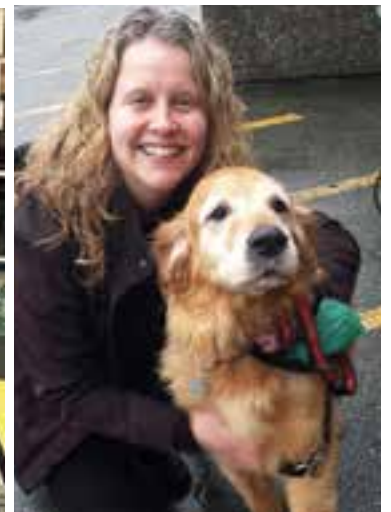


District of Squamish  
**Annual Report**  
2016







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# 2016 AT-A-GLANCE

- Community Policing Pedestrian Safety Campaign.
- Local heroes Jack Pelland and Elliot Smith helped a badly wounded dog and her owner.
- Council meeting "On-the-road" looks at Active Transportation.
- Emergency Social Service volunteer, Hannah Pierce, takes part in Operation Gumboots.
- Squamish's first Repair Café.
- Blessing ceremony and official opening of the Xwu'nekw (whoo-nay-oak) Canoe Shelter.
- Vancouver Whitecaps help open the new mini pitch at Brennan Park Recreation Centre.
- Squamish Oceanfront Development deal is signed - Bill McNeney, Former SODC Chair.
- Local artist, Christina Nick, finishes her public art project.
- Councillor Elliott and staff participate in 2016 Shoreline Cleanup.
- Brennan Park Recreation Centre arena received a full upgrade.
- Mock evacuation exercise Operation Gumboots.
- Dabbing at Summer Reading Club.
- Annual Guns and Hoses Hockey Game.
- CAO Linda Glenday participates in firefighter training.
- Statement of Cooperation, signed by the University of British Columbia's Clean Energy Research Centre, the District of Squamish, Squamish Nation, Carbon Engineering, and Newport Beach Developments Limited Partnership.

## Front cover photos:

- Truth and Reconciliation event.
- Celebrating Canada Day in Downtown Squamish.
- Squamish Public Library 60th Anniversary
- Community Policing volunteers conduct Speed Watch.
- Students participate in Squamish 2040 OCP public engagement.
- Senior dog, RJ, finds a forever home.



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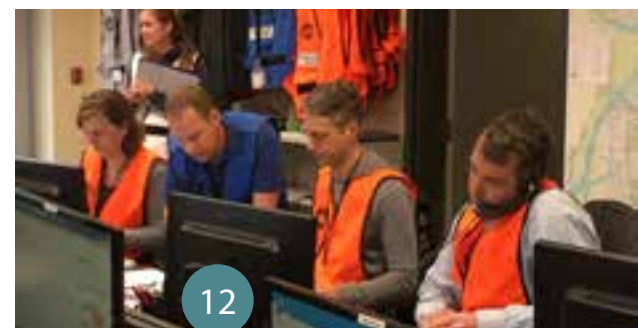
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## Message from Mayor Patricia Heintzman

It's always interesting for me to read through the District of Squamish Annual Report. Council and staff eat, live and breathe these issues on a daily basis but we rarely get to reflect on the year's work in its entirety. So when the Annual Report is assembled and published, and we all see the body of work we have collectively charted — Council, staff and the community — it can be very eye opening. An annual report done well communicates our overall achievement and how we got there but it is also introspective, benchmarkable, honest and direct, and ultimately compels us to improve where we have not met our intentions, motivates us to understand why, and targets actions to do better in the future.

As you read through this year's report, you will appreciate the incredible amount of work we have undertaken and see how truly busy our town has become...we are a going concern.

I'm particularly proud of our aspirational goals with regard to open and enterprising government. Our leadership categorically believes that active community engagement and participation is foundational to decision-making. Our efforts and commitment to continual improvement, innovative, solution-focused approaches and to a more responsive, proactive and forward-thinking organization has become a lynchpin of our corporate philosophy.

But our mantra to deliver outstanding service speaks to how we aspire to do things; the rubber hits the road when we speak to the other three focus areas of the strategic plan. For it is our goal of a healthy, vibrant and socially-inclusive community supported by a balanced and resilient economy that honours and protects the natural environment, that is truly important.

For a community our size and with our resources, we are incredibly aspirational and ambitious, and have accomplished an amazing amount of work in 2016. But we can do better.

Although I'm very proud of this community and the District on many fronts, we continue to trend in the wrong direction on a number of key indicators. Despite increases in business licences, strong indicators in emerging economies and a successful rebranding that is attracting a talented and energetic

population, we still have far too many people needing to commute elsewhere to find jobs and job satisfaction. Our housing prices are too high despite a significant increase in housing starts in 2016. And we haven't been able to deliver purpose-built rental stock yet although we have made some significant progress in the first half of 2017. This is an undeniable stress on many citizens in our community.

Early childhood indicators estimate that we still have too many vulnerable kids, and so we continue to focus on safe routes to school and creating a built environment that connects people to each other and to the environment, and supports our youngest and most vulnerable populations.

And as you will see as you read the report, we are still not achieving the necessary garbage reduction levels to meet provincial targets, and our corporate carbon footprint shifted in the wrong direction this year to meet our carbon neutral commitments. Over the past year and moving into 2017, we have initiated a number of creative strategies, focused educational programs and inventive infrastructure solutions to help us collectively do better in the future.

Squamish has a lot to celebrate and has opportunities that most communities in B.C. can only dream of. Our goal is to celebrate our successes, because there is so much to be proud of in this report, but also be grounded in what we need to accomplish in the future.

A handwritten signature in dark ink, appearing to read 'P. Heintzman', written on a light-colored background.

Patricia Heintzman  
Mayor



# Squamish at a glance



POPULATION  
**19,893**

POPULATION  
GROWTH  
**13.8%**  
2011 to 2016



UNEMPLOYMENT  
RATE **5.7%**

**408** NEW  
BUSINESS LICENCES

**67** PERMITTED  
EVENTS



**74%** MORE PRODUCTIONS  
FILMED IN SQUAMISH

**+ 25.3%**  
BENCHMARK DETACHED  
PROPERTY PRICE  
DECEMBER 2016

**294**   
BUILDING  
PERMITS ISSUED  
IN 2016

**387**

NUMBER OF NEW UNITS REPRESENTED  
BY THE BUILDING PERMITS ISSUED



## Message from the CAO

Thank you for taking the time to review the 2016 District of Squamish Annual Report. You will find infographics, community statistics and metrics for many of our core municipal services, as well as updates on Strategic Plan action items, special operating projects and major capital projects. The report is organized according to the Strategic Plan priority areas: Open and Transparent Government, Healthy Community, Economy and Environment.

Our organization is dedicated to achieving the community's vision through implementing Council's Strategic Plan and delivering municipal services to ensure we are meeting the needs of our residents, now and into the future, as one of the fastest growing communities in B.C.

We strive to foster a culture that is forward-thinking, committed to delivering outstanding service, and focused on continuous improvement to be nimble in the face of change. You will find many examples within this annual report that illustrates our team's dedication and extraordinary work in 2016, as well as the areas in which we continue to strive for better results. Below are a few of our highlights:

### Service Driven:

- Technology Transformation Project to overhaul the technical backbone of the organization, make business processes more efficient, and ultimately modernize and streamline our outward-facing services.
- Application of long-term guiding Financial Policies to ensure the best investment of the tax dollar, and long-term viability of the municipality.

### Continuous Improvement:

- Ever-growing outreach, public engagement in decision-making, and communication to the community.
- Making Open Data available through our website.
- Leadership and customer service training.

### Forward Thinking:

- Consistently applying for and receiving grants to pay for the maintenance and upgrades to our infrastructure, including dikes and those underground services we don't see: water, drainage and sewer services.
- Council's focus on Active Transportation has seen the delivery of more "complete streets", bike lanes and trail upgrades for a more livable, connected and healthy community.

The Annual Report has been written in accordance with the Community Charter; it includes 2016 municipal services provided, Strategic Plan Action Items, special operating initiatives, major Capital projects, goals for 2017-18, audited financial statements and permissive tax exemptions. The District did not make a declaration of the disqualification of any person on Council or formerly on Council; therefore a disqualification report is not required.

On behalf of our team here at the District, thank you for your commitment to the community. We appreciate the many volunteers and those who engage with us to provide your feedback, energy and ideas. As our mandate is to serve you, we encourage every citizen to provide input at any time to assist us in improving our work to deliver outstanding service.

Linda Glenday  
Chief Administrative Officer



# Organizational Structure (at December 31, 2016)



Councillor  
Jason  
Blackman-Wulff



Councillor  
Susan  
Chapelle



Councillor  
Karen  
Elliott



Mayor  
Patricia  
Heintzman



Councillor  
Peter  
Kent



Councillor  
Ted  
Prior



Councillor  
Doug  
Race





# 2016 - 2018 Strategic Priority Focus Areas

The process of building a resilient, responsive, open and thriving city is a perpetual work in progress. Fundamental to this is a comprehensive strategic vision and action plan that communicates this possibility clearly and with purpose. Capturing and articulating the hope of a community is the challenge and opportunity for the elected officials and staff at the District of Squamish so that Squamish citizens old and new; entrepreneur and employee; family, youth and elder; can all thrive, learn and find optimism for the future. It is a responsibility we all take to heart so that we can leave a successful legacy for generations to come.



Council developed the following principles to guide decision-making and prioritization of action to help achieve the community’s vision:

- A forward-thinking and responsive corporation;
- A balanced and resilient economy;
- Maximize the built environment;
- A connected community, and;
- Future-focused environmental stewardship.

Staff work to implement the strategic action items outlined in the Strategic Plan.



## Open and Enterprising Government



## OPEN AND ENTERPRISING GOVERNMENT

We are an enterprising government that provides open and transparent leadership. We achieve this through:

- Actively engaging the community in decision-making
- Continual improvement
- Embracing innovation
- Leading a forward-thinking and responsive corporation

## Open and Enterprising Government

### What We Set Out To Achieve

### What We Achieved in 2016

### Looking Forward 2017-2018

SP

Schedule Council-hosted meetings in locations outside of Council Chambers each quarter.

Active Transportation Update and Bicycle Ride/Tour began in Council Chambers and then proceeded to various spots from downtown to Brackendale (September 20, 2016 Committee of the Whole).

Occasionally hold Council meetings at venues throughout the community, as required for space or increased public engagement. A public hearing will be held at Eagle Eye Theatre early in 2017 and another at the Squamish Seniors' Centre.

SP

An annual community survey is conducted to measure citizen satisfaction with the District's services and governance.

Customer satisfaction survey results published and presented to Council in November. Close to 100 citizens completed the survey. Timely response to general inquiries and permit processes were identified as a challenge. Staffing levels in Building Services were increased to improve permit processing times.

Versus a "push" survey, staff will compile feedback received throughout the year through District channels for more accurate and real time feedback. A customer service and solution-oriented culture at the District will be reinforced through Customer Service Committee initiatives, staff training and coaching.

Enhance customer service program to further engage employees in delivering outstanding service;

The Customer Service Committee continues to set priorities for customer services. Hardwired for Leadership, the District's internal staff training program, facilitated training for 35 employees.

Hardwired for Leadership to host 2017 intake, expected to train a further 35 employees.

SP

Municipal Hall/Civic services building redevelopment plan complete.

Council workshop completed to create a vision for a new Civic Services Complex.

Scoping of the project to be completed including location options, future space needs, feasibility of including all community service elements of Council vision. Go/no go discussion will determine future phases.

SP

Electronic document management implementation.

Investigate guidelines for retention of email records; Review and update District of Squamish Records Retention Bylaw to include retention of electronic records.

Recreation, Public Works, Finance, Fire, Engineering, and Planning were "onboarded" to SharePoint, the District's electronic document management platform. Extensive site refinements were conducted to focus on system usability and adoption.

In 2017, will onboard three remaining departments, continue to leverage collaboration tools, and introduce workflow opportunities. In 2018, will seek to rebuild current intranet portal and utilize the collaboration features this provides us.

The Records Retention Bylaw will be amended and presented to Council in the fall 2017 or spring 2018.

## Did you know?

On September 20, 2016, Council hopped on bikes and took the Committee of the Whole meeting "on the road" to tour Squamish's connector bike routes focusing on active transportation opportunities. The three-hour tour covered more than 18 kilometres.





Open and Enterprising Government

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<div>SP</div> Implement Technology Upgrades and tools to support customer services (Technology Transformation Program - TTP).  "Technology Transformation Program", to launch January 2016; over 4-year implementation, will provide staff and the public with tools, data, and automation to provide/receive excellent and efficient service.	The Technology Transformation Program (TTP) was launched in January 2016. This multi-year program is a collection of individual projects for each key solution area. 2016 started with "Quick Win" projects such as the Emergency Public Notification System (SquamishAlert), a Fleet Management System, a new Open Data portal, and the Fire System upgrade. The Financial Management Project was kicked off, which is the core platform for a District-wide Enterprise Resource Planning solution, with future modules and integrations for all departments. The Program established a benchmarking plan and a Change Mananagement strategy.	The new Financial Management Solution will be up and running in 2018 with Core Financial modules going live toward the end of 2017. The new, integrated Development Management Solution will also go-live in 2018, including a customer portal for online services. By 2019: a new public facing system will be implemented for Recreation, and internal Asset Management and Work Management systems, integrated with the new Financial Management solution, are scheduled. Additional functionality, tools, and add-ons available in the new systems will be leveraged where possible for other areas, including HR management, public complaints, and Council Meeting management.
<div>SP</div> Complete a real estate and municipal facilities strategy & action plan.	Selected consultant and launched the project.	Completion of the strategy and action plan will be presented in 2017.
<div>SP</div> Implement mail-in ballot option.		New Election Bylaw drafted, with amendments that include mail-in ballot option. The bylaw will be brought forward to Council for consideration in 2017.
<div>SP</div> Develop strategy to increase voter turnout of greater than 50% in the 2018 municipal election.		Strategy to be developed in Fall 2017. 2014 voter turnout was 47.13%
<div>SP</div> Benchmarking program is completed to report measurable data and achieve continuous improvement.	Departments identified Action Plans and corresponding measures to align with Council Strategic Plan. Metrics provided in Annual Plan. Technology Transformation Project commenced development of organizational benchmarking and metrics capability to target continuous improvement in processes and service.	Will participate in a pilot municipal performance measurement benchmarking program with four other communities, funded by UBCM. The project will be aligned with current benchmarking work.

Open and Enterprising Government

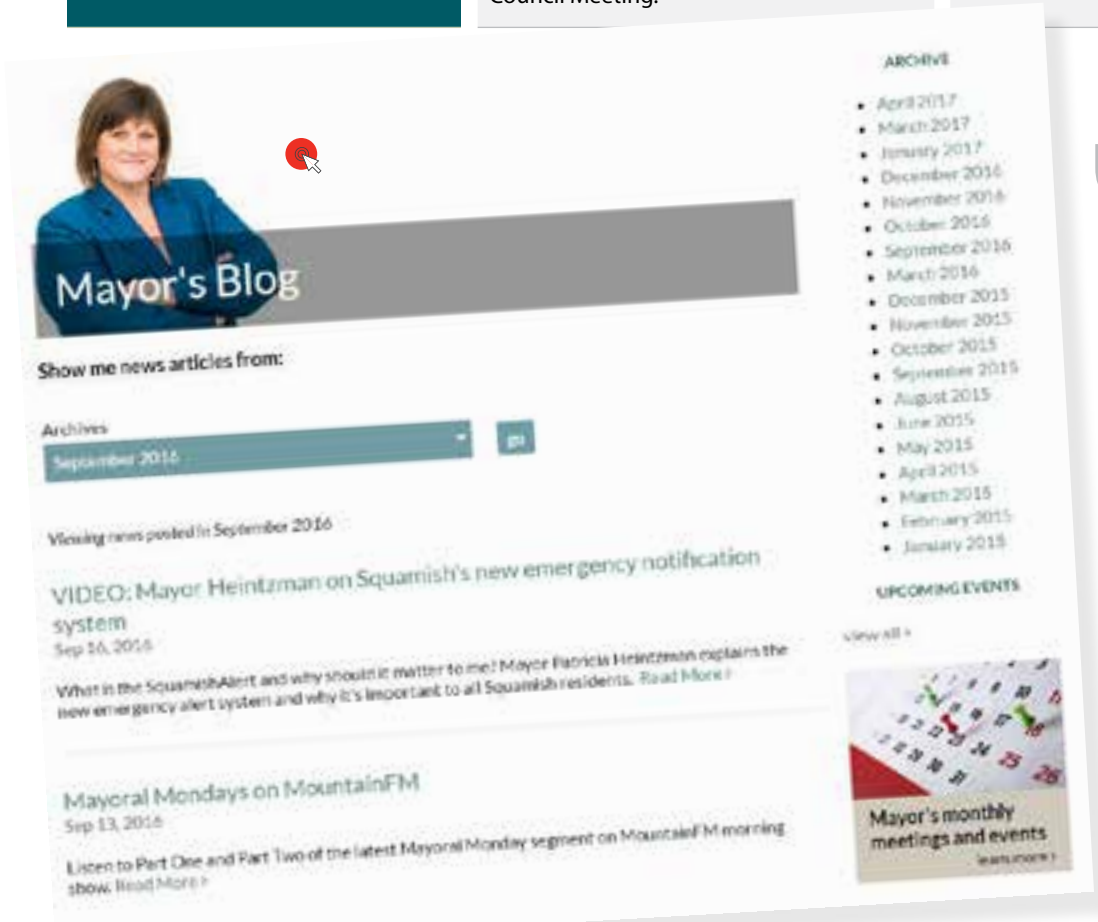
What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<div>SP</div> All Long Term Financial Plan policies are incorporated into the budget process and 5-year financial plan.	The 2016 Budget included a 2.1% tax increase for investment in capital infrastructure and related reserves. Borrowing thresholds were increased to \$300,000. Rebuilding capital reserves and debt management are fundamental for achieving targets and principles outlined in the Long Term Financial Plan Guiding Principles and Financial Policy (squamish.ca/budget-2016) and for long-term financial sustainability.	The Long Term Financial Plan policies are revisited annually to ensure their continued relevance and that the Five Year Financial Plan considers the best practices outlined in those guidelines. A District Policy will be created to formalize key principles and policies outlined in the <i>Long Term Financial Plan Guiding Principles and Financial Policy</i> .
<div>SP</div> Identify alternate revenue generating opportunities.	Amended Fees and Charges Bylaw adopted in 2016 for Engineering, Building, Planning, Recreation and Filming.	Continue to monitor the cost of processing development applications to make sure that growth pays for growth and the development review; ensure bylaw compliance services are not overly subsidized by taxation. New fees and charges to be adopted for Cemetery and Filming Q2 2017.
Adopt internal practices to achieve improved financial operations.	The Finance department restructured to improve client service, development administration and accounting operations. Accounts receivable collections and cash management review began in 2016.	A Financial Transaction Authority Policy will be developed to maintain financial control while leveraging improvements and efficiencies that are available with the implementation of the new Core Financial Business Solution (TTP) project (2017).  Review and recommend changes to the District's Purchasing policies, processes and practices (2018).
Achieve improved cashflow and streamline financial operations.	Utility billing collection practices were reviewed and recommendations for bylaw amendments were provided to Council to streamline due dates and introduce late payment penalties.	Continued review of collection practices will result in recommendations and implementation of delinquent account collection strategies.





Open and Enterprising Government

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Review the Procedure Bylaw annually to determine effectiveness and ensure ongoing transparency. Review is ongoing with a list to be compiled of suggested amendments to improve meeting effectiveness.	The Procedure Bylaw has been reviewed and notes made for amendments to improve meeting effectiveness.	Procedure Bylaw amendment to be brought forward to Council in 2017.
Work with staff to ensure that Privacy Impact Assessments (PIA) are completed for each initiative that involves the collection, use or disclosure of personal information.	Legislative Services worked with staff to ensure that a PIA is completed for all new projects that involve the collection, use or disclosure of personal information. Three PIAs were drafted and reviewed.	Ongoing education for staff regarding the requirement for Privacy Impact Assessments.
Conduct petition process for renewal of the Downtown Squamish Business Improvement Area (DSBIA). The current five year term expires in March 2016.	Counter Petition process completed and bylaw adopted April 2016.	The DSBIA Bylaw is for a five-year term that expires in 2021. Another public process will be conducted if the DSBIA requests a renewal prior to the term expiring.
Mayor's Office to continue to work towards greater transparency through sharing of Mayor's activities.	The Mayor's calendar is available on the District website. The Mayor provides updates on her meetings and event attendance at the end of every Regular Council Meeting.	These initiatives will continue.



