greenhouse gas emissions.
	Develop a Regional Transportation Strategy.
	Develop a Neighbourhood Energy Utility.







# Building a Strong Community

*The 2012 Ipsos Reid Survey revealed that 94% of residents believe their overall quality of life in Squamish is good or very good. While this powerful statistic is attributed to a variety of factors, residents cite the most important as being growth and development, amenities and services, and parks, trails and recreation. District Council and staff are committed to delivering ongoing improvements and enhancements across all facets of building a strong, vibrant, diverse and resilient community.*

## **Balanced Transportation System**

The District of Squamish's Official Community Plan (OCP) states, "the District will work toward providing a balanced transportation system that encourages transit, cycling, pedestrian and other modes of travel throughout the municipality that minimize greenhouse gas emissions." Ongoing attention to improving cycle lanes and the north-south Corridor Trail stretching from Brackendale to Totem Hall continues to increase the connectivity of our neighbourhoods. Key 2012 achievements such as the installation of 100 no-parking signs and Corridor Trail paving made strides towards further establishing the Squamish described in the OCP. Transit also received a boost this year as one of Council's top three priorities, with achievements gained towards improving transit service levels and future upgrades.

## **Parks & Recreation**

There was much to celebrate in 2012 under the banner of parks and recreation, including a stunning overhaul of Stan Clarke Park and the installation of a \$1.2 million artificial turf field. On a more modest scale, Recreation Services numbers were positive across the board with double-digit increases in participants. An extensive community engagement process throughout 2012 helped develop the Parks & Recreation Master Plan, a comprehensive document that will guide future planning for the next 20 years.

## **Community Safety**

A tireless army of staff and volunteers help keep our community safe every day across Squamish Fire Rescue, Royal Canadian Mount-

ed Police (RCMP), Bylaw Enforcement, Animal Control and Squamish Emergency Services. Squamish Fire Rescue alone attended to 643 emergency responses, while Bylaw Enforcement worked diligently to gain voluntary compliance (more likely to result in long-term sustainable changes in behaviour) through 729 public complaints and 790 infractions located while on routine patrol.

## **Citizen Engagement**

Community communication improved significantly in 2012 with the development and implementation of a Communications Plan that focused on enabling citizens to not only learn about the work the District does, but to provide useful and meaningful feedback through a variety of channels. The District has an expanded communications toolbox that takes advantage of online platforms such as the new website and Facebook page to highlight information and gather feedback, as well as the more traditional weekly e-newsletters, newspaper advertising, public meetings and workshops.

## **Responsible Provision of Services**

A key area of focus of District operations is to continuously seek out efficiencies in the delivery of services to the community, to maximize budgets and exceed customer (citizen) expectations. This work began with the Service Squamish Initiative (2010), and is rolling out regularly through the implementation of the Core Service Review recommendations across all departments. Exciting progress has been made with significant improvements logged across the board.

# Transportation Choice

## What we set out to achieve

Improve cycle lane and sidewalk connectivity.

## What we achieved

- 100 “No Parking” signs installed in cycle lanes on Government Road, Queens Way, Bowen Avenue, Buckley Avenue, and Westway Avenue.
- Repaved and painted cycle lanes along Government Road, Brackendale.
- Paved two kilometres of Corridor Trail.
- Initiated and promoted bike safety and cycle lane use to all elementary school students through partnership with Bylaw Enforcement, RCMP, School District 48, and Squamish Nation.
- Created bike network signage plan for Corridor Trail to be expanded as network expands; integration with Sea to Sky Trail underway.
- Performed sidewalk assessment in the downtown core; action plan created to improve the issues identified and a work plan for repairs.

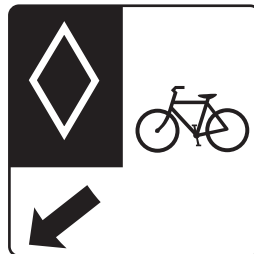
Develop and execute a Transit and Transportation plan.

- Implemented service upgrades outlined in BC Transit Service Effectiveness Review including: bus schedules brought in line with school bell times, increased service to Quest, schedule/routing changes to service areas of higher demand.
- Relocated Garibaldi and Tantalus Way bus stop to enhance safety.
- Initiated Seniors 2 for 1 Transit Tuesdays.
- Expanded Transit ticket sales network to Quest University, Howe Sound Secondary and Squamish Elementary.
- Hosted bike/walk to school focus group with Garibaldi Highlands Elementary Parent Advisory Committee (PAC).

**Did  
You  
Know?**

**100**

No Parking signs installed in cycle lanes on Government Rd., Queens Way, Bowen Ave., Buckley Ave., and Westway Ave. so Bylaw Officers are now able to enforce.





# Community Livability

## What we set out to achieve

Upgrade Parks and Recreational facilities.

Develop a long-term strategy for Parks & Recreation, and increase vibrancy at Brennan Park Recreation Centre.

## What we achieved

- Stan Clarke Park revitalized; new playground, walkway, lighting, cenotaph.
  - \$1.2 million artificial turf multi-sport field at Brennan Park constructed.
  - Cottonwood Park upgrade in Brackendale; new playground equipment, drainage and trail work.
- 
- Developed a comprehensive Parks & Recreation Master Plan.
  - Revitalized Brennan Park (Phase 1) with:
    - Children's play area;
    - Updated lobby space;
    - Removed frosted glass from front office space;
    - Improved food services; coffee cart in lobby;
    - Installed TV display screens for community information.
  - Leased Senior Lounge to Platypus Playcentre and Montessori School during low use daytime hours.
  - Rented pool lanes to a private swim club, generating users and creating coaching jobs.
  - Expanded and improved food services at Brennan Park Recreation Centre and the Seniors' Centre.

Cottonwood and Stan Clarke Parks were upgraded and revitalized.

23 Birch trees were planted in Stan Clarke Park in memory of 23 fallen Squamish soldiers.

## Community Livability

### What we set out to achieve

Evaluate Recreation programs and implement new, innovative programs that drive visitation & client experience.

### What we achieved

- Developed and refined customer feedback and program evaluation tools.
- Completed programming audit.
- Aquatics Programs
  - 13.6% increase in registered program participants.
  - 22% decrease in programs cancelled due to lack of registrants.
- Recreation Programs
  - 3% increase in courses offered.
  - 18.5% increase in programs with more than 50 participants.
  - 22% decrease in programs with less than 10 registrants.
  - 14.5% decrease in cancellation rate.
- Seniors' Centre
  - Average 12.5% increase in participation in the eight most popular programs.
  - 48% decrease in programs cancelled due to lack of registrants.
- Implemented system to track readership statistics in the Recreation Program Guides.
- Upgraded Recreation Services software database.
- Developed and implemented new program for preschool age children using the Canadian Sport for Life model.
- Updated the Contractor Instructor Manual for implementation in 2013.
- Joined the Business Link program offered through the RCMP for Crime Prevention Safety.

### Did You Know?

**\$1.2 million**

Artificial turf field funded by Squamish Soccer Association, District, Province, and Olympic Legacy Fund.

**3,448**

People registered in swim lessons.

**2,854**

Swim lesson participants under 13 years of age.

**1,000**

Kids participated in 2012 camp programs.



# Community Livability

## What we set out to achieve

Develop community partnerships to facilitate recreational programming opportunities for all ages.

## What we achieved

- Partnered with Little Squids, Squamish CAN, Sea to Sky Community Services, Seniors' Centre Society, and Big Brothers, Big Sisters Sea to Sky to deliver low cost programming for the community.
- Partnered with School District 48 to provide swim lessons for 186 students from six elementary schools.
- Created and piloted eight new Outdoor Programs with local sport groups and organizations.
- Worked with local nonprofit groups to create and enhance trail network through staff time and \$30,000 for trail maintenance.
- Worked with local nonprofit sport groups in support of tenancy at the BMX Track and Kayaking put-in site.
- Supported the Montessori School's physical education program by providing students access to the Brennan Park auditorium and arena.
- Supported local nonprofit organizations helping residents with affordable access to public admission at Brennan Park Recreation Centre.

Increase Library service outreach to the community.

- 360 seniors participated in 20 Library outreach programs (via Squamish Seniors' Centre and Shannon Falls Retirement Centre).
- 2,783 resources including photographs added to the Squamish Digital History Collection.
- 12 local artist exhibitions hosted in the Foyer Gallery.
- Provided three workshops to 31 participants in the YWCA Job Options program.
- 31 themed brochures developed.
- Redesigned Library web pages for easier navigation.

**Did  
You  
Know?**

<b>360</b>	<b>2,783</b>	<b>70,733</b>	<b>50,681</b>
Seniors participated in 20 Library outreach programs.	Resources including photographs were added to the Library's digital history collection.	eBooks, eAudiobooks & eMagazines available for loan in 2012.	Print material available in 2012: 50,524 books and 157 magazines.

## Community Livability

### What we set out to achieve

Revitalize the Library collection to meet the changing needs of the community.

### What we achieved

- Modernized Library movie and documentary section by replacing VHS collection with DVDs.
- Reference collection updated.
- Expanded the KOBO eReaders collection.
- Launched eMagazines with the Library's Zinio subscription.
- Career and job seeking resources enhanced.
- Large Print collection updated.
- Expanded Library collections with newer resources on not-for-profit organizations.
- Highlighted Art for Loan collection online.

Complete the Upper Mamquam Blind Channel Land Use Study and Policy Statements.

- Completed study to guide development along the upper Mamquam Blind Channel.

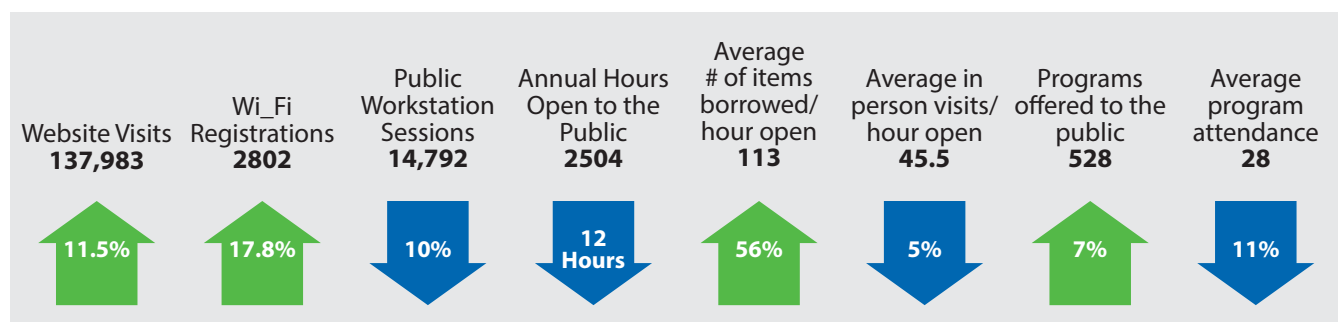
Conclude Railway Safety Assessment for Amblespath Railway Crossing

- Railway Assessment for Amblespath Crossing completed. Cost of upgrades in excess of \$200,000 – upgrades were not pursued.

Strategically acquire/sell real estate to improve the livability of Squamish residents.

- Acquired two parcels of property to secure access to the 'Hunter Trail' or 'Valleycliffe Connector Trail', a key east-west pedestrian connection between downtown and Valleycliffe/Hospital Hill.

## Squamish Public Library (2012 statistics compared to 2011)





# Responsible Provision of Services

## What we set out to achieve

Upgrade and repair bridges as identified by the Bridge Inspection Program.

Enhance customer service delivery across all District Departments to reflect culture shift to a customer service-driven organization.

Review development-related bylaws to ensure legislative compliance and real world applicability.

Maximize efficiencies and risk management through investment in Information Technology infrastructure.

## What we achieved

- Completed design for repair of deck overlay for Cheakamus Bridge.
- Began replacement design for Eagle Run Drive Bridge.

- Initiated a Customer Service Project to improve the delivery of internal and external customer service.

- Repealed and replaced Bylaw 1767 (2003) with Bylaw 2212 (2012). This is the Subdivision and Development Control Bylaw.
- Initiated re-development of the Development Cost Charge Bylaw.

- Managed Network Project:
  - Assessed & negotiated Telco contract;
  - Installed fast, stable 'wired' network infrastructure to all municipal buildings/sites;
  - Upgraded network equipment at all municipal buildings/sites.
- Virtualized 90% of servers and moved to new, stable server infrastructure.
- Removed equipment to reduce wind-loading, and other repairs at Thunderbird Tower.
- Installed security fence at Emergency Operations Centre, Thunderbird Tower and Smoke Bluff Tower sites.
- Upgraded 34 outdated workstations.
- Added eight stations to be controlled and managed by SCADA System.
- 10 outdated SCADA network radios replaced.
- Six chlorine-monitoring sites added to monitoring of District water quality.
- Added Firehall ADSL connection to ECOMM dispatch (911).
- Introduced digital radio system for Bylaw Enforcement & Animal Control Officers.

