

District of Squamish
Annual Report
2015





2015 at a glance

From new community landmarks to public art to happy endings: here are some of the top moments that helped shape 2015 for Squamish.





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- 1 Engagement event about Woodfibre LNG
- 2 Vancouver Biennale "Crossing Borders Maa'Bar" by artist Tammam Azzam
- 3 Squamish Fire Rescue works tirelessly to extinguish the Squamish Terminals dock fire in April 2015.
- 4 New curbside organics program rolls out.
- 5 Petunia found her forever home thanks to amazing community support in sharing her story.
- 6 Canoe shelter built in collaboration with Squamish Nation.
- 7 Jordan Sturdy, MLA, presents Acting Mayor Jason Blackman-Wulff with a \$123,000 cheque toward operational asphalt rehabilitation at the Squamish Airport.
- 8 Climber tries out new downtown boulder.
- 9 Stawamus Elementary students "Pitch-In" to help keep Squamish clean.
- 10 Councillor Elliott cuts the ribbon to mark the start of 2015 Public Works Week.



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Message from Mayor Patricia Heintzman

2015 was a remarkable year for Squamish. And so it is with pride in our staff, Council and citizens, as well as with optimism for 2016 and beyond, that I present the 2015 Annual Report.

Reflecting back on the 2014 report, it is astonishing to see what has happened in all aspects of the community in just one year.

From the dock fire and rock fall off the Chief, to the extensive media coverage about the burgeoning business, development, education, tourism and innovation opportunities in Squamish, and the continued focus on health, active transportation, transit, enterprise and our incredible natural environment, 2015 was an eventful year on many fronts.

With success and desirability come inevitable challenges. Housing prices have soared, creating both housing affordability and labour challenges in Squamish. So while we have worked hard over the past year to build our economic diversity and resilience, our efforts were coupled with a focus on the supply and diversity of housing in the community.

Looking back, 2015 will be viewed as a watershed year in the evolution of our community. We debated together on controversial issues such as Woodfibre LNG, pipeline expansion and the Garibaldi at Squamish project which forced us all to become a little more introspective about the big issues facing our corridor and the world. Despite this, Squamish found its stride and made its mark as a forward-thinking, progressive, energetic community of opportunity that is showing no signs of slowing anytime soon.

Although the Oceanfront land sale wasn't finalized until early 2016, the negotiation was a pervasive aspect of our 2015 work. The community's vision for this unique piece of land remains at the heart of this development. This visionary plan is becoming a reality as discussions and opportunities with UBC and clean energy sector innovators take form, the public spaces and amenities begin implementation, and the possibilities permeate

the provincial landscape. By the time 2017 rolls around we will all begin to see the transformation in earnest.

We kicked off foundational policy work in 2015, including an inclusive and engagement-intensive Official Community Plan Review, the development of a forward-thinking digital strategy, natural assets mapping, an Integrated Flood Hazard Management Plan and a comprehensive Economic Development Strategy. This, along with progressive developments on active transportation, a focus on transit and policy development that puts health, children and youth at the centre of our decision-making, and an intense amount of development interest and activity, all adds up to one very busy year.

There is always an expectation that government deliver more, and faster, and we are certainly striving to improve on this front to build capacity and expertise. But I believe that it is remarkable what our staff have accomplished with our resources, in concert with all of our partners within the community - from service organizations to social, safety and health services, to arts and sport events and organizations. These champions and collaborators add diversity and value to our social, economic and environmental fabric. Without them, we simply would not be achieving what we are today.

Patricia Heintzman
Mayor

Annual Report at a glance

**NEW LIBRARY
CARDS ISSUED**

+22%

over 2014

1,826 RESPONSES

11 to
ONLINE SURVEYS

50

**COMMUNITY
STAKEHOLDER
SESSIONS**

TO INFORM DECISION-MAKING

40% MORE PRODUCTIONS



FILMED IN **SQUAMISH**



**398
NUMBER
OF UNITS**

BUILT
IN 2015



**222 BUILDING
PERMITS
ISSUED**

+30%

43

**DISTRICT STAFF
RECEIVED EMERGENCY
TRAINING**

1,581

**BUSINESS LICENCES
ISSUED**

+28%

2,272

**SQUAMISH FIRE RESCUE
VOLUNTEER
TRAINING HOURS**

61

**PERMITTED
EVENTS**



Message from the CAO

Thank you for taking the time to read the District of Squamish 2015 Annual Report.

As Squamish continues to experience dynamic change and growth, the District works diligently to balance the delivery of the community's long term vision and current municipal services; completion of capital plan projects to safeguard our infrastructure; and response to shifting priorities and emergencies as they happen. Our staff and volunteers are consistently challenged and step up to deliver outstanding service. That is why I am extraordinarily proud of our staff and volunteers who, in working closely with Council, have accomplished all that is presented in this report to the community.

In 2015, Council completed a Strategic Plan that directed the organization's work plans, prioritized special projects and informed the capital infrastructure long-term plan. Therefore this year, you will find that the comprehensive annual report is organized according to the seven strategic plan priority areas.

The Annual Report has been written in accordance with the Community Charter; it includes 2015 municipal services provided to the community including key statistics, special operating initiatives, major capital projects, the 2015 Audited Financial Statements and 2015 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.

As required, and to provide a view of how the long-term Council vision and Strategic Plan will be realized, we include our goals for 2016-2018.