Did you know

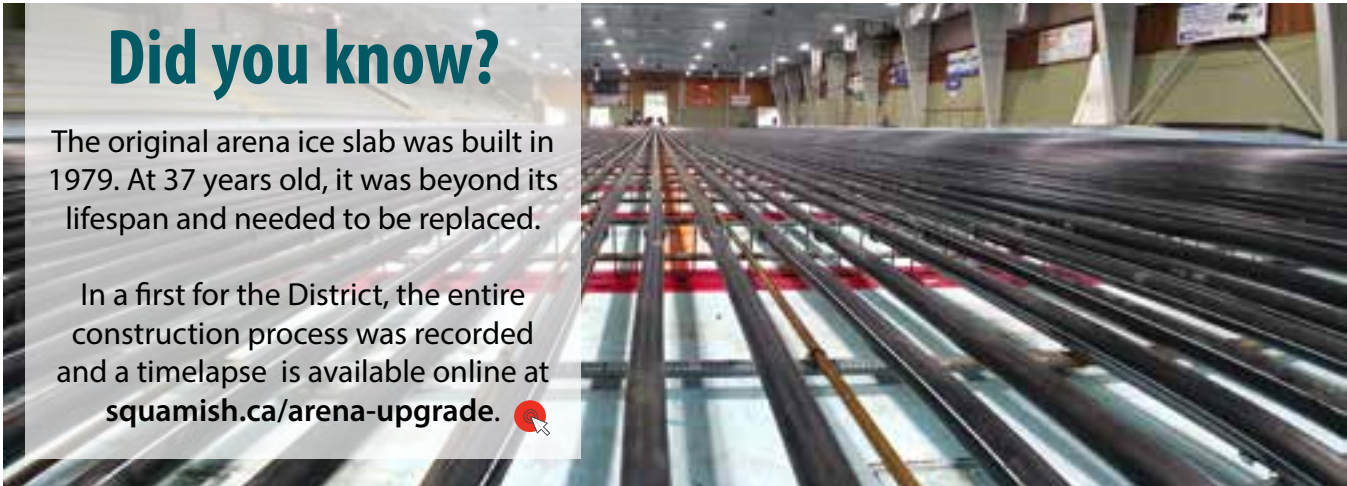
The Mayor's blog on the District's website provides a list of meetings and events hosted or attended by Mayor Heintzman, including meetings with businesses, schools or groups, media and community events.

You can also listen to her MountainFM Mayoral Mondays audio clips and read her columns from the Chief Newspaper.

squamish.ca/mayors-blog

Open and Enterprising Government

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<b>SP</b> Staff and Council continue to utilize the International Association for Public Participation (IAP2) framework to assess the public engagement requirements for all District projects and initiatives.	Engaged in consultation activities at the 'Involve' level for the Integrated Flood Hazard Management Plan including targeted workshops with highly affected land owners, online surveys and public open houses. Other major community consultations from the Engineering department were the Downtown Truck Route Study, and Active Transportation Plan. All major plans and studies used the IAP2 framework to determine level of public engagement.  The development of the Digital Strategy involved an ongoing public engagement effort to seek input and feedback. This included several online and paper-based surveys, open public consultation meetings, and key stakeholder interviews.  Official Community Plan launched comprehensive public engagement campaign, beginning January 2016, involving workshops, stakeholder meetings, online surveys, and community-hosted OCPizza parties.	Projects and initiatives will be assessed to understand the opportunity for public participation (P2), and the appropriate level of activities will roll-out with the goal of engaging the community in a thoughtful and creative way. Examples of such projects include: <ul style="list-style-type: none"><li>- proposed Trees and Soils Management Bylaws that will seek P2 at the level of 'Consult' and 'Involve'.</li><li>- proposed changes to the Solid Waste Utility Bylaw.</li><li>- Integrated Flood Hazard Management Plan.</li><li>- Dentville Community Park.</li></ul> Official Community Plan Phase 3 engagement will continue in spring 2017 with the launch of the OCP Discussion Draft for community input.



I recently stayed at the Kinsman group camp ground with the Mountaineers group from Seattle. I was impressed on how helpful and cheerful the staff was and the cleanliness of the Brennan Recreational facility.

Customer Comment to the Recreation Department

**SP** = Strategic Plan Action Item



Open and Enterprising Government

What We Set Out To Achieve    What We Achieved in 2016    Looking Forward 2017-2018

<div><div>SP</div><div>Foster strategic and collaborative partnerships with the Squamish Nation, the Provincial Government, BC Transit, Health and Social Service agencies, and the Sea to Sky School District through regular meetings and proactive engagement.</div><div>Continue to work with Squamish Nation on filming and events collaboration to ensure any impact on our communities is mitigated where possible (ongoing); Collaborative work planned with CN to improve railway crossing safety; Substantive work undertaken with Vancouver Coastal Health and other health agencies on healthy community issues as part of the Official Community Plan review; Emergency Mass Notification system to involve a collaborative effort with School District 48 (SD48) and Squamish Nation.</div></div>	Mayor, Acting Mayor and CAO continued monthly breakfast meetings with Squamish Nation elected officials and staff to discuss pertinent issues, how to work together to achieve results and continue to grow our relationship.	District and Squamish Nation staff-to-staff working groups to work together for the purposes of: Official Community Plan engagement; completion of the Squamish Nation services agreement. Truth and Reconciliation action plan for the organization to be completed. Staff and Council education and workshops on Canada’s history of assimilation, healing, truth and reconciliation for the purposes of ensuring that reconciliation and working with our Squamish Nation community is top of mind.
	Performed safety evaluations of all 21 rail crossings in the District and met with CN to collaboratively prioritize work to be done to improve crossing safety. Upgraded two crossings and agreed priority list for the rest.	Work through established partnerships to continue to share resources and leverage opportunities for mutual benefit of all organizations and ultimately citizens.
	Worked with MOTI, ICBC, RCMP and Miller Capilano on a Road Safety Working Group.	
	Relationship established with Squamish Nation to communicate as-needed on filming and event impacts and/or requirements of land.	

Collaborated and partnered with Squamish Nation, the Squamish Lillooet Regional District, and the Province of BC on implementing an Emergency Mass Notification System.	
Continued work on supporting the homeless in Squamish through a working group comprised of various District departments, Helping Hands, Vancouver Coastal Health, Sea to Sky Community Services, Wildsafe BC, RCMP, Forests, Lands & Natural Resource Operations, and BC Emergency Health Services.	
Monthly meetings from spring to fall continued with the Wildlife Working Group to address wildlife issues and education in the community. Participants in the working group includes stakeholders such as: Conservation Officer Service, WildSafe BC, Squamish Nation, RCMP, BC Parks, Carneys Waste Systems, and various District of Squamish departments, including Bylaw Enforcement.	

Open and Enterprising Government

What We Set Out To Achieve    What We Achieved in 2016    Looking Forward 2017-2018

Facilities Maintenance Plan to prolong life of the assets and ensure safety of employees and patrons.	Replaced 37-year-old arena slab. Replaced 50-year-old Youth Centre floor. Re-conditioned a well pump at the RCMP for the geothermal system. Replaced two pool pumps at BPRC. Replaced pool change room tiles. Conducted building envelope assessments. Repaired fire exit doors at BPRC.	2017 - Replacement of Valleycliffe Firehall hose tower as part of seismic upgrade. Exterior envelope repairs at several buildings. New ice resurfacers at BPRC Arena. Replace overhead doors and roof at Tantalus Firehall. Install Ultra Violet disinfection system and replace lockers and cubicles at pool.
2016 plan to address: <ul style="list-style-type: none"><li>Replacement of 37-year old ice arena slab; Brennan Park Recreation Centre (BPRC) ceiling tiles (auditorium); Youth Centre floor repairs; RCMP exterior camera upgrade; Aquatic Centre shower tile.</li></ul>		2018 - Replace Forestry building roof. Exterior repairs at several buildings. New library carpet.
		2019 - New library roof and HVAC units. RCMP HVAC replacements.
Move towards a bylaw enforcement fine/dispute adjudication system allowing offences to be heard and decided by an adjudicator, allowing for accurate accounting of outstanding charges and a mechanism for tracking and collecting unpaid fines. Bylaw to be adopted by Council in 2016 with system to be fully implemented by fall 2016.	Adjudication Bylaw adopted.	Adjudication Clerk to be hired in 2017 to support the dispute, screening, and notice processes. Adjudication process to be implemented Q2 2017. Multi-departmental training to take place on new ticketing process.
	IT worked with Finance department and vendor to customize current Finance system (Mais), to reflect our current bylaws in order to support the ticketing and dispute process.	
Continue to invest in and support a robust information technology network to enhance productivity, and maintain security and redundancy: <ul style="list-style-type: none"><li>Develop SharePoint-based (internal document management system) Intranet portal to improve internal communication, collaboration and efficiencies (2017);</li><li>Recommendations from security assessment to be implemented in 2016;</li><li>GIS Open Data Portal (2016);</li><li>Improve core network site connections (likely fibre) at sites with &gt;10 staff (2016);</li><li>Improve Municipal Hall connection to 100 Mbs service, up from 10 Mbs (2016).</li></ul>	<b>SharePoint &amp; Intranet Portal:</b> (see Electronic Document Management p. 14)	
	<b>Security Assessment:</b> Carried forward - planning to do this in conjunction with Financial System implementation in 2017.	
	<b>Open Data:</b> Squamish Open Data Portal now provides access to a variety of municipal data sets. The interactive website allows the community to download a wide range of data, without restriction. Explore, view, map, style, chart and share open data at <a href="http://data.squamish.ca">data.squamish.ca</a>	<b>Open Data:</b> Will continue to build out portal and add new datasets as new systems come online and more relevant data becomes available.
	<b>District Network:</b> Alleviated major network pain-points by upgrading Telco fibre connections at Municipal Hall (100 Mbs) and Brennan Park.	<b>District Network:</b> Negotiating new Telco Managed Network Agreement in 2017 and upgrading all larger sites with fibre connections. This is required to support increased network bandwidth demands as new systems are implemented.



Open and Enterprising Government

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Continue to roll-out new WiFi access points at all District sites.	Free public WiFi service is available at all public District sites. Major improvements were made to the Library WiFi service with increased bandwidth and new wireless routers that offer improved service and capabilities.	New public WiFi to be implemented at Municipal Hall Q2 2017. A new WiFi service is planned for Brennan Park Recreation Centre in 2018 that operates similar to the Library and does not require an account or login for the public. Public WiFi access is also planned for Junction Park/U Siyam Pavilion.
Supervisory Control and Data Acquisition (SCADA) continues to be upgraded and improved; SCADA Servers and software at the Wastewater Treatment Plant will be upgraded.	SCADA system improvements and upgrades continued in 2016. A new virtual server environment was setup at the Wastewater Treatment Plant (WWTP) in preparation for the WWTP SCADA server upgrades.	The WWTP SCADA server and system will be upgraded in 2017.
Review and develop a corporate risk management policy.	Policy research completed. Policy is in progress.	A risk administration policy will be developed for Council review in 2017.
Review and finalize tangible capital asset and disposal policies.	Policy research completed. Policy is in progress.	Tangible capital asset policy will be developed for Council review. The goal is for 2017 but will depend on human resource capacity as the Technology Transformation project will take priority through 2017 and 2018.
Migrate Public Works Inspection Forms to GIS software to allow for geospatial, asset-specific maintenance tracking, reporting and condition assessment.	Continue to leverage GIS platform to automate and streamline Public Works asset maintenance, management and reporting activities. Provide continued support for 15 asset-specific apps for Public Works data management and collection.	Continue app and data development.  Further improve web-based GIS environment to provide an overall operational view of Public Works activities and better reporting functions. This work prepares for the implementation of full-featured Asset Management & Work Management systems planned as part of the Technology Transformation Program.

By the numbers

Public Works requests for service.

36%

Increase over 2015

2015  
570

2016  
898



Roads & drainage

443



Parks

164



Street lights

91

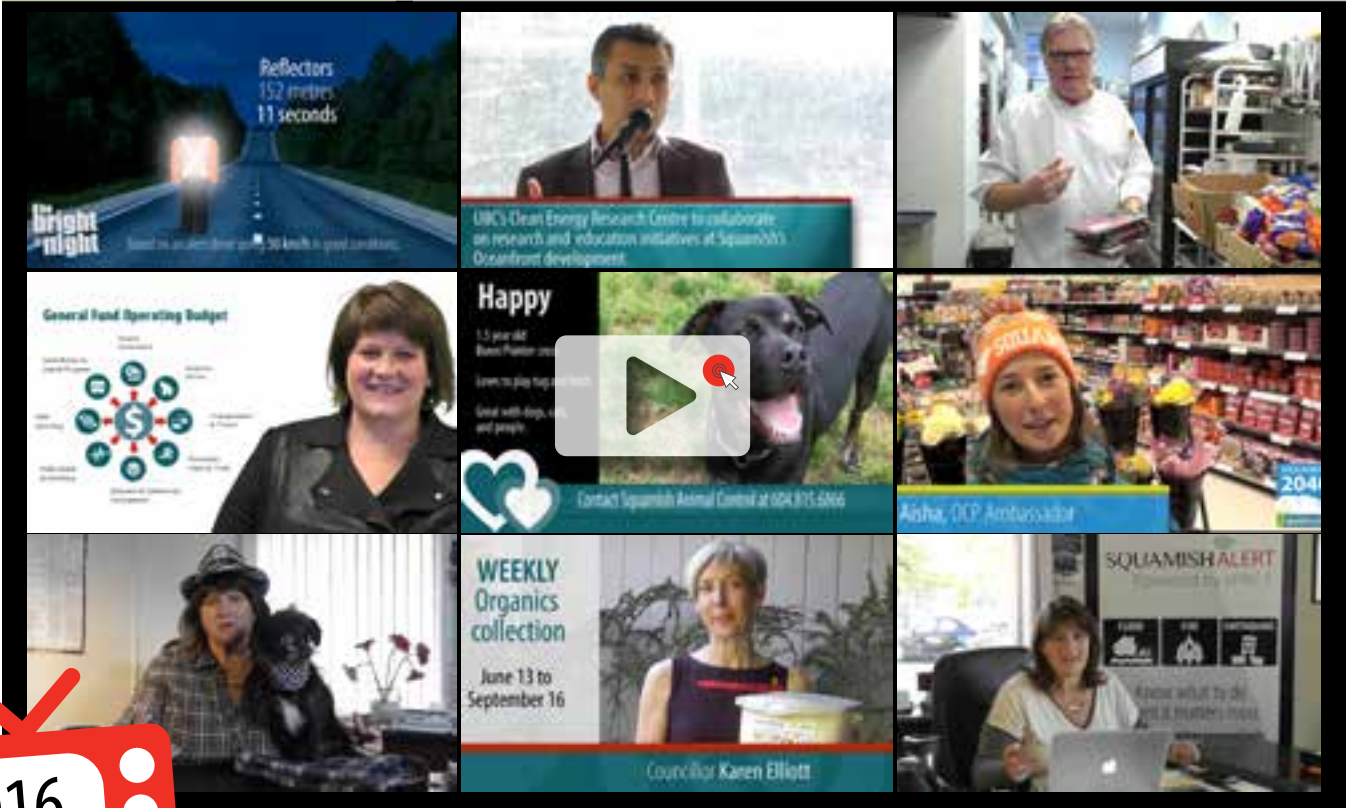


Utilities

200

Open and Enterprising Government

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Review District of Squamish policies and bylaws for updating; Prepare a Squamish Good Neighbour Bylaw Guideline (2016); Update Sewer Use Bylaw update.	A new Sewer Use Bylaw was adopted in 2016, significantly improving sewer discharge regulations from an old/obsolete bylaw. The new bylaw is in compliance with provincial and federal legislation, classifies restricted and prohibited sewer discharge, and restricts food waste disposers.  An initial review of all District policies was conducted in 2016. Recreation Services updated their policies and brought a report to Council in the Fall, 2016.  Good Neighbour Guidelines were drafted and will be brought to Council in 2017.	Legislative Services will continue to work with departments to review outdated policies and bylaws. A list of policies, by department, will be brought forward to Council with the goal of rescinding policies no longer required, updating outdated policies and drafting new policies as required.  Good Neighbour Guidelines to be launched to the community in 2017.
Continue to build on the use of video to communicate stories and key messages, including Budget 101 video.	Video content garnered positive community feedback in 2016, and the District continues to create opportunities to utilize this medium to share information. Budget engagement video and snowclearing video were notable. Quick video hits, i.e. the Mayor's promotion of Bike to Work and School Week or "Wear Plaid for Dad" fundraising campaign were positively received.	Official Community Plan Phase 3 video planned for 2017. Other videos to be created as opportunities arise.



Top: Be Bright at Night, UBC Clean Energy Announcement, Rethinking Food Waste with Chef Gregg Van Heerden.  
Middle: Budget 2016, Happy up for adoption, Official Community Plan Phase 1 Launch  
Bottom: Plaid for Dad, Weekly Organics Launch, SquamishAlert Emergency Notification System Launch



# Open and Enterprising Government

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Continue to seek out ways to improve the website user experience; launch improved GIS-based Development Showcase for easier access to development project location and information.	Streamlining the development application process and eliminating the need for manual website updates, the Development Showcase webmap automatically provides the community with updated and accurate development project information, in real-time. <a href="http://squamish.ca/showcase">squamish.ca/showcase</a> .	Development of custom user-built forms, reducing reliance on Software-as-a-Service providers.  Acquire new 10cm resolution aerial photos (orthophotos) for the entire District of Squamish. The updated mapping forms a foundational layer for a multitude of mapping initiatives and is available to the community through webmaps and open data.  New and expanded webcams to be installed in 2017.
Continue to evolve District communications tools and outreach to maximize audience reach across the community, and support all District departments through information sharing and public engagement efforts.	Facebook likes: 3,047 Twitter followers: 2,457 Instagram followers: 781 eNews subscribers: 3,809 YouTube views: 4,328  Adopting “brand journalism” principles to create appealing content and maximize audience reach through sharing.	Focus on increasing District Update (e-newsletter) subscribers. This weekly e-newsletter is delivered directly to inboxes and is a highly effective tool for conveying a wide range of information and public engagement opportunities.
Continue to maximize the use of District-owned lands.	District launched a widespread expression of interest to identify potential tenants of under-utilized District lands.	Completing due diligence on additional interests received and then proceeding into negotiations with prospective tenants. Will advertise twice per year for interest.
Increase the transparency and openness of the District’s lease/licensing process for District-owned lands.	Prospective tenants now present their interests at an open Council meeting prior to Council considering to enter into negotiations.	