## By the Numbers

**90%**

Of servers moved to new, more stable infrastructure.

**34**

Outdated workstations upgraded to maximize productivity.

**10**

Outdated SCADA network radios replaced.

**6**

Chlorine-monitoring sites added to monitor water quality.

# Responsible Provision of Services

## What we set out to achieve

Upgrade and improve existing software and systems to provide staff with the best tools and the public with a first class user experience.

Improve internal communications befitting an agile, cohesive and efficient organization.

Continue to develop and refine Human Resources practices to maximize District employee satisfaction, resulting in low turnover, improved morale and workplace productiveness.

Improve internal systems through Geographic Information System (GIS).

Collaborate with and share GIS information with outside agencies.

Maximize the management of District-owned lands.

Ensure financial accountability and sustainability.

## What we achieved

- Replaced audio-visual control system in Council Chambers.
- Upgraded Recreation 'Class' software and servers.
- Improved SCADA system web interface, added more real time graphical info.

- Added new sites to internal communications portal.

- Deployed new Employee Handbook.
- Developed and delivered supervisory training modules.
- Initiated implementation of Occupational Health and Safety Audit recommendations.

- Implemented mobile GIS workstations for operations field crews.
- Created automated mapping applications for the inspection and maintenance of infrastructure assets (hydrants, sanitary flushing and unidirectional flushing programs).
- Created a web based GIS Cemetery Management application.

- Implemented automated addressing and cadastral data updates to provincial integrated cadastral initiative (ICIS).
- Squamish became a contributor to the Community Map of Canada.

- Adopted Real Estate Principles to guide future acquisitions and dispositions.

- Updated Banking Agreement.
- Formalized Grants Management Process.
- Initiated development of 20-year financial plan model as the next step in the long term Financial Plan.
- Budget process revamped with centralized documentation and tracking.



## Responsible Provision of Services

### What we set out to achieve

Strengthen risk management.

### What we achieved

- Completed Asset Appraisal.
- Developed staff risk management capacity.

Complete Core Service Review for Corporate Services Division.

- Completed and implementing Core Service Review recommendations for: Legislative Services, Communications, Information Technology, Bylaw/Animal Control, and Fire Rescue.
- Updated Policy Manual to organize District policies.

Update and implement corporate records management program.

- Initiated the updating of Records Management system.
- Updated Records Retention and Destruction Bylaw.

Develop a Video Surveillance Policy. Ensure balance between public safety and protection of privacy (in accordance with the Freedom of Information and Protection of Privacy Act).

- Approved new Video Surveillance Policy.

Incorporate cost effective solutions for fleet operations.

- Complete fleet purchasing policy.

### Did You Know?

**87**

Council meetings were held in 2012.

**392**

Total hours of all Council meetings.

**200**

Average number of pages in a Council agenda and corresponding reports.

**53**

Freedom of Information requests processed.

# Citizen Engagement

## What we set out to achieve

Enhance communications and citizen engagement



## What we achieved

- Developed and initiated implementing of Communications Plan.
- Re-designed District website and introduced new mobile platform.
- Improved web portal to view live stream of Council meetings and added ability to view archived meetings.
- Launched social media presence on Facebook. 238 Facebook 'likes' reached by year-end (launched July 17, 2012).
- E-Newsletter subscribers reached 3293 subscribers.
- Expanded public display information screens at Municipal Hall and Brennan Park.
- Conducted 14 surveys across various topics, generating 665 responses.
- Conducted Ipsos Reid Customer Satisfaction Survey.
- Hosted multiple public open house meetings and workshops on topics such as: the budget process, development of the Parks & Recreation Master Plan, the Upper Mamquam Blind Channel strategy discussion, and Skyline Drive traffic calming planning.
- Recreation introduced a new survey of the month feature.
- Introduced new Recreation advertising methods such as sectional brochures and advertising screens.
- Increased frequency of Rec Update e-newsletter from quarterly to monthly.
- Recognized with a Union of BC Municipalities Community Excellence Award for Civic Engagement for Local Government Awareness Week Campaign.

Improve and enhance community services available through GIS.

- Increased use of the District's mapping applications to over 1500 map sessions and 500 unique users per month.
  - Launched Maps & Data section of Squamish.ca.
  - Added new layers and tools to GIS Map Viewer.
  - Launched mobile interactive mapping sites for smartphones and tablets.
- Implemented web-based mapping application for tracking wildlife sightings and invasive species.

**Did  
You  
Know?**

**42**

Map layers can be accessed through the GIS map viewer.

**7**

Interactive maps developed for smartphones & tablets.

**20%**

Of [squamish.ca](http://squamish.ca) traffic is directed to new mobile version.

**500**

Average unique visitors per day to [squamish.ca](http://squamish.ca)

# Public Safety

## What we set out to achieve

Provide exceptional emergency service through the continued education and training of the Volunteer & Career Firefighting members of Squamish Fire Rescue.

Enhance communications and improve working relations with other District of Squamish departments and the Squamish Fire Rescue members.

Complete and present the Fire Service Master Plan to Council.

Continually advance Squamish's emergency preparedness.

Evolve and improve bylaw regulations and enforcement to reflect current issues and considerations within the community.

Uphold community safety through bylaw enforcement.

## What we achieved

- Eight Volunteer recruits completed 200 plus hours of training.
- Eleven Volunteer members promoted to Fire Officer positions.
- Developed cost sharing programs with outside agencies to provide additional education and training opportunities.

- Extended the District's Intranet website and implemented a Squamish Fire Rescue member's team site.
- Provided support with inspections, enforcement of DOS bylaws, and advisory services as required.

- Final draft of the Fire Master Plan received.

- Conducted a full-scale emergency exercise.
- Updated and tested Emergency Response and Recovery Plan (ERRP).
- Participated in the ShakeOut BC earthquake exercise.

- Updated Traffic Bylaw.
- Initiated the development of a Bylaw Notice Enforcement System to process and resolve minor bylaw infractions outside of the Provincial Court System.
- Focused on obtaining voluntary bylaw compliance in bylaw enforcement through education, negotiation and mediation before legal remedies.

- Proactive patrols to detect bylaw and animal control infractions.
- 790 bylaw infractions located and resolved by Bylaw Enforcement Officers while on routine patrol.
- 729 public complaints resulted in 575 warnings and 225 tickets issued.
- Managed bylaw infractions involving mental health issues such as hoarding and squatting by collaborating with other agencies.

## By the Numbers

**643**

Emergencies responded to by Fire Rescue.

**2,366**

Fire Rescue man hours of training.

**729**

Bylaw complaints received from public.

**575**

Bylaw warnings and 225 tickets issued.



## Public Safety

### What we set out to achieve

Promote responsible pet ownership.

Strengthen community partnerships to increase bylaw enforcement success.

Uphold community safety through proactive and responsive work conducted by the Squamish Detachment of the Royal Canadian Mounted Police (RCMP).

### What we achieved

- Utilized an education-based enforcement model to ensure regulatory compliance with the Animal Control Bylaw.
  - Provided animal handling and care services.
  - Administered Volunteer Dog Walking programs; dog adoptions and various animal control and welfare educational programs.
  - 175 dogs impounded, 164 dogs claimed, 18 dogs surrendered, 51 dogs adopted and one dog euthanized due to very poor health.
- 
- Collaborated with RCMP, Squamish Fire Rescue, Conservation Officers Service, Ministry of Forests, Lands and Natural Resource Operations, Department of Fisheries and Oceans, Squamish Nation Administration and Peace Keepers, BC Parks, Bear Aware, CN Rail Police, Helping Hands Society, Sea to Sky Community Services, Vancouver Coastal Health and the BCSPCA to coordinate strategic enforcement responses to issues of joint concern.
- 
- Utilized the services of a Crime Analyst from the RCMP Lower Mainland District to pinpoint high volume crime areas and time frames.
  - A Prolific Offender Program was initiated to identify prolific offenders for enforcement.
  - Community Policing Office re-opened downtown Squamish operating crime prevention programs such as Business Link, Block Watch, Speed Watch and Crimestoppers.
  - The Intoximeter breath-testing instrument was put into service, replacing the Datamaster.
  - Installed a new digital Closed Circuit Video Equipment monitoring and recording system in the Sea to Sky - Squamish Detachment cellblock.
  - 224 grade five children graduated from the Drug Awareness and Resistance Education (DARE) program.
  - Victim Services Program hours were increased to 30 hours per week.
  - Residential Break & Enter stats dropped by 7.41% while Business Break & Enter stats increased by 1.28%.
  - Alcohol related offences (Intoxicated in public) were reduced by 13% over the previous year and by 24% over the five year average.

#### RCMP

(2012 statistics compared to 2011)

Residential  
Break & Enter

-7.4%

50

Cause  
Disturbance

-14.9%

192

Drunk in  
Public

-13.1%

106

Assault

-9.2%

158

Prisoners  
Held

-24.8%

385

# Looking Forward

## 2013 Strategic Initiatives

### Housing Diversity

Update the Affordable Housing Plan.

### Transportation Choice

Develop alternate cost-effective transit services. Squamish Nation, BC Transit, School District 48.

### Community Livability

Finalize the Parks and Recreation Master Plan.

Develop a Brennan Park Upgrade Plan.

Explore options to extend Internet services to Squamish and Paradise Valleys

### Responsible Provision of Services

Improve business processes.

Complete the Long-Term Financial Plan.

Develop a District Facilities Upgrade and/or Replacement Plan.

Develop a Real Estate Strategy for long-term municipal property use.

Revise Purchasing Policy and include GHG emission requirements.

### Citizen Engagement

Develop a Citizen Engagement Process for all major infrastructure upgrades and projects.

Develop committee structures to expand citizen engagement.

### Public Safety

Complete the Fire Service Master Plan.

Develop an Integrated Emergency Management Training Program.

## 2014 Strategic Initiatives

### Community Livability

Explore strategic boundary expansions.

### Citizen Engagement

Develop multi-lingual election materials.

### Public Safety

Update the Community Emergency Plan considering the hazard and risk assessment.

Theft over \$5,000



17

Theft under \$5,000



252

Motor Vehicle -fatal



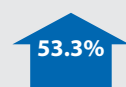
1

Motor Vehicle - Injury



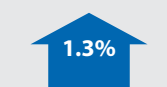
56

Theft from auto



259

Business Break & Enter



79









# Celebrating Our Culture and Cultural Opportunities

*Squamish is rich with cultural opportunity through partnerships with community leaders in education, the arts and event management. Establishing Culture as one of the four pillars within our sustainable development model (with Economic, Social and Environmental) serves to raise its significance and ensure cultural opportunities are incorporated into future planning.*

## **Community Leadership**

Special events comprise of a primary opportunity available to us for embracing culture within our community. With 73 events held within District boundaries in 2012, there were numerous opportunities for the community to embrace arts, music, culture and heritage themed events, and in some cases to explore the various ethnic cultures within our midst. A Special Events Policy developed in 2012 aims to provide clarity to event producers with the goal of effectively facilitating more events.

## **Cultivate Partnerships**

Partnerships create opportunities for learning and shared understanding, especially when formed around cultural relationships. Cultivating partnerships, both at home with the Squamish Nation and internationally with sister city Shimizu, Japan, provide valuable opportunities for cultural exchanges. As well, a partnership with the Squamish Arts Council helps to facilitate artistic expression and provide opportunities to highlight the work of local artists.

The Squamish Public Library is a key portal through which to connect to the community culturally, and works in partnership with a host of organizations to help facilitate cultural exchanges and provide support. Whether welcoming new immigrants to Squamish, supporting Capilano University's English as a Second Language program, or delivering literacy programming, the Library is very active in its pursuit of sharing knowledge and inspiring discovery.

## Community Leadership

### What we set out to achieve

Improve efficiencies and develop guidelines for Special Events in Squamish to capitalize on their economic, cultural and community benefits.

### What we achieved

- 73 events held in 2012.
- Special Event Policy created, reflected stakeholder feedback on mitigating community impact and expanding event capacity.

- Initiated new strategic plan for the Library, including development of a vision and mission statement.

## Cultivate Partnerships

### What we set out to achieve

Explore, enhance and celebrate our cultural connections.

### What we achieved

- Hosted delegation of dignitaries and students from sister city Shimizu; Library provided tour of resources including the Foyer Gallery exhibition of local artists, among other itinerary details.
- Fostered and enhanced a collaborative partnership with Squamish Nation with presentations and participation in community events.

Incorporate public art into our open spaces.

- Arts Culture and Heritage Plan deferred to the 2015 budget.
- Partnered hydro box wraps and lamp post banner contests with Squamish Arts Council and Downtown Squamish Business Improvement Association.

Develop partnerships to provide access to literacy and information through the Library.