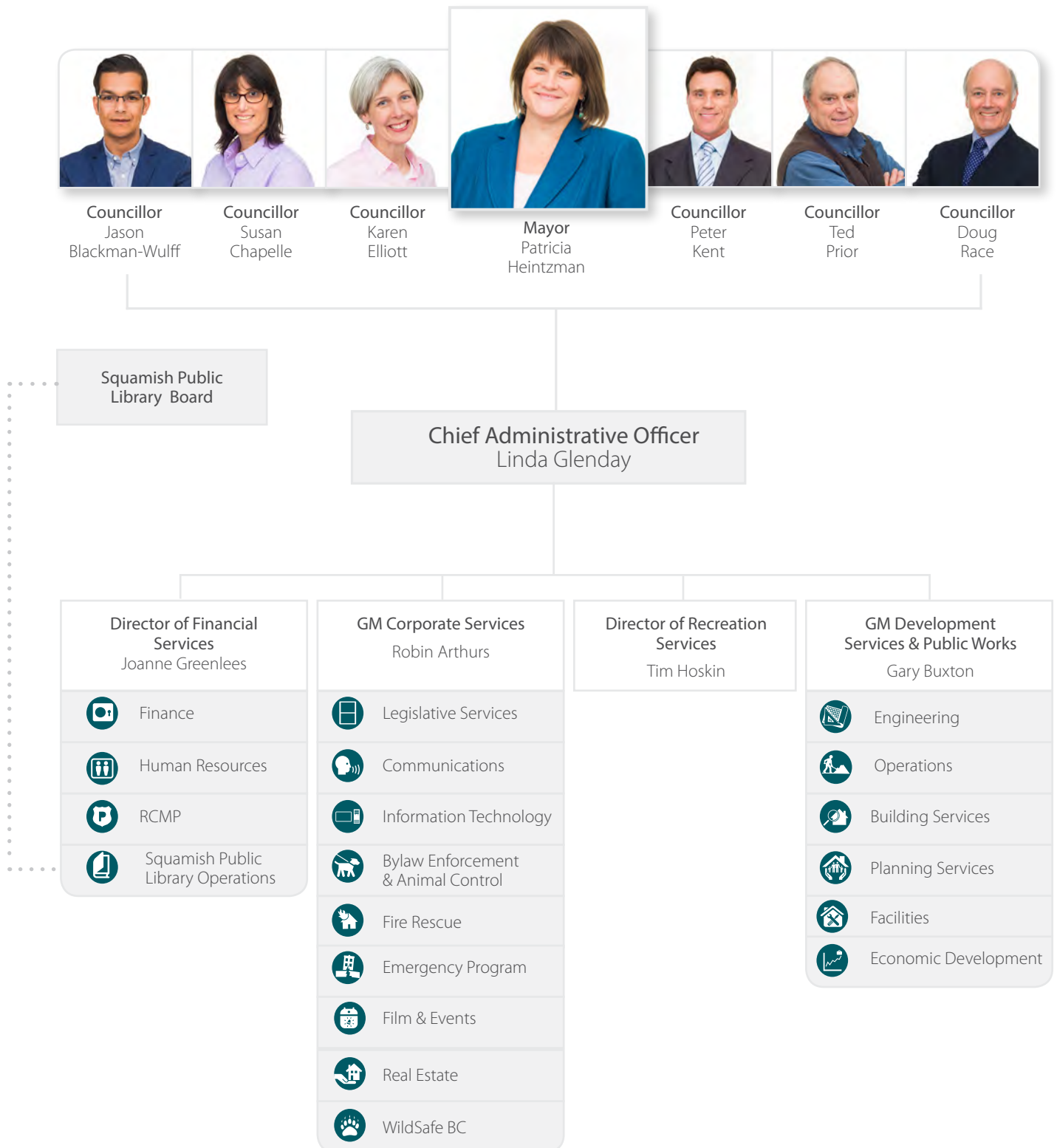
We continue to build on a culture of work that is committed to delivering outstanding service, that fosters innovation, and that is poised to be nimble in the face of change. Our work is made better because of community input, and we continue to seek ways to creatively encourage public participation.

As you read this report, please do not hesitate to contact us with your questions, feedback and suggestions on how we can continue to improve.

A handwritten signature in blue ink, appearing to read 'Linda Glenday'.

Linda Glenday
Chief Administrative Officer

Organizational Structure (at December 31, 2015)





Mission

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

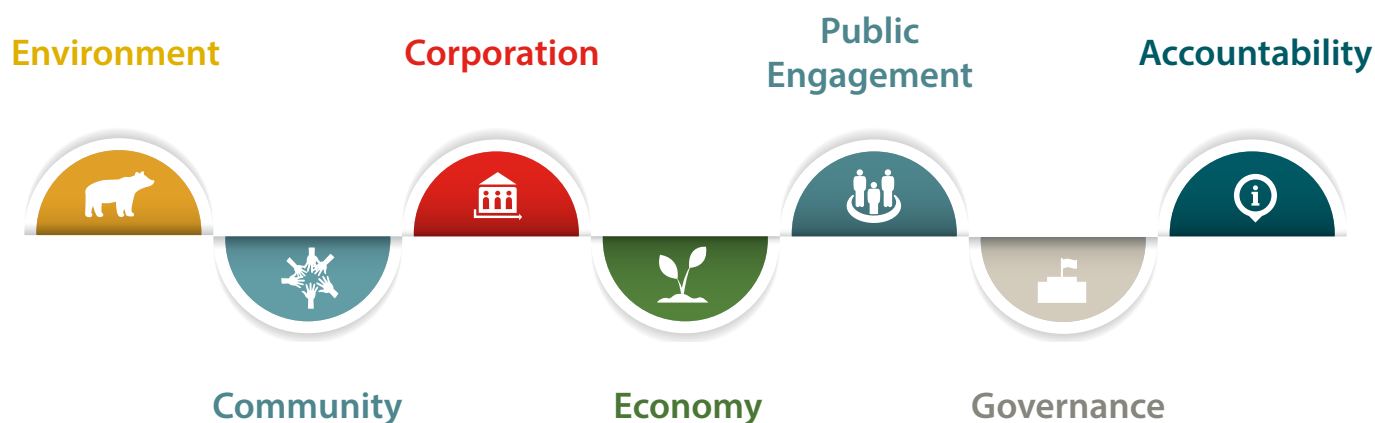
- Visionary Leadership
- Strong Community Partnerships
- Customer Focused Service
- Excellence in Governance
- Sound Financial Management

Vision

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

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

The Annual Report follows the format and pillars as laid out in Council's **2015 Strategic Plan.**



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.



Environment



STRATEGIC PLAN OBJECTIVES

Squamish residents and visitors have access to our natural places with minimal impact on the environment.

The Squamish Estuary and sensitive habitat areas are preserved and protected in perpetuity.

OUTCOMES

Municipal bylaws and policies protect natural places, support environmentally friendly actions, and support responsible public access to wild natural places.

Municipal bylaws and policies include climate action policies that facilitate climate change adaptation and mitigation actions.

Environment

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>SP Adopt Neighbourhood Energy Utility bylaw by December 31, 2015.</p>	<p>A draft bylaw was prepared.</p>	<p>Draft bylaw to be presented to Council (2016).</p>
<p>SP Complete sensitive habitat and riparian area mapping to inform the Official Community Plan review by December 31, 2015.</p>	<p>Phase 1 “Scoping and Gap Analysis” completed May 2015.</p> <p>Phase 2 “Environmentally Sensitive Areas (ESA) Mapping” began.</p>	<p>Phase 3 Sensitive Habitat Inventory Mapping, focusing primarily on aquatic habitat (riparian and wetland mapping) to begin (2016).</p>
<p>Begin update to the Site Alteration Bylaw.</p>	<p>Site Alteration Bylaw rewrite began.</p>	<p>Site Alteration Bylaw rewrite continues (2016).</p>
<p>SP District policies support the reduction of water and energy use.</p>	<p>Adopted a Water Conservation Plan in 2015 with actionable goals to significantly reduce per capita water consumption and defer capacity-related upgrades. The strategy incorporates water metering; a new indoor water use bylaw; regulations for new development such as requirements for drought-resistant landscaping and low-flow fixtures; and ongoing public education/ outreach.</p>	<p>Design and installation of an effluent water re-use system at the Mamquam Wastewater Treatment Facility (2016 – 2017).</p> <p>Feasibility and design of new energy efficient greenhouses (used for District’s flower baskets and landscaping starts) planned to capture thermal energy heat exchange from wastewater facility effluent (2016). Construction for 2017-2018.</p> <p>SP Develop Green Building Policies to provide incentives to reduce environmental impacts by October 31, 2018. The Water Master Plan and Liquid Waste Management Plan have incorporated recommendations on water conservation and protection of watercourses that will inform Green Building Policies.</p>
<p>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.</p>	<p>Continued source control program and adopted recommendations in the recently completed Liquid Waste Management Plan to improve water quality in the Squamish River and Howe Sound.</p> <p>Council members and Public Works personnel helped to create a video episode of “The District” that focused on Wastewater Source Control at the Mamquam Wastewater Treatment Facility.</p>	<p>Water Conservation Educator position will work to educate community on source control i.e. what can and cannot go down the drain/toilet.</p>

Environment

What We Set Out To Achieve

Enhance the overall health of the watershed.