### By the Numbers

Website visits

**313,296**  
-1.8 % over 2015

Facebook

**3,047** likes  
+ 33% over 2015

Twitter

**2,457** followers  
+24.5% over 2015

Instagram

**781** followers  
+24.5% over 2015

YouTube

**4,328** views  
+32.4% over 2015

e-Newsletters

**4,328** subscribers  
+32.4% over 2015



Top 5 Facebook Posts of 2016	Date	Reach	Reactions, Comments & Shares
<b>RJ up for adoption</b> (Deaf, senior Golden Lab)	November 11	35.2K	458
<b>Wildlife reminder</b> (Dog attacked by wolves)	April 17	18.1K	104
<b>Wildlife alert</b> (Increased black bear activity)	August 2	15.9K	122
<b>RJ adopted</b>	April 16	11.2K	552
<b>Small timber fire update</b> (Fire near Jack’s Trail)	April 19	10.4K	212

**Did you know**

The District e-newsletters keep residents informed with regular information and notifications direct to email inboxes.  
Sign up at [squamish.ca](http://squamish.ca)



## Healthy Community





## HEALTHY COMMUNITY

Squamish is a vibrant, healthy, and socially inclusive community. The District supports achieving this by focusing on:

- Prioritizing safety
- Valuing diversity
- Requiring accessibility
- Promoting physical health
- Ensuring equality
- Supporting arts and culture
- Creating gathering spaces

## Healthy Community

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<p><b>SP</b> Adopt a comprehensive Squamish youth engagement strategy.</p>	<p>World Café event held with Howe Sound Secondary Students in February 2016.</p> <p>Recreation Services partnered in creating a Squamish Youth Advisory group, which involved representatives from the District, Youth Centre, Alternative School, and youth.</p> <p>Hosted and supported North Shore Youth Parliament at a District facility.</p> <p>Worked with Squamish Arts Council to offer arts programming to kids and youth.</p>	<p>\$11,500 budgeted to engage youth in Canada 150 project in fall 2017.</p> <p>Partner with Squamish Arts Council and Squamish Youth Centre to provide arts programming to develop artistic abilities in Squamish youth.</p> <p>Continue work on Squamish Youth Advisory to develop recreation programming.</p> <p>Host and support 2017 North Shore Youth Parliament event.</p>
<p><b>SP</b> Develop a Safe Routes to Schools program and complete an action plan.</p>	<p>Program was developed with Healthy, Active and Safe Travel Routes to School (HASTe BC) and three public elementary schools were evaluated in collaborative walk-about with District staff, school representatives, parents, and pupils.</p> <p>Action plans were completed for each school reviewed, and the resulting projects were combined into the Active Transportation Plan.</p> <p>Examples of projects completed in 2016:</p> <ul style="list-style-type: none"> <li>• Highlands Way North at Ptilochry Way intersection improvements</li> <li>• Perth Drive/Thunderbird Ridge intersection improvements</li> <li>• Queens Way/Government Road intersection improvement</li> <li>• Flashing pedestrian beacons installed at Stawamus, Valleycliffe and Garibaldi Highlands schools</li> </ul>	<p>Walk-about with the final three schools (Brackendale Elementary, Valleycliffe Elementary, and Sea to Sky Learning Connections at Stawamus) to take place Q1 2017.</p> <p>Work will continue with HASTe BC to identify and improve safe routes to school for Brackendale, Valleycliffe and Sea to Sky Learning Connections schools in 2017.</p>
<p><b>SP</b> Active Transportation Plan (Complete Street Plan).</p>	<p>Active Transportation Plan was completed in 2016. It proposes sidewalk and bicycle networks, and outlines infrastructure projects, actions and policies to support and encourage walking and cycling in Squamish over the next 20 years and beyond.</p> <p>Corridor Trail was extended through Rose Park including LED lighting.</p> <p>Detailed design was completed for LED upgrade project on Corridor Trail from Finch to Centennial.</p> <p>24 locations identified for upgrades across the community through HASTe BC, safe routes to school and Active Transportation for improved pedestrian and cycling safety. Initiatives are being worked on 2016-2018 and beyond.</p>	<p>Implement priorities from Active Transportation Plan and HASTe BC plan. Construct Corridor Trail lighting from Finch Drive to Brennan Park Recreation Centre.</p> <p>Trails Machine to be purchased in 2017 that will enable the Public Works department to better maintain the Active Transportation network and Safe Routes to School.</p>



## Healthy Community

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<p><b>SP</b> Develop strategy to increase youth participation in the 2018 election.</p> <p>Recreation Fees &amp; Charges update.</p> <p>Involve the community in determining options for a new Fees &amp; Charges Bylaw for Recreation. Public engagement to continue through first quarter of 2016. Fees and Charges Bylaw to be adopted in 2016.</p>		<p>Strategy to be developed in Fall 2017.</p> <p>Continue to monitor and update bylaw where/when necessary.</p>
<p><b>SP</b> Children's Charter.</p>	<p>The District supported community partners in developing a Squamish Children's Charter. Engagement with local children and Charter development was led by the Putting Children First Initiative Early Years Planning Table. The Charter is a statement of child rights and a call to the community and decision-makers to support the wellbeing and unique needs of children. This work has embedded a child and family lens in policy development for the Official Community Plan update.</p>	<p>Endorsement January 2017. In 2017 the District will continue to partner and work collectively on strategies and social sustainability initiatives to improve children's health and well-being.</p>
<p><b>SP</b> Smoke Bluffs Park Management Plan.</p>	<p>The Draft Smoke Bluffs Park Management Plan was brought before Council on November 15, 2016, and received minor revisions from Council.</p>	<p>Final Draft to be presented to the Smoke Bluffs Park Committee March 2017, followed by adoption by Council.</p> <p>Parking lot to double in size through improvements, first quarter 2017.</p>
<p><b>SP</b> Adopt an action plan to address housing affordability.</p>	<p>Affordable Housing Task Force was established in 2015; the Task Force's final report was presented to Council December 2016. Outlines 12 recommendations intended to assist in guiding housing policy and program decisions of District Council in the coming years, and present the framework of a housing plan for the District and the community. Some recommendations were implemented in 2016.</p>	<p>Implementation of the majority of the final report recommendations to take place in 2017, including filling a Housing Coordination Services contract, updating the Community Amenity Contribution policy, identifying lands suitable for non-market rental housing, and others.</p>
<p><b>SP</b> Water Master Plan.</p>	<p>Completed. Began implementing recommendations of the plan.</p>	<p>Continued implementation of the plan including replacement and upgrade of the water supply and distribution system.</p>

## Healthy Community

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<p><b>SP</b> Sanitary Sewer Master Plan.</p>	<p>Work was initiated and significantly advanced in 2016 on a comprehensive Sewer Master Plan, including building a calibrated computer model to assess the capacity of the system in relation to anticipated community growth.</p>	<p>The Sewer Master Plan will be completed by summer 2017.</p>
<p><b>SP</b> Sponsorship and community partnership policy for Arts, Recreation and Cultural Services is in place.</p>	<p>This document will guide how the District will respond to third party sponsorship opportunities, and scope was expanded to include all District facilities and programs.</p>	<p>Sponsorship and partnership policy to be in place Q1 2018.</p>
<p>Plan for funding an improved and expanded Brennan Park Recreation Centre (BPRC) and its programs.</p>	<p>The BPRC Upgrade Plan has been updated with current costs and recommendations from the Parks and Recreation Master Plan. Next steps: Consultant to present to Council regarding Real Estate and Facilities strategy, including BPRC.</p>	<p>Real Estate and Facilities Strategy to prioritize District improvements to facilities (referenced also in Open &amp; Enterprising Government).</p>
<p><b>SP</b> Road Safety Improvement Program continues to be a focus with commitments from Ministry of Transportation and Infrastructure (MoTI) and Insurance Corporation of British Columbia (ICBC) to make traffic-related improvements in the community. A study of the Cleveland Avenue and Highway 99 intersection is anticipated.</p>	<p>Cleveland Avenue/Highway 99 intersection study was completed and presented to Council, including recommendations and high level budgets.</p>	<p>Council is working with the Province and ICBC to ensure the work is prioritized and funding made available in 2017/18.</p>
<p><b>SP</b> BC Transit partnership to improve service and expand ridership:</p> <ul style="list-style-type: none"> <li>• Four new bus shelters to be built with Gas Tax funding (2016)</li> <li>• Automatic Vehicle Location project to be completed 2016/17</li> <li>• Engage with regional partners and governments to develop a regional transportation plan (2016-2018). Develop a growth plan for District and Regional Transit services in collaboration with BC Transit and regional partners by October 31, 2018.</li> </ul>	<p>Council approved the Automatic Vehicle Location project and a significant increase in service, both to be accomplished in 2017.</p> <p>Four new shelters were procured locally and placed in priority locations around the community.</p> <p>Regional transit project progressed significantly, including regular regional municipal and district meetings, and public engagement.</p>	<p>Automatic Vehicle Location project and a significant increase in service to be worked toward in 2017/18.</p>



Arts, Recreation and Culture

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
In conjunction with Squamish Nation, plan and execute a ceremonial blessing for the Squamish Legacy Project (Canoe Shed) in the Xwu'nekw Park (2016).	Complete. Xwu'nekw Canoe Shelter Blessing was held July 21, 2016 in conjunction with the Squamish Nation and District of Squamish. The project was made possible thanks to a Canadian Heritage Legacy Fund grant, and District of Squamish funding.	
Support and collaborate with community groups to achieve mutually beneficial wins.	Hendrickson Fields lights were installed summer 2016.  Squamish Youth Soccer Association, the Vancouver Whitecaps and Major League Soccer invested in a Soccer Mini-Pitch at Brennan Park Recreation Centre with support from the District of Squamish.	
In collaboration with school/ community groups, the Sea to Sky School District and the District of Squamish manage the Eagle Eye Community Theatre at Howe Sound Secondary School. \$30,000 of improvements to the theatre are planned (2016).	In collaboration with the Sea to Sky School District and Eagle Eye Theatre user groups, a comprehensive list of improvements to the Theatre were identified with many of the items purchased/installed in 2016. The remaining items will be purchased in 2017.	Ongoing collaboration meetings are scheduled for 2017 with the intent to maximize the use and value of the theatre for students and community groups.
Through the Public Art Committee, execute projects such as Downtown banner designs, neighbourhood art and Squamish entrance sign (2016 and 2017).	Selected the winning banner design for 2016-2018. Completed the 2015 Neighbourhood Art project by installing three salmon sculptures in various neighbourhoods. Commented on Squamish wayfinding designs. Added a BIA stakeholder as an official committee member.	Implement BC Hydro beautification grant awarded to the District to wrap up to six hydro kiosks in Downtown for 2017. Implement Squamish Murals Project (four public art mural locations in total). Use art maintenance budget to repair Stan Clarke Park mosaic.




“

The connections between the town’s recreation and natural environment speak to me as an artist. I have been inspired, molded and touched by all Squamish has to offer and I feel truly privileged to create an art piece that links its neighbourhoods.


**Christina Nick**  
Squamish-based artist

Arts, Recreation and Culture

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Continue to revitalize the Squamish Public Library’s collection to reflect our community through the addition of new multilingual materials, business resources, audiovisual selection and expanded digital collection:	Expanded world languages collection to include Arabic/English language picture books and dictionaries and provided library tours for Syrian newcomer families in our community.	Continue and expand partnerships to include after school programming in the realm of coding and robotics in conjunction with the school district; monthly writers group meetings; and opportunities for further collaboration with the Squamish Nation such as Squamish language learning classes.
<ul style="list-style-type: none"><li>• Implement at least six new inspiring library programs and services throughout the year, including the celebration of the library’s 60th anniversary.</li><li>• Elevate the library user experience through development and implementation of a strategy for delivering proactive, personalized service anywhere in the library.</li><li>• Renovate children’s area of the library, including installation of children’s bathroom.</li><li>• Improve audio-visual experience in the library community meeting room with installation of new projector and sound system.</li></ul>	Celebrated the library’s 60th anniversary with a large-scale open house, installation of 60th anniversary timeline, a lively Books and Beer event, the launch of our new library cards with a membership campaign (289 new members in the month of October), and library trucker hats!  Offered a wide variety of new programs and services including: an expansion of pass loan program to include Squamish Lil’wat Cultural Centre (in addition to Britannia Mine Museum); a series of Truth and Reconciliation events in conjunction with Squamish Nation; a partnership with Safe’n Sound Squamish to host Sounding Room (a monthly gathering for LGBTQ+ individuals and their families); graphic memoir workshops for teens and adults; a monthly Women in Business book club in partnership with the Squamish Chamber of Commerce; a monthly Colouring Club; a “collectors club” workshop series for kids in partnership with Britannia Mine Museum; a weekly “teen coffee shop” through the summer in partnership with the Youth Centre and Recreation Services staff; a self-employment workshop in partnership with Work BC; the creation of a research repository to make publicly accessible any Squamish-specific research conducted by local organizations; the addition of Grant Connect to our suite of databases for patrons to research funding opportunities; the creation of a list of local volunteer opportunities; ROI calculator on our website; addition of a charging station with cords compatible with all brands for members of the public to charge their devices while using them at the library.	Add lynda.com to our suite of databases to support lifelong, self-directed, personalized learning.  Undertake a community input survey to find out from our community what role the library plays in their lives and how we can better serve everyone.  Fine-tune and implement a new customer service delivery model of personalized, pro-active service.  Implement a library kiosk at Brennan Park Recreation Centre.  Investigate the viability of using and lending WiFi hubs.  Reconfigure public space to better highlight and display new and popular materials.



Squamish Public Library summer reading club coordinator Selina Powszedny was the winner of the 2017 BC Summer Reading Club Community Story award for the story she wrote about her experiences here last summer.





Arts, Recreation and Culture

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Continued from previous page.	<p>Staff completed a series of “tech training modules” to best serve the public with technology-related questions (e.g. downloading eBooks, using our databases such as Mango for language learning and Novelist for reading recommendations).</p> <p>Successfully renovated the children's area of the library, complete with new furniture, carpet, shelving and display space.</p> <p>Installed new projector and sound system in the meeting room for improved user experience, and expanded the use of the meeting room for silent study when not in use for programs.</p>	

Kudos from the public

“

★★★★★ Facebook review.

”

Squamish Library. A warm inviting place for all. Read. Surf. Study. Relax. Enjoy the Art Gallery. Attend a lecture. Get Inspired. The heart of the community.



School's out for summer! - Squamish Public Library Summer Reading Club is the place to be!



Arts, Recreation and Culture

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Enter into a multi-year agreement to deliver youth programs and support to Squamish teens.	A multi-year Fee-for-Service Agreement with Sea to Sky Community Services was adopted by Council. Many successful partnership programs were continued such as Youth Week and Youth Nights.	Ongoing collaboration with Youth Services (Youth Centre) to increase outreach to youth and expand programs to target a broader range of youth.
High Five Certification for children's recreation programs is a recognized national certification for providing quality programs.	Recreation Services is a registered organization with High Five and staff receive annual training.	Ongoing/annual training required to meet certification.

This year the Squamish Youth Centre...

Did you know?

Worked with Quest University students to design a mural that shows appropriate social media use.

Offers weekly programming like Dinner Club with help from Nesters Market Squamish on Thursdays from 4:30 to 7 p.m.

is now open during lunch on Thursdays and Fridays.

Nesters Market

Young people sitting at a table during a program.

Young people in an outdoor garden area.



Arts, Recreation and Culture

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
District Recreation Services department to further recreation, arts and culture programming and increase accessibility for all citizens.		<p>Expand the Seniors' Centre hours and programming on evening and weekends with a focus on adults 55+, art &amp; culture, and social programs.</p> <p>Enhance marketing for the Seniors' Centre to reflect new programs and opportunities at the Centre with a focus on adults 55+, art &amp; culture, and social programs.</p> <p>Purchase a program van/bus and expand out trips with a focus on programs for adults 55+.</p> <p>Update Recreation Services Department's name to include Arts &amp; Culture to reflect the Department's mandate and Parks and Recreation Master Plan recommendations.</p> <p>Support the Squamish Arts Council to expand arts programming (Seniors' Centre, Rec Centre, Youth Centre and others).</p> <p>Plan and implement short-term and long-term improvements to District facilities and programs to be more inclusive for LGBTQIA+.</p> <p>Plan and implement short-term and long-term improvements to District facilities and programs to be more barrier free for those with limited mobility.</p> <p>Implement an Inclusion Program (Leisure Buddy) at the Recreation Centre that supports children with special needs to access programs.</p> <p>Support Youth Services (Sea to Sky Community Services) in increasing outreach to youth (Howe Sound Secondary School and Don Ross Secondary School).</p>



Daffodils all around to the District of Squamish and especially the parks/rec. staff: Andy, Jarvis, James, Barb and Rosella from the BCWRC for all your help in putting on another very successful whippet racing event. This was our 17th year.

BC Whippet Racing Club



2016 Recreation Services

PROGRAM REGISTRANTS

Program growth rate has slowed as we are at operational capacity with existing facilities.

AQUATIC PROGRAMS

7,455 customers +4% over 2015

RECREATION AND ART PROGRAMS

9,635 customers +3% over 2015

PROGRAM WAITLISTS HAVE INCREASED BY 8.6%

VISITATIONS

62,843 PUBLIC SWIM 2015: 60,209

6,566 PUBLIC SKATE 2015: 6,775 Decrease due to less time available during arena slab replacement.

BRENNAN PARK 489,726 ↓4% from 2015

YOUTH CENTRE 3,834 ↑19% from 2015

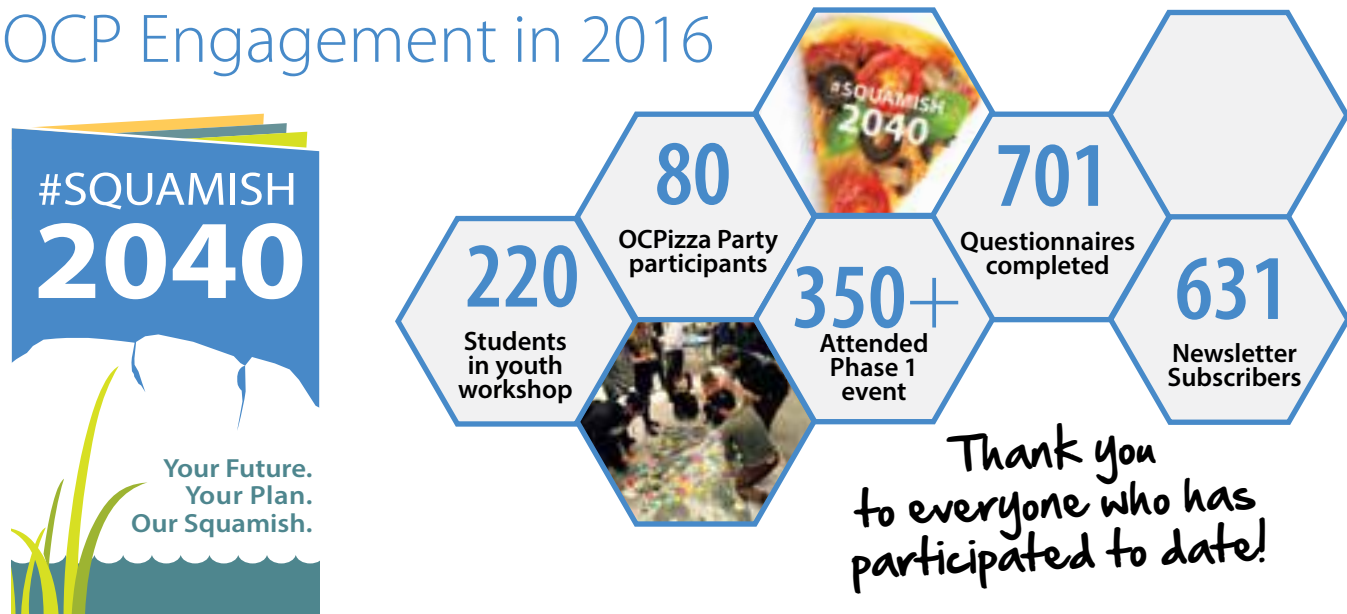
SENIORS' CENTRE 30,617 ↓8% from 2015



Community Development and Building Services

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<div>SP</div> Community committee to assist in the design of the Official Community Plan (OCP) review public participation process, continues to be engaged in 2016.	District staff continued to work with the OCP Citizen Advisory Committee to review draft core content for the OCP Update and consult on the public engagement plan through Phase 3 of the OCP (plan drafting stage).	Through remaining phases of OCP update in 2017, the District will continue to engage with the OCP Citizen Advisory Committee on the plan development, review and formal approvals process to ensure that community inputs have been meaningfully considered and addressed in the community plan.
OCP review launches January 2016. Public events, surveys and workshops planned throughout 2016 through four phases of the OCP review and update.	Through 2016, the District hosted a series of OCP engagement and input opportunities during Phase 1 (Vision Setting) and Phase 2 (OCP Emerging Directions, Options) including: workshops, stakeholder meetings, online surveys, citizen-hosted kitchen table conversations (OCPizza nights).	Phase 3 OCP drafting to continue, with a major public review and comment period that will begin with release of a Discussion Draft late Spring 2017.
Official Community Plan update to be completed December 31, 2017.	Squamish2040 OCP policy discussion guides and direction prepared in 2016 for public review and discussion in Phase 2 (2016) have incorporated updated policies for Downtown revitalization, transportation, food policy supporting local food production through a variety of means, as well as specific agriculture planning directives. The District also worked with Quest University to prepare policy recommendations for climate adaptation and mitigation strategies for OCP integration.	The Squamish2040 OCP Discussion Draft for release Spring 2017 addresses key priorities and policy areas including continued focus on Smart Growth and local climate action, healthy community, which includes active mobility and transportation, food systems, and built environment principles for improved livability and accessibility.