- Provided Capilano University with Library space, services and resources to support English as a Second Language (ESL) Settlement Assistance Program.
- Partnered with Vancouver Coastal Health to deliver 50 Parent Infant drop-in programs with 323 participants.
- Facilitated information evenings for Women's Health Network.
- Delivered 26 multilingual story time sessions with 287 participants in partnership with the Squamish Welcome Centre Common Ground.
- Delivered literacy programming in partnership with Squamish Literacy Committee and Sea to Sky Literacy.
- Partnered with School District 48 to implement Reading Link Challenge with 5 schools, 27 teams and 190 students.
- Provided 43 ESL storytime sessions to the community that drew 652 attendees.

## Looking Forward

### 2013 Strategic Initiatives

#### Community Leadership

Develop an Events Strategy and Plan.

Develop multi-lingual, multi-modal, and plain language communications for all land use communications.

#### Cultivate Partnerships

Negotiate Squamish Nation Service Agreement.

Partner with Squamish Historic Organizations for a 50th and 100th year Anniversary Celebration.

Develop a Work Exchange Program with Squamish Nation.

Develop an Advisory Group for Community Events.

Develop a Recreational Tourism Service Enhancement Partnership Program with community stakeholder groups and organizations.

Sister City Partnership Program.

### 2014 Strategic Initiatives

#### Cultivate Partnerships

Develop a consultation and partnership plan with the Squamish Nation for land use planning within Squamish.

Develop a Parks and Trails Marketing, Advocacy and Stewardship Plan for BC Recreation Sites and Trails in partnership with the Province and other stakeholder groups.



**20 submissions were received for 2012 Street Banner design competition.**

**This winning design was created by local artists Chili Thom and Kristen Dillon.**







# Growing Our Economy

*A cornerstone of District of Squamish work is focused on achieving economic sustainability within our community. Diversified industry growth will fortify our community's resiliency and develop a stable tax base for generations to come. While the portfolio sits most visibly with the Economic Development Office, a range of departments – from Planning to Real Estate Services to Recreation Services and Engineering, all work towards supporting economic development goals. With significant business investment occurring in Squamish and a horizon ripe with opportunity, the future looks brighter than ever.*

## **Open for business**

Council has identified Economic Development as its top priority and is dedicated to enabling an attractive and welcoming business climate for investment. Through partnerships with the Province of British Columbia's International Investment and Company Attraction Office, as well as the Provincial Nominee Program for immigrant entrepreneurs, the District's Economic Development Office has worked directly with prospects from around the world, and has developed a variety of key tools to enhance its efforts.

## **Retaining and supporting business**

While attracting new business and diverse industries to Squamish is critical, up to 80% of economic growth within a community is typically derived from existing businesses. Municipalities don't create jobs; businesses do. And continued attention to the Business Retention and Expansion Program in 2012 has enabled the District to establish critical relationships with local employers to help serve their needs.

## **Improved business processes**

Squamish continues to experience one of the fastest population growth rates in British Columbia at close to 15% population growth between 2006 and 2011 (StatsCan). To support this growth through delivery of business services and support of economic development, the District has recognized the need to improve systems, processes and services.

Several business improvement initiatives have been launched to address the recommendations from the recent Core Service Review. Focused on three main areas, Land Development, Building Permits, and Business Licences, the processes and all supporting documentation have undergone a rigorous review resulting in several short and long-term improvements.

# Attract New Business to Squamish

## What we set out to achieve

Identify any gaps that may exist in attracting and retaining investment.

Develop communications tools to profile local business success stories.

Develop financial tools that will help attract investment and enhance Squamish's competitiveness.

Provide exceptional customer service to business investment inquiries.

Facilitate and attract new investment leads to Squamish through partnerships.

Squamish Oceanfront Development

Support the growth of the film industry in Squamish.

## What we achieved

- Conducted an Investment Readiness Assessment on Squamish that examined over 150 data points.
- Developed checklist to improve the community's ability to effectively service investment interests.

- Produced five themed videos showcasing Squamish as a place for business through local business successes. The videos have had close to 4,000 views and are being used as tools to market Squamish as a place for business.

- Researched best practices, consulted with stakeholders, and produced a framework for a development incentives program.

- Introduced customer relationship management software data base to help service business prospects. Since introducing software in June 2012, staff serviced 22 investment prospects with 106 hours of economic development services for the year.

- Worked with provincial government to profile Squamish business investment opportunities through foreign trade offices and immigrant entrepreneur programs.
- Worked with investor leads to provide Squamish specific information, host site visits, and conduct follow-up.

- Received environmental approvals required for the Oceanfront Park project.
- Awarded funding grants totalling more than \$500,000 to fund key remediation projects to ready the land for development.
- Engaged Cushman & Wakefield to develop and implement a marketing strategy.
- Call to the market for Expressions of Interest issued.

- Hosted 22 productions (57% increase over 2011) resulting in 90 shoot days, and an estimated \$1.5 million economic impact.
- Began work on a new filming policy.



# Retain Existing Business and Support Expansion

## What we set out to achieve

Deliver enhanced customer service and improved turnaround times in Development Services (Planning, Building, Licensing and Environment).

Improve business processes for enhanced customer service, to support economic development, and increase efficiencies in operation.

Building Permit Process Improvements.

Facilitate collaborative efforts and partnerships with organizations.

## What we achieved

- Expanded Building Inspection services.
- Expanded front counter customer service with the addition of two new Clerks.
- Implemented Development Services Core Service Review recommendations across Planning, Building, Licensing and Environment.
- Conducted process reviews across Development Services & Engineering to improve workflow.
- Introduced fillable electronic forms.
- Centralized policies and plans on website for easy reference.
- Integrated high level customizable project mapping tool for developers and builders for project planning.
- Introduced new customer service guide for front line staff.
- Developed new employee manuals for Business Licensing.
- Initiated in-depth review of Building Bylaw.
- Introduced new Building Permit Kit online for streamlined permit processing. Multiple forms and checklists consolidated into one form; created application guide.
- Implemented real time data tracking and statistical reporting process.
- Worked with Downtown Squamish Business Improvement Association, Chamber of Commerce, Tourism Squamish, Inside Edge, Economic Development Association of BC, and BC Ministry of Jobs, Tourism and Skills Training to leverage resources and collaborate on shared objectives.
- Introduced GIS mapping tool in economic development section of website that profiles vacant industrial land for expansion.



# Retain Existing Business and Support Expansion

## What we set out to achieve

Support local business through the Squamish Business Retention and Expansion program.

Enable Airport tenants to secure long-term financing through long-term leases.

Increase Library support for local business.

Support operation of community venues/ services through enhanced licenses/leases with external non-profit organizations.

Strategically acquire/sell real estate to attract new businesses, provide expansion for local businesses, spur economic development and revitalization.

## What we achieved

- Met with 52 local business owners who employ 546 people and provided 40 action item services through the business retention and expansion program.

- Continued research towards facilitating long-term leases at Squamish Airport with existing tenants.

- Joined Chamber of Commerce to build relationships within the business community to better meet their informational needs.
- Added Business Source Premier to the Library's online resources providing industry profiles, peer-reviewed articles, research and information on business management, human resources, accounting and finance.

- Completed leases with G-Van catering for the Brennan Park Concession and the Seniors' Centre, Platypus and Squamish Montessori at Senior Lounge (BPRC).

- Sold 20 acres of land for a master-planned business park.
- Pursued acquisition of four acres of vacant oceanfront development land to connect Downtown to Mamquam Blind Channel.

## Did You Know?

**+/-2 weeks**

Reduced turn around time for simple Building Permits (from +/- 4 months average).

**161**

Building Permits Issued.

**10**

Development Permit Applications received.

**4**

Number of simplified documents within decluttered Land Development Application Kit.

# Looking Forward

## 2013 Strategic Initiatives

### Downtown Revitalization

Establish a public Wi-Fi network.

Develop a comprehensive 20 year Downtown Revitalization Plan.

Develop a Squamish Economic Development Strategy / Investment Attraction Strategy.

Develop an International Investment Opportunities Program with Stakeholders and Provincial Partners.

### Attracting New Business to Squamish

Complete revisions to DCC Bylaw.

Create a Development Incentive Strategy and Program.

Update Community Profile and economic development website information.

Update the Business Licence Bylaw to incorporate an Economic Development Focus .

### Retain Existing Businesses and Support Expansion

Maintain a Business Retention and Expansion Implementation Program.

## 2014 Strategic Initiatives

### Retain Existing Businesses and Support Expansion

Develop a Business Symposium Events Program.

Develop an economic research database.

Develop a Home Based Business Strategy and Program.



# 2012

## A year in pictures



Pitching-in to help clean up our community in the Fastest Picker Contest.



Steampunk Tree



Otis - one of 51 dogs who found their forever homes through Animal Control.



Summer camp fun at Brennan Park Recreation Centre



Hundreds of students toured the Public Works yard as part of Public Works Week.





Downtown Community Policing Office reopens.



Ensuring stable, reliable food sources through community gardens through the District, CAN, and Rotary garden plots.



Story readings at the Public Library



Bike lane signs.



Diverting 90 tonnes of waste from the landfill at the ReUselt Fair.



Filming the end of the world in Squamish.

# Financial Statements

*Message from the General Manager of Financial Services*

I am pleased to present the District of Squamish's Audited Financial Statements for the year ended 2012. The financial statements are the responsibility of the District's management and have been prepared in compliance with Section 167 of the Community Charter and in accordance with principles established by the Public Sector Accounting Board (PSAB). The financial statements have been audited by BDO Canada LLP, who have expressed in their opinion that these statements present fairly, in all material aspects, the financial position of the District of Squamish as at December 31, 2012. The District maintains a system of internal controls designed to safeguard the assets of the District and provide reliable financial information. The Council of the District of Squamish plays an integral role in this system by overseeing and approving the annual Five Year Financial Plan and periodically reviewing the operational, capital and strategic program results.

## **Consolidated Statement of Financial Position (CSOFP):**

The District's Net Debt decreased significantly in 2012, by about \$9M, which has increased our ability to fund future works and satisfy our total liabilities. This change is primarily the result of the sale of land in the Squamish Business Park and contributed assets. There is approximately \$23M to meet future operating and capital requirements; \$19M of that amount is restricted for capital purposes. 2012 is the second year of a five year infrastructure funding strategy for Water and Sewer adding \$3M in planned savings toward capital replacement works. The 2013 budget includes further progress towards funding future capital replacement needs. The Long Term Financial Plan (in progress) will assist the District in determining the optimum levels of financial assets needed for future funding needs and financial sustainability.

The Accumulated Surplus is the bottom line in the CSOFP and is analogous to private sector equity. It is important to note that it does not represent "surplus" in the sense that it is money available or as understood in the traditional budgeting model. Accumulated Surplus represents the Net Debt plus all other non-financial assets such as Inventories and Tangible Capital Assets. The 2012 Accumulated Surplus increased by approximately \$12.5M from 2011, primarily due to the net increase in the value of Tangible Capital Assets, capitalization of costs in land held for future development in our subsidiary Squamish Oceanfront Development Corporation (SODC), and the sale of land in the Squamish Business Park \$8M.

The long term debt position increased approximately \$3.3M from 2011 with the total debt principal at the end of 2012 at \$30.8M (including SODC); this amount is well within our ability to service and statutory limits. The District's Loan guarantee for SODC does continue to disproportionately affect our ability to borrow in future years; SODC's debt restructuring and marketing efforts are expected to provide a resolution before the District of Squamish is actually constrained in this regard.



**Consolidated Statement of Operation:**

The Consolidated Statement of Operation includes all District and Subsidiary revenues and expenses incurred during 2012.

Revenues include taxes, sales of services including water and sewer rates, other revenues such as permits and grants (capital and operating). An important source of revenue that is relied upon by the District is provided by the Provincial Government under the Strategic Communities Investment Funds Agreement. This agreement provides the funding and accountability framework for the Small Communities Protection Grant and the Traffic Fine Revenue Sharing Grant. The District of Squamish has applied the revenues received in 2012 under this program in accordance with our agreement as follows

Grant	Use	Amount	% Tax reduced
Small Communities Protection Grant	Local Government Services	\$193,646	.99%
Traffic Fine Revenue Sharing Grant	Defray the Cost of Local Police Enforcement	\$203,639	1.04%

Expenses represent all District and Subsidiary costs incurred during the 2012 fiscal year including departmental and utility operating costs, statutory provisions, interest on debt, amortization and gains or losses on the disposal of capital assets. The Statement of Operations reports a consolidated surplus of \$21,447,990. The surplus is primarily attributed to the sale of land in the Business Park, assets contributed through subdivision and incomplete works in the Water and Sewer.