What We Achieved in 2015

Preliminary design for Ultra Violet (UV) Effluent Disinfection System completed.

Looking Forward 2016-2018

The new UV Disinfection facility will be built to disinfect sewage effluent entering the Squamish River; federal grant to provide funding (2016).

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. Implementing integrated stormwater management will enhance stream protection by ultimately introducing green stormwater infrastructure. The project will boost protection of riparian stream corridors and wetlands to enhance fish and aquatic habitat. Federal grant to provide funding (2016).

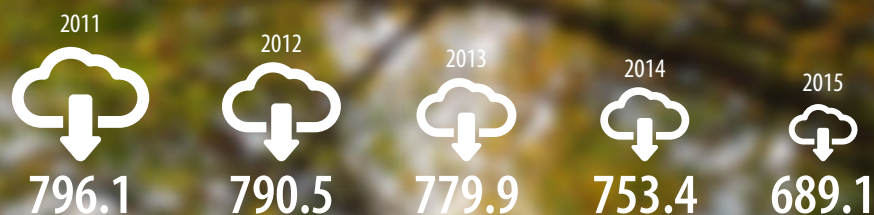
Carbon neutrality

Energy consumption is based on Source Energy Use - the total amount of raw fuel that is required to operate our 12 facilities.

Average consumption per square foot (kBtu/ft²)



Facilities Greenhouse gas emissions (metric tonnes)



Environment

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

SP Develop policy that moves Squamish towards carbon neutrality by 2018.

Ongoing work is underway towards carbon neutrality. Used residential organics collection program as a balancing (offset) project for 2015 emissions.

Attended Mayor's workshop with Community Carbon Marketplace on developing local carbon offset projects.

Continue exploring options for developing local carbon offset projects and working towards corporate carbon neutrality.

The new Sustainability Coordinator position will be working on a comprehensive carbon neutrality plan both for the organization and the community.

SP District policies support zero waste.

Implemented bi-weekly curbside organics collection for 5,800 residential collection customers. Achieved a 15% reduction in residential waste going to the landfill between May to December over the same time period the year prior.

New landfill contract structured to encourage waste diversion.

Participated in regional Solid Waste and Resource Management Plan update with Squamish Lillooet Regional District, which included goals and strategies working towards zero waste.

Collaborated with Squamish CAN Zero Waste Action Team and Carney's Waste Systems on: zero waste tips; education at farmers' markets; and Re-Use It Fair.

Continued work towards a long-term agreement with Whistler for receiving bio-solids at the Callaghan composting facility, and development of a business case to optimize bio-solids dewatering and hauling to reduce trucking costs.

Pitch-In Week (650 registrants) and Squamish Terminals' Great Canadian Shoreline Cleanup highlighted clean up activities and increased awareness of waste reduction opportunities.

Pilot project planned to reduce consumption of polymer and production of biosolids at the Mamquam Wastewater Treatment Facility (2016).

Awarded contract for development of Zero Waste Strategy to be developed with Squamish CAN (2016, with implementation in 2017). Assess opportunities to increase waste diversion from multi-family and commercial locations.

Waste diversion and reduction for filming and events to be incorporated into the scope of the Zero Waste Strategy.

Second Sustainability Coordinator to be hired to focus on Solid Waste issues (2016).

Will continue to participate in and support these important initiatives.

Environment

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>Provide leadership in environmental responsibility in the maintenance of District facilities in accordance with the Climate Action Charter.</p>	<p>Continued to implement lighting upgrades including the installation of LED alternatives and motion sensors.</p> <p>Replaced paper towel dispensers in some public washrooms with electric hand dryers in facilities where composting is not feasible.</p> <p>Removed old gas furnace at the Works Yard and replaced with small, efficient electric heaters.</p> <p>Replaced 250w halogen underwater lights at pool with sealed LED fixtures to save approximately 0.5 tonnes of GHG emissions per year.</p> <p>Continued to expand composting at District buildings reducing garbage by 50%.</p> <p>Saved 14 tonnes of GHG emissions at District buildings over a two month period via annual staff energy reduction challenge.</p> <p>Upgraded HVAC at Brennan Park Recreation Centre to increase efficiency of units.</p> <p>Replaced expansion joints in the Brennan Park pool to stop leaking.</p>	<p>Utilize budget from the Climate Action Reserve fund to implement energy efficiency upgrades at the ice arena. </p> <p>Continue to seek out environmentally sound maintenance upgrades to existing facilities.</p> <p>In 2016:</p> <ul style="list-style-type: none"> • Replace hot water for ice resurfacing in arena with cold water system. • Replace gas furnace in arena dressing rooms with electric heat. • Replace pendant lights at Adventure Centre with LED lights.
<p>Update the 1999 Squamish Estuary Management Plan (SEMP).</p>	<p>Squamish Estuary Management Plan Review (SMEC) – Survey circulated to Squamish Estuary Management Committee, and responses summarized and presented back to Committee.</p>	<p>SEMC Workshops to be held to further the SEMP review, and explore new governance models for SEMC.</p> <p> The SEMP policies to be incorporated into District policies, other than just the OCP.</p>
<p>Continue to advocate for and execute on being a Bear Smart and wildlife smart community to reduce human-wildlife conflicts.</p>	<p>Worked with provincial agencies: WildSafeBC, Conservation Officer Service, Forests, Lands & Natural Resource Operations, RCMP and BC Parks to proactively educate and inform the community on living with wildlife through: Wildlife alerts and bulletins; social media reminders and tips highlighting real events; videos of wildlife in their own habitat.</p>	<p>Continue to work with provincial agencies and District departments to educate, inform and enforce (2016).</p>

Environment

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

SP Incorporate into the Official Community Plan (OCP) update, to be completed December 31, 2016:

- An achievable Climate Action Plan;
- Estuary protection, habitat mapping and District growth boundary;
- Policies of the Squamish Estuary Management Plan to provide protection and enforcement capabilities.

Continue with community-based outreach educational program to increase awareness and understanding of the issues related to water conservation and sustainability.

Implement measures to improve the sustainability of the District's water infrastructure including implementation of the Water Conservation Plan, reducing leakage, and replacing aging infrastructure.

The completed Water Master Plan will inform the Development Permit area for water conservation.

Sensitive habitat and riparian area mapping Phase 1 "Scoping and Gap Analysis" completed May 2015. Phase 2 "Environmentally Sensitive Areas (ESA) Mapping" began.