OCP Engagement in 2016



Community Development and Building Services

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Continue to bring forward comprehensive Zoning Bylaw amendments to keep up with growing community land use needs, particularly in the area of diverse housing options. Work to continue in 2016.	Community Planning continued to compile annual amendments to the Zoning Bylaw in 2016, and included proposed changes for office and commercial space, secondary suites, active transportation infrastructure accommodation, as well as Paco Road mixed use rezoning.	Council adoption of proposed changes expected Q2 2017. Following the completion of the Official Community Plan, the District will start working on a comprehensive overhaul of the DOS Zoning Bylaw in order to implement the new OCP direction.
<div>SP</div> Rewrite Building Bylaw.	The project was put on hold to 2017 in anticipation of provincial legislation changes regarding the local authority to regulate building matters and energy efficiency requirements.	The project is planned to be completed in 2017 and will incorporate most recent Building Act changes.
Ensure full staff capacity and continue to streamline Development Services in order to reduce turnaround time on development applications and improve the level of service. Continue to review development application processing timeframes and budget accordingly for required staff to meet service level expectations and demand.	In 2016 the District added additional staff to its development review team. In particular, the Plan Checker position has resulted in significantly reduced building application review times from 16 to 8 weeks.	Continue to monitor and benchmark review times to ensure that processing times are in line with community expectations.  Upgrade Building Inspector certifications to ensure the expertise to process complex developments. Implement a Development Management System, including an online portal, to manage and track development applications.
Continued collaboration with Vancouver Coastal Health (VCH) in pursuit of a healthy community will continue in 2016 and beyond;  Development of a framework to measure the health of the community will be contingent upon current available resources - 'on deck'.	Through 2016, the District has continued healthy community collaborations with Vancouver Coastal Health, focusing on initial priority areas for 2015-2017: Active Transportation, Early Childhood Development and Food Systems. Collaborations have included hosting OCP health "deep-dives" to support policy and plan development (health lens; healthy built & social environments), Safe Routes to School travel planning, Recreation Services health programs and initiatives, as well as working together on embedding the Squamish Food Charter in the OCP.	Together the District and VCH are refining priority focus areas for joint collaborations 2017-2018, which will include: continued work on early childhood development (community impact projects to address local childhood vulnerabilities); agricultural land use inventory and agriculture area planning with the SLRD; healthy built environment action areas to improve physical activity in priority populations; overall accessibility; social connections and mental health and wellness.

By the numbers (at Dec 31, 2016)		Number of NEW Business Licences		Number of Building Permits	Number of Units Created (residential and commercial)	Total Construction Value
		Resident	Non- resident			
	2016	189	219	294	387	\$125,442,009
	2015	199	189	222	398	\$98,595,520
	2014	151	152	171	177	\$44,838,810



# Infrastructure Investment

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Implement measures to improve the sustainability of the District's water infrastructure to reduce leakage, and replace aging infrastructure.	Completed replacement of 950 metres of watermain valued at \$1.2 million.	2017 planned upgrades valued at \$2.8 million.
Implement measures to extend the life of the Squamish Landfill.	Considerable work was undertaken to review various options for landfill expansion. Vertical expansion was ultimately selected as the most viable option. The engineering work for the design of the expansion was awarded.	The final design of the vertical expansion will be completed and construction work packages will be out to tender in early spring/summer 2017. Work to continue through 2018 into early 2019.
Finalize Integrated Flood Hazard Management Plan (IFHMP) and determine required diking infrastructure and policy improvements.	IFHMP is currently in the final phase and nearing completion. The plan will include recommendations on structural (diking) upgrades and policy improvements including OCP policy, a Development Permit Area and a new Floodplain Bylaw.	Adopt a new Floodplain Bylaw, Development Permit Area and OCP with flood hazard policy. Begin implementing dike upgrades.
Improve flood protection infrastructure and maximize opportunities for federal and provincial grant funding. (Also see Integrated Flood Hazard Management Plan above).	The District has successfully received \$160,000 to complete a quantitative risk assessment for the Squamish River floodplain. The IFHMP will position the District well for future grant application to complete diking upgrades.	
Continue implementation of the Well Protection Plan and Liquid Waste Management Plan.	Work has continued on implementation of these plans including introduction of Ultra Violet Disinfection on the District's Wastewater Treatment Plan (completion Q1 2017) and pursuing expansion of a Section 17 Watershed Reserve Area to protect the District's groundwater source at Powerhouse Springs.	Continue implementation of plans including upgrades to the wastewater treatment plant and the District's water supply wells.
<p>Implement measures to improve the sustainability of the District's sewer infrastructure including reducing storm water inflow and infiltration and repairing/replacing aging infrastructure:</p> <ul style="list-style-type: none"> <li>Sewer rehabilitation work to continue with flush / camera of the balance of the sewer system (2016).</li> <li>Finalize Sewer Master plan which will include an inflow and infiltration reduction strategy.</li> </ul>	<p>The District has inspected the entire sewer system over the past five years including identification of cross connections and sources of infiltration. Sewer rehabilitation works have been implemented successfully based on the inspection work. The District anticipates completion of the Sewer Master Plan, including an Inflow and Infiltration reduction strategy in Spring 2017.</p> <p>Approximately 40 locations in the sanitary system were identified for repairs amongst the 67km inspected.</p>	40 repair locations to be repaired. Work packages out to tender March 2017.

# Top Infrastructure projects of 2016

The District's Capital Plan for 2016 prioritized maintenance and replacement of critical infrastructure as well as improvements to support active transportation in the community. Here are some of the major projects that were completed in 2016.

Visit [squamish.ca/projects](https://squamish.ca/projects) to check out current and past projects in our community.

**\$700k** Implementation of Active Transportation Plan and HASTeBC recommendations..

- Four new bus shelters built with Gas Tax Funding.
- Three crosswalk light beacons installed at three remaining schools.
- Pedestrian crossing improvements on Perth Drive, Portree Way, Queens Way.
- Bus pull out on Perth Drive.
- Bike lane improvements on Perth Drive and Queens Way.
- \*not an exhaustive list*

**950m** of aging watermain replaced.  
**Value: \$1,200,000**

The 37 year old arena slab at Brennan Park Recreation Centre was replaced.  
**Value: \$1,170,000**

Brennan Park Recreation Centre tennis courts resurfaced.

Significant upgrades to the sanitary system Downtown to increase capacity.

**\$446k** upgrades to Rose Park and the Corridor Trail included new LED light fixtures and asphalt trail.

**\$119k** Squamish received more than \$119,000 in BikeBC funding to complete this infrastructure project.

**13** roads repaved as part of annual road rehabilitation program.  
**Value: \$817,000**

New lights at Hendrickson Field. Squamish Slo-pitch Association and the District of Squamish each funded half.  
**Value: \$384,000**

Squamish Public Library - improvements to children's area. Of the total cost, \$62,377 was a bequest to the library.  
**Value: \$87,377**

**\$500k** **Cleveland Avenue streetscape upgrades:**

- Seven new LED light fixtures
- New trees
- Water and sewer main replacement
- New curb, gutter, and sidewalk.
- Improved connection between parks.

Photo: David Buzzard



Protective and Emergency Services

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<p>Continue to foster community partnerships to promote emergency preparedness within the community:</p> <ul style="list-style-type: none"><li>• Work with BC Hydro to develop community maps and public education materials (2016).</li><li>• Complete Emergency Social Service (ESS) Supply Container Project to secure group lodging supplies for 300 people in Squamish (2016).</li></ul>	<p><b>Public Education Material:</b> The Squamish Emergency Program (SEP) collaborated with Squamish Nation, Squamish Lillooet Regional District and BC Hydro to develop the Community Flood Evacuation Map. The purpose of the map is to provide public evacuation education material for communities downstream of Daisy Lake Dam.</p> <p><b>Community Engagement:</b> Throughout the year the SEP actively engaged with and provided emergency management information to the community. Approximately 42 public community emergency management activities were held in 2016.</p> <p><b>Emergency Stockpile:</b> The ESS team's fundraising efforts purchased 125 cots and blankets with the Red Cross matching with an additional 175 cots and blankets for a total of 300 now prepositioned in Squamish. No cost to the District.</p> <p><b>Squamish Nation Partnership:</b> SEP collaborated with Squamish Nation on several emergency initiatives, including the implementation of a mass notification system and a joint evacuation exercise.</p>	<p>Continue to foster community partnerships to promote emergency preparedness within the community:</p> <ul style="list-style-type: none"><li>• Work with Squamish Nation on joint emergency management training and mass care (ESS)</li><li>• Launch Community Flood Evacuation Maps to the public</li></ul>

By the numbers	4	Emergency Social Service/Red Cross Responses
	6	Provided emergency support 6 to other municipalities (Fort McMurray, Peace Region, Pemberton, SLRD, Lil'Wat Nation)
	19	Marine Search & Rescue Responses
	42	Community Emergency Preparedness Sessions
	99	Search & Rescue Responses
	120	People participated in Operation Gumboots—Joint evacuation functional exercise
	127	First responders and District staff received evacuation training
	300	Cots and blankets prepositioned in Squamish
\$329,279		Disaster Financial Assistance received to remediate weather-damaged infrastructure.

1,948

Residents signed up for emergency alerts in the first four months of the program.



Protective and Emergency Services

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<p>Continue to develop and promote emergency management training and exercises for District staff, volunteers and the community (annually).</p>	<p><b>Exercises:</b> Operation Gumboots was the first joint emergency exercise in the Sea to Sky corridor designed and organized in collaboration with partners and neighbouring municipalities. Squamish Nation and the DOS jointly managed all exercise sites. Operation Gumboots saw participation of over 10 agencies and 120 personnel. Responders went door-to-door to over 600 homes in Brackendale and Cheakamus Reserve to practice evacuation coordination and notification.</p> <p><b>Training:</b> A record number of DOS staff received emergency management training with the goal of cross-functional training for the Emergency Operation Centre. The Squamish Emergency Program partnered with RCMP to facilitate evacuation training to 127 responders which strengthened inter-organizational response relationships in the community.</p>	<p>Partner with SLRD and Squamish Nation to facilitate emergency training in the corridor.</p> <ul style="list-style-type: none"><li>• Develop in-house training plan for emergency Operation Centre staff.</li><li>• Participate and support the Sea-to-Sky joint exercise.</li><li>• Coordinate joint mass care ESS training for Red Cross Teams, SN and DOS staff.</li></ul>



Ten organizations participated in the first mass, cross-jurisdictional evacuation exercise to practice and validate key competencies of the District of Squamish and Squamish Nation evacuation plan.





Protective and Emergency Services

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Comprehensive Emergency Management Plan (CEMP):  Complete Evacuation Annex (2016) and Flood Response Hazard Annex (2017)	The All Hazard Plan was completed and adopted by Council in 2016. The Evacuation Annex (2016) draft is complete and is in the consultation phase.	Continue to develop the Squamish CEMP: <ul style="list-style-type: none"><li>Flood Response Hazard Annex (2017)</li><li>Sea to Sky Corridor Multi-Modal Evacuation Transportation Plan (joint initiative with Whistler) (2017)</li><li>Community Wildfire Protection Plan (2017)</li></ul>
Revise Fire Department Training program to meet new BC Fire Service minimum Training Standards. Majority of volunteer/on-call firefighters will complete the program by end of 2016. The Department will be comfortably operating within provincial standards by the end of 2017.	The department recognized a 26% increase in the number of firefighters meeting the new provincial "Full Service" standard. 46% of the department now meets the standard.	By 2019, expect that 65% to 70% of firefighters will meet the "Full Service" training standard.
Fire Department Planning and Growth Committee comprised of management, union and volunteer representatives, will work on developing a five year plan to be presented to Council by end of 2016.	A draft strategic plan has been developed, with the assistance of membership. The plan was reviewed by Dave Mitchell and Associates, public safety consultants.	Draft will be presented to council prior to the end of 2017.
Construction on Tantalus Fire Hall seismic upgrade to get underway in 2016.	All major life safety temporary repairs completed in 2016. Design of seismic upgrade completed for equipment bay and hose tower.	Equipment bay and hose tower seismic upgrade project to be completed (2017).
Realize significant increases in key fire department performance indices, such as response time and "turn out time" (2016 and 2017).	Response times for career and volunteer firefighters were either flat or showed an increased value over 2015.	The department will increase its focus on these indices in 2017. The main focus will be improving turnout time for both career and volunteer firefighters.
Refine and improve Squamish Fire Rescue internal processes.	Upgraded very outdated version of the FDM Software Fire Management system. Staff now have better reporting with more automated processes. New system features are continuing to be implemented and additional staff training is planned in 2017.	Develop a greater ability to provide essential firefighting programs in-house, which will allow the department to deliver more content for less expense (2017).  Identify efficiencies and increase focus on fire and life safety inspections to ensure that the department is able to meet annual inspection targets (2017).
Work to implement relevant recommendations from the Squamish Fire Master Plan.		Rewrite the Fire Service Bylaw to reflect significant changes to the BC Fire Services Act and the Building Code, as well as to address recommendations put forth in the department's Master Plan (2017).



Squamish Fire Rescue serves our community through prevention, education, and emergency response.



51

Volunteer fire fighters spent 2,802 hours training in 2016.

10

New volunteer recruits logged 2200 hours of new recruit training.

685

Department responses were attended to in 2016 (decrease of 7% over 2015).

346

Commercial and multi-family occupancy inspections were conducted in 2016 (decrease of 45% over 2015 due to the training of new inspectors. With new inspectors on board, capacity for inspections in 2017 will increase).

Animal Control

by the numbers

compared to 2015

2,200

DOG LICENCES SOLD (-29)

DOGS ADOPTED (-14)

16



436

complaints received (+109)

158

impounded (+35)

145

claimed (+25)

9

surrendered (+13)

4

euthanized (+3)

one chicken

Dozer

Came to the Animal Control Pound in 2016 and still looking for a home as of April 2017.

Photo: Maria Vanesa Acuto, Soundingsoul Photography



# Protective and Emergency Services

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<p>Bylaw Enforcement: Problem-solve with internal/external partner agencies to lessen community impact in areas such as homelessness, addiction, and mental illness.</p> <p>Gain greater compliance with illegal campers.</p> <p>Target and educate regarding Wildlife attractants.</p> <p>Participate in Safe Routes to School Program.</p>	<p>The District continues to problem solve with internal and external agencies on significant community issues such as homelessness, addiction and mental illness: Bylaw Officers work closely with internal departments as well as the RCMP, BC Ambulance Service, Forest Lands and Natural Resources, Vancouver Coastal Health, Sea to Sky Community Services, Helping Hands and mental health professionals to assist the client in whatever way we can. A committee involving these stakeholders and subject matter experts meet as required to discuss specific issues and events.</p> <p>Illegal camping is now a year-round issue rather than a seasonal one that involves visitors and displaced persons from across Canada. Despite this, the District has gained significant compliance, however this continues to be a challenge and a focus.</p> <p>Bylaw Enforcement saw a 66% increase in calls for service in 2016, in areas such as: construction, street parking issues, homelessness, substance abuse, drug addiction, mental illness, illegal campers, animal attractants (primarily unlocked totes), increased population density/public expectations. The vast majority of all calls for service are in the downtown area.</p> <p>Proactively enforced the Traffic Bylaw, in particular with attention to safe routes to school.</p>	<p>Participate and support programs directed at community safety: Good Neighbour Guidelines; enforcement of Traffic Bylaw; safety partnerships with Community Policing Office; Safe Routes to School; homelessness committee.</p> <p>Part-time Bylaw Adjudication Clerk to be hired to support all Bylaw Enforcement matters in 2017.</p> <p>Part-time Bylaw Enforcement Officer to be hired to perform Bylaw/Animal Control functions on weekends and statutory holidays.</p>
<p>Animal Control- Gain greater licensing compliance through education and enforcement. Set up at least four information booths at the Squamish Farmers' Market during the summer. Create a responsible dog ownership program for elementary schools. Create on-line licensing. Create permanent dog licences.</p>	<p>Attended the Squamish Farmers' Market and set up information booths four times during the summer months to encourage greater dog licensing. Created a responsible dog ownership program for elementary school children. Began the online licensing process however software compatibility and payment security remains a barrier. Permanent dog licensing launched in November for 2017.</p> <p>Identified potential off leash area locations.</p>	<p>Launch "Responsible Dog Ownership" for elementary school students. Reduction in administration and licence costs expected for dog licences through permanent dog licensing program. Online licensing to be introduced in 2018.</p> <p>Establish dedicated off leash areas by working with various landowners (Crown, BC Hydro and Squamish Nation) to finalize a first location. Train and plan for pet evacuation in the event of an emergency.</p>

# Protective and Emergency Services - RCMP

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<p><b>Property Crime:</b> Continue to prioritize reducing property crime through prolific offender program; patrols in known target areas; Citizen Crime Watch program; bait car and bikes, Crime Stoppers, and social media.</p>	<p>Auto theft was significantly reduced during this year. However, there was an increase in Residential Break and Enters, due to two active prolific offenders, in our community. A substantial number of charges were laid against these two individuals. Seizure and civil forfeiture of crime-related property (such as vehicles and firearms) also served as a further deterrent to property crimes.</p>	<p>Combatting property crime in the Corridor remains a priority. Prolific offender program will continue. High crime-rich areas will be targeted using police strategic tactics. All available tools will be used such as bait car and bikes, Citizen Crime Watch program, Crime Stoppers as well as social and traditional media.</p>
<p><b>Youth:</b> Connect and engage with Squamish youth to maintain positive relationships with police. This will be accomplished through the following programs, School Liaison Section, Squamish Breakfast Club, Youth Center, Big Brothers and Sisters, Ministry for Child and Family Development and other youth related professional groups in the region.</p>	<p>A full time RCMP School Liaison position was created to aid in bridging gaps and boosting the positive interaction between youth and police.</p> <p>The officer has continued to deliver DARE and is working in partnership with the Howe Sound Women's Center to deliver a grant funded safety education program to students.</p>	<p>Continue to increase the time spent in and around all District of Squamish schools to maintain the positive interaction between youth and the police. Working toward formal training for Restorative Justice, increased participation in mentorship and program development.</p>
<p><b>Drugs:</b> Continue to collect drug related intelligence and target criminals active in the drug trade; use the Drug Recognition Expert to investigate drug related impaired driving incidents and lay charges.</p>	<p>Efforts to identify, gain intelligence and reduce the flow of drugs into our community. Our Drug Recognition Expert and Drug Opinion Expert conducted numerous tests for drug related impaired driving investigations, and provided opinions for court, where charges have been laid. Focus remains on substance abuse, addiction and the education surrounding these issues as they have been known to contribute to further crimes being committed in the community.</p>	<p>Youth related educational initiatives include fentanyl presentations to all the students in high schools and a community forum for concerned residents. In conjunction with such education initiatives, efforts will continue to reduce drug addiction/abuse by engaging community partners, and through enforcement by gathering drug related intelligence and targeting known drug traffickers.</p>
<p><b>Mental Health:</b> Continue to build upon mental health strategies with partner agencies in the Sea to Sky Corridor.</p>	<p>RCMP worked collaboratively with the Sea to Sky Mental Health working group "Innovations", hosting monthly meetings and welcoming new partners and ideas to address mental health concerns. RCMP members supported and participated in the homeless count in November.</p>	<p>Continue to work collaboratively with the Sea to Sky Mental Health working group, host meetings at the detachment and continue to participate in the homeless count for both the winter and now, the summer. Squamish RCMP members are attending the Lower Mainland homeless advisory to learn challenges other communities are experiencing and best practices to assist in solutions.</p>



Protective and Emergency Services - RCMP

What We Set Out To Achieve    What We Achieved in 2016    Looking Forward 2017-2018

<b>Special Events:</b> Continue to work with partners in preparing for large events to ensure a safe and enjoyable experience for attendees.	Worked with partner agencies to ensure public safety at the many special events that occurred during the busy summer months and which brought numerous visitors to Squamish. While the Squamish Valley Music Festival no longer takes place, other events, like Logger Sports, Canada Day Festivities, Squamish Beer Festival and the Tragically Hip Final Concert took place successfully. Many of these events are scheduled for the upcoming year.	Continue to work with the District and other partner agencies and event organizers in preparing for the ever-expanding recreational, cultural and sporting events that are attracted to Squamish. Maintain a close working relationship with the Liquor Branch where liquor licensing is involved to ensure a safe and enjoyable experience for all attendees.
<b>Emergency Preparedness:</b> Work with Squamish Emergency Program to develop written emergency plans and protocols/Memorandum of Understanding, addressing a variety of potential emergency situations.	Worked with partner agencies to provide insight, knowledge and best practices to aid in the creation of the District of Squamish All Hazard Plan. RCMP participated in a table top, flood exercise with District staff and volunteers to ensure response to emergencies was as seamless as possible and best practices were implemented.	Continue to work with Squamish Emergency Program, Fire, Search and Rescue, etc. to participate in joint training exercises, and complete written emergency plans and protocols currently in progress to address all manner of potential hazards.
<b>Traffic Safety:</b> Identified as one of the Annual Policing Priorities. The RCMP is committed to reducing collisions, increasing enforcement and promoting safe driving for all who use the Sea to Sky Highway.	The total number of collisions in 2016 was increased by 15.24%. There are many factors that contribute to these numbers, weather being just one. Variable speed signs were introduced between Squamish and Whistler and have been instrumental in reducing traffic speeds during questionable conditions. We have a full time traffic muni position that focuses on road safety. Through enforcement Sea to Sky traffic services issued violations and impounded vehicles for excessive speed and impaired driving. In the fall, ICBC and the District of Squamish promote the “Be Bright at Night” program.	Traffic Safety remains a strategic priority. Focus on education and enforcement on the Sea to Sky Highway, in particular around schools and parks; work closely with ICBC to promote safe driving and participate actively in enhanced road safety initiatives; continue to support and actively participate in the Hub for Active School Travel (HASTe) program, as well as “Be Bright at Night”.
<b>Large Scale Parties:</b> Working with the stakeholders to identify concerns and problem solve any upcoming issues.	Collaborated with Conservation Services, Ministry of Forests, Lands and Natural Resource Operations, and the District of Squamish Bylaws to successfully identify and shut down unsanctioned large scale parties. This has included additional joint patrols and enforcement actions.	Expand on the initiative started in 2015.