The District of Squamish is evolving and growing rapidly; and we are challenged daily to find innovative and economic ways of providing the quality service to the residents of Squamish and ensure future financial sustainability. I would like to acknowledge the members of Council, staff in all Departments and in particular the staff in the Finance Department and Ms. Collier, Manager of Financial Operations, for their continued commitment to providing innovative and quality services to the community.

Sincerely,  
Joanne Greenlees, CGA  
GM Financial Services

**District of Squamish**  
**Consolidated Financial Statements**  
**For the year ended December 31, 2012**

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## Independent Auditor's Report

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To the Mayor and Councilors of  
District of Squamish

We have audited the accompanying consolidated financial statements of the District of Squamish, which comprise the Consolidated Statement of Financial Position as at December 31, 2012 and the Consolidated Statements of Operations, Change in Net Debt and Cash Flows for the year then ended, and a summary of significant accounting policies, and other explanatory information.

### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

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

### Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the District of Squamish as at December 31, 2012 and the results of its operations and cash flows for the year then-ended in accordance with Canadian public sector accounting standards.

Chartered Accountants

Squamish, British Columbia  
June 18, 2013



## District of Squamish Consolidated Statement of Financial Position

December 31	2012	2011
		(restated - Note 16)

### Financial Assets

Cash and short-term deposits (Note 1)	\$ 44,796,373	\$ 33,610,826
Accounts receivable (Note 2)	9,639,116	7,755,885
Deposit - Municipal Finance Authority (Note 3)	414,687	372,459
	54,850,176	41,739,170

### Liabilities

Bank indebtedness	26,062	919,003
Accounts payable and accrued liabilities	8,702,325	6,566,835
Deferred revenue - development cost levies (Note 4)	13,218,092	12,648,892
Deferred revenue - community works fund (Note 5)	1,403,547	1,135,203
Deferred revenue - other	3,474,963	4,263,040
Provision for landfill closure and post closure costs (Note 6)	3,398,035	3,653,549
Provision for post-employment benefits (Note 7)	750,600	737,600
Reserve - Municipal Finance Authority (Note 3)	414,687	372,459
Short-term debt (Note 8)	141,979	206,644
Long-term debt (Note 8)	30,868,876	27,549,493
	62,399,166	58,052,718

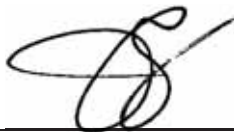
Net Debt	(7,548,990)	(16,313,548)
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### Non-Financial Assets

Inventories	86,499	47,043
Prepaid expenses	105,287	8,375
Land under development (Note 9)	18,171,276	17,321,264
Tangible capital assets (Note 10)	204,732,417	193,035,365
	223,095,479	210,412,047

Accumulated Surplus (Note 11)	\$ 215,546,489	\$ 194,098,499
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See commitment and contingencies (Note 12)



Joanne Greenlees, CGA  
General Manager of Financial Services



Rob Kirkham  
Mayor of Squamish

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## District of Squamish Consolidated Statement of Operations

For the year ended December 31	Fiscal Plan 2012	2012	2011
			(restated - Note 16)
<b>Revenue</b>			
Taxation (Note 13)	\$ 20,362,198	\$ 20,234,345	\$ 18,660,542
Grants and contributions	5,599,513	2,897,104	3,257,765
Sale of service	3,658,692	2,884,199	3,150,170
Utility user fees	5,728,526	5,812,619	5,064,273
Contributed assets	-	9,869,064	2,021,671
Developer cost charges	99,000	43,959	-
Other revenue from own sources	2,012,980	1,818,284	1,383,612
Investment income	742,994	779,841	755,747
Penalties and interest on taxes	330,000	362,155	380,771
Grants in lieu of taxes	924,642	826,433	945,303
1% Utility revenue	243,054	243,053	235,420
Gain on sale of land	-	7,500,232	-
	<u>39,701,599</u>	<u>53,271,288</u>	<u>35,855,274</u>
<b>Expenses</b>			
Departmental expenses (Schedule 1)	23,316,964	21,842,541	20,592,136
Sewer and water facilities	4,111,938	3,367,618	3,309,869
Provisions, including landfill closure costs	520,000	-	386,500
Interest on long-term debt	1,578,151	1,214,154	1,272,040
Sundry interest/bank charges	455,318	250,644	132,281
Amortization expense	5,527,004	5,097,832	5,320,889
Loss on disposal of tangible capital assets	-	50,509	296,205
	<u>35,509,375</u>	<u>31,823,298</u>	<u>31,309,920</u>
<b>Annual Surplus</b>	4,192,224	21,447,990	4,545,354
<b>Accumulated Surplus, beginning of year</b>	<u>194,098,499</u>	<u>194,098,499</u>	<u>189,553,145</u>
<b>Accumulated Surplus, end of year</b>	<u>\$198,290,723</u>	<u>\$ 215,546,489</u>	<u>\$194,098,499</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## District of Squamish

### Consolidated Statement of Change in Net Debt

For the year ended December 31	Fiscal Plan 2012	2012	2011
			(restated - Note 16)
<b>Annual surplus</b>	\$ 4,192,224	\$ 21,447,990	\$ 4,545,354
Acquisition of tangible capital assets	-	(7,514,668)	(6,237,922)
Contributed tangible capital assets	-	(9,869,064)	(2,021,671)
Amortization expense	5,527,004	5,097,832	5,320,889
Write down on disposal of assets	-	456,705	-
Loss on disposal of tangible capital assets	-	50,509	296,205
	5,527,004	(11,778,686)	(2,642,499)
<b>Other non-financial assets</b>			
Expenditures on land under development	-	(850,011)	(1,697,972)
Increase in inventory	-	(96,912)	(23,349)
Increase in prepaid expenses	-	(39,456)	(3,967)
Changes in other non-financial assets	-	81,633	24,897
	-	(904,746)	(1,700,391)
<b>Decrease (increase) in net debt</b>	9,719,228	8,764,558	202,464
<b>Net debt, beginning of year</b>	(16,313,548)	(16,313,548)	(16,516,012)
<b>Net debt, end of year</b>	\$ (6,594,320)	\$ (7,548,990)	\$ (16,313,548)

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



## District of Squamish Consolidated Statement of Cash Flows

For the year ended December 31	2012	2011
	(restated - Note 16)	
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual surplus	\$ 21,447,990	\$ 4,545,354
Non-cash items included in annual surplus		
Amortization expense	5,097,832	5,320,889
Contributed tangible capital assets	(9,869,064)	(2,021,671)
Loss on disposal of tangible capital assets	50,509	296,205
Provision for landfill costs	-	377,932
Provision for post employment benefit	13,000	(1,100)
Development cost charge revenue recognized	(43,959)	-
Community works fund revenue recognized	(210,687)	(23,484)
Earnings on debt sinking funds (actuarial adjustment)	(329,447)	(115,608)
Changes in other non-cash working capital	(602,539)	(2,151,545)
	<u>15,553,635</u>	<u>6,226,972</u>
<b>Capital transactions</b>		
Proceeds from sale of tangible capital assets	437,705	-
Acquisition of tangible capital assets	(7,514,668)	(6,237,922)
	<u>(7,076,963)</u>	<u>(6,237,922)</u>
<b>Financing transactions</b>		
Development cost charges received, including interest	613,161	784,502
Federal gas tax received, including interest	479,031	519,508
Increase in bank indebtedness	(892,941)	(257,654)
Payment on short term debt	(55,715)	(55,715)
Lease payments	(5,780)	(27,838)
Increase in short term debt	27,815	71,613
Increase in LT Debt	4,495,171	4,617,919
Debt principal repaid	(846,341)	(931,012)
	<u>3,814,401</u>	<u>4,721,323</u>
<b>Investing transactions</b>		
Expenditures on landfill	(255,514)	-
Expenditures on land under development	(850,012)	(1,697,972)
	<u>(1,105,526)</u>	<u>(1,697,972)</u>
<b>Increase in cash and short term deposits</b>	<u>11,185,547</u>	<u>3,012,401</u>
<b>Cash and short term deposits, beginning of year</b>	<u>33,610,826</u>	<u>30,598,425</u>
<b>Cash and short term deposits, end of year</b>	<u>\$ 44,796,373</u>	<u>\$ 33,610,826</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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## District of Squamish

### Summary of Significant Accounting Policies

December 31, 2012

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The District of Squamish (the "District") is incorporated under the *Local Government Act (British Columbia)* and subject to the provisions of the *Community Charter*. These consolidated financial statements have been prepared, in all material respects, in conformity with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

#### Government Reporting Entity

The consolidated financial statements combine the accounts of all the self-balancing funds of the District and include the assets, liabilities and financial activities of the Municipal Library (the "Library") and the District's wholly-owned subsidiaries, Squamish Oceanfront Development Corporation ("SODC") and Squamish Sustainability Corporation ("SSC").

All inter-fund and inter-company assets, liabilities, sources of funding and expenses have been eliminated.

#### Squamish Oceanfront Development Corporation ("SODC")

SODC is incorporated to develop a plan for the development of waterfront land transferred to the District from the Provincial Government. The authorized capital of SODC consists of 10,000 common shares without par value. One share of SODC is issued and outstanding with the District as the sole shareholder.

During 2004, the Provincial Government transferred the waterfront land with an appraised value of \$9,948,000 to the District. The beneficial interest in the combined land was subsequently transferred to SODC. Legal title to the land remains with the District and the District acts as bare trustee.

The District signed a Partnering Agreement (the "Partnering Agreement") and Declaration of Trust ("Trust Indenture") with SODC to redevelop and revitalize the Squamish waterfront. Under the terms of the Partnering Agreement, the District will pay SODC \$1 to perform the development activities of the waterfront land. Under the terms of the Trust Indenture, the District is to hold all rights and interest in and to the waterfront land in trust as bare trustee and agent for SODC.

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## District of Squamish Summary of Significant Accounting Policies

December 31, 2012

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### Government Reporting Entity - (Continued)

#### Squamish Sustainability Corporation ("SSC")

The District signed a Partnering Agreement (the "Partnering Agreement") with SSC to manage and lease the Squamish Adventure Centre. Under the terms of the Partnering Agreement and lease, SSC will pay rent to the District in the amount of \$1 per year for thirty years commencing the 1st day of October 2006. The District is the legal and beneficial owner of Squamish Adventure Centre, which offers or will offer visitor information services, public programs, retail and office rentals and other economic and tourism development services.

### Accrual Accounting

Items recognized in the consolidated financial statements are accounted for in accordance with the accrual basis of accounting. The accrual basis of accounting recognizes the effect of transactions and events in the period in which they occur, regardless of whether there has been a receipt or payment of cash or its equivalent. Liabilities are recognized until the obligation or condition(s) underlying the liability is partly or wholly satisfied. Assets are recognized until the future economic benefit underlying the asset is partly or wholly used or lost.

### Cash and Short-term Deposits

Cash and short-term deposits consist of deposits in banks and highly liquid short-term investments.

### Deferred Revenue - Development Cost Levies

Development cost levies (DCLs) collected to pay for capital costs due to development are recorded as deferred revenue. Development cost levies are recognized as revenue when the related development costs are incurred.

### Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Intangible capital assets such as water rights and mineral resources, are not recorded in the financial statements.

#### i) Tangible Capital Assets

Tangible capital assets are recorded at cost, net of capital asset disposals, write-downs and amortization. The useful life is applied on a straight line basis to calculate amortization.



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## District of Squamish Summary of Significant Accounting Policies

December 31, 2012

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### Non-Financial Assets (Continued)

#### (i) Tangible Capital Assets (Continued)

Land Improvements	10 years
Buildings	5 to 60 years
Ditches and Storm Sewer	100 years
Dykes	200 years
Equipment, Furniture, and Vehicles	3 to 25 years
Hydrants	75 years
Other Sewer	60 years
Transportation	5 to 50 years
Water	40 to 60 years
Water Mains	70 years
Sanitary Sewer	40 years

Carrying costs directly attributable to the acquisition, construction or development activity, excluding interest costs, are capitalized to the point in time the asset is substantially complete and ready for use. Assets under construction are not amortized until the asset is in use.

Contributions of tangible capital assets are recorded at fair value at the date of contribution.

#### ii) Inventories

Inventories of supplies are valued at the lower of cost and net realizable value, on a weighted average basis.

#### iii) Land Under Development

All direct cost relating to land under development to the extent that they add value to the lands are capitalized. Any costs not considered improvements to the lands or that do not add value to the lands are expenses in the period they are incurred.

Development costs are deferred where there is an identifiable future benefit until sales are realized, at which time costs will be allocated to cost of property sold. Such costs include allocations of interest expense based upon relative levels of project and operational funding and allocations of salary expense based upon staff time spent directly related to development. The property and total deferred costs are not amortized because they are still under development.