Water Conservation Educator undertook education and outreach including displays at Public Works Day and Farmers Markets, newspapers ads, dedicated webpage. 215 service calls to residences and businesses included responses to 78 Water Conservation Bylaw infractions, 98 Educational / Outreach conversations, and an additional 39 service requests.

Adopted a Water Master Plan in 2015 with comprehensive recommendations to reduce water consumption and renew the water system with ongoing investments to replace the water network. The Master Plan also includes an implementation plan to reduce leakage throughout the water network.

Upgraded or replaced one kilometre of watermain in Downtown and Garibaldi Highlands. The work on Pemberton Avenue completed the third phase/final year of the necessary redundant water supply to downtown Squamish.

The Integrated Flood Hazard Management Plan (IFHMP) will incorporate recommendations that can inform the Development Permit area for protection from hazardous conditions (2016).

The IFHMP and the Liquid Waste Management Plan incorporate policies that will contribute to estuary protection and climate change adaptation (2016).

Policies of the Squamish Estuary Management Plan to be integrated into the OCP.

Water Conservation Educator job scope to be expanded to include indoor water conservation and other aspects of the Water Conservation Plan (2016).

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).

Watermain upgrades planned in 2016 valued at \$1.3 million.

2017 planned upgrades valued at \$925,000.

Environment

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Finalize Integrated Flood Hazard Management Plan and determine required diking infrastructure and policy improvements.	The District is in Phase 3 of 4 and anticipating completing the plan in 2016. The final plan will determine diking upgrades and policy improvements.	Upgrading of dikes determined to be highest priority. Applications to be submitted for federal/provincial grant funding to support work (2016-2018).
Continue implementation of the Well Protection Plan and Liquid Waste Management Plan.	Began actively implementing recommendations from both plans including expanding the Section 17 Watershed Reserve boundary, building a new UV Disinfection facility, adding new monitoring wells in aquifer, and improving policy to protect our aquifer.	Continue to implement recommendations (2016 and 2017).
Implement measures to improve the sustainability of the District's sewer infrastructure including reducing stormwater inflow and infiltration and repairing/replacing aging infrastructure.	Completed comprehensive inspections of the majority of the sewer network over the past five years. The inspections identified deficiencies that are being actively pursued through ongoing sewer replacement and rehabilitation investments. Many stormwater 'cross connections' have been identified and corrected, reducing stormwater inflow. Maintained ongoing manhole inspection and collection system repair program to target Sanitary System Inflow & Infiltration. Two sanitary lift stations decommissioned Downtown and replaced with Gravity Sewers (Victoria Street).	Sewer rehabilitation work continues with flush / camera of the balance of the sewer system (2016). Finalize Sewer Master plan which will include an inflow and infiltration reduction strategy.
Improve flood protection infrastructure and maximize opportunities for federal and provincial grant funding. (Also see Integrated Flood Hazard Management Plan above).	Upgraded three kilometres of dikes in Judd Slough (Brackendale) and North Yards areas through a provincial and federal grant (\$1.2m received for \$1.8m project).	Surplus budget (\$75k) available from the dike upgrade grant re-allocated to make improvements to the Judd Slough pump station (2016).





COMMUNITY



STRATEGIC PLAN OBJECTIVES

Squamish is a self-sufficient community (food, agriculture, water, transportation, employment, energy).

Squamish Arts, Recreation, and Cultural Services are extensive and provide access and enjoyment for all citizens and visitors to Squamish.

OUTCOMES

District policies support and encourage community self-sufficiency.

The housing supply supports all citizens.

Transportation networks better connect neighbourhoods, tourism hubs and the region.

Arts, Recreation, and Cultural programs and services keep pace with the growth and interests of the community and strengthen our brand.

Development Services

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>SP Establish a Housing Task Force including Terms of Reference. Determine membership and hold first meeting by June 30, 2015.</p>	<p>Appointed an Affordable Housing Task Force to develop an Affordable Housing Strategy, with recommendations expected to be presented in early 2016. The first meeting was held May 6, 2015. Meetings are held monthly.</p>	<p>SP Adopt an action plan to address housing affordability by December 31, 2016.</p>
<p>Begin Official Community Plan (OCP) review in 2015. A cornerstone document for community planning, the OCP provides a vision for the future and guides all land use and policy decisions. The current OCP has been in place since 2009.</p>	<p>Consultant retained to assist with design and implementation of a comprehensive community engagement strategy to help with review of the OCP engagement strategy and its pillars.</p>	<p>Public events, surveys and workshops planned throughout 2016 through four phases of the OCP review and update.</p>
<p>SP Incorporate into the Official Community Plan (OCP) update to be completed December 31, 2016:</p> <ul style="list-style-type: none"> • A Downtown Transformation vision, including incorporation of the Cleveland Avenue plan; parking solutions and active transportation; • A Healthy Communities Index; • Transit oriented development; • An urban farming, agriculture and food security plan; • A Healthy community focus; • Smart Growth principles; • Livable urban design principles; and • A Climate Change adaptation and mitigation focus (see Environment section). 	<p>The recently completed Liquid Waste Management Plan and Water Master Plan, as well as the ongoing Integrated Flood Hazard Management Plan, will all assist in informing aspects of the OCP update with a focus on Smart Growth principles, and Climate Change adaptation and mitigation focus.</p> <p>Reviewing the draft Downtown Neighbourhood Plan to be incorporated with the OCP update.</p> <p>Partnered with Vancouver Coastal Health to bring a health lens to the review process.</p> <p>Council adopted the Food Charter as policy, prepared by the Squamish Climate Action Network (CAN).</p> <p>Growth management based on Smart Growth principles and Climate Change adaptation will also be key in themes in the review process.</p>	<p>OCP update work is heavily focused throughout 2016; to be completed in 2016.</p> <p>SP Expand partnerships with Health and Social Service Agencies.</p> <p>SP Develop a joint agriculture and food security plan with SLRD Area A (Upper Bridge River Valley).</p>
<p>SP Engage a community committee to assist in the design of the Official Community Plan (OCP) review public participation process by October 31, 2015.</p>	<p>Appointed a Community Advisory Committee (fall 2015) to help with community engagement design and ensure that community engagement results are reflected in the OCP review.</p>	<p>Engagement and Community Committee work ongoing in 2016.</p>

Development Services

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

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.	<p>Initiated bylaw amendments focused on: expanding home occupation provisions; increasing secondary suite size and options; adjusting building space and height restrictions affected by a floodplain; expansion and regulation of mobile food and commercial vending; expansion of areas where outdoor recreation storage facilities as well as recreation facilities are permitted; removal of minimum building size restrictions for residential buildings; and property specific changes.</p> <p>Changes were also made to relax agriculture use requirements, relax solar device setbacks, and expand areas where clinics and pet grooming are permitted.</p>	Work on Zoning Bylaw review and any subsequent updates to continue in 2016.
Rewrite of the Building Bylaw is scheduled in 2015-2016 to ensure that District building and licensing regulations are consistent and that bylaws are in step with the BC Building Code.	Business Licence Bylaw rewrite was initiated in 2015 and projected to be completed by mid-2016.	Building Bylaw rewrite to be initiated following completion of the Business Licence Bylaw update (2016).
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.	<p>Development Services fully staffed after filling vacant positions of: Director, Planner, and Development Coordinator.</p> <p>Additional Engineer and one Technician hired to focus on ensuring that Development takes place in a manner that provides long term value to the District.</p>	Continue to review development application processing timeframes and budget accordingly for required staff to meet service level expectations and demand.