Excellent work submitting 2014 High Water Event recovery claims. The recovery claim submission was one of the best I have seen to date. Thank you for your attention to detail as it makes my job a lot easier.

Disaster Financial Assistance Recovery Officer.



RCMP

(2016 statistics compared to 2015)

Residential Break & Enter 75 ↑ 47%	Cause Disturbance 330 ↓ 8%	Auto Theft 36 ↓ 35%	All Assault 156 0
Domestic Violence 43 ↓ 16%	Theft over \$5,000 4 ↑ 100%	Theft Under \$5,000 127 ↓ 5%	Vehicle Collisions 437 ↑ 16%
Frauds 122 ↑ 42%	Business Break & Enter 41 ↓ 9%	Bicycle Theft 47 ↑ 27%	Theft from Vehicle 178 ↑ 2%

\*The 2015 numbers used to compare these statistics differ from the numbers reported in the District's 2015 Annual Report, due to search parameters used in 2015, and clerical review processes.





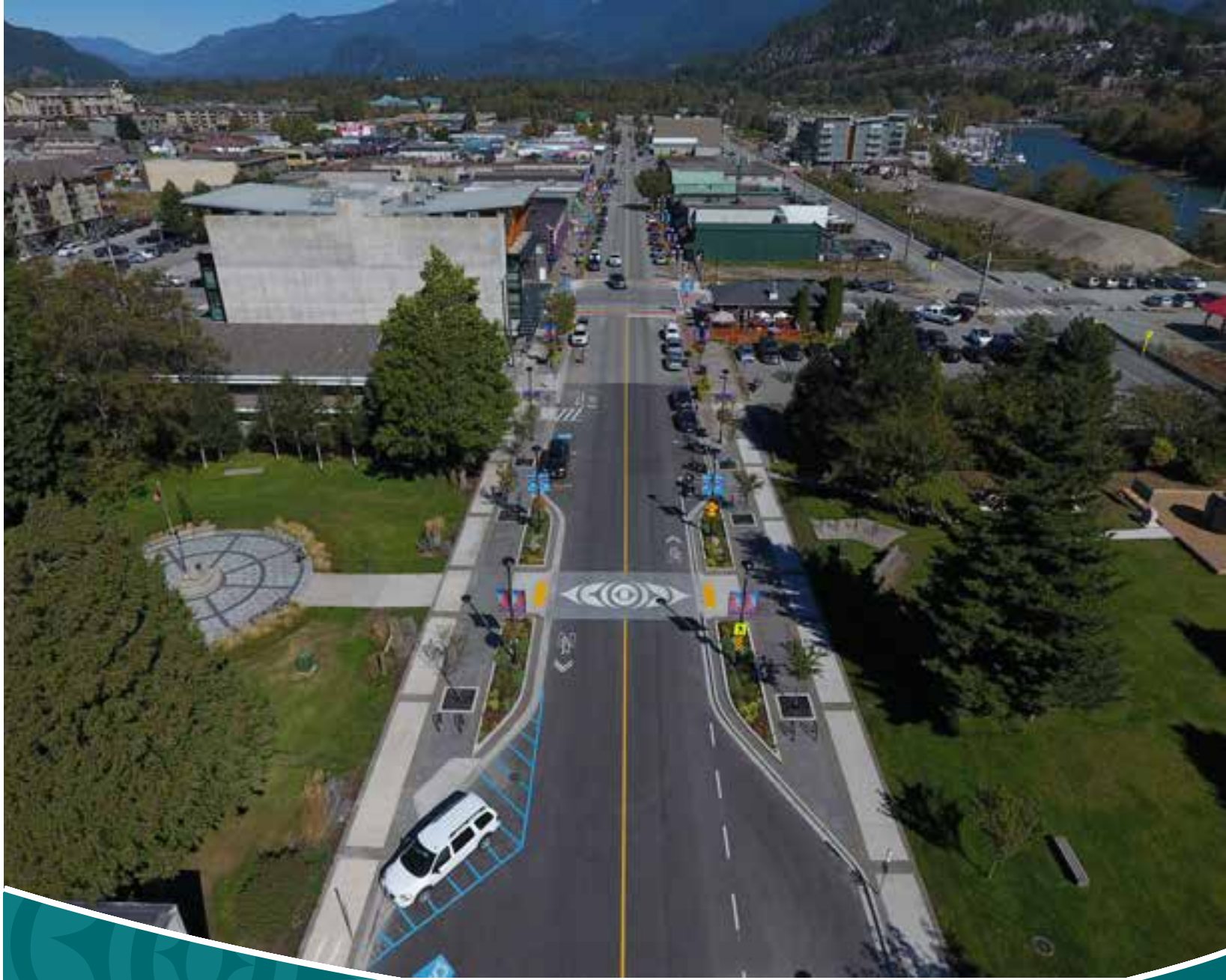
# Protective and Emergency Services - RCMP

What We Set Out To Achieve

What We Achieved in 2016

Looking Forward 2017-2018

<p><b>Domestic Violence:</b> The RCMP is committed to ensuring the safety and security of all people. Through policy and procedures, domestic violence remains a priority for the RCMP.</p>	<p>The Victim Services Coordinator was identified and took control of the program in the fall of 2016. There are currently seven volunteers who continue to receive training and are available to assist members during crisis calls. Further networking and participation took place with partners in Inter-agency Case Assessment Team activities to identify high risk domestic violence situations and discuss collaborative intervention strategies.</p>	<p>Seek out further domestic violence awareness and prevention training for all, with emphasis on trauma informed practices. In addition, B-SAFER” – Brief Spousal Assault Form for Evaluation of Risk is being offered to police officers. We will continue to expand our network of connections with resources to assist, shelter and protect victims. Continue to make domestic violence investigations a top priority with close scrutiny and supervision.</p>
<p>Additional 2016 highlights include:</p>	<ul style="list-style-type: none"> <li>• The Community Policing Unit comprised of 20 volunteers who provided 743 hours of service to crime prevention and community safety programs including the Be Bright at Night campaign. Community Policing, ICBC and the District coordinated to give out 750 reflectors at bus stops, Brennan Park and the Seniors’ Centre. During this time, Community Policing also received 59 Crime Stopper Tips.</li> <li>• 14 Squamish Detachment members received week-long training for a new rifle (deployed following recommendations made in the MacNeil report regarding the fatal shooting of three RCMP officers in Moncton in June 2014); all Squamish members received Immediate Action Rapid Deployment training for response to “active shooter” situations.</li> <li>• The RCMP is committed to ensure the health and wellness of all RCMP members. Road to Mental Readiness training has been provided to all member to ensure they receive the support and care during their policing careers. Currently the Sea to Sky is 90% compliant.</li> <li>• Monthly communication from the Commissioner on respect in the work place are reviewed and discussed with all employees.</li> </ul>	



Economy





## ECONOMY

The District builds a balanced and resilient economy by focusing on:

- Encouraging diverse well paid jobs
- Reducing the need to commute
- Growing business opportunities and supporting hubs for entrepreneurship

## Economy

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<b>SP</b> Adopt a Grant in Aid Policy that includes criteria for applicants to demonstrate collaboration with one another.	The Community Grant Policy was adopted in September 2016 and implemented for the 2017 grant application in-take.	
<b>SP</b> Mobile lights and speakers for use at the U Siyam Pavilion, Brennan Park and off-site Public Meetings.	Collaborated with Community Squamish Arts Council (SAC) to define needs and determine parameters of action. SAC needs were defined; funding was provided for SAC to purchase audio equipment.	New audio equipment will be used for a pilot project to activate the Pavilion on Thursday nights during the summer months.
<b>SP</b> Complete a comprehensive Economic Development Strategy.  Determine the most effective Economic Development structure.	Complete. An Economic Development Review was approved by Council in September. An Economic Development Officer (EDO) will be hired to oversee the function as an internal department.	EDO to be hired Q1 2017. Economic Development Strategy to be further refined and and action plan clarified for implementation short- and long-term, with support and collaboration of stakeholders/ lead organizations.
<b>SP</b> Complete a Squamish Digital Strategy in collaboration with a Digital Strategy Task Force.	Complete. The Squamish Digital Strategy was developed with the Task Force, stakeholders, and the public, and adopted by Council. It lays out a vision, mission, key areas of focus and a detailed action plan.	The Strategy is a living document; an annual review is planned. Key action items are starting to be implemented. The new Economic Development Officer will continue to work with the Task Force, community groups, and District departments to collaborate and move initiatives forward.
<b>SP</b> Complete Squamish wayfinding plan that encompasses branding.  Action key elements of the wayfinding program.	Plan completed.  RFP for first phase of signs production issued in 2016.	The first elements planned for installation in 2017, focusing on the Downtown area and highway gateway signage first. Budget and phasing will roll-out over five years.
<b>SP</b> Design and construct Squamish entrance sign on Highway 99.	Wayfinding plan addresses the "gateway" signs (at north and south ends of town), and the "Downtown" signs on Highway 99.	Public Art Committee to discuss a separate entrance sign as a piece of public art.
<b>SP</b> Cheekeye Fan Mitigation Alternatives.	The District completed the Cheekeye Fan Mitigation Alternatives study in 2016 and is working on implementation of its recommendations.	Work with Cheekeye River developer to pursue design and analysis of a proposed large-scale debris barrier near the apex of the Cheekeye Fan.
<b>SP</b> Cleveland Avenue Capital Improvements	Phase I completed in front of U Siyam Pavilion Park.	Phase II to be completed spring/summer 2017, extending to Main Street.
<b>SP</b> Downtown Initiative Parking Strategy.	The Downtown Parking Strategy document was approved by Council in 2016.  Additional signage and gravel parking areas were completed.	In 2017, work will include a downtown parking inventory and parking usage study and review cash-in-lieu of parking amounts. In 2018, the project will review potential sites and determine cost estimates for a parkade downtown and look at parking options at recreational trailheads.

**SP** = Strategic Plan Action Item



Economy

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<div>SP</div> Voluntary Community Amenity Contribution (CAC) Guidelines.	Adopted an interim CAC policy to apply a similar standard to all developments that offer voluntary CACs, with a priority on affordable housing. While the interim policy was well-suited to smaller developments by assigning cash targets in lieu of amenities, it was not perfect for larger developments that have the capacity to provide in kind contributions.	Will recalibrate and finalize the CAC policy in 2017 to ensure that the CAC targets fit the scale of development with a further emphasis on housing affordability and other critical needs of the community.
<div>SP</div> Branding Action Plan key elements actioned each year.	Community Brand Leadership Team (BLT) continued to meet throughout the year and presented status document to Council in June. Of 55 action items, 37 are complete/ well underway; 14 are started to some degree or need further resources; 4 are on hold or no go.	Opportunity to revise BLT terms of reference with new Economic Development Officer, and re-consider role of community-based committee. Outstanding action items require substantial resources and commitments to achieve.
<div>SP</div> Marijuana Regulations.	Regulations defined and issued in 2016, as part of the Business Licence Bylaw rewrite. One business licence has been issued to date.	Will focus on ensuring all legitimate marijuana dispensaries are licensed, and those that are operating without a licence are addressed according to law.
<div>SP</div> Complete the second phase of the Marine Strategy by June 30, 2017.		Work on second phase will commence in 2017.
<div>SP</div> Business Licence Bylaw rewrite.	Complete. Business Licence Bylaw was rewritten and adopted.	
Initiate Limited Partnership and upfront planning in 2016 for Community Forest in partnership with Squamish Nation. Harvesting will commence upon completion, expected late 2016/early 2017.	The Limited Partnership Agreement was endorsed in principle.	Establish the General Partner Corporation to operate the Community Forest and final execution of the Limited Partnership. Then will proceed to upfront planning, licensing and harvesting later in 2017.
Continue the District's Business Retention & Expansion Program with a focus on engaging businesses in the Business Park Sub Area Plan: <ul style="list-style-type: none"><li>Business Walks exercise for the Business Park will kick off in 2016.</li><li>Program findings reported back to Council in early 2017.</li></ul>	Business Walks exercise kicked off in fall of 2016. Interviews 95% complete. Staff to report to Council on program findings in June 2017.	The Business Retention & Expansion program will be reviewed as part of strategic planning for 2017-2018. Changes to the existing program will be communicated once a review has been completed.
Launch a Food Truck Pilot Project.	Advertised Expressions of Interest to allow food trucks on District lands. Entered into agreements with three operators.	Expand on success of 2016 to increase the number of operators. Currently in discussion with three additional food trucks to establish operations in 2017.

Economy

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Facilitate and encourage Squamish as a film-friendly destination for BC's film industry: <ul style="list-style-type: none"><li>Create tool kit to assist hosts (private land owners) of film productions.</li><li>Expand Squamish Film Collective to better link our community with industry.</li><li>Host Filming Forum for industry personnel in community and Scouting/ Location roles.</li></ul>	<ul style="list-style-type: none"><li>Serviced 74% increase of productions coming into Squamish.</li><li>Reviewed and amended the Film Policy to support the work of the Smoke Bluffs Management Plan.</li><li>Collaborated on procedure review and updates on filming in Smoke Bluffs Park.</li></ul>	Work with Creative BC to host Community Film Forum in late 2017 for industry personnel within Squamish.  Due to significant increase in productions coming to Squamish, private land owner toolkit to be completed in 2017.  Further collaborate with representatives of the Squamish Film Collective (which is a contact list of Squamish locals working within the film industry) to expand upon this resource for use by productions coming to town.
Facilitate the execution of events throughout the community/ throughout the year, within parameters and guidelines that consider traffic management, community safety, and environmental responsibility: <ul style="list-style-type: none"><li>Expand on tools available to community event planners to assist in the successful delivery of event(s).</li><li>Review Community Event Policy and identify service gap.</li></ul>	Facilitated the execution of events throughout the year as per event policy; expanded maps and information to community event planners to assist in the successful delivery of events; increased service offerings by hosting community grant application workshop to assist event organizers with new policy and application deadline; developed event workshop series with Tourism Squamish to assist local event planners.	Roll out five-part Event Workshop series aimed at local event planners.
Explore the potential to attract new business to Squamish or District lands that support the brand through 2016 and beyond.	This continues to evolve organically as new businesses are attracted to the adventure-based lifestyle that Squamish offers. The completion of the Economic Development Review in 2016 helps to support this, as does the hiring of the new Economic Development Officer in early 2017.	Next steps to be defined through Economic Action Plan 2017-2018, to be brought to community in May 2017.





Economy

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Sale of land to be completed in early 2016. Development applications expected for later in 2016. Servicing works expected to begin in 2016.	<p>Sale of land was completed in early 2016. The District has since made some changes to the Sub Area Plan and Zoning Bylaw to allow Research and Development Facilities to be located on the Peninsula. A Development Permit application process is underway for a green technology centre. The creation of the Oceanfront Park is related to residential development on the peninsula; to date development applications have been related to the technology employment proposals. Construction of the first portion of the public waterfront walkway will accompany development of the Green Tech Centre, which is the first commercial building that a development permit application has been submitted for.</p> <p>Squamish Oceanfront Park development to precede occupancy of any residential development on the site. Public access to the existing beach area to remain open in the interim.</p>	The District will continue to review development and Bylaw adjustment applications in 2017 to ensure that the Squamish Oceanfront grows in accordance with the Sub Area Plan while being sensitive to market conditions.



Environment





ENVIRONMENT

The District leads the protection of our natural environment by focusing on:

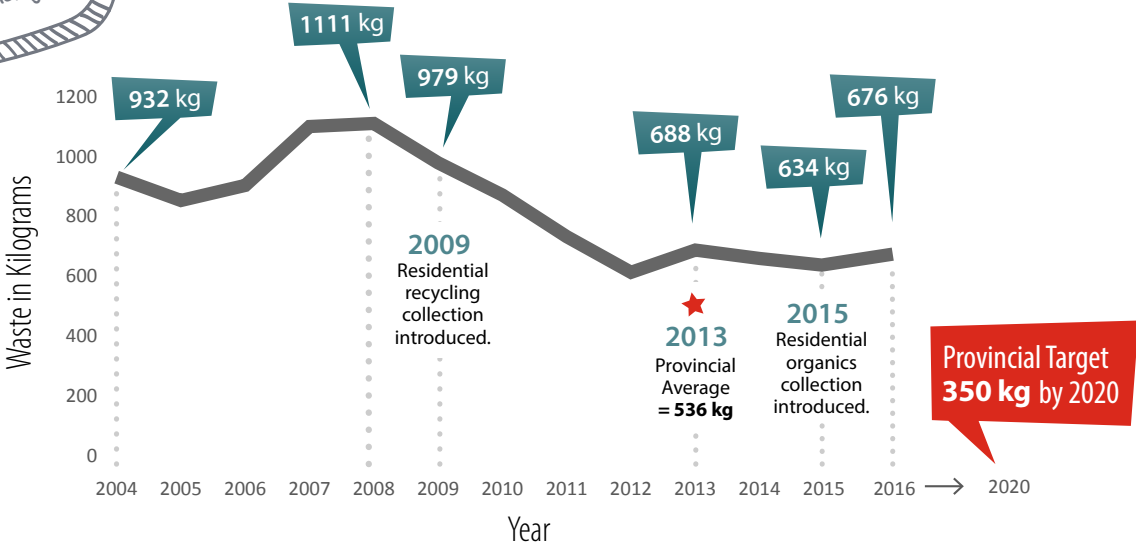
- Minimizing our collective impact as we grow
- Becoming a community that adapts to and mitigates climate change
- Protecting and where possible enhancing natural spaces
- Future Focused Stewardship

Environment

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<div>Complete Zero Waste Strategy.</div> <div>SP District policies support zero waste.</div>	<p>Zero Waste Strategy was adopted in fall 2016.</p> <p>Hired second Sustainability Coordinator to oversee the Zero Waste Strategy development and implementation, the landfill, and curbside collection/waste diversion.</p> <p>Assessed opportunities to increase waste diversion from multi-family and commercial locations.</p> <p>Waste diversion and reduction for filming and events was incorporated into the scope of the Zero Waste Strategy.</p> <p>Hosted inaugural Repair Café to encourage repair and resale of items prior to disposing of them.</p> <p>Participated in and supported important community waste-reduction initiatives Pitch-in Week and Great Canadian Shoreline Cleanup.</p> <p>Pilot project launched to optimize/reduce consumption of polymer at the Wastewater Treatment Plant, with some positive results being achieved to date.</p> <p>Introduction of weekly residential Organics curbside collection between June and September resulted in a 57% increase in organics diverted from the landfill over the same timeframe in 2015. 2016 Organics curbside collection overall increased 35% over 2015.</p>	<p>Implementation of the Zero Waste Strategy.</p> <p>Establish material disposal bans at the Squamish Landfill for recyclables and organics.</p> <p>Develop and implement mandatory material separation for multi-family and commercial properties. Provide waste diversion technical assistance and education to multi-family and commercial locations.</p> <p>Establish mandatory construction and demolition recycling targets for building construction and demolition permits.</p> <p>Develop technical specifications for waste service room size requirements for multi-family (apartment and condominium).</p> <p>Continue to host Repair Cafés and reinstate the Re-Use-It Fair now that the arena dry slab is available once again.</p> <p>Continue participation in, and support of Pitch-in Week and Great Canadian Shoreline Cleanup.</p>

Gains from the residential Organics curbside collection program were offset in 2016 by an increase in construction and demolition waste, resulting from the high volume of construction Squamish is currently experiencing.