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## District of Squamish Summary of Significant Accounting Policies

December 31, 2012

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### Non-Financial Assets (Continued)

#### iv) Impairment of Land Under Development

Land held for development is tested for impairment whenever circumstances indicate that the carrying value may not be recoverable. When events or circumstances indicate that the carrying amount of the land under development are not recoverable, the assets are tested for impairment by comparing the estimate of future expected cash flows to the carrying amount of the assets. If the carrying value is not recoverable from future expected cash flows, any loss is measured as the amount by which the asset's carrying value exceeds fair value and is recorded in the period. Recoverability is assessed relative to undiscounted cash flows from the direct use and disposition of the asset.

### Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results will depend on future economic events and could differ from those estimates. The significant areas requiring management estimates include provision for landfill closure and post-closure costs, provision for post-employment benefits, the carrying amount of land under development, the recoverability of amounts receivable, the net book value of tangible capital assets capitalized prior to 2009, and amortization expense.

### Segment Disclosures

PS2700, Segment Disclosure, establishes standards on how to define and disclose segments in the District's consolidated financial statement. Key financial information is separated out to provide relevant information for accountability and decision-making purpose. See Schedule 1 for details.

## District of Squamish Notes to Consolidated Financial Statements

December 31, 2012

### 1. Cash and Short-term Deposits

	2012	2011
Operating funds, unrestricted	\$ 14,487,238	\$ 11,044,295
Reserve funds, restricted	15,687,496	8,782,436
Deferred revenue, restricted	14,621,639	13,784,095
	<u>\$ 44,796,373</u>	<u>\$ 33,610,826</u>

The components of cash and short-term deposits are as follows:

Cash balances	\$ 8,029,180	\$ 1,692,290
Money market securities and bonds	36,767,193	31,918,536
	<u>\$ 44,796,373</u>	<u>\$ 33,610,826</u>

The District earned an average rate of return of 1.7% in 2012 (2011 - 3.3%). The District has a \$2,000,000 line of credit with the Scotiabank. At December 31, 2012 the balance drawn down on this line of credit was \$Nil (2011 - \$ Nil).

### 2. Accounts Receivable

	2012	2011
Goods and services tax and harmonized sales tax	\$ 776,585	\$ 546,070
Property taxes	2,454,376	2,378,923
Utilities	747,164	678,975
Trade accounts	1,570,071	1,189,636
Provincial capital grants receivable	531,128	2,018,842
Receivable from land sale	3,559,792	-
Province of British Columbia	-	4,026
Federal capital grants receivable	-	939,413
	<u>\$ 9,639,116</u>	<u>\$ 7,755,885</u>

The receivable from land sale is secured by a \$200,000 letter of credit with Scotiabank and an option to re-purchase the land at a price of \$1 should the developer fail to pay the \$3,600,000 under the terms of the purchase and sale agreement.

The receivable from land for sale has been discounted using the effective interest rate of 1.07%



## District of Squamish Notes to Consolidated Financial Statements

December 31, 2012

### 3. Municipal Finance Authority Reserve Deposits and Demand Notes

The District issues its debt instruments through the MFA. A portion of the debenture proceeds is withheld by the MFA as a debt reserve fund as a condition of these borrowings. The District also executes demand notes in connection with each debenture whereby the District may be required to loan amounts to the MFA. These demand notes are contingent in nature and are not reflected in the consolidated financial statements. The details of the cash deposits and demand notes at December 31, 2012 are as follows:

	Cash Deposits		Demand Notes	
	2012	2011	2012	2011
General operating fund	\$ 269,179	\$ 240,026	\$ 657,114	\$ 586,013
Water operating fund	45,282	38,421	102,716	90,535
Sewer operating fund	100,226	94,012	206,783	196,676
	<b>\$ 414,687</b>	<b>\$ 372,459</b>	<b>\$ 966,613</b>	<b>\$ 873,224</b>

### 4. Deferred Revenue - Development Cost Levies

	2012	2011
Opening balance	\$ 12,648,892	\$ 11,864,390
Contributions	309,151	374,039
Interest income	304,008	410,463
Expenditures	(43,959)	-
Closing balance	<b>\$ 13,218,092</b>	<b>\$ 12,648,892</b>

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**District of Squamish**  
**Notes to Consolidated Financial Statements**

**December 31, 2012**

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**5. Deferred Revenue - Community Works Fund**

Gas Tax and Public Transit funding (community works fund) is provided by the Government of Canada. The use of the funding is externally restricted by a funding agreement (the "Agreement") between the District and the Union of British Columbia Municipalities. Gas Tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreement. Public Transit funding may be applied towards the cost of designated public transit projects, as specified in the funding agreements.

As required by the Agreement, the District maintains any Federal Gas Tax and Public Transit Funds in a statutory reserve and records the amounts received as deferred revenue until the related expenditures are incurred.

**Community Works Fund**

	2012	2011
Opening balance	\$ 1,135,203	\$ 639,179
Add: Amount received during the year	451,747	451,747
Interest earned	27,284	67,761
Expenditures	(210,687)	(23,484)
Closing balance	\$ 1,403,547	\$ 1,135,203

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**6. Provision for Landfill Future Closure and Post-Closure Costs**

The District has ongoing assessments and work performed to determine the timeframe and costs of closure and post-closure costs associated with the landfill. The estimates are based on District Engineering reports and consultants.

The liability is calculated based on the ratio of cumulative usage to total capacity of the site by volume and the discounted estimated future cash flows associated with closure and post-closure activities. An estimate for inflation is incorporated into the calculation. Cash flows are discounted at 3.77% and inflation is estimated at 2.05%.

The reported liability is based on estimates and assumptions with respect to capacity, usage and events extending over the remaining life of the landfill.

In each of the last four years volumes have decreased. In 2012 volume was 12,797T and in 2011 volume was 13,270T. The reduction is due to waste diversion efforts and a slowdown in construction.

The remaining capacity of the landfill site is estimated at 143,416 cubic meters, (2011 - 201,589 cubic meters) which is 21.1% (2011 - 29.7%) of the site's total capacity.

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**District of Squamish**  
**Notes to Consolidated Financial Statements**

December 31, 2012

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**6. Provision for Landfill Future Closure and Post-Closure Costs - (Continued)**

The total discounted future cash flows for closure and post-closure costs are estimated at \$3,398,035 as at December 31, 2012 (2011 - \$3,653,549). The landfill is expected to reach capacity by 2020.

At this time, the District must stay within the existing footprint, and is building a vertical landfill. The main factor in the change of capacity is the change of estimates from a lateral to vertical landfill. The capacity has decreased in the vertical landfill.

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**7. Provision for Post-Employment Benefits**

The District provides future benefits to all its eligible employees through a Sick Leave Plan, a Retirement Pay Plan, and a Full Annual Vacation at Retirement Plan (collectively as the Plans).

The Sick Leave Plan entitles employees to twelve sick days per year, based on one day for each month of service, up to a maximum of 150 days. Sick leave benefits can be used by the employee at any point up to their retirement date.

The Retirement Pay Plan entitles an employee to two days pay at the employee's normal rate of pay for each year or part of year worked. The benefit would be paid out in full to the employee upon their retirement.

The Full Annual Vacation at Retirement Plan entitles employees to receive full annual vacation or vacation pay on retirement irrespective of the month of retirement. This benefit would be paid out in full to the employee upon their retirement.

The District funds the Plans with annual taxation revenues. There were no amendments to the above Plans during the year ended December 31, 2012.

The total expense recorded in the financial statements in respect of obligations under the Plan amounts to \$94,700 (2011 - \$85,200).

Information regarding the District's obligations for post-employment benefits is as follows:

	2012	2011
Liability, beginning of year	\$ 737,600	\$ 738,700
Current service cost	81,900	70,700
Interest cost	29,000	33,500
Benefits paid	(81,700)	(84,100)
Past service cost	(22,700)	(21,000)
Amortization of net actuarial loss	6,500	(200)
Liability, end of year	<u>\$ 750,600</u>	<u>\$ 737,600</u>

**District of Squamish**  
**Notes to Consolidated Financial Statements**

**December 31, 2012**

**7. Provision for Post-Employment Benefits (Continued)**

Actuarial gains and losses are amortized over eleven years, being the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises.

	2012	2011
Accrued benefit obligation		
End of year	\$ 808,200	\$ 793,700
Unamortized loss	(57,600)	(56,100)
Liability, end of year	<u>\$ 750,600</u>	<u>\$ 737,600</u>

The most recent actuarial valuation of the District's employee future benefits was completed as at December 31, 2012. The significant actuarial assumptions adopted in measuring the District's accrued benefit obligation are as follows:

	2012	2011
Discount rates	3.5%	4%
Expected future inflation rates	2.5%	2.5%
Expected wage and salary increases	2.5 - 4.5%	2.5 - 4.5%

**8. Long-term Debt**

Debt issued through the MFA is reported, net of cumulative Sinking Fund instalments and actuarial additions thereon, relating to debentures outstanding.

(a) Gross amount of the debt assets required to retire the debt are as follows:

	2012	2011
SODC Debt (d)	\$ 9,416,314	\$ 8,000,000
MFA Debt - General Fund	14,965,838	13,706,117
MFA Debt - Water Fund	2,630,714	2,175,364
MFA Debt - Sewer Fund	3,856,010	3,668,012
Total long-term debt	<u>\$ 30,868,876</u>	<u>\$ 27,549,493</u>
Total short-term debt and capital lease	<u>\$ 141,979</u>	<u>\$ 206,644</u>

The weighted average interest rate as at December 31, 2012 was 4.048% (2011 - 3.812%).



**District of Squamish**  
**Notes to Consolidated Financial Statements**

December 31, 2012

**8. Long-term Debt (Continued)**

- (b) Future principal payments, represented by Sinking Fund contributions on existing MFA debt, are as follows:

	General Fund	Water Fund	Sewer Fund	Consolidated Total
2013	\$ 699,764	\$ 110,929	\$ 194,719	\$ 1,005,412
2014	699,763	110,929	194,719	1,005,411
2015	699,763	110,928	194,720	1,005,411
2016	699,764	110,928	181,866	992,558
2017	699,764	110,928	181,866	992,558
Thereafter	5,622,966	1,079,390	1,104,391	7,806,747
Actuarial additions	5,844,054	996,682	1,803,729	8,644,465
Subsidiary debt	-	-	-	9,416,314
	<u>\$ 14,965,838</u>	<u>\$ 2,630,714</u>	<u>\$ 3,856,010</u>	<u>\$ 30,868,876</u>

Actuarial additions represent projected earnings on Sinking Fund deposits.

- (c) Unissued debt

The following authorized long-term debt at December 31, 2012, has not been issued.

Bylaw	Purpose	Expiry Date	Amount
2051	Roads and Drainage	2013	\$ 2,028,920
2052	Water System Improvements	2013	365,955
2137	Facilities	2015	3,805,660
2138	Water System Improvements	2015	1,553,781
2156	Sewer Systems	2015	145,301
2166	General System Improvements	2016	948,561
2167	Water System Improvements	2016	665,867
2168	Sewer System Improvements	2016	256,998
2208	General System Improvements	2017	6,182,000
2209	Water System Improvements	2017	1,770,465
2211	Water System Improvements	2017	1,209,310
2214	Water System Improvements	2017	1,221,000
			<u>\$ 20,153,818</u>

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**District of Squamish**  
**Notes to Consolidated Financial Statements**

**December 31, 2012**

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**8. Long-term Debt (Continued)**

- (d) SODC has established a demand bank operating line of credit with Scotiabank with a limit of \$3,000,000, bearing interest at the bank's prime rate payable monthly. The debt is collateralized by a general security agreement covering all present and future property with insurance loss payable to the Bank and by a guarantee from the District. The amount is repayable on demand, however, if the loan has not been called then it is due on May 5, 2016.

SODC has also established a non-revolving term loan with Scotiabank with a limit of \$8,000,000 bearing interest at the bank's prime rate payable monthly. The debt is collateralized under the same terms as the operating line of credit above. Future principal payments are due: \$3,000,000 May 5, 2014, \$3,000,000 May 5, 2015 and any remaining balance on May 5, 2016.

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**9. Land Under Development**

Land under development is developed by Squamish Oceanfront Development Corporation ("SODC").

	<u>2012</u>	<u>2011</u>
		(restated Note 16)
Balance, beginning of year	\$ 17,321,264	\$ 15,127,322
Land improvements	58,683	97,423
Deferred development costs	<u>791,329</u>	<u>2,096,519</u>
Balance, end of year	<u>\$ 18,171,276</u>	<u>\$ 17,321,264</u>

Interest capitalized during the year amounted to \$237,616 (2011 - \$190,112).

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**District of Squamish**  
**Notes to Consolidated Financial Statements**

December 31, 2012

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**10. Tangible Capital Assets**

See Schedule 2 for further details.