By the numbers

	Number of NEW Business Licences	Number of Building Permits	Number of Units Created	Total Construction Value
2015	388	222	398	\$98,595,520
2014	303	171	177	\$44,838,810
2013	247	171	362	\$48,837,342

Active Transportation

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

SP Develop a Safe Routes to Schools program by October 31, 2015.

Initiated project in August 2015 with first three elementary schools: Mamquam, Squamish and Garibaldi Highlands. School walkabouts were conducted; surveys were completed by families and students; PAC meeting discussions were held; and a draft list of recommended actions was developed.

SD48 participated in project planning.

Implementation of recommended actions to take place through 2016.

The program will expand to three more elementary schools for September 2016.

SP Safe Routes to Schools work to be completed by October 31, 2018.

Improve traffic calming within school zones.

Two more schools received lit pedestrian beacons to improve the crossings on Government Road (Brackendale and Squamish Elementary) (\$50k).

Lit pedestrian beacons to be installed at three remaining public schools (Stawamus, Valleycliffe, Garibaldi Highlands).

Continue to improve active transportation systems including: gradually extending sidewalk and bike lane network, as outlined in the Multi-Modal Transportation Plan and where other work is planned.

Initiated an Active Transportation Plan in 2015 - to be completed in 2016. Priorities have been outlined for extending sidewalk and bike lane network.

Statutory Right-of-Way was secured for the Corridor Trail from Garibaldi Way to Harris Road and the project is complete (\$475k).

Conducted regular sweeping and maintenance of sidewalks and bike lanes.

Obtained funding to complete a feasibility study of the Laughing Turtle trail.

Capital project work in 2016 will support Active Transportation initiatives including:

- Further improvements planned to Corridor Trail (Rose Park, and from Cleveland to Carson Place) including LED lighting in some sections (2016-2017).
- 24 locations identified in the community through HASTeBC, safe routes to school and Active Transportation for improved pedestrian and cycling safety (2016-2018+).
- Detailed design ongoing for LED upgrade project on Corridor Trail from Finch to Centennial (2016).



Way to ride, Squamish!

In 2015, **291 riders** took part in Bike to Work Week, more than 2013 (150 riders) and 2014 (140 riders) combined!



Active Transportation

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Complete road and intersection upgrades in relation to broader Active Transportation objectives and safety objectives.

Work with BC Transit to finalize the Sea to Sky 25 Year Transit Future Plan; improve access to schedules and information for transit users to encourage increased ridership; increase the number of bus shelters in the community; assess the needs and patterns of commuters travelling outside Squamish.

Road Safety Working Group meets regularly and includes: District, RCMP, ICBC, Ministry of Transportation and Infrastructure (MoTI), Miller Capilano.

Installed four-way stop at Depot Road and Government Road intersection (\$127k)

Secured \$55k from ICBC to assist with traffic safety related projects in the community.

The Transit Future Plan, Sea to Sky 2015 was developed by BC Transit in collaboration with stakeholders, the public and staff at the SLRD, District of Squamish, RMOW, the Village of Pemberton, and the Lil'wat and Squamish Nations. Work was done within this process to identify commuter needs.

Staff worked on minor scheduling improvements and new schedules at bus stops (to be completed in 2016).

Began work with BC Transit on Automatic Vehicle Location project.

Confirmed Gas Tax funding for four new bus shelters.

Worked with local advertising company on proposal for 15 bus shelters with advertising – ongoing.

Total number of reported transit passenger trips – 283,000, a 5% reduction in overall ridership. Ridership has levelled off from the past two years of continued growth. The transit system has had no significant service changes since fall 2013.

Road Safety Improvement Program continues to be a focus with commitments from MoTI and ICBC to make traffic-related improvements in the community. A study of the Cleveland Avenue and Highway 99 intersection is anticipated.

Four new bus shelters to be built with Gas Tax funding (2016).

Automatic Vehicle Location project to be completed 2016/17.

SP Engage with regional partners and governments to develop a regional transportation plan (2016-2018).

SP Develop a growth plan for District and Regional Transit services in collaboration with BC Transit and regional partners by October 31, 2018.

Vancouver Biennale Squamish



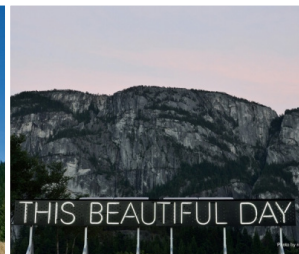
Grey Wolf
Artist: Vik Muniz



Salish Sea Lab
Artists: Chris Landau & Miguel Horn



Crossing Borders Maa'Bar
Artist: Tammam Azzam



This Beautiful Day
Artist: Kirstin McIver



The Blue Trees
Artist:
Konstantin Dimopoulos



Crossing Borders Maa'Bar
Artist: Jonathan Luckhurst



Public Furniture | Urban Trees
Artist: Hugo França

Arts, Recreation and Cultural Services

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>SP Design and complete construction of the Squamish Legacy Project (Canoe Shed) in the Xwu'nekw Park on the Mamquam Blind Channel by August 31, 2015.</p> <p>Support and collaborate with community groups to achieve mutually beneficial wins.</p>	<p>Completed the Legacy Project Canoe Shed with Squamish Nation and support from local contractors. Project included a photovoltaic solar lighting system.</p>	<p>In conjunction with Squamish Nation, plan and execute a ceremonial blessing for the new structure (2016).</p>
	<p>Request for Proposals (RFP) for remaining Squamish Sport Legacy Trust Funds issued in February 2015. Funds were allocated to the following groups for community sport related projects: SORCA (Olympic Legacy Trail), Sea to Sky Nordics (Phase 2 of the Squamish Legacy Sports Park), Howe Sound Curling Club (Ice Plant Upgrade Project) and the Squamish Slo Pitch Association (Lighting of Hendrickson Fields).</p> <p>Collaborated to open Little Smoke Bluffs Park Playpark with: Hospital Hill residents, Smoke Bluffs Park Advisory Committee, Squamish Trails Society, and several local businesses. One of the prominent features of the playground is a driftwood sculpture by Brazilian artist Hugo França, a legacy artwork donation made to the park by the Vancouver Biennale.</p> <p>Contributed \$189,906 through Grants in Aid to various community groups.</p> <p>Assisted Sea to Sky Trail with the opening of the Howe Sound Marine Trail linking several Recreation Service campsites that are accessible only by self powered watercraft.</p>	<p>SP Sponsorship and community partnership policy for Arts, Recreation, and Cultural Services to be in place by December 2016.</p> <p>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).</p>
	<p>Create a Public Art Committee.</p>	<p>Public Art Select Committee was formed and held first meeting April 29, 2015.</p> <p>Execute projects such as Downtown banner designs, neighbourhood art and Squamish entrance sign (2016 and 2017).</p>
	<p>Host the final year of the two-year Vancouver Biennale program.</p>	<p>Program is complete (2014-2015).</p>
<p>SP Engage with the Arts community to determine needs and potential grant opportunities for hanging lights and speakers at the U Siyam Pavilion and Brennan Park by December 31, 2015.</p>		<p>Initiative to be completed in 2016.</p>

Arts, Recreation and Cultural Services

What We Set Out To Achieve

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.