Squamish Waste Produced  
per capita per year  
on average (in kgs)





Environment

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<div>SP</div> <div>The Squamish Estuary Management Plan (SEMP) is reviewed and implemented into the OCP.</div>	<div>Multiple Squamish Estuary Management Committee (SEMC) workshops were held to further the SEMP review, and explore new governance models for SEMC.</div> <div>In consultation with SEMC a number of SEMP policies were selected and will be incorporated into District OCP.</div>	<div>Potential governance models for SEMC continue to be explored. Senior government agency participation and commitment to be confirmed. SEMP review continues.</div> <div>SEMC will be a key stakeholder in the development of the Marine Strategy.</div>
<div>SP</div> <div>Update and “green” the Subdivision and Development Control Bylaw.</div>	<div>Began process by reviewing changes to the Master Municipal Construction Documents (external document of standards and contract languages) that impact the bylaw.</div>	<div>Draft bylaw update (including updates to storm water management and active transportation infrastructure), public engagement, and adoption of bylaw to be worked toward in 2017.</div>
<div>SP</div> <div>Develop a policy that moves the District of Squamish towards carbon neutrality by 2018.</div> <div>Continue exploring options for developing local carbon offset projects and working towards corporate carbon neutrality.</div> <div>The new Sustainability Coordinator position will be working on a comprehensive carbon neutrality plan both for the organization and the community.</div>	<div>A Community Carbon Marketplace (CCM) concept received support from Council. A CCM will enable the District to purchase carbon offsets from local projects that reduce greenhouse gas emissions and build community resilience.</div> <div>Entered into an agreement with Cowichan Energy Alternatives Society to determine the potential for a Squamish CCM.</div> <div>Created a Carbon Neutrality Working Group within the District to find and implement projects to reduce municipal emissions.</div>	<div>Issue Community Carbon Marketplace call for qualifying projects, and purchase offsets when they become available.</div> <div>Execute carbon reduction projects as designed by the Working Group.</div> <div>Create a community-wide baseline of Carbon emissions by activity and sector and recommended actions to reduce community-wide emissions.</div>
<div>SP</div> <div>Rewrite the Site Alteration Bylaw.</div>	<div>Researched tree and soil regulations from other municipalities. Drafted a Tree Management Bylaw and a Soils Management Bylaw.</div>	<div>Preliminary drafts of the proposed bylaws to be presented to Council, followed by implementation of a public engagement plan. Bylaws to be revised based on public feedback for Council's consideration.</div> <div>Develop an Invasive Species Bylaw, as well as policy for offsite burial of soil contaminated with invasive species.</div>

Environment

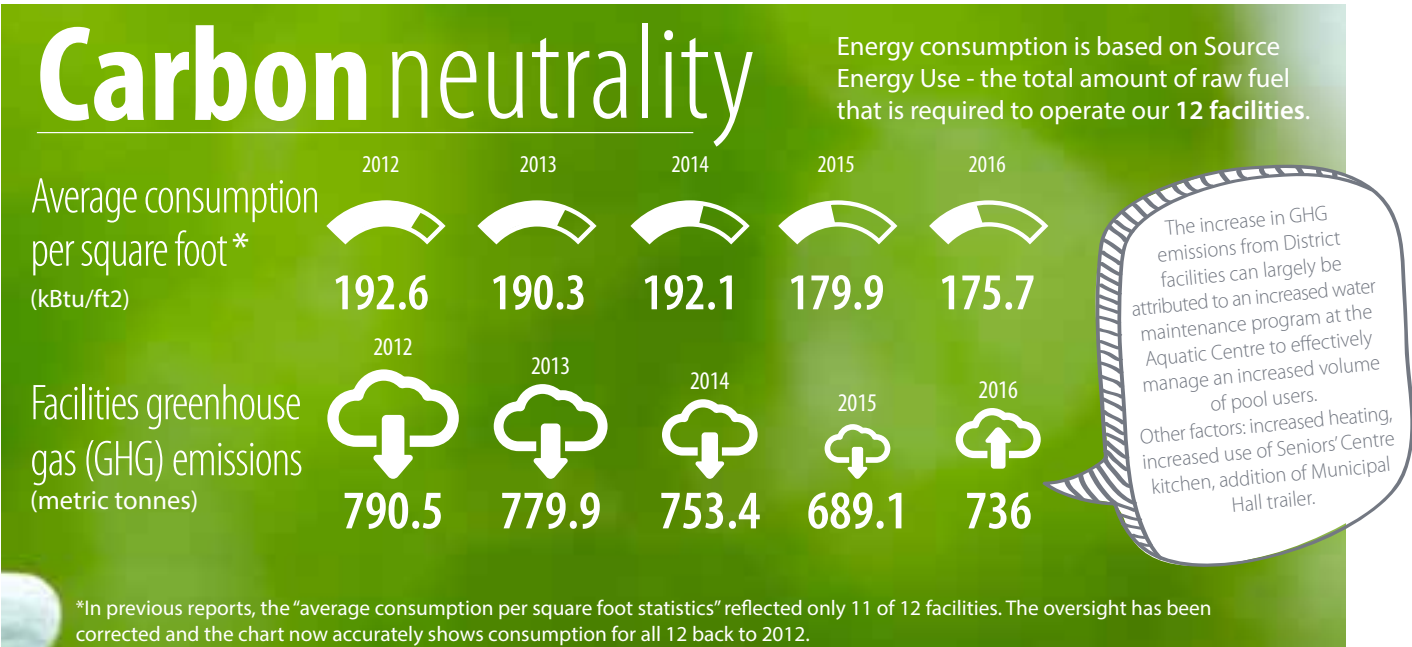
What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
<div>SP</div> <div>Complete sensitive habitat and riparian area mapping to inform the Official Community Plan review.</div> <div>Phase 3 Sensitive Habitat Inventory Mapping, focusing primarily on aquatic habitat (riparian and wetland mapping) to begin in 2016.</div>	<div>Environmentally Sensitive Areas (ESA) Mapping completed.</div> <div>Wetland and watercourse mapping has been completed and includes an update to the District's Watercourse Atlas. The modeling of a 30m riparian assessment area, based on physical terrain features, provides the basis for a development permit area schedule within the OCP.</div> <div>Ditch Classification Mapping, based largely on their contribution to fish habitat both within the ditch and downstream, have been completed for most areas of Squamish, allowing for the creation of pre-determined setbacks for development, while protecting the features, functions and conditions of ditch riparian areas that contribute to fish life processes.</div>	<div>To be completed in 2017:</div> <div><ul style="list-style-type: none"><li>Detailed field mapping of watercourses and wetlands.</li><li>Field confirmation (ground truthing) of ditches.</li><li>Development of protocols for operational public works in and around ditches classified as riparian.</li></ul></div>
<div>Mamquam Blind Channel Environmental Support</div>	<div>Supported a community project to remove pilings in the Mamquam Blind Channel (MBC) to improve herring spawning habitat. Also, this reduced opportunities for unauthorized mooring which has negatively impacted the environment in the MBC.</div>	<div>Explore partnership opportunities with Transport Canada to continue to increase compliance and enforcement tools in Squamish to further reduce unauthorized mooring.</div>
<div>SP</div> <div>Adopt Neighbourhood Energy Utility bylaw.</div>	<div>Council passed second reading on a bylaw requiring buildings Downtown to be readily connectable to a future neighbourhood energy system. A feasibility study was also presented, and accepted by Council. Further consideration was directed, but funding was not approved in the 2017 budget.</div>	<div>This is on deck pending resources.</div>





District policies support the reduction of water and energy use:

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Seek out ongoing improvements to environmental performance across Public Works.	Updated Sewer Bylaw to restrict the installation of garburators in new development, and prohibit certain items such as baby wipes, sand, gravel, and grease to support the source control program.	With the new ultraviolet disinfection system now in place, testing can be done to design an effluent water re-use system at the Waste Water Treatment Plant for safe re-use of water.  LED streetlight upgrades in 2017 to replace and rehabilitate fixtures at end of life, and convert some existing high pressure sodium lamps to LED.  Energy Audit for Waste Water Treatment Plant planned for 2017.
Seek out and leverage grant funding opportunities to achieve improvements in infrastructure.	The District was successful in a \$1.6 million grant project to replace aging, leaky water infrastructure and install water meters on industrial, commercial and institutional (ICI) properties as well as multi-family residential properties.	Install water meters on 160 ICI and multi-family residential properties, as per grant funding received. Public information campaign to launch to provide details about the program's objectives and timeline, and to provide answers to the many questions the community will have.
Develop Green Building Policies to provide incentives to reduce environmental impacts by October 31, 2018.	Project was deferred into 2017.	Update Subdivision and Development Control Bylaw to incorporate water and energy conservation measures. Community Planning and Building will be working with an industry group to implement the new BC Building Code Energy Step Code in 2017 and 2018. Following conclusion of the Energy Step Code project, staff will move to developing green building incentives in the Official Community Plan, Zoning Bylaw and possibly other bylaws too.



District policies support the reduction of water and energy use:

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Continue with community outreach program to increase awareness of the issues related to water conservation:  "Water Conservation Educator" job scope to be expanded to include indoor water conservation and other aspects of the Water Conservation Plan.  Provide community workshops on how to build and install rain barrels, how to install and maintain in-ground irrigation or drip irrigation systems, and how to plant a low water consumptive garden with Xeriscaping techniques (2016).  Improve source control programs to improve the quality of wastewater entering the sewer system, ultimately leading to better water quality in the Squamish River and Howe Sound:  Water Conservation Educator position will work to educate community on source control i.e. what can and cannot go down the drain/toilet.	Sold 244 rain barrels at the first annual Rain Barrel Sale.  Average per capita water demand reduced by 5L/c/day, on track with 2031 reduction target.  Hired a Utilities Technician to take on the role of Water Conservation Educator amongst other duties.  Updated Sewer Use Bylaw to improve regulation surrounding discharge of wastewater to the sewer system.  Developed education and outreach material.	Workshop for local landscaping companies to review outdoor water use bylaw, foster dialogue around water conservation best practices in local landscaping community, including installation and maintenance of in-ground irrigation systems, and low water consumptive gardens.  Second annual rain barrel sale.  Ongoing public education/outreach: Public Works Day, Farmers Market, newspaper ads, District e-news communications.  Pilot indoor water audit program.  Collaborate with local solid waste management contractors for better source control management.  Education and outreach efforts including displays at Farmers Markets, newspaper ads, District e-news.

2013 to 2016  
**Water Consumption**

Between 2013 and 2016, water consumption growth averaged **2.3% per year**. During the same period the population growth averaged **2.76% per year**.

	Population	Total System Demand (L)	Total Average Day Per Capita Consumption(L/c/d)	Residential Average Day Per Capita Consumption (L/c/d)*
2013	18,445	3,844,732,890	571	331.2
2014	18,927	3,906,383,320	565	328.0
2015	19,410	4,010,337,148	566	328.3
2016	19,893	4,074,753,299	561	325.5

Canada (2011)	Total (L/c/d)	483.0
	Residential (L/c/d)	250.9
British Columbia (2011)	Total (L/c/d)	531.9
	Residential (L/c/d)	311.9

\*Residential Average Day Per Capita Consumption is a calculated value based on Canadian and BC averages from the last time statistics Canada conducted a Survey of Drinking Water Plants, for which the most recent data is 2011 as per the following:\*

Enhance the overall health of the watershed:

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
A new Ultra Violet Disinfection facility will be built to disinfect sewage effluent entering the Squamish River; federal grant to provide funding.	Construction began and project was largely completed in 2016. A federal Gas Tax Fund grant was received for \$952,000 of the \$1.2 million project.	Project to be completed during Q1 2017.
Complete an Integrated Stormwater Management Plan (ISMP) in 2016 in order to prepare a blueprint that supports the growth of the community in a way that enhances the overall health of the watershed.	Federal Gas Tax Fund grant was received for 100% of the \$160,000 project.	ISMP project to begin spring 2017 for completion in 2018. The project will boost protection of riparian stream corridors and wetlands to enhance fish and aquatic habitat.
Provide leadership in environmental responsibility through the maintenance of District facilities, in accordance with the Climate Action Charter:  Utilize budget from the Climate Action Reserve fund to implement energy efficiency upgrades at the ice arena.	Environmentally sound projects included: <ul style="list-style-type: none"><li>• Installation of LED lights in Stawamus Chief Activity room (Brennan Park Recreation Centre).</li><li>• Replacement of gas hot water tank with electric at Tantalus firehall.</li><li>• Installation of LED lights in the main hall of the Adventure Centre.</li><li>• Window upgrades at the Dog Pound.</li><li>• Replaced exterior lights with LED fixtures at the Library.</li></ul> Received federal grant of \$28,850 to fund two Climate Action Reserve projects: Installation of a cold water system for ice resurfacing; and replacement of gas furnace with electric heat in dressing rooms.	2017 projects to include: <ul style="list-style-type: none"><li>• Electrical upgrades at arena plant to improve efficiency.</li><li>• Window upgrades at Arts Council building.</li><li>• Exterior lights replacement at Wastewater Treatment Plant with LED options.</li><li>• Infrared heater replacement at Drop in Centre.</li></ul> 2018 <ul style="list-style-type: none"><li>• New insulation on walls and ceiling at arena.</li></ul>



New cold water  
**ICE RESURFACER**  
**28**  
**TONNES**

\* Compared to previous hot water resufacer, the estimated gas savings of 80% and hydro savings of 12% resulting in estimated GHG savings of 28 tons per year.

WildSafeBC

What We Set Out To Achieve	What We Achieved in 2016	Looking Forward 2017-2018
Continue to work with WildSafeBC to maintain Bear Smart Community status and continually strive to reduce conflict with bears and other wildlife.  Continue to work with provincial agencies and District departments to educate, inform and enforce.  Deliver education to school-aged children and the general public through presentations and special events.  Improve compliance of District of Squamish Wildlife Attractant Bylaw with regards to securing attractants and preventing access by wildlife.  Work with various government agencies, service providers, the Squamish Nation and user groups to find synergies and innovative solutions to avoid human-wildlife conflicts.	Via the WildSafeBC Community Coordinator: <ul style="list-style-type: none"><li>• The Junior Ranger Program was delivered to 1,138 students in four elementary schools.</li><li>• An inquiry-based program was delivered to 224 students at Don Ross Middle School.</li><li>• Inaugural event “BC Goes Wild” - a celebration of BC wildlife with a focus on safety and conflict resolution.</li><li>• Attended six community events and presented to six different groups.</li><li>• Unlocked garbage receptacles in residential neighbourhoods dropped from 217 in July to 34 in September - a 72% decrease, following awareness campaign that involved placing informational stickers on unsecured totes on the evening prior to collection day.</li><li>• Five Wildlife Alerts were issued in collaboration with the Conservation Officer Service.</li><li>• Worked with 15 volunteers to help deliver information in their community.</li></ul>	Update the Bear Conflict Management Plan and maintain Bear Smart Community Status.  Continue to deliver the education and outreach to residents and visitors.  Reduce human-wildlife conflicts by providing information that assists residents and businesses in making smart decisions at their home, places of work and where they play.  Work to find innovation solutions to reduce the access by wildlife to unnatural attractants (i.e. policy and bylaw updates, landscaping guidelines, solid waste management).  Improve public safety with improved signage and vegetation management. Work with other stakeholders to reduce collisions with large mammals within the District.


### By the Numbers

↓ 72%

July 2016  
**217**

Sept 2016  
**34**

Decrease in unlocked totes in residential neighbourhoods.



This organics tote was correctly placed curbside unlocked after 5 a.m.



# A Successful Year for Squamish

2016 was a successful year for Squamish as our community continued to be recognized as an outstanding destination to live, work and play.

Ranked #2	2016 BC Water and Waste Association Best of the Best Tap Water Taste Test.
Ranked #3	"Best Sports Adventure Centre", Squamish Adventure Centre, Georgia Straight "Best of Vancouver".
Ranked #4	"Best Cities for Work 2016", BC Business Magazine.
Solar City Award	Squamish became the fifth Canadian Solar City thanks to the Canadian Solar Cities Project (CSCP), a non-profit organization that recognizes communities across the country for leadership in sustainable solar practices.
Marketing Awards	Received Economic Development Association of Canada Marketing Canada Awards: <ol style="list-style-type: none"><li>1. "Squamish Brand Development" Brand Identity.</li><li>2. "Community Profile" Single Publication (four or more pages) submission.</li></ol>
Finalist	Small Business BC "Open for Business" awards at the recent Union of British Columbia Municipalities conference in Victoria.
Ranked #9	"Top 50 Places to Invest in Canada", Canadian Property Investor Magazine.
Ranked #15	"Best Place to Invest in Canada", Canadian Business and Profit Guide.



DELIVER  
OUTSTANDING  
SERVICE

ACCOUNTABLE, COURTEOUS, ETHICAL, FRIENDLY  
KNOWLEDGEABLE, PROFESSIONAL, RESPECTFUL  
RESPONSIVE, RESPONSIBLE, RESPOND POSITIVELY  
CELEBRATE SUCCESS, PUNCTUAL, THOROUGH  
NEAT, SET HIGH STANDARDS, ASSUME THE BEST  
SUPPORT ALL DEPARTMENTS, LISTEN, EMPATHIZE  
BE SQUAMISH'S BEST AMBASSADORS



# Permissive Tax Exemptions

Year ended December 31, 2016

	Value of Total Tax Exemption	Value of Municipal Tax Exemption
Alano Club of Squamish	2,993	1,674
BC Lions Society for Children with Disabilities	27,836	19,343
Chamber of Commerce	6,187	4,084
Church of Jesus Christ of Latter Day Saints	1,514	847
Church on 99	1,640	917
Federation Mountain Clubs BC	743	513
Howe Sound Women's Centre Society	9,635	6,482
Roman Catholic Archbishop of Vancouver	5,897	3,298
Royal Canadian Legion, Diamond Head BR #277	5,605	3,135
Sea to Sky Community Services	23,375	14,443
Squamish Baptist Church	4,754	2,659
Squamish Montessori Society	7,070	4,667
Squamish Oceanfront Development Corp	28,957	19,025
Squamish Senior Citizens Home Society	43,673	30,349
Squamish Sikh Society	4,565	2,553
Squamish Sustainability Corp	70,735	46,691
Squamish Valley Golf club	73,481	44,911
Synod of Diocese of New Westminster	4,249	2,377
Tourism Squamish	6,187	4,084
Turstees of Squamish Jehovah's Witness	9,366	5,238
West Coast Railway Association	105,112	70,518

Total	\$443,574	\$287,808
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## Financial Statements



# Community Enhancement Grants

Year ended December 31, 2016

	2016 Budget	2016 Actual
Alano Club Of Squamish	-	1,963.82
Big Brothers and Big Sisters	3,500.00	3,500.00
Centre Point - Affordable Housing	188,000.00	188,000.00
Downtown Squamish Business Improvement Association	12,355.00	11,700.00
Fort McMurray	-	1,000.00
Girl Guides of Canada	553.19	323.66
Howe Sound Women's Centre Society	14,500.00	14,913.39
Legacy Grants	55,000.00	55,000.00
Quest University Student Bus Passes	550.00	550.00
Royal Canadian Air Cadets	2,500.00	2,500.00
Royal Canadian Legion Diamond Head Branch	645.00	-
SORCA Squamish Off Road Cycling Association	67,300.00	67,633.83
Squamish Arts Council	36,363.00	12,122.76
Squamish BMX Racing Club	75,000.00	75,000.00
Squamish Climate Action Network	4,245.00	3,000.00
Squamish Days Civic Centre Use	4,134.00	1,986.05
Squamish Food Bank Society	12,500.00	12,500.00
Squamish Helping Hands Society	15,000.00	15,000.00
Squamish Historical Society	2,815.56	2,884.72
Squamish Hospice	10,000.00	10,000.00
Squamish Senior Citizens Home Society	1,200.00	1,200.00
Squamish Volunteer Centre Society	7,500.00	7,500.00
Squamish Volunteer Drivers for Cancer PG	5,000.00	5,000.00
Squamish Youth Soccer Association	10,000.00	1,800.00
Whippet Clubs of B.C.	1,008.00	1,008.00
Other Misc Grants in Aid	1,535.25	-
Total	\$531,204.00	\$496,086.23

# Audited Financial Statements

District of Squamish  
Consolidated Financial Statements  
For the year ended December 31, 2016

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## Independent Auditor's Report

District of Squamish  
December 31, 2016

### Management's Responsibility for Financial Reporting

The Council of the District of Squamish (the "District") has delegated the responsibility for the integrity and objectivity of the financial information contained in the consolidated financial statements to the management of the District. The consolidated financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are executed and recorded in accordance with authorization, and that financial records are reliable for preparation of financial statements.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. Council annually reviews and approves the consolidated financial statements.

The District's independent auditors, BDO Canada LLP, are engaged to express an opinion as to whether these consolidated financial statements present fairly the District's consolidated financial position, financial activities and cash flows in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion in accordance with Canadian generally accepted auditing standards.

The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards.



Christine Mathews  
Director of Financial Services  
May 2, 2017

To the Mayor and Councilors of the  
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, 2016 and the Consolidated Statements of Operations, Change in Net Financial Assets 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.



## Independent Auditor's Report

### 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, 2016 and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Emphasis of Matter

Without modifying our opinion, we draw attention to Note 18 to the financial statements, which explains that certain comparative information for the period ended December 31, 2015 has been restated.