	Net Book Value	
	2012	2011
	(restated Note 16)	
General:		
Land	\$ 65,559,924	\$ 65,920,872
Land improvements	13,797,152	12,464,062
Buildings	26,671,815	27,506,601
Work in progress	4,309,637	2,256,135
Furniture, Vehicles and Equipment	3,806,544	3,571,370
Infrastructure:		
Transportation	40,721,456	39,864,446
Water	24,997,098	21,115,519
Sanitary Sewer	24,548,556	19,987,718
Subsidiaries		
Library	247,472	256,899
SSC	42,806	54,120
SODC	29,957	37,623
	<u>\$ 204,732,417</u>	<u>\$ 193,035,365</u>

In 2012 work in progress for Sewer was \$210,743 (2011 - \$25,043) and \$196,790 for Water (2011 - \$134,003).



## District of Squamish Notes to Consolidated Financial Statements

December 31, 2012

### 11. Accumulated Surplus

	2012	2011
		(restated Note 16)
Unappropriated surplus		
General fund	\$ 4,333,090	\$ 1,625,189
Water fund	757,487	919,530
Sanitary sewer fund	941,188	1,734,972
	<u>6,031,765</u>	<u>4,279,691</u>
Appropriated surplus		
Non-statutory reserves (provisions)	3,987,612	3,350,509
Statutory reserves	19,185,225	8,782,433
	<u>23,172,837</u>	<u>12,132,942</u>
Net investment in wholly-owned subsidiaries		
Library	324,221	310,690
Squamish Sustainability Corporation		
Contributions	535,085	535,085
Accumulated deficit	(585,238)	(922,121)
Squamish Oceanfront Development Corporation		
Contributions	9,945,001	9,945,001
Accumulated deficit	(1,215,576)	(979,000)
	<u>9,003,493</u>	<u>8,889,655</u>
Investment in tangible capital assets	<u>177,338,394</u>	<u>168,796,211</u>
	<u>\$ 215,546,489</u>	<u>\$ 194,098,499</u>

The unappropriated surplus is the amount of accumulated surplus remaining after deducting the other accumulated surplus components. Where this amount is supported by cash and net short term receivables, it is available to temporarily finance operations until planned revenues (i.e. property taxes, grants etc.) are received, or for other operating or capital purposes as determined by Council.

Appropriated surplus is the amount of accumulated surplus, supported by a portion of the District's cash and receivables, that has been set-aside by decision of Council for a specified purpose. The statutory reserves have been established by bylaw in accordance with the *Community Charter* and their use is restricted by the legislation. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated.

Net investment in wholly-owned subsidiaries is the net investment in the subsidiaries composed of contributions made (cash or other assets) by the District and the subsidiaries accumulated deficits.

Investment in tangible capital assets is equal to the net book value of the tangible capital assets, excluding SSC, SODC, and Library tangible capital assets, less related long-term debt. In the normal course of operations, the tangible capital assets will be consumed/used to provide services and the debt repaid by future period revenues.

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**District of Squamish**  
**Notes to Consolidated Financial Statements**

December 31, 2012

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**12. Commitments and Contingencies**

- (a) The District has entered into various agreements and contracts for services and construction with periods ranging from one to two years. the commitments are in accordance with budgets passed by Council.
- (b) The District is obligated to collect and transmit property taxes levied on Squamish taxpayers in respect of the following bodies:

- Ministry of Finance, Revenue Division, School Tax Administration
  - BC Assessment Authority
  - Municipal Finance Authority (MFA)
  - Squamish-Lillooet Regional District
  - Squamish-Lillooet Regional Hospital District
  - Sea to Sky Regional Hospital District

- (c) Pension liability

The District of Squamish and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 176,000 active members and approximately 67,000 retired members. Active members include approximately 35,000 contributors from local governments.

The latest valuation as at December 31, 2009 indicated a unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The District paid \$733,351 (2011 - \$694,399) for employer contributions while employees contributed \$655,870 (2011 - \$580,249) to the Plan in fiscal 2012.

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**District of Squamish**  
**Notes to Consolidated Financial Statements**

December 31, 2012

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**12. Commitments and Contingencies (Continued)**

**(d) Litigation**

The District is currently engaged in or party to certain legal actions and other existing conditions involving uncertainty which may result in material loss. A reasonable estimate of these liabilities has been made where possible and is contained in the financial statements as liabilities.

As at December 2012, there were a number of legal claims in various stages of litigation for which management is unable to determine the outcome. The outstanding claims are not expected to result in a material loss to the District. As such, no provision has been made in the financial statements for these claims. Losses, if any, resulting from these actions will be recorded in the period the loss becomes known and the amounts are determinable.

**(e) Loan guarantee**

The District is contingently liable for a \$500,000 loan issued to the West Coast Railway Association on January 19, 2010. West Coast Railway Association guarantee is repayable over a five-year term. No amounts have been recorded by the District for this loan guarantee.

The District is contingently liable for a \$50,000 loan issued to Tourism Squamish on September 20, 2010. Tourism Squamish loan guarantee is repayable over a five-year term, but expected to be paid in 2015. No amounts have been recorded by the District for this loan guarantee.

**(f) Property remediation**

SODC has beneficial interest in lands previously transferred from the District that have been remediated for historical contamination and continue to be subject to environmental regulations. As a result of these regulations, SODC is committed to provide continued monitoring and water treatment costs and some further remediation. Ongoing monitoring and treatment costs are estimated at \$60,000 per year. SODC is also committed to implement groundwater, soil and sediment management plans prior to undertaking any development. The cost of implementing such plans is undeterminable at this time.

The District has indemnified the Province to a maximum of \$250,000 with respect to outstanding legal claims relating to the SODC lands. The likely outcome and amounts are undeterminable and, as such, no provision has been made in the financial statements for these claims.

**District of Squamish**  
**Notes to Consolidated Financial Statements**

December 31, 2012

**13. Taxation**

	Budget 2012	2012	2011
General municipal purposes	\$ 19,632,628	\$ 19,505,550	\$ 17,959,380
Library taxes	175,345	175,295	175,376
Business improvement area	45,000	45,000	45,000
Sewer frontage taxes	286,640	278,160	262,906
Water frontage taxes	222,585	230,340	217,880
	20,362,198	20,234,345	18,660,542
Collections for other taxing authorities			
BC Assessment Authority	-	285,725	303,559
Municipal Finance Authority	-	843	867
Provincial Government - Schools	-	9,346,734	9,503,090
Squamish-Lillooet Regional District	-	1,283,067	1,298,018
Squamish-Lillooet Regional Hospital District	-	232,585	210,600
	20,362,198	31,383,299	29,976,676
Transfers to other taxing authorities			
BC Assessment Authority	-	285,725	303,559
Municipal Finance Authority	-	843	867
Provincial Government - Schools	-	9,346,734	9,503,090
Squamish-Lillooet Regional Districts	-	1,283,067	1,298,018
Squamish-Lillooet Regional Hospital District	-	232,585	210,600
	-	11,148,954	11,316,134
	\$ 20,362,198	\$ 20,234,345	\$ 18,660,542



**District of Squamish**  
**Notes to Consolidated Financial Statements**

**December 31, 2012**

**14. Expenditures by Object**

	<u>2012</u>	<u>2011</u>
	(restated Note 16)	
Operating		
Salaries, wages and benefits	\$ 11,267,848	\$ 10,838,471
Debt servicing	1,214,154	1,272,040
Operating goods and services	13,558,860	12,985,770
Wholly-owned subsidiaries	634,095	596,545
Amortization and net loss on sale of tangible capital assets	5,148,341	5,617,094
	<u>31,823,298</u>	<u>31,309,920</u>
Capital		
Tangible capital assets	7,514,668	6,237,922
Land under development (Note 9)	850,012	1,697,972
	<u>8,364,680</u>	<u>7,935,894</u>
	<u>\$40,187,978</u>	<u>\$ 39,245,814</u>

**15. Trust Funds**

These funds account for assets that must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations on financial statement presentation for local governments, trust funds are not included in the District's consolidated financial statements.

The following trust funds are administered by the District of Squamish and are excluded from these consolidated financial statements:

**(a) Cemetery Care Fund**

The District operates the Mount Garibaldi Cemetery and maintains the Cemetery Care Fund in accordance with the Cemeteries and Funeral Services Act.

Cemetery Care Fund balance sheet as at December 31, 2012:

	<u>2012</u>	<u>2011</u>
Assets		
Investments	\$ 177,653	\$ 169,270
Liabilities		
Cemetery Care Fund	\$ 177,653	\$ 169,270

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**District of Squamish**  
**Notes to Consolidated Financial Statements**

December 31, 2012

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**15. Trust Funds (Continued)**

(b) Swimming Pool Trust

The District operates the Squamish and District Aquatic Centre on behalf of the Squamish-Lillooet Regional District. This facility is established and constructed under authority of the Squamish-Lillooet Regional District Service Area Establishment Bylaw No. 438. The balance sheet for funds held in trust for Squamish-Lillooet Regional District construction and operation, pursuant to this bylaw, is as follows:

	<u>2012</u>	<u>2011</u>
Assets		
Investments	\$ 286,708	\$ 477,251
Inventory	19,329	18,336
	<u>\$ 306,037</u>	<u>\$ 495,587</u>
Liabilities		
Deferred revenue	\$ 20,007	\$ 24,911
Account payable	168,092	444,208
Fund balance	37,938	26,468
Reserve	80,000	-
	<u>\$ 306,037</u>	<u>\$ 495,587</u>

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**16. Prior Period Adjustments**

In 2009, the District adopted the provisions of Section 3150 of the PSAB Handbook and recorded the District's tangible capital assets, net of related amortization, as non-financial assets. During 2012, additional information became available about the District's inventory of tangible capital assets and the financial statements have retroactively adjusted.

Adjustments were necessary to capture developer-built public use infrastructure projects that were transferred to the District in 2008 and 2011 that were previously not recorded.

In 2012, it was also discovered that a class of ditches and storm sewers was being amortized over a period much greater than the asset's useful life. This error has been retroactively adjusted.

In 2012, the District's subsidiaries (the Squamish Oceanfront Development Corporation, the Squamish Municipal Library, and the Squamish Sustainability Corporation) each converted to Public Sector Accounting Standards. With this conversion, it was noted that adjustments that should have been made on consolidation to conform to the District's accounting policies were not done. This error has also been retroactively adjusted in these financial statements.

## District of Squamish Notes to Consolidated Financial Statements

December 31, 2012

### 16. Prior Period Adjustments (Continued)

The impact of all these changes was as follows:

	2011 (As Previously Stated)	Adjustment	2011 (Restated)
Deferred revenue - other	\$ 4,289,397	\$ (26,357)	\$ 4,263,040
Short term debt	192,931	13,713	206,644
Net debt	16,326,192	-	16,326,192
Land under development	16,825,294	495,970	17,321,264
Tangible capital asset	191,325,589	1,709,776	193,035,365
Other non-financial assets	55,418	-	55,418
Opening accumulated surplus	\$ 189,341,771	\$ 211,374	\$ 189,553,145

	2011 (As Previously Stated)	Adjustment	2011 (Restated)
Revenues	\$ 33,846,666	\$ 2,008,608	\$ 35,855,274
Expenses	31,308,328	1,592	31,309,920
Annual Surplus	\$ 2,538,338	\$ 2,007,016	\$ 4,545,354
Closing Accumulated Surplus	\$ 191,880,109	\$ 2,218,390	\$ 194,098,499

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**District of Squamish**  
**Notes to Consolidated Financial Statements**

December 31, 2012

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**17. Financial Plan**

Financial Plan amounts represent the Financial Plan bylaw adopted by Council on April 17, 2012 as adjusted to a "PSAB basis" in order to match the required presentation in the Statement of Operations and the Statement of Change in Net Financial Assets. This adjustment is necessary because certain revenue items in the Financial Plan are not considered revenues for PSAB purposes including transfers from reserves and other internal sources, collection of works and services charges and debt proceeds. Similarly capital expenditures and debt principal repayments are not considered expenses for PSAB purposes. The Financial Plan amounts are also presented on a consolidated basis and include the budgets for all entities that form part of the District's reporting entity.

The following shows how these two different bases are reconciled:

	<u>2012</u>
Excess of revenue over expenditure per Financial Plan bylaw	\$ -
Transfers from reserves and other internal sources	(443,594)
Works and services charges collections	(5,527,004)
Debt proceeds	(8,418,394)
Capital expenditure	17,325,548
Debt principal repayments	<u>1,255,668</u>
 Annual surplus on a PSAB basis	 <u>4,192,224</u>
 Acquisition of tangible capital assets	 (17,325,548)
Amortization	<u>5,527,004</u>
 Increase in net debt	 <u>\$ (7,606,320)</u>

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**18. Comparative Figures**

The comparative figures have been reclassified to conform with the financial statement format adopted in the current year.