What We Achieved in 2015

Refined the Library collection to better reflect our community's interests and information needs, resulting in a 10.6% increase in print circulation over 2014.

Offered inspiring new programs and services, including a monthly hands-on "Maker Monday" program, a museum pass loaning program with Britannia Mine Museum, and a library materials return service at Brennan Park.

In response to community feedback, implemented: a new guard service to address safety concerns; Radio-Frequency Identification (RFID) technology for circulation of materials; new website for ease of use; new public internet computers for more streamlined access; Book-a-Librarian service for in-depth tech and research assistance; and five additional open hours per week.

1,481 new members registered for library cards, an increase of 22% over 2014. The library saw an average of 54 visitors per open hour in 2015, an 18% increase over 2014.

Looking Forward 2016-2018

Implement at least six new inspiring library programs and services throughout the year, including the celebration of the library's 60th anniversary.

Elevate the library user experience through development and implementation of a strategy for delivering proactive, personalized service anywhere in the library.

Renovate children's area of the library, including installation of children's bathroom.

Improve audio-visual experience in the library community meeting room with installation of new projector and sound system.



"Our crazy student programmers" - Squamish Public Library Summer Reading Club staff getting ready to host a luau party for the kids!

By the Numbers

compared to 2014

134,487	+14%	People visited the library.
201,841	+3%	Total items borrowed.
13,495	+3.5%	People attended library programs.
1,481	+22%	New members registered for library cards.
54	+10%	Average number of visitors per open hour.
8,877	+1%	Reference questions answered.
15,868	+19%	Public made use of internet computers.
21,465		Visitor access of free WiFi



SQUAMISH PUBLIC LIBRARY

Recreation and Parks

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Update the Trails Master Plan.	Functional trails are being considered as part of the Active Transportation Plan.	Recreational trails to be considered in the future.
Enter into a multi-year agreement to deliver youth programs and support to Squamish teens.	Signed agreement with Sea to Sky Community Services Society (SSCS) for the provision of Youth Services by SSCS between November 1, 2015 and October 31 2017, which includes the operation of the Squamish Youth Resource Centre.	Recreation Services will continue to work with the Squamish Youth Resource Centre on joint programming opportunities including Youth Nights at Brennan Park Recreation Centre. Recreation Services will support the Squamish Youth Resource Centre in collaboration with other Youth Service Providers.
Involve the community in determining options for a new Fees & Charges Bylaw for Recreation.	Launched comprehensive public engagement campaign to specifically target recreation user groups, as well as the community-at-large.	Recreation Fees and Charges Bylaw to be adopted in 2016.
Where possible, find synergies and opportunities to work with local recreation groups to support development of recreation-based infrastructure on District parkland.	Installed a community climbing boulder at Pavilion Junction Park with a donation from the Hive Climbing Gym and with support from the Climbers Access Society.	Squamish Youth Soccer Association, the Vancouver Whitecaps and Major League Soccer are investing in a Soccer Mini-Pitch at Brennan Park Recreation Centre. With support from the District, Squamish Youth Soccer will construct the mini-pitch that comprises of a acrylic surface and installation of futsal soccer goal and fences (2016).
Train Recreation Staff and receive High Five Certification for Recreation Services' Children Programs. High Five is a recognized certification for providing quality programs at a national standard.	Recreation Services is now a registered organization with High Five, and program staff are trained annually in program delivery to meet this national standard.	Annual training required to meet national "High Five" certification.
 Complete a Recreation facilities strategic plan by October 31, 2018, including feasibility of providing a second sheet of ice at Brennan Park Recreation Centre by October 31, 2018,	Brennan Park Recreation Centre Upgrade Plan has been updated with current needs and costs, and includes a second Ice sheet.	A plan for funding an improved and expanded Brennan Park Recreation Centre and its programs, including sponsorship and partnership options is to be developed by December 2016.
 Squamish Oceanfront Park is built by October 31, 2018.	Land development bylaws adopted to meet sale preconditions consistent with community vision for Oceanfront, securing public amenities including Oceanfront Park.	Sale of land to be completed in early 2016. Development applications expected for later in 2016. Servicing works expected to begin in 2016. 

PROGRAM REGISTRANTS

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

AQUATIC PROGRAMS

7,167 customers
+0.46% over 2014

RECREATION AND ART
PROGRAMS
customers **9,352**
+2% over 2014

PROGRAM WAITLISTS
HAVE BEEN REDUCED
BY **44%**

E-Program Guide Opens
2015 **56,024** 2014 **50,000**



Recreation Services 2015

VISITATIONS

BPRC 511,759 UP from **499,528** in 2014

SENIORS CENTRE 33,386 UP from **31,285**

YOUTH CENTRE 3,217 DOWN from **3,253** in 2014

60,209

PUBLIC SWIM

2014: 59,231

6,775

PUBLIC SKATE

2014: 8,065 (-19%)

Decline due to less time available to Public Skates due to Minor Hockey and Figure Skating growth.

11

PARTNERSHIPS CREATED

Protective And Emergency Services: Squamish Emergency Program

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>Foster community partnerships to promote emergency preparedness within the community.</p>	<p>Actively engaged with and provided emergency management information to specific groups, including seniors' homes, neighborhood associations, parent advisory committees and daycare facilities.</p> <p>Squamish Emergency Program (SEP) partnered with Squamish Fire Rescue to promote fire safety and emergency preparedness within schools.</p>	<p>Continue to foster community partnerships to promote emergency preparedness within the community (ongoing).</p> <p>Work with BC Hydro to develop community maps and public education materials (2016).</p> <p>Complete Emergency Social Service Supply Container Project to secure group lodging supplies for 300 people in Squamish (2016).</p>
<p>Continue to develop the Comprehensive Emergency Management Plan (CEMP): Complete the All-Hazard Plan and Flood Response Hazard Annex.</p>	<p>Completed Stage One of the Comprehensive Emergency Management Plan. Finalized the Community Risk Assessment, which was adopted in September 2015.</p>	<p>Continue to develop the Comprehensive Emergency Management Plan (CEMP).</p> <p>Complete Evacuation Annex (2016) and Flood Response Hazard Annex (2017).</p>
<p>Develop and promote emergency management training and exercises for District staff, volunteers and the community.</p>	<p>43 District staff underwent emergency training In 2015, with some staff completing multiple courses.</p> <p>Various table top and functional exercises were held in-house, and a multi-agency exercise was held in partnership with the Squamish Valley Music Festival (SVMF) to practice internal communications, Emergency Operation Centre (EOC) activation processes and issue evacuation orders. District staff participated along with BC Wildfire Branch, SLRD, RCMP, and SVMF.</p>	<p>Continue to develop and promote emergency management training and exercises for District staff, volunteers and the community (annually).</p>