*BDO Canada LLP*

Chartered Professional Accountants

Squamish, British Columbia  
May 2, 2017

## District of Squamish Consolidated Statement of Financial Position

December 31	2016	2015
		(restated - Note 18)
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 28,727,369	\$ 14,653,955
Portfolio investments (Note 1)	43,594,327	43,234,952
Accounts receivable (Note 2)	5,257,836	4,282,948
Interest in limited partnership (Note 3)	1	-
Land held for sale (Note 3)	-	14,683,358
Deposit - Municipal Finance Authority (Note 4)	556,944	536,307
	<u>78,136,477</u>	<u>77,391,520</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	11,671,472	7,340,376
Deferred revenue - development cost levies (Note 5)	16,568,174	15,330,697
Deferred revenue - other	3,619,031	3,331,825
Provision for landfill closure and post closure costs (Note 6)	2,774,970	2,774,970
Provision for post-employment benefits (Note 7)	940,100	898,800
Reserve - Municipal Finance Authority (Note 4)	556,944	536,307
Capital leases payable (Note 8 and Schedule 1)	122,321	150,693
Short-term debt (Schedule 1)	-	8,000,000
Long-term debt (Note 8 and Schedule 1)	23,829,514	25,291,124
	<u>60,082,526</u>	<u>63,654,792</u>
<b>Net Financial Assets</b>	<u>18,053,951</u>	<u>13,736,728</u>
<b>Non-Financial Assets</b>		
Inventories	61,760	57,951
Prepaid expenses	16,957	273,488
Tangible capital assets (Note 16)	242,454,361	232,562,442
	<u>242,533,078</u>	<u>232,893,881</u>
<b>Accumulated Surplus (Note 9)</b>	<u>\$ 260,587,029</u>	<u>\$ 246,630,609</u>

See commitments and contingencies (Note 10)



Christine Mathews, CPA, CGA  
Director of Financial Services



Patricia Heintzman  
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	Financial Plan 2016 (Note 14)	2016	2015 (restated - Note 18)
<b>Revenue (Note 17)</b>			
Taxation (Note 11)	\$ 25,222,588	\$ 25,175,722	\$ 23,840,369
Government transfers and other contributions (Schedule 3)	4,329,927	3,261,138	3,113,748
User fees	1,428,915	1,737,955	2,027,542
Utility user fees	11,705,077	12,535,429	11,302,292
Developer contributions (Note 16)	1,517,943	5,770,956	7,329,983
Developer cost levies (Note 5)	4,849,590	838,660	-
Other revenue from own sources	2,528,021	3,756,562	2,815,022
Investment income	967,367	1,186,664	1,115,693
Penalties and interest on taxes	335,000	311,407	344,948
Grants in lieu of taxes	811,587	787,305	799,584
1% utility revenue	253,271	262,276	252,417
Gain on disposal of tangible capital assets	-	4,036	148,805
Proceeds of SODC land sale (Note 3)	15,000,000	15,000,000	-
	<u>68,949,286</u>	<u>70,628,110</u>	<u>53,090,403</u>
<b>Expenses (Notes 12 and 17)</b>			
Departmental expenses	31,954,691	30,474,895	28,061,495
Sewer, water and solid waste facilities	9,723,291	10,090,819	9,549,792
SODC land transaction costs	14,683,358	14,683,358	82,117
Interest on short-term debt	7,710	7,698	50,514
Interest on long-term debt	1,584,339	1,358,058	1,529,538
Sundry interest/bank charges	26,600	56,862	33,951
	<u>57,979,989</u>	<u>56,671,690</u>	<u>39,307,407</u>
<b>Annual Surplus</b>	10,969,297	13,956,420	13,782,996
<b>Accumulated Surplus, beginning of year</b>	246,630,609	246,630,609	232,847,613
<b>Accumulated Surplus, end of year</b>	<u>\$257,599,906</u>	<u>\$260,587,029</u>	<u>\$246,630,609</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 Financial Assets**

For the year ended December 31	Financial Plan 2016 (Note 14)	2016	2015 (restated - Note 18)
<b>Annual surplus</b>	\$ 10,969,297	\$ 13,956,420	\$ 13,782,996
Acquisition of tangible capital assets	(28,852,096)	(10,507,771)	(8,804,433)
Contributed tangible capital assets	(1,517,943)	(5,770,956)	(7,329,983)
Amortization expense	5,287,752	6,324,099	5,943,297
Gain on disposal of tangible capital assets	-	(4,036)	(148,805)
Proceeds on sale of tangible capital assets	-	66,745	180,710
	<u>(25,082,287)</u>	<u>(9,891,919)</u>	<u>(10,159,214)</u>
<b>Other non-financial assets</b>			
Decrease (Increase) in inventory	-	(3,809)	24,271
Decrease (Increase) in prepaid expenses	-	256,531	(130,053)
	<u>-</u>	<u>252,722</u>	<u>(105,782)</u>
<b>Change in net financial assets</b>	(14,112,990)	4,317,223	3,518,000
<b>Net financial assets, beginning of year</b>	13,736,728	13,736,728	10,218,728
<b>Net financial assets, end of year</b>	<u>\$ (376,262)</u>	<u>\$ 18,053,951</u>	<u>\$ 13,736,728</u>

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	2016	2015
		(restated - Note 18)
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual surplus	\$ 13,956,420	\$ 13,782,996
Non-cash items included in annual surplus		
Amortization expense	6,324,099	5,943,297
Contributed tangible capital assets	(5,770,956)	(7,329,983)
Gain on disposal of tangible capital assets	(4,036)	(148,805)
Carrying value of Land Held for Sale (SODC)	14,683,358	82,117
Deferral of land held for sale transaction costs	-	(373,075)
Provision for post employment benefit	41,300	81,400
Development cost charge revenue recognized	(838,660)	-
Other deferred revenue recognized	287,206	-
Earnings on debt sinking funds (actuarial adjustment)	(581,621)	(518,965)
Provision for landfill closure	-	276,862
Bad debts	42,511	-
Changes in other non-cash working capital	3,608,931	1,055,184
	<u>31,748,552</u>	<u>12,851,028</u>
<b>Investing transactions</b>		
Change in portfolio investments	(359,375)	(7,584,841)
	<u>(359,375)</u>	<u>(7,584,841)</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(10,507,771)	(8,804,433)
Proceeds from sale of tangible capital assets	66,745	180,710
	<u>(10,441,026)</u>	<u>(8,623,723)</u>
<b>Financing transactions</b>		
Development cost levies received, including interest	2,076,136	2,220,038
Repayment of short-term debt	(8,000,000)	-
Lease payments	(28,108)	(38,613)
Proceeds of new leased capital	-	134,760
Proceeds of short-term debt	-	71,149
Proceeds of long-term debt	560,606	1,986,848
Debt principal repaid	(1,483,371)	(1,388,083)
	<u>(6,874,737)</u>	<u>2,986,099</u>
<b>Increase (decrease) in cash</b>	<b>14,073,414</b>	<b>(371,437)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>14,653,955</b>	<b>15,025,392</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 28,727,369</b>	<b>\$ 14,653,955</b>
<b>Supplemental information:</b>		
Interest paid	\$ 1,439,865	\$ 1,601,679

**District of Squamish  
Summary of Significant Accounting Policies**

December 31, 2016

The District of Squamish (the "District") is incorporated under the *Local Government Act* (British Columbia) and subject to the provisions of the *Community Charter*. The District is responsible for the preparation and fair presentation of these consolidated financial statements in conformity with Canadian public sector accounting standards (PSAS) as recommended by the Public Sector Accounting Board of the Chartered Public Accountants Canada.

**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 District's wholly-owned subsidiaries the Squamish Public Library ("SPL"), 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 Public Library ("SPL")

SPL is a non-profit organization incorporated without share capital under the laws of British Columbia to provide library and other services. SPL is a registered charity and, as such, is exempt from income tax and may issue income tax receipts to donors.

Squamish Oceanfront Development Corporation ("SODC")

SODC was 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 the year, the Corporation sold its land held for sale. It is expected that the Corporation will be dissolved in 2017, distribute net assets to the District, and have no further operation.

**District of Squamish**  
Summary of Significant Accounting Policies

December 31, 2016

**Government Reporting  
Entity (Continued)**

Squamish Sustainability Corporation ("SSC")

The District signed a Partnering Agreement (the "Partnering Agreement") with SSC to manage the Squamish Adventure Centre. The District is the legal and beneficial owner of the Squamish Adventure Centre, which offers visitor information services, public programs, retail and office rentals and other economic and tourism development services. Use of the building is provided on a rent-free basis to SSC.

**Revenue Recognition**

Taxes are recognized as revenue in the year they are levied. Through the British Columbia Assessments appeal process, taxes may be adjusted by way of supplementary roll adjustments. Estimates are made of potential adjustments to taxes. Any additional adjustments required over those estimated are recognized at the time they are awarded. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Levies imposed for Regional District services and other taxing authorities are not included.

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

Sale of service and other revenue are recognized on an accrual basis.

**Government Transfers**

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

**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.

**District of Squamish**  
Summary of Significant Accounting Policies

December 31, 2016

**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.

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
Solid Waste Utility	12 to 50 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.



**District of Squamish**  
**Summary of Significant Accounting Policies**

December 31, 2016

<b>Investment in Limited Partnership</b>	The District holds a 25% interest in a Limited Partnership which was acquired as part of the consideration for the SODC land sale. This investment is recorded at nominal value and in future years will be recorded at cost.
<b>Measurement Uncertainty</b>	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 held for sale, the recoverability of amounts receivable, and the useful lives of tangible capital assets.
<b>Segment Disclosures</b>	The District segregates its operations for financial reporting based upon business units. This information is provided in Note 17 of these financial statements.
<b>Liability for Contaminated Sites</b>	Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.  Management has assessed its potential liabilities including sites that are no longer in productive use and sites for which the District accepts responsibility. There are no such sites that have contamination in excess of an environmental standard which require remediation at this time, therefore no liability has been recognized in these financial statements.
<b>Early adoption of PS 2200</b>	Effective January 1, 2016 the District has early adopted Public Sector Accounting Standard 2200 - Related Party Disclosures. This change did not have a significant impact on the amounts or disclosures in these financial statements.

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

December 31, 2016

**1. Portfolio Investments**

	2016	2015
Operating funds, unrestricted	\$ 2,476,855	\$ 10,171,494
Reserve funds, restricted	24,549,298	17,732,761
Deferred revenue, restricted	16,568,174	15,330,697
	<u>\$43,594,327</u>	<u>\$ 43,234,952</u>

Portfolio investments consist of short-term bond funds and are recorded at fair value, which approximates cost. The District earned an average rate of return of 1.82% in 2016 (2015 - 2.06%).

**2. Accounts Receivable**

	2016	2015
Goods and services tax	\$ 341,801	\$ 344,084
Property taxes	1,815,938	1,757,792
Utilities	1,509,383	1,166,479
Trade accounts	488,926	528,144
Government transfers receivable	1,101,788	486,449
	<u>\$ 5,257,836</u>	<u>\$ 4,282,948</u>

**3. Land Held for Sale and Interest in Limited Partnership**

On February 3, 2016, SODC completed the sale of all land held for sale with a third party for cash consideration of \$15 million and a 25% limited partnership interest in the prospective development with a provision granting the general partner the option to purchase the limited partnership at any time after the completion of the Oceanfront Park to a state that is usable by and accessible to the public. As condition of the sale, the purchaser agreed that 5.57 hectares of the property would be contributed to the District of Squamish for use as a municipal park and the 25% interest in the Limited Partnership was transferred to the Squamish Sustainability Corporation, another subsidiary of the District. The fair value of this interest is not determinable as it is dependent on future development and has therefore been recorded at nominal amount.



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

December 31, 2016

**4. 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, 2016 are as follows:

	Cash Deposits		Demand Notes	
	2016	2015	2016	2015
General operating fund	\$ 354,110	\$ 338,988	\$ 813,321	\$ 797,970
Water operating fund	79,235	77,081	196,929	196,929
Sewer operating fund	117,873	114,668	227,720	227,720
Solid waste operating fund	5,726	5,570	25,172	25,172
	<u>\$ 556,944</u>	<u>\$ 536,307</u>	<u>\$ 1,263,142</u>	<u>\$ 1,247,791</u>

**5. Deferred Revenue - Development Cost Levies**

	2016	2015
Balance, beginning of year	\$ 15,330,697	\$ 13,110,659
Contributions	1,853,788	1,900,961
Interest income	222,349	319,077
Expenditures	(838,660)	-
Balance, end of year	<u>\$ 16,568,174</u>	<u>\$ 15,330,697</u>

**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 calculations performed by 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 4.13% (2015 - 4.22%) per annum and inflation is estimated at 1.78% (2015 - 1.00%) per annum.

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

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

December 31, 2016

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

During the year the District began a vertical expansion of the landfill, increasing its capacity and extending its estimated closure date. The District is currently in the design phase of the expansion. All estimates used in the calculation at December 31, 2016 are based on the expected results of the expansion.

As of December 31, 2016 the total capacity of the landfill after the expansion is estimated at 783,366 cubic meters. Assuming this total capacity, the current remaining capacity of the landfill site is estimated at 175,456 cubic meters (2015 - 48,457 cubic meters) which is 22.4% (2015 - 17.5%) of the site's total planned capacity after the expansion.

The total discounted future cash flows for closure and post-closure costs are estimated at \$2,774,970 as at December 31, 2016 (2015 - \$2,774,970). The landfill is expected to reach capacity by 2027.

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

The District provides future benefits to all of its eligible employees through a Sick Leave Plan, a Full Annual Vacation at Retirement Plan, and a Retirement Pay 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 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 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.

There were no amendments to the above Plans during the year ended December 31, 2016.

The total expense recorded in the financial statements in respect of obligations under the Plan amounts to \$159,200 (2015 - \$155,000).



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

December 31, 2016

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

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

	2016	2015
Liability, beginning of year	\$ 898,800	\$ 817,400
Current service cost	104,900	101,900
Interest cost	35,800	33,700
Benefits paid	(105,200)	(55,500)
Past service cost	(12,700)	(18,100)
Amortization of net actuarial loss	18,500	19,400
Liability, end of year	<u>\$ 940,100</u>	<u>\$ 898,800</u>

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.

	2016	2015
Accrued benefit obligation, end of year	\$ 913,900	\$ 1,046,200
Unamortized loss (gain)	26,200	(147,400)
Liability, end of year	<u>\$ 940,100</u>	<u>\$ 898,800</u>

The most recent actuarial valuation of the District's employee future benefits was completed as at December 31, 2016. The significant actuarial assumptions adopted in measuring the District's accrued benefit obligation are as follows:

	2016	2015
Discount rates	3.4%	3.2%
Expected future inflation rates	2.5%	2.5%
Expected wage and salary increases	2.5 - 4.6%	2.5 - 4.5%

**8. Long-Term Debt and Capital Leases**

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

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

December 31, 2016

**8. Long-Term Debt and Capital Leases (Continued)**

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

	2016	2015
MFA Debt - General Fund	15,110,807	15,850,079
MFA Debt - Water Fund	4,509,884	4,786,071
MFA Debt - Sewer Fund	3,796,847	4,196,206
MFA Debt - Solid Waste Fund	411,976	458,768
Total long-term debt (Schedule 1)	<u>\$ 23,829,514</u>	<u>\$ 25,291,124</u>
Total capital leases (Schedule 1)	<u>\$ 122,321</u>	<u>\$ 150,693</u>

The weighted average interest rate as at December 31, 2016 was 3.50% (2015 - 4.22%).

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

	General Fund	Water Fund	Sewer Fund	Solid Waste Fund	Consolidated Total
2017	\$ 958,824	\$ 261,881	\$ 248,670	\$ 44,138	\$ 1,513,513
2018	888,813	261,881	197,257	44,138	1,392,089
2019	888,813	261,881	193,386	44,138	1,388,218
2020	888,813	261,881	193,386	44,138	1,388,218
2021	888,813	226,245	193,386	44,138	1,352,582
Thereafter	4,861,825	1,734,327	1,193,821	112,162	7,902,135
	9,375,901	3,008,096	2,219,906	332,852	14,936,755
Actuarial additions	5,734,906	1,501,788	1,576,941	79,124	8,892,759
	<u>\$ 15,110,807</u>	<u>\$ 4,509,884</u>	<u>\$ 3,796,847</u>	<u>\$ 411,976</u>	<u>\$ 23,829,514</u>

Actuarial additions represent projected earnings on Sinking Fund deposits.

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

December 31, 2016

**8. Long-Term Debt and Capital Leases (Continued)**

(c) Unissued debt

The following authorized long-term debt at December 31, 2016, has not been issued.

Bylaw	Purpose	Expiry Date	Amount
2051	Roads and Drainage	No expiry	\$ 1,016,356
2052	Water System Improvements	No expiry	365,955
2208	General System Improvements	2017	4,075,272
2209	Water System Improvements	2017	340,360
2211	Sewer System Improvements	2017	68,251
2282	General Capital Works	2017	636,034
2283	Water System Improvements	2017	130,527
2331	General Capital Works	2019	2,032,522
2392	General Capital Works	2020	2,359,248
2393	Water System Improvements	2020	1,880,081
2444	General Capital Works	2021	1,262,626
2445	Water System Improvements	2021	505,050
2465	Roads and Drainage	2021	1,650,300
			<b>\$ 16,322,582</b>

**9. Accumulated Surplus**

	2016	2015 (restated - Note 18)
Unappropriated surplus	\$ 4,108,212	\$ 4,495,514
Appropriated surplus		
Non-statutory reserves (provisions)	6,858,328	5,540,131
Statutory reserves (Schedule 2)	27,936,862	26,290,316
	<b>34,795,190</b>	<b>31,830,447</b>
Net investment in wholly-owned subsidiaries		
Library	593,334	560,969
Squamish Sustainability Corporation	69,032	21,593
Squamish Oceanfront Development Corporation	2,518,734	2,601,461
	<b>3,181,100</b>	<b>3,184,023</b>
Investment in tangible capital assets	<b>218,502,527</b>	<b>207,120,625</b>
	<b>\$ 260,587,029</b>	<b>\$ 246,630,609</b>

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

December 31, 2016

**9. Accumulated Surplus (Continued)**

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 surpluses.

Investment in tangible capital assets is equal to the net book value of the tangible capital, 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.

**10. 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 financial plans 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  
Sea to Sky Regional Hospital District



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

December 31, 2016

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

(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 defined benefit pension plan. Basic pension benefits provided are based on a formula. The Plan had about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

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

The most recent valuation as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018 with results available in 2019.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The District paid \$1,026,672 (2015 - \$989,003) for employer contributions while employees contributed \$912,788 (2015 - \$882,740) to the Plan in fiscal 2016.

(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 31, 2016, 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.

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

December 31, 2016

**11. Taxation**

	Financial Plan 2016	2016	2015
General municipal purposes	\$ 24,454,018	\$ 24,384,509	\$ 23,099,883
Library taxes	175,345	175,320	175,106
Business improvement area	85,000	85,001	45,000
Sewer frontage taxes	277,640	290,520	284,760
Water frontage taxes	230,585	240,372	235,620
	25,222,588	25,175,722	23,840,369
Collections for other taxing authorities:			
BC Assessment Authority	-	313,812	291,310
Municipal Finance Authority	-	1,040	887
Provincial Government - Schools	-	9,996,971	9,367,472
Squamish-Lillooet Regional District	-	1,426,761	1,358,248
Sea to Sky Regional Hospital District	-	227,376	219,002
	25,222,588	37,141,682	35,077,288
Transfers to other taxing authorities:			
BC Assessment Authority	-	(313,812)	(291,310)
Municipal Finance Authority	-	(1,040)	(887)
Provincial Government - Schools	-	(9,996,971)	(9,367,472)
Squamish-Lillooet Regional District	-	(1,426,761)	(1,358,248)
Sea to Sky Regional Hospital District	-	(227,376)	(219,002)
	-	(11,965,960)	(11,236,919)
	\$ 25,222,588	\$ 25,175,722	\$ 23,840,369

**12. Expenses and Other Expenditures by Object**

	2016	2015
		(restated - Note 18)
Operating		
Payroll and benefits	\$ 15,854,024	\$ 14,995,688
Operating expenses	18,444,453	16,788,369
Debt servicing - interest	1,365,756	1,580,053
Amortization expense	6,324,099	5,943,297
Cost of sale of SODC land	14,683,358	-
	56,671,690	39,307,407
Capital		
Tangible capital assets	10,507,771	8,804,433
	\$ 67,179,461	\$ 48,111,840



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

December 31, 2016

**13. Trust Funds**

These funds account for assets that must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAS 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, 2016:

	2016	2015
<b>Assets</b>		
Investments	\$ 218,266	\$ 209,683
<b>Liabilities</b>		
Cemetery Care Fund	\$ 218,266	\$ 209,683

(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:

	2016	2015
<b>Assets</b>		
Investments	\$ 1,408,935	\$ 1,166,219
Inventory	28,427	20,934
	<u>\$ 1,437,362</u>	<u>\$ 1,187,153</u>
<b>Liabilities</b>		
Deferred revenue	\$ 38,620	\$ 39,262
Account payable	1,218,839	984,889
Fund balance	99,903	83,002
Reserve	80,000	80,000
	<u>\$ 1,437,362</u>	<u>\$ 1,187,153</u>

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

December 31, 2016

**14. Financial Plan**

Financial Plan amounts represent the Financial Plan bylaw adopted by Council on April 5, 2016 as adjusted to a "PSAS basis" in order to match the required presentation in the Consolidated Statement of Operations and the Consolidated Statement of Change in Net Assets (Debt). This adjustment is necessary because certain revenue items in the Financial Plan are not considered revenues for PSAS 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 PSAS purposes. The Financial Plan amounts are also presented on a consolidated basis and include the financial plans for all entities that form part of the District's reporting entity.