**DISTRICT OF SQUAMISH  
FINANCIAL STATEMENTS  
SCHEDULE 1 - REVENUES AND EXPENSES BY SEGMENT  
For the Year Ended December 31, 2012**

	Library	Squamish Sustainability Corporation	Squamish Oceanfront Development Corporation	Subsidiaries elimination	Subsidiaries	General Government	Protective Services	Transportation Services (Operations)	Health &	Com
Revenue:										
Taxation, net (note )	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,725,845	\$ -	\$ -	\$ -	-
Parcel Tax	-	-	-	-	-	-	-	-	-	-
Grants and contributions (schedule )	945,661	-	-	(837,268)	108,393.00	2,355,661	302,279	1,500	-	1
Sale of service	-	-	-	-	-	-	28,015	393,937	27,252	-
Utility user fees	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	3,618,914	-	-	-	-
Developer cost charges	-	-	-	-	-	-	-	-	-	-
Revenue from own sources	109,096	511,169	27,026	(507,717)	139,574.00	786,560	476,006	23,701	-	-
Investment income	1,350	-	-	-	1,350.00	642,719	-	-	-	-
Penalties and interest on taxes	-	-	-	-	-	362,155	-	-	-	-
Grants in lieu of taxes	-	-	-	-	-	826,433	-	-	-	-
1% Utility revenue	-	-	-	-	-	243,053	-	-	-	-
Gain on sale of assets	-	-	-	-	-	-	-	-	-	-
Gain on sale of land	-	-	-	-	-	7,500,232	-	-	-	-
	\$ 1,056,107	\$ 511,169	\$ 27,026	\$ (1,344,985)	\$ 249,317	\$ 36,061,572	\$ 806,300	\$ 419,138	\$ 27,252	
Expenses:										
Departmental expenses (schedule )										
General government	879,021	-	-	(835,300)	43,721	5,705,919	-	-	-	-
Protective services	-	-	-	-	-	-	6,344,927	-	-	-
Public works & transportation	-	-	-	-	-	-	-	2,133,010	-	-
Sanitation & waste removal	-	-	-	-	-	-	-	-	-	-
Health & welfare	-	-	-	-	-	-	-	-	-	-
Planning & economic development	-	-	-	(507,717)	(507,717)	-	-	-	-	-
Parks, recreation and tourism	-	-	-	-	-	-	-	-	-	-
Sewer and water facilities	-	-	-	-	-	-	-	-	-	-
Provision for landfill costs	-	-	-	-	-	-	-	-	-	-
Debt requirements:										
Interest	-	9,284	50,347	(1,764)	57,867	768,679	-	-	-	-
Sundry interest/bank charges	-	-	-	-	-	40,240	-	-	-	-
Amortization expense	109,226	11,314	8,371	-	128,911	3,583,712	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	(1,968)	(1,968)	52,477	-	-	-	-
	\$ 988,247	\$ 20,598	\$ 58,718	\$ (1,346,749)	\$ (279,186)	\$ 10,151,027	\$ 6,344,927	\$ 2,133,010	\$ 63,880	
Annual surplus (deficit)	\$ 67,860	\$ 490,571	\$ (31,692)	\$ 1,764	\$ 528,503	\$ 25,910,545	\$ (5,538,627)	\$ (1,713,872)	\$ (36,628)	

Health & Welfare	Community Development Services	Parks Recreation & Tourism	Solid Waste Utility	Water Utility	Sewer Utility	Total All Funds 2012	Total All Funds 2011 (Restated)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,725,845	\$ 18,660,542
-	-	-	-	230,340	278,160	508,500	-
-	122,271	1,500	5,500	-	-	2,897,104	3,257,765
27,252	-	585,061	1,783,637	50,072	16,225	2,884,199	3,150,170
-	-	-	-	2,394,146	3,418,473	5,812,619	5,064,273
-	-	-	-	3,349,913	2,900,237	9,869,064	2,021,671
-	-	-	-	-	43,959	43,959	-
-	392,443	-	-	-	-	1,818,284	1,383,612
-	-	-	-	27,850	107,922	779,841	755,747
-	-	-	-	-	-	362,155	380,771
-	-	-	-	-	-	826,433	945,303
-	-	-	-	-	-	243,053	235,420
-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,500,232	-
\$ 27,252	\$ 514,714	\$ 586,561	\$ 1,789,137	\$ 6,052,321	\$ 6,764,976	\$ 53,271,288	\$ 35,855,274
-	-	-	-	-	-	5,749,640	5,388,444
-	-	-	-	(35,000)	-	6,309,927	5,875,310
-	-	-	-	-	-	2,133,010	2,218,347
-	-	-	1,418,344	-	-	1,418,344	1,226,870
63,880	-	-	-	-	-	63,880	53,682
-	2,835,665	-	-	-	-	2,327,948	2,653,134
-	-	3,839,792	-	-	-	3,839,792	3,176,349
-	-	-	-	1,336,337	-	1,336,337	3,309,869
-	-	-	-	-	2,031,281	2,031,281	386,500
-	-	-	-	115,237	272,371	1,214,154	1,272,040
-	-	-	23,463	75,597	111,344	250,644	132,281
-	-	-	-	627,957	757,252	5,097,832	5,320,889
-	-	-	-	-	-	50,509	296,205
\$ 63,880	\$ 2,835,665	\$ 3,839,792	\$ 1,441,807	\$ 2,120,128	\$ 3,172,248	\$ 31,823,298	\$ 31,309,920
\$ (36,628)	\$ (2,320,951)	\$ (3,253,231)	\$ 347,330	\$ 3,932,193	\$ 3,592,728	\$ 21,447,990	\$ 4,545,354

DISTRICT OF SQUAMISH  
FINANCIAL STATEMENTS  
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS CONTINUITY SCHEDULE  
For the Year Ended December 31, 2012

General							
	Land	Land Improvements	Buildings	Furniture, Vehicles and Equipment	Transportation	Work in	
<b>COST</b>							
Opening Balance	\$ 65,920,872	\$ 17,322,916	\$ 41,577,788	\$ 10,416,552	\$ 62,485,164	\$	2,256,135
Add: Additions	76,757	1,576,646	45,995	896,112	1,139,732		2,217,769
Add: Contributed tangible capital assets	-	129,737	12,000	-	4,654,359		-
Add: Adjustments and transfers	(437,705)	-	-	(7,972)	-		-
Add: Adjustments and transfers	-	-	-	(4,000)	(15,000)		-
Add: WIP transfers	-	20,893	-	16,251	127,123		(164,267)
Less: Disposals	-	(39,058)	-	(208,964)	(679,796)		-
Less: Write-downs	-	-	-	-	-		-
Closing Balance	\$ 65,559,924	\$ 19,011,134	\$ 41,635,783	\$ 11,107,979	\$ 67,711,582	\$	4,309,637
<b>ACCUMULATED AMORTIZATION</b>							
Opening Balance	\$ -	\$ 4,858,854	\$ 14,071,187	\$ 6,845,182	\$ 25,989,612	\$	-
Add: Amortization adjustment	-	-	-	(1,727)	-		-
Add: Amortization	-	392,446	892,781	656,751	1,641,734		-
Less: Acc Amortization on Disposals	-	(37,318)	-	(198,771)	(641,220)		-
Closing Balance	\$ -	\$ 5,213,982	\$ 14,963,968	\$ 7,301,435	\$ 26,990,126	\$	-
<b>Net Book Value, year ended 2012</b>	\$ 65,559,924	\$ 13,797,152	\$ 26,671,815	\$ 3,806,544	\$ 40,721,456	\$	4,309,637
<b>Net Book Value, year ended 2011 original</b>	\$ 65,920,872	\$ 12,464,062	\$ 27,506,601	\$ 3,571,370	\$ 39,864,446	\$	2,256,135

Infrastructure												
Work in Progress	Water	Sanitary Sewer	2012 Actual	Library	SSC	SODC	subsidiary elimination	subsidiary total	2012 Actual	2011 Actual (restated)		
2,256,135	\$ 35,165,783	\$ 38,708,469	\$ 273,853,679	\$ 758,157	\$ 206,002	\$ 116,548	\$ -	\$ 1,080,707	\$ 274,934,386	267,320,733.00		
2,217,769	1,159,623	309,501	7,422,135	91,828	-	705	-	92,533	7,514,668	6,420,710.00		
-	2,710,277	2,362,691	9,869,064	-	-	-	-	-	9,869,064	2,021,671.00		
-	-	-	(445,677)	-	-	-	-	-	(445,677)	-		
-	-	-	(19,000)	-	-	-	-	-	(19,000)	48,728.00		
(164,267)	-	-	-	-	-	-	-	-	-	-		
-	-	-	(927,818)	-	-	-	-	-	(927,818)	(877,456.00)		
-	-	-	-	-	-	-	-	-	-	-		
4,309,637	\$ 39,035,683	\$ 41,380,661	\$ 289,752,383	\$ 849,985	\$ 206,002	\$ 117,253	\$ -	\$ 1,173,240	\$ 290,925,623	\$ 274,934,386		
-	\$ 13,410,628	\$ 16,074,853	\$ 81,250,316	\$ 493,287	\$ 151,882	\$ 78,925	\$ -	\$ 724,094	\$ 81,974,410	\$ 77,110,656		
-	-	-	(1,727)	-	-	-	-	-	(1,727)	48,728		
-	627,957	757,252	4,968,921	109,226	11,314	8,371	-	128,911	5,097,832	5,320,888		
-	-	-	(877,309)	-	-	-	-	-	(877,309)	(581,251)		
-	\$ 14,038,585	\$ 16,832,105	\$ 85,340,201	\$ 602,513	\$ 163,196	\$ 87,296	\$ -	\$ 853,005	\$ 86,193,206	\$ 81,899,021		
4,309,637	\$ 24,997,098	\$ 24,548,556	\$ 204,412,182	\$ 247,472	\$ 42,806	\$ 29,957	\$ -	\$ 320,235	\$ 204,732,417	\$ -		
2,256,135	\$ 21,115,519	\$ 19,987,718	\$ 192,686,723	\$ 264,871	\$ 54,120	\$ 37,623	\$ (7,972)	\$ 348,642	\$ 193,035,365	\$ 193,035,365		



# DISTRICT OF SQUAMISH

Short and Long-term Debt

Schedule 3

Year ended December 31, 2012, with comparative figures for 2011

By-law	Purpose	Year of maturity	Rate (%)	2012	2011			
General Fund:								
***	n/a	Various equipment	2011	7.00	-	13,713		
		Lease photocopier C280	2015	-	5,477	7,339		
		Lease photocopier C452	2015	-	11,176	14,925		
		Lease photocopier Pro950	2015	-	17,825	23,725		
		Lease vehicle	2011	-	-	256		
		Lease photocopier C452	2016	-	12,093	15,827		
		Lease photocopier C452	2016	-	12,117	15,859		
		Lease photocopier C452	2016	-	12,659	16,467		
		Lease photocopier C754	2017	-	27,815	-		
	2030	Fire Pumper Truck	2012	3.75	-	34,306		
	2095	Ice machine	2014	1.24	42,817	64,227		
Short Term Debt				\$	141,979	\$	206,644	
		Squamish Oceanfront Development Corp	-	3.00	\$	9,416,314	\$	8,000,000
*	1456	Library	2017	4.55		804,251		942,869
*	1679	Police building	2022	3.05		3,036,099		3,265,988
*	1917	Forestry building	2026	4.65		2,155,080		2,268,365
*	1945	Business Park	2027	4.82		2,580,525		2,704,442
*	2029	Business Park	2029	4.90		2,595,996		2,701,330
*	2064	Arena Roof	2030	4.20		686,090		709,931
*	2051	Roads & Drainage	2030	4.20		1,075,809		1,113,192
	2137	Facilities	2030	5.00		672,737		-
	2166	General Capital Works	2027	3.53		1,359,251		-
						24,382,152		21,706,117
Water Fund:								
*	1599	Powerhouse Springs	2020	6.45		554,123		610,655
*	1944	Powerhouse Springs	2027	4.82		344,937		361,501
*	2052	Water Systems	2029	5.68		589,632		613,528
*	2052	Water Systems	2030	5.68		569,878		589,680
	2138	Water Systems	2030	5.00		255,822		-
	2167	Water Systems	2032	3.80		316,322		-
						2,630,714		2,175,364
Sewer Fund:								
*	1364	Valleycliffe Lift Station	2015	3.00		92,871		120,929
*	1457	Sewer Mains	2017	4.55		590,594		692,387
*	1513	WWTP	2018	4.65		52,133		59,432
*	1756	WWTP Mamquam	2024	4.86		2,090,958		2,216,068
*	1977	Sewer Mains	2028	4.65		554,755		579,196
	2156	Trunk Sanitary Sewer Mains	2030	5.00		474,699		-
						3,856,010		3,668,012
Long Term Debt					\$	30,868,876	\$	27,549,493
All Debt					\$	31,010,855	\$	27,756,137

\* Sinking Fund issues.