Squamish Emergency Program Multi-agency exercise

Protective And Emergency Services: Squamish Fire Rescue

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Revise the Fire Department Training program to meet the BC Fire Service Minimum Training Standards to meet the level of service declared by Council.	The Fire Department's training program has been updated and is now in-line with provincial standards and the District's chosen level of service. All full-time, paid firefighters are in full compliance with provincial standards.	A majority of the Department's volunteer, on-call firefighters will complete the updated training program before the end of 2016. The Department will be comfortably operating within provincial standards by the end of 2017.
Develop a Level 1 Fire Apparatus Driver / Operator Training program.	Complete - A Level 1 Fire Apparatus Driver/ Operator program is in place.	
Establish a Fire Department Planning and Growth Committee comprised of Management, Union and Volunteer representatives.	Complete – A Planning and Growth Committee is in place.	The committee will work on developing a five year plan that will be presented to Mayor and Council by the end of 2016.
Conduct seismic analysis of Tantalus Fire Hall to determine a scope of work required to upgrade to modern standards in 2016.	Incomplete - Temporary works have been put into place to ensure seismic stability until a more permanent solution is implemented. Engineers are studying the Fire Hall's geotechnical data in order to develop a plan to stabilize the existing building.	Construction to complete seismic upgrade to get underway in 2016.
Offer measurable increases in the department's level of customer service.	Set benchmarks in 2015 to measure future performance.	Realize significant increases in key fire department performance indices, such as response time and "turn out time" (2016 and 2017).
Refine and improve Squamish Fire Rescue internal processes.	Realized a significant increase in the number of fire inspections completed in 2015 over 2014.	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.	Squamish Fire Master Plan was adopted by Council.	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 **Company 21**



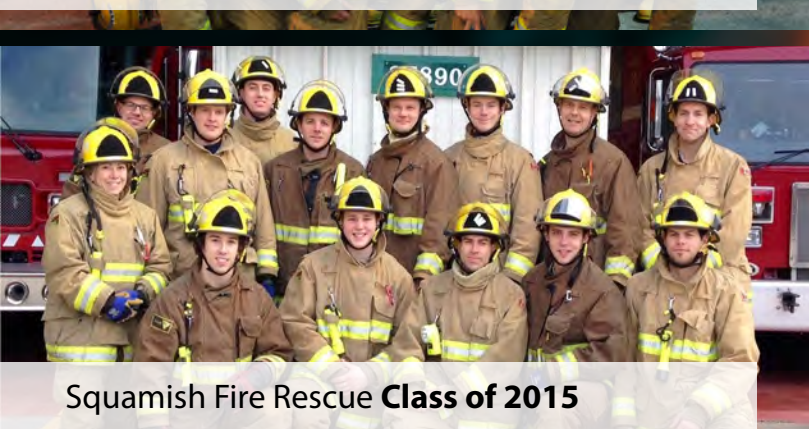
Squamish Fire Rescue **Company 31**



Squamish Fire Rescue **Company 41**



Squamish Fire Rescue **Company 51**



Squamish Fire Rescue **Class of 2015**

THANK YOU

Squamish Fire Rescue

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

Squamish Fire Rescue serves our community through prevention, education, and emergency response. 51 volunteer firefighters logged 4,066 hours of on-call response plus an additional 2,272 hours of training in 2015.



734

Department Responses



501

Commercial and multi-family occupancy inspections



2,700

People received fire and life saving education from SFR members.

Protective And Emergency Services: RCMP

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>Property Crime:</p> <p>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>Efforts to reduce property crime were successful as evidenced by all 2015 statistics, other than auto theft. Seizure and civil forfeiture of crime-related property (such as vehicles) was also effectively used, serving as a further deterrent to property crimes.</p>	<p>Combatting property crime in the Corridor remains a priority. Prolific offender program will continue. Vulnerable and high volume property crime areas will be targeted through patrols and use of surveillance. All available tools will be used such as bait car/bikes, Citizen Crime Watch program, Crime Stoppers as well as social and traditional media.</p>
<p>Youth:</p> <p>Reach out to youth through RCMP School Liaison, mentoring program support groups such as the Squamish Breakfast Club, to maintain positive interaction between youth and police; work with Communities that Care, Big Brothers and Sisters, Ministry for Child and Family Development and other youth related professional groups in the region.</p>	<p>A part-time RCMP School Liaison position was created which boosted the positive interaction between youth and police. The officer has continued to deliver safety education in the schools and has participated in numerous other initiatives.</p>	<p>Expand School Liaison program to a full time position and increase the time spent in and around schools to maintain the positive interaction between youth and police. Working toward formal training for Restorative Justice, increased participation in mentorship and program development.</p>
<p>Drugs:</p> <p>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 execute numerous successful search warrants. In addition, an officer was successfully training as a Drug Recognition Expert and has conducted numerous tests for drug related impaired driving investigations, where charges have been laid. Focus was on substance abuse that leads to addiction which contributes to further crimes being committed in the community.</p>	<p>In conjunction with youth-related education initiatives, efforts will continue to reduce drug abuse by gathering drug related intelligence and targeting known drug traffickers. Use of Drug Recognition Expert will be expanded, to investigate drug related impaired driving incidents and lay charges.</p>
<p>Mental Health:</p> <p>Build upon existing relationships forged with partner agencies in the Corridor's mental health sector. Monthly meetings focus on prevention and awareness. Develop a more effective intervention team for patients in crisis.</p>	<p>For the fifth consecutive year, RCMP worked collaboratively with the Sea to Sky Mental Health working group "Innovations", hosting monthly meetings at the detachment and welcoming new partners to the table and ideas to address mental health concerns in the community. RCMP members supported and participated in the homeless count in November.</p>	<p>Continue to work collaboratively with the S2S 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. Identify an interested member that can act as a mental health coordinator, in conjunction with their regular duties. This member would be the liaison to the Mental Health support services within the District, and will identify high risk, frequent police contact residents with mental health concerns, to connect them to local support services.</p>