The following shows how these two different bases are reconciled:

	2016
Annual surplus per Financial Plan bylaw	\$ 11,696,184
Annual surplus of subsidiaries per adopted budget	1,225
Elimination of budgeted transactions between the District and subsidiaries	<u>(728,112)</u>
<b>Annual surplus on a PSAS basis</b>	<b>10,969,297</b>
Acquisition of tangible capital assets per Financial Plan bylaw	(28,747,428)
Acquisition of tangible capital assets of subsidiaries	(104,668)
Contributed tangible capital assets	(1,517,943)
Amortization per Financial Plan bylaw	<u>5,287,752</u>
<b>Change in net financial assets (debt)</b>	<b>\$ (14,112,990)</b>

**15. Comparative Figures**

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



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

December 31, 2016

**16. Tangible Capital Assets**

(a) Assets under construction

General capital assets under construction have a cost of \$1,615,520 (2015 - \$2,387,296) and have not been amortized. Amortization of these assets will commence the year the asset is put into service.

(b) Contributed tangible capital assets

Contributed tangible capital assets (developer contributions) have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$5,770,956 (2015 - \$7,329,983) comprised of land in the amount of \$3,175,915 (2015 - \$nil), land improvements of \$783,014 (2015 - \$340,853), transportation infrastructure \$1,205,078 (2015 - \$4,694,045), water infrastructure \$385,705 (2015 - \$980,034) and sanitary sewer infrastructure in the amount of \$221,244 (2015 - \$1,315,051).

(c) Write-down of tangible capital assets

No write-down of tangible capital assets occurred during 2016 or 2015.

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

December 31, 2016

**16. Tangible capital assets (continued):**

Cost	Balance at December 31, 2015 (restated - Note 18)	Additions	Disposals and transfers	Balance at December 31, 2016
Land	\$ 70,666,875	\$ 3,175,915	\$ -	\$ 73,842,790
Land improvements	24,247,155	1,972,195	(1,793,789)	28,013,139
Buildings	41,911,550	1,372,561	(3,930)	43,288,041
Furniture, vehicles, equipment	12,168,174	913,558	302,533	12,779,199
Road infrastructure	78,525,766	3,463,834	436,364	81,553,236
General work in progress	2,387,296	1,058,974	1,830,750	1,615,520
Water infrastructure	46,794,840	2,090,526	-	48,885,366
Sanitary sewer infrastructure	49,676,756	2,031,329	-	51,708,085
Solid waste infrastructure	5,334,258	89,888	-	5,424,146
Subsidiaries	1,534,864	109,947	27,039	1,617,772
<b>Total</b>	<b>333,247,534</b>	<b>16,278,727</b>	<b>798,967</b>	<b>348,727,294</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Land	-	\$ -	\$ -	\$ -
Land improvements	6,689,051	33,032	609,944	7,265,963
Buildings	17,524,483	-	882,224	18,406,707
Furniture, vehicles, equipment	7,710,782	302,533	657,982	8,066,231
Road infrastructure	31,303,720	379,152	2,021,911	32,946,479
General work in progress	-	-	-	-
Water infrastructure	16,300,475	-	853,965	17,154,440
Sanitary sewer infrastructure	19,183,434	-	863,255	20,046,689
Solid waste infrastructure	738,003	-	310,630	1,048,633
Subsidiaries	1,235,144	21,541	124,188	1,337,791
<b>Total</b>	<b>100,685,092</b>	<b>736,258</b>	<b>6,324,099</b>	<b>106,272,933</b>

	Net book value December 31, 2015	Net book value December 31, 2016
Land	70,666,875	73,842,790
Land improvements	17,558,104	20,747,176
Buildings	24,387,067	24,881,334
Furniture, vehicles, equipment	4,457,392	4,712,968
Road infrastructure	47,222,046	48,606,757
General work in progress	2,387,296	1,615,520
Water infrastructure	30,494,365	31,730,926
Sanitary sewer infrastructure	30,493,322	31,661,396
Solid waste infrastructure	4,596,255	4,375,513
Subsidiaries	299,720	279,981
<b>Total</b>	<b>\$ 232,562,442</b>	<b>\$ 242,454,361</b>

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

December 31, 2016

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**17. Segmented Information**

The Corporation is a diversified municipal government organization that provides a wide range of services to its citizens, including General Government; Protective Services; Transportation and Transit; Economic and Community Development; Recreation, Parks, Trails and Library; Public Health; Water, Sewer and Solid Waste Utilities. For management reporting purposes, the Corporation's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities reported within these funds. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

**General Government**

General government and fiscal services is comprised of Council and the related support services provided by the Administration and Finance departments, as well as all operations and maintenance costs relating to Municipal Hall and grants to community organizations.

**Protective Services**

Protective Services is committed to ensuring the public safety and mitigating risks to residents of Squamish. This function includes police, fire, emergency management planning, bylaw enforcement, animal control and building inspection.

**Transportation and Transit**

Transportation and Transit is a broad function encompassing the engineering departments and the public works crews engaged in the maintenance and improvements to the road systems, drainage, sidewalks, flood protection, fleet maintenance, works yard maintenance and other planning and maintenance activities. In addition, this function includes transit services and airport operations.

**Economic and Community Development**

Economic and Community Development stretches from planning and land use development, environmental planning, economic development and events management with the common goal of developing Squamish into a healthy, vibrant and economically viable community. In addition, the District's subsidiary organizations, Squamish Sustainability Corporation and the Squamish Oceanfront Development Corporation, have been consolidated into this function for reporting purposes.

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

December 31, 2016

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**17. Segmented Information (Continued)**

**Recreation, Parks, Trails and Library**

Recreation, Parks, Trails and Library encompasses the arena and community centre, seniors centre, youth centre and an extensive networks of parks and trail systems throughout the community. In addition, the District's subsidiary organization, the Squamish Public Library, has been consolidated into this function for reporting purposes.

**Public Health**

Public Health Service is comprised of the municipal cemetery services.

**Water and Sewer Utilities**

The Water and Sewer Utilities operate and distribute water and network sewer mains, storm mains and pump stations.

**Solid Waste Utility**

The Solid Waste Utility provides garbage, recycling, organic waste collection services as well as the operation of the landfill.



December 31, 2016

**17. Segmented Information (continued):**

	General Government	Protective Services	Transportation & Transit	Economic & Community Development	Recreation, Parks, Trails & Library	Public Health	Water Utility	Sewer Utility	Solid Waste Utility	Total All Funds 2016	Total All Funds 2015 (restated - Note 18)
<b>Revenue:</b>											
Taxation (Note 12)	\$ 25,175,722	-	-	-	-	-	-	-	-	\$ 25,175,722	23,840,369
Government transfers and other contributions (Schedule 4)	263,783	93,086	1,511,786	235,747	367,595	-	-	789,141	-	3,261,138	3,113,748
User fees	28,021	100,639	467,238	231,196	808,695	31,678	56,362	14,226	-	1,737,955	2,027,542
Utility user fees	-	-	-	-	-	-	3,708,490	5,149,713	3,677,226	12,535,429	11,302,292
Developer contributions	-	-	3,414,007	-	1,750,000	-	385,705	221,244	-	5,770,956	7,329,983
Developer cost charges	595,579	-	-	-	-	-	1,923	241,158	-	838,660	-
Other revenue from own sources	672,586	142,259	268,675	2,098,015	555,201	-	7,010	12,816	-	3,756,562	2,815,022
Investment revenue	867,879	-	98	5,278	12,412	-	80,377	206,860	13,860	1,186,684	1,115,693
Penalties and interest on taxes	311,407	-	-	-	-	-	-	-	-	311,407	344,948
Grants in lieu of taxes	787,305	-	-	-	-	-	-	-	-	787,305	799,584
1% utility revenue	262,276	-	-	-	-	-	-	-	-	262,276	252,417
Gain on disposal of capital assets	4,036	-	-	-	-	-	-	-	-	4,036	148,805
Proceeds on sale of land	-	-	-	15,000,000	-	-	-	-	-	15,000,000	-
	28,968,594	335,984	5,661,804	17,570,236	3,493,903	31,678	4,239,667	6,635,158	3,691,086	70,628,110	53,090,403
<b>Expenses:</b>											
Payroll and benefits	4,948,393	2,793,053	3,283,403	1,120,187	2,347,512	30,260	726,084	583,969	21,163	15,854,024	14,995,688
Operating expenses	1,753,971	5,132,908	1,585,854	1,347,538	1,868,099	24,330	1,422,781	2,186,615	3,122,157	18,444,433	16,788,369
Debt service - Interest	896,074	-	-	-	-	-	210,177	238,578	20,927	1,365,756	1,580,053
Amortization expense	4,296,249	-	-	-	-	-	853,965	863,255	310,630	6,324,099	5,943,297
Cost of sale of SODC land	-	-	-	14,683,338	-	-	-	-	-	14,683,338	-
Loss on disposal of capital assets	-	-	-	-	-	-	-	-	-	-	-
	11,894,687	7,925,961	4,869,257	17,151,083	4,215,611	54,590	3,213,207	3,872,417	3,474,877	56,671,690	39,307,407
<b>Annual surplus (deficit)</b>	\$ 17,073,907	\$ (7,589,977)	\$ 792,547	\$ 419,153	\$ (721,708)	\$ (22,912)	\$ 1,026,460	\$ 2,762,741	\$ 216,209	\$ 13,956,420	\$ 13,782,996

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

December 31, 2016

**18. Prior Period Adjustment**

In 2016, an error in the calculation of amortization was identified which affects balances previously reported. The comparative information in these financial statements has been restated to present the corrected tangible capital asset, amortization, and opening and closing accumulated surplus values with respect to this error:

	2015 As previously stated	Adjustment	2015 Restated
<b>Consolidated Statement of Financial Position:</b>			
Tangible Capital Assets	\$ 233,300,445	\$ (738,003)	\$ 232,562,442
Accumulated Surplus	\$ 247,368,612	\$ (738,003)	\$ 246,630,609
<b>Consolidated Statement of Operations:</b>			
Accumulated Surplus, beginning of year	233,278,731	(431,118)	232,847,613
Sewer, water and solid waste facilities	9,242,907	306,885	9,549,792
Annual Surplus	14,089,881	(306,885)	13,782,996
Accumulated Surplus, end of year	247,368,612	(738,003)	246,630,609
<b>Consolidated Statement of Change in Net Financial Assets:</b>			
Annual Surplus	14,089,881	(306,885)	13,782,996
Amortization expense	5,636,412	306,885	5,943,297
<b>Consolidated Statement of Cash Flows:</b>			
Annual Surplus	14,089,881	(306,885)	13,782,996
Amortization Expense	5,636,412	306,885	5,943,297

**District of Squamish  
Schedule 1  
Consolidated Capital Leases Payable and Long-term Debt**

**December 31, 2016**

By-law	Purpose	Year of maturity	Rate (%)	2016	2015
<b>General Fund:</b>					
2401	Squamish Oceanfront Dev Corp	2020	1.30		\$ 8,000,000
<b>Total Short Term Debt</b>				-	8,000,000
	Lease photocopier C754	2017		13,524	13,524
	Lease photocopier Xerox	2019		5,458	7,676
	Lease photocopier C364	2019		4,144	5,849
	Lease photocopiers	2020		99,195	123,644
<b>Total Capital Leases</b>				122,321	150,693
<b>General Fund:</b>					
2051	Dike Projects	2031	2.10	560,606	-
2051	Dike Projects	2035	2.75	97,682	101,263
2331	Bridge	2030	2.75	52,034	54,878
2282	Bridge	2030	2.75	634,708	669,400
2051	Dike Construction & Rehabilitation	2034	3.00	326,670	338,918
2282	Bridge	2029	3.00	311,471	329,483
2208	Bridge, Flood Protection, Arena Lighting	2029	3.00	748,501	791,788
2166	Flood Protection	2029	3.00	101,222	107,075
2208	Systems & Equipment	2024	3.00	94,016	103,827
2208	Flood Protection, bridges, bike lanes	2033	3.85	414,442	431,258
2214	Turf Field	2023	3.85	133,985	150,296
2208	Equipment	2023	3.85	315,967	354,433
2166	Trails, dikes, pump, fleet/equipment, playgrounds, catch basins, renovations	2023	3.85	327,867	367,781
2137	Landfill, playground, RCMP building	2023	3.85	88,356	99,112
2166	Roads, roof, playground	2027	2.90	1,070,990	1,147,349
2137	Parks/Rec Improvement, IT equipment, sidewalks, catch basins	2022	2.90	349,301	400,038
2064	Arena Roof	2031	4.20	580,802	608,692
2051	Roads & Drainage	2031	4.20	910,714	954,447
2029	Business Park	2029	4.90	2,130,808	2,253,960
1945	Business Park	2027	4.82	2,033,265	2,178,230
1917	Forestry Building	2026	1.75	1,654,779	1,787,306
1613	RCMP Building	2022	1.75	1,995,705	2,275,137
1288	Library	2017	4.55	176,916	345,407
				15,110,807	15,850,078
<b>Water Fund:</b>					
2283	Watermain Replacement	2030	2.75	182,697	192,683
2283	Watermain Replacement	2029	3.00	847,817	851,568
2209	PRV, Meters, Stations, Mains	2029	3.00	318,367	336,778
2167	Watermain Replacement	2029	3.00	182,819	193,391
2209	Water Systems and Equipment	2028	3.85	718,824	764,823
2167	Water Systems	2023	3.85	229,258	257,167
2167	Meters, Connections, Valves, PRV	2032	2.90	271,213	283,162
2138	Watermain and offsite works	2032	2.90	219,341	229,005
2052	Water Systems	2031	4.20	482,423	505,589
2052	Water Systems Improvements	2029	4.90	483,951	511,938
1964	Powerhouse Springs Water System Improvements	2027	4.82	271,786	291,163
1572	Water System Improvements	2030	6.45	301,389	368,804
				4,509,884	4,786,071

**District of Squamish  
Schedule 1  
Consolidated Capital Leases Payable and Long-term Debt**

**December 31, 2016**

<b>Sewer Fund:</b>					
2211	Centrifuge	2030	2.75	724,341	763,932
2211	Centrifuge, Trunk, Lift Station	2029	3.00	243,737	257,833
2156	Sanitary Sewer Main Line	2029	3.00	130,496	138,043
2168	Lift Station, Devices, SCADA	2033	3.85	170,680	177,606
2156	Sanitary Sewer Trunk Line	2032	2.90	407,005	424,937
1977	Sewer Mains	2028	4.65	446,815	475,408
1756	WWTP Mamquam	2024	2.40	1,524,757	1,676,829
1299	WWTP Mamquam	2018	4.65	19,098	27,971
1299	Sewer Mains	2017	4.55	129,917	253,647
				3,796,847	4,196,206
<b>Solid Waste Fund:</b>					
2137	Landfill Expansion	2025	2.75	187,244	204,692
2137	Landfill	2023	3.85	139,238	156,189
2137	Landfill	2022	2.9	85,494	97,888
				411,976	458,769
<b>Total Long Term Debt</b>				23,829,514	25,291,124
<b>Total Debt</b>				23,951,835	\$ 33,441,817



**District of Squamish  
Schedule 2  
Consolidated Statutory Reserve Funds**

**December 31, 2016**

Statutory Reserve Fund	Balance, beginning of year	Transfers from operating funds	Transfers from other reserve funds	Transfers to other reserve funds	Contributions	Investment Income	Land Sales	Expenditures	Balance, end of year 2016	Balance, end of year 2015
General Sinking Fund	224,165	-	-	-	-	9,238	-	-	233,403	224,165
Water Works Sinking Fund	573,940	-	-	-	-	3,243	-	-	577,183	573,940
Sewer Works Sinking Fund	640,998	-	-	-	-	8,247	-	-	649,245	640,998
Land Sale Reserve Fund	9,239,404	-	-	-	247,770	59,902	-	(232,011)	9,315,065	9,239,404
Equipment Replacement	5,023,212	589,555	-	-	-	71,207	-	(387,805)	5,296,169	5,023,212
Community Works Fund	2,448,277	-	-	(121,385)	776,304	34,839	-	(618,935)	2,640,485	2,448,277
Capital works, rehab and replace	7,345,839	1,203,619	-	-	-	103,401	-	-	8,531,474	7,345,839
Offstreet Parking	363,718	-	-	-	-	5,278	-	-	368,996	363,718
Affordable Housing	201,938	-	-	-	159,500	2,908	-	(188,000)	176,346	201,938
Carbon Neutral	167,634	-	-	-	24,199	2,413	-	(52,775)	141,471	167,634
VANOC Legacy	61,191	-	-	-	-	834	-	(55,000)	7,025	61,191
Economic Development Resv	-	-	-	(74,250)	-	74,250	-	-	-	-
<b>Total</b>	<b>26,290,316</b>	<b>1,793,174</b>	<b>-</b>	<b>(195,635)</b>	<b>1,207,773</b>	<b>375,760</b>	<b>-</b>	<b>(1,534,526)</b>	<b>27,936,862</b>	<b>26,290,316</b>

**District of Squamish  
Schedule 3  
Government Transfers and Other Contributions**

**December 31, 2016**

	Finacial Plan 2016	Year ending December 31 2016	2015
<b>Federal Government</b>			
Operating Grants			
Library grant	6,000	7,645	5,825
Capital grants			
Flood protection	283,744	225,039	-
Brennan Park upgrades	-	27,775	-
UBCM Gas Tax	1,159,542	57,500	-
Engineering	210,000	59,963	-
Canoe shelter	-	-	45,000
Dyke upgrades	-	-	593,656
	<u>1,659,286</u>	<u>377,922</u>	<u>644,481</u>
<b>Provincial Government</b>			
Operating grants			
Bear Aware Program	-	-	2,000
Climate action revenue incentive program	26,665	24,200	26,665
Emergency management funding	-	(5,375)	5,544
Hotel tax	125,000	235,747	176,293
Library grant	54,392	54,314	54,392
Library - Special Projects	11,000	11,000	11,000
Library - Literacy	17,018	17,018	17,018
Small community protection grant	167,084	166,072	167,084
Traffic fine revenue sharing	259,951	235,571	259,951
Victims assistance program	53,460	53,835	53,888
Other - Provincial Gov't Grant	3,335	-	-
Capital grants			
Dyke upgrades	215,000	176,872	593,656
	<u>932,905</u>	<u>969,254</u>	<u>1,367,491</u>
<b>Other Government</b>			
Operating grants			
Grants from other agencies - Recreation	1,603	1,300	1,500
Union of BC Municipalities - Senior Friendly	-	1,548	3,621
UBCM - Comm works fund - drainage study	751,013	776,304	751,013
Healthy communities grant	-	12,000	1,000
Library operating grant	14,220	14,221	14,211
MIA Risk Management	-	25,626	-
Capital grants			
Squamish Lillooet Regional District - Rescue service contrib	18,750	19,000	21,000
	<u>785,586</u>	<u>849,999</u>	<u>792,345</u>
<b>Other Contributions &amp; Donations</b>			
Operating			
Library - operating	150	2,150	650
General Capital			
ICBC - vehicle recovery	-	-	14,440
ICBC - Active transportation	-	40,500	-
UBCM - Corridor Trail	-	222,172	171,341
ICBC - Corridor Trail	-	10,000	-
BC Air Access Program	-	-	123,000
Sewer capital			
Union of BC Municipalities - Comm works fund - sewer rehab	952,000	789,141	-
	<u>952,150</u>	<u>1,063,963</u>	<u>309,431</u>
	<u>4,329,927</u>	<u>3,261,138</u>	<u>3,113,748</u>



**District of Squamish**

37955 Second Avenue | Squamish, BC

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