\*\* Squamish Oceanfront Development Corporation

\*\*\* Squamish Sustainability Corporation

**DISTRICT OF SQUAMISH**

Grants &amp; Other Contributions

Schedule 4

Year ended December 31, 2012, with comparative figures for 2011

	2012 Budget	2012	2011 (restated)
General Revenue:			
BC Hydro - Neighbourhood Energy Workshop Grant	\$ -	\$ -	\$ 15,295
Federal Government - Library grant	-	-	9,980
Grants from other agencies (Vancity for Sq. rebuild)	-	5,500	-
Integrated Cadastral Information Society	-	1,500	-
MIA Risk Mgmt Grant	-	17,852	-
Library grants	-	108,393	14,750
Over 55 Womens FAB Program Grant	-	1,500	-
Provincial Government -	5,000	2,500	-
Provincial Government - Climate Action Revenue Incentive Program	23,762	23,762	17,625
Provincial Government - Emergency Mgmt - E Team Training	1,616	-	-
Provincial Government - Emergency Mgmt - EMG Exercise	7,581	7,561	-
Provincial Government - Emergency Mgmt - EMG Ops Training	-	-	4,026
Provincial Government - Emergency Mgmt - Task recovery	-	19,819	24,728
Provincial Government - Hotel Tax	90,000	102,271	101,994
Provincial Government - Library grant	-	-	54,894
Provincial Government - Library, special projects grant	-	-	21,898
Provincial Government - Small Community Protection Grant	193,646	193,646	193,646
Provincial Government - Traffic Fine Revenue Sharing	203,639	203,639	209,163
Provincial Government - Victim's Assistance Program	53,460	53,460	53,460
Spirit of BC Sponsorships	-	-	758
Squamish Business Counts Grant	20,000	20,000	-
Squamish Lillooet Regional District - Library grant	-	-	12,930
Squamish Lillooet Regional District - Squamish Emergency Program	17,800	17,800	17,800
Squamish Sustainability Corp. Grant	58,000	-	-
Union of BC Municipalities - Community works fund	57,500	-	-
	\$ 732,004	\$ 779,203	\$ 752,947
General Capital Fund:			
Donations & Grants (contributed assets)	\$ -	\$ 3,618,914	\$ 976,304
Federal Grants - Flood Protection program	-	-	103,101
Federal Grants - Towns for Tomorrow Grant (O'siyam Pavillion)	442,200	-	166,667
Donations - Artificial turf field donation, from soccer group	-	113,000	-
Federal Grants	-	214,459	-
Provincial Grants (Stan Clark Park & Artificial Turf Field)	857,250	875,000	-
Provincial Grants (Culvert's)	-	214,457	-
Provincial Government -Cycling invesment program grant	-	-	83,499
Provincial Grants	103,844	3,845	-
Provincial Grants - Emergency Mgmt - Flood Protection program	1,200,000	453,359	73,778
Provincial Grants - Stan Clarke Re-design	-	-	2,749
Provincial Grants - Towns for Tomorrow Grant (O'siyam Pavillion)	-	-	156,369
Provincial Grants - Transit infrastructure	-	-	43,145
Union of BC Municipalities - Comm Works Fund - Corridor Trail	-	210,686	-
Union of BC Municipalities - Comm Works Fund - Landfill	2,264,215	33,095	1,875,510
	\$ 4,867,509	\$ 5,736,815	\$ 3,481,122
Water Capital Fund:			
Donations & Grants (contributed assets)	\$ -	\$ 3,349,913	\$ 639,637
Capital grants	-	-	-
	\$ -	\$ 3,349,913	\$ 639,637
Sewer Capital Fund:			
Donations & Grants	\$ -	\$ 2,900,237	\$ 405,730
Capital grants	-	-	-
	\$ -	\$ 2,900,237	\$ 405,730
Reserve Funds			
	\$ -	\$ -	\$ -
	\$ 5,599,513	\$ 12,766,168	\$ 5,279,436

**DISTRICT OF SQUAMISH**  
**Statutory Reserve Funds and Deferred Revenue Funds**  
**Schedule 5**  
**Year ended December 31, 2012, with comparative figures for 2011**

	Balance, beginning of year	Transfers from Operating Fund	Transfers from other reserve funds	Contributions	Sinking Fund surplus distributions	Investment income - interest earned	Land sales	Balance	
								2012 Total	2011 Total
General Sinking Fund Surplus	\$ 195,024	\$ -	\$ -	\$ -	\$ -	\$ 4,687	\$ -	\$ 199,711	\$ 195,024
Water Works Sinking Fund Surplus	530,010	-	-	-	-	12,738	-	542,748	530,010
Sewer Works Sinking Fund Surplus	568,572	-	-	-	-	13,665	-	582,237	568,572
Land sale	1,133,313	-	-	-	-	70,023	7,500,232	8,546,179	1,133,313
Equipment replacement	5,134,913	255,227	-	-	-	123,414	-	5,255,580	5,134,913
Rehabilitation & Replacement	-	3,201,070	-	-	-	-	-	3,201,070	-
Offstreet parking	375,615	-	-	-	-	9,028	-	384,643	375,615
Affordable Housing	101,648	-	-	84,000	-	2,443	-	188,091	101,648
Carbon Neutral	47,879	-	-	23,762	-	1,151	-	72,792	47,879
VANOC Legacy	695,459	-	-	-	-	16,715	-	212,174	695,459
<b>Total</b>	<b>\$ 8,782,433</b>	<b>\$ 3,456,297</b>	<b>\$ -</b>	<b>\$ 107,762</b>	<b>\$ -</b>	<b>\$ 253,864</b>	<b>\$ 7,500,232</b>	<b>\$ 19,185,225</b>	<b>\$ 8,782,433</b>
Development Cost Charges	\$ 12,648,892	\$ -	\$ -	\$ 309,153	\$ -	\$ 304,008	\$ -	\$ 13,218,092	\$ 12,648,892
Community Works Fund	1,135,203	-	-	451,747	-	27,284	-	1,403,547	1,135,203
<b>Total</b>	<b>\$ 13,784,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 760,900</b>	<b>\$ -</b>	<b>\$ 331,292</b>	<b>\$ -</b>	<b>\$ 14,621,639</b>	<b>\$ 13,784,095</b>

**DISTRICT OF SQUAMISH**  
**Permissive Tax Exemptions**  
**Schedule 6**  
**Year ended December 31, 2012**

	Value of Total Tax Exemption	Value of Municipal Tax Exemption
Alano Club of Squamish	\$ 3,052	\$ 1,758
BC Lions Society for Children with Disabilities	29,467	19,619
Congregation of Jehovah Witnesses	11,721	6,751
Diamond Head (Pacific #277) Branch	6,409	3,692
Federation Mountain Clubs BC	745	491
Howe Sound Women's Centre Society	9,419	5,906
President of Lethbridge Stakeholders, Latter Day Saints	5,417	3,120
Roman Catholic Archbishop of Vancouver	13,754	7,922
Squamish Oceanfront Development Corp.	350,590	214,108
Squamish Arts Council	2,618	1,599
Squamish Baptist Church	9,231	5,317
Squamish Chamber of Commerce	6,119	3,737
Squamish Flying Club	16,817	10,270
Squamish Montessori Society	34,932	21,333
Squamish Senior Citizens Home Society	36,642	24,396
Squamish Sikh Society	9,857	5,677
Squamish Sustainability Corporation & Tourism Squamish	40,070	23,081
Squamish United Church	2,759	1,589
Squamish Valley Golf Club	32,359	18,639
Squamish Valley Rod & Gun Club	9,084	5,277
Squamish Word of Life Centre Church	5,515	3,177
Squamish Yacht Club	6,902	4,036
Synod of Diocese of New Westminster	8,415	4,847
West Coast Railway Association	11,996	7,326
<b>Total</b>	<b>\$ 663,890</b>	<b>\$ 403,668</b>



## DISTRICT OF SQUAMISH

Community Grants

Schedule 7

Year ended December 31, 2012, with comparative figures for 2011

DESCRIPTION	2012 Budget	2012 Actual	2011 Actual
Alano Club of Squamish	\$ -	\$ -	\$ 5,000
Canada Day Community Celebration	4,000	-	2,000
Canadian Cancer Society	4,640	4,530	4,631
Community Grant Foundation	-	-	5,000
Downtown Squamish Business Improvement Association	45,000	47,259	45,000
Eagle Watch Program	-	-	1,500
FCM Women's Campaign	-	-	1,476
Howe Sound Curling Club	-	-	23,000
Howe Sound Marine Rescue	3,000	3,000	-
Howe Sound Secondary - RCMP Youth Academy	770	770	975
Howe Sound Secondary School - Grad & Dry Grad	4,821	4,821	4,921
Howe Sound Women's Centre	14,500	11,576	10,000
Legacy Grant - Squamish BMX Racing Club	-	-	25,809
Legacy Grant - Squamish Offroad Cycling Association	-	-	30,000
Legacy Grant - Squamish Yacht Club	-	-	27,878
Miscellaneous Grant in Aid	500	-	-
Quest University Student Bus Passes	550	550	619
Royal Canadian Air Cadets	1,259	1,259	1,230
Royal Canadian Legion, Diamond Head Branch	870	688	688
Search and Rescue - Jet Boat Repair	-	18,807	-
Squamish Arts Council	15,000	15,000	15,000
Squamish BMX Racing Club	-	-	1,884
Squamish Climate Action Network	3,232	2,500	3,700
Squamish Days - Loggers Sports Association	4,000	1,536	1,458
Squamish Food Bank Society	10,000	10,000	10,000
Squamish Helping Hands Society	5,000	5,000	-
Squamish Offroad Cycling Association	40,000	40,000	-
Squamish RCMP & Fire	613	613	-
Squamish Rebuild Society	5,000	5,000	-
Squamish Youth Triathlon	1,458	1,458	1,115
West Coast Railway Association	-	15,000	-
Whippet Clubs of British Columbia	1,075	1,075	1,075
<b>Total</b>	<b>\$ 165,288</b>	<b>\$ 190,442</b>	<b>\$ 223,959</b>

**DISTRICT OF SQUAMISH**

Departmental Expenses - General Operating Fund

Schedule 8

Year ended December 31, 2012, with comparative figures for 2011

	2012 Budget	2012	2011
<b>General government:</b>			
General administration and finance	\$ 2,586,219	\$ 3,041,001	\$ 2,718,101
Council legislative	385,113	346,722	282,295
Information systems	874,984	688,522	430,458
Library	882,360	854,975	991,410
Building maintenance and utilities	226,228	220,358	194,407
Grants to community and charitable organizations	165,288	190,442	223,959
Contract Services	100,000	97,833	71,176
Other general administration	314,650	309,787	476,638
	<b>\$ 5,534,842</b>	<b>\$ 5,749,640</b>	<b>\$ 5,388,444</b>
<b>Protective services:</b>			
Policing protection	\$ 4,457,450	\$ 4,070,447	\$ 3,510,251
Bylaw enforcement	274,229	256,941	262,996
Fire protection:	1,539,511	1,314,222	1,450,195
Building inspections	246,992	296,839	281,345
Emergency program	199,914	132,396	141,782
Animal control	262,282	239,082	228,741
	<b>\$ 6,980,378</b>	<b>\$ 6,309,927</b>	<b>\$ 5,875,310</b>
<b>Transportation:</b>			
Engineering, administration and surveys	\$ 402,146	\$ 263,703	\$ 467,925
Public works building operation and maintenance	172,396	169,020	155,208
Roads, streets and drainage	1,693,645	1,563,491	1,436,089
Traffic services	139,970	136,796	159,125
	<b>\$ 2,408,157</b>	<b>\$ 2,133,010</b>	<b>\$ 2,218,347</b>
Sanitation and waste removal	\$ 1,718,400	\$ 1,418,344	\$ 1,226,870
Health and welfare	\$ 66,146	\$ 63,880	\$ 53,682
<b>Planning services:</b>			
Community development, planning admin & Economic development	\$ 738,364	\$ 984,100	\$ 698,567
Environment Coordinator	89,040	78,333	69,072
Transportation development and initiatives	1,055,500	1,224,543	1,205,798
Community planning & development administration	768,332	40,972	679,697
	<b>\$ 2,651,236</b>	<b>\$ 2,327,948</b>	<b>\$ 2,653,134</b>
<b>Parks and recreation:</b>			
Recreation	\$ 3,401,692	\$ 3,213,787	\$ 2,731,605
Parks maintenance	506,770	557,711	349,595
Trails	49,343	68,294	95,149
	<b>\$ 3,957,805</b>	<b>\$ 3,839,792</b>	<b>\$ 3,176,349</b>
	<b>\$ 23,316,964</b>	<b>\$ 21,842,541</b>	<b>\$ 20,592,136</b>



**District of Squamish**

37955 Second Avenue | Squamish, BC

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