Protective And Emergency Services: RCMP

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>Special Events:</p> <p>Continue to work with partners in preparing for large events to ensure a safe and enjoyable experience for attendees.</p>	<p>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. For the second year, the Squamish Valley Music Festival saw daily attendance of over 30,000 guests and also saw the introduction of an open-field liquor license. Once again, the event was very successful with no major traffic problems or issues of public disorder occurring.</p>	<p>Continue to work with the District and other partner agencies and event organizers in preparing for the ever-expanding number of recreational, cultural and sporting events that are attracted to Squamish.</p> <p>Maintain a close working relationship with the Liquor Branch where liquor licensing is involved to ensure a safe and enjoyable experience for all in attendance.</p>
<p>Emergency Preparedness:</p> <p>Work with Squamish Emergency Program to develop written emergency plans and protocols / Memorandum of Understanding addressing a variety of potential emergency situations.</p>	<p>Worked with partner agencies to provide insight, knowledge and best practices for the continued creation of the District of Squamish's All Hazard Plan. RCMP participated in a table top exercise with District staff to ensure response to emergencies was as seamless as possible and best practices implemented.</p>	<p>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.</p>
<p>Traffic Safety:</p>	<p>The Traffic Safety goals of crash reduction by maintaining relations with partners and conducting regular enforcement on Sea to Sky Highway resulted in a low incidence of serious injury collisions. A significant number of licenses were prohibited and vehicles were impounded for excessive speed. In the fall, worked again with ICBC and the District of Squamish to actively promote the "Be Bright at Night" program.</p>	<p>Traffic Safety remains a strategic priority. Focus on enforcement on the Sea to Sky Highway; rebuild RCMP Municipal Traffic Unit to a full-time position and increase enforcement, 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".</p>
<p>Large Scale Parties:</p>	<p>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.</p>	<p>Expand on the initiative started in 2015.</p>
<p>Domestic Violence:</p>	<p>The Victim Services program saw significant expansion with six new volunteers who received training and orientation, and are providing assistance to the program. 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 more officers and victim services personnel (such as "B-SAFER" - Brief Spousal Assault Form for Evaluation of Risk), 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>

Protective And Emergency Services: RCMP

Additional 2015 highlights include:

- New automated fingerprinting system “Livescan” has dramatically shortened the turnaround time for fingerprint submission, both criminal and non-criminal.
- New provincially-mandated roadside breath testing device was implemented.
- RCMP presence and participation in schools and youth-related activities increased; several officers dyed their uniform shirts pink and attended Howe Sound Secondary School in support of anti-bullying day.
- The Community Policing Unit was comprised of 30 volunteers who provided 1,750 hours of service to crime prevention and community safety programs including: Safety Audit at the Squamish Library with recommendations for improving security for staff and patrons; tactical communication for library staff; creation of the “Squamish RCMP Newcomer’s Guide to Police Services” and presentations at Immigrant Settlement Services orientation sessions.
- 10 Squamish Detachment members received week-long training for a new rifle (deployed following recommendations made in the MacNeil report regarding the fatal shooting of 3 RCMP officers in Moncton in June 2014); all Squamish members received Immediate Action Rapid Deployment training for response to “active shooter” situations.
- The RCMP is committed to ensuring a respectful work place at all RCMP detachments. Mandatory on-line training for all members was rolled out in 2015; “Resolving conflict effectively” two-day workshops were attended; Monthly communication from the Commissioner on respect in the work place are reviewed and discussed with all employees.



RCMP

(2015 statistics compared to 2014)

Residential Break & Enter 42 ↑ 11%	Cause Disturbance 289 ↑ 14%	Auto Theft 44 ↑ 76%	Business Break & Enter 45 ↓ 0%
All Assault 120 ↓ 18%	Domestic Violence 43 ↓ 23%	Theft over \$5,000 2 ↓ 60%	Bicycle Theft 35 ↓ 10%
Theft Under \$5,000 108 ↓ 28%	Vehicle Collisions 136 ↓ 0%	Frauds 70 ↓ 20%	Theft from Auto 118 ↓ 13%



DID YOU KNOW?

The Community Policing Unit was comprised of **30 volunteers** who provided **1,750 hours** of service to crime prevention and community safety programs.

Top row: RCMP members honour veterans on Remembrance Day.

Second row: RCMP detachment office staff and members participate in Pink Shirt Day to help end bullying.

Above: Avi Bharti receives 5 year service award from Community Policing Office.

Above right: Ellen Hall receives 10 year service award from Community Policing Office.

Right: Cell Phone Watch volunteers



Top Infrastructure projects of 2015

It was an exciting year for upgrades and improvements in the District of Squamish. Here are some of the major projects that were completed in 2015.

Visit squamish.ca/projects to check out current and past projects in our community.

\$55k

Staff secured \$55k from ICBC to assist with traffic related projects in the community.

\$25,000

Depot/Government Road intersection improvements

\$25,000

Corridor Trail improvements

\$2,500

UPS backup at Glenalder Place

\$2,500

Lit Pedestrian Beacons

1 km

of watermain upgraded or replaced Downtown and Garibaldi Highlands.

Brennan Park Recreation Centre Irrigation Wellhouse foundation repair completed

Value: \$50,000



2

Lift stations Downtown were decommissioned and replaced with gravity sewers.

Value: \$1,000,000



35 km

of sanitary sewer mains were flushed and inspected with closed-circuit video inspection.

Value: \$775,000

6

Sanitary sewer mains with deficiencies were replaced in Valleycliffe and Garibaldi Estates.

Completed the Xwu'nekw Legacy Project Canoe Shelter with the support of the Squamish Nation. The new shed includes a photovoltaic solar lighting system.

Value: \$100,000



Squamish Public Library, Emergency Operations Centre workstations upgraded.

Value: \$55,000

2

wells at Powerhouse Springs were redeveloped to improve capacity.

Value: \$40,000

\$75k

Surplus budget available from the dike upgrade grant was re-allocated through Emergency Management BC to make improvements to the Judd Slough pump station which is ongoing and expected to be complete early 2016.



Property at the Depot Road/Government Road intersection was acquired so a 4 way stop could be completed.

Value: \$127,000

Brackendale Elementary and Squamish Elementary Schools received lit pedestrian beacons to improve the crossings on Government Road.

Value: \$50,000





Corporation



STRATEGIC PLAN OBJECTIVES

Squamish citizens, businesses and visitors have access to services that are seamless and positive, both in person through engaged employees and remotely through technology.

The District of Squamish is fiscally responsible and accountable in the provision of municipal services, striving for financial sustainability.

OUTCOMES

Customer services at District facilities meet the needs of citizens.

District facilities have sufficient space to meet customer service requirements.

Technology is deployed to streamline the provision of services.

Pertinent information on municipal operations is readily available for the public to review.

Pertinent information on the financial health of the District is readily available for the public to review.

Objectives and targets outlined in the “Long Term Financial Guiding Principles and Financial Policy” are achieved.

Corporation

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

SP Complete municipal hall space planning and construction to incorporate interim space requirements by October 31, 2015.	Developed plan to meet immediate staff space requirements with small trailer and redesign of open concept work stations.	Execution of plan in Spring 2016. SP Complete a plan for a new Civic Services Building by June 30, 2018.
SP Enhance customer service program to further engage employees in delivering outstanding service.	Customer Service Committee Terms of Reference endorsed by the CAO. Developed training program for supervisors to foster a range of skills, including customer service. Six leadership workshops were held under the banner "Hardwired for Leadership".	Customer Service Committee to identify project plan for 2016. Community survey to be conducted and results reviewed and shared with the public (2016). Hardwired for Leadership staff training program to continue in 2016.
SP Redesign development notices and sign requirements to provide plain language and visual descriptions by June 30, 2015.	Undertook a development proposal signage program in 2015 to improve readability. Automated the sign creation process through GIS.	Complete.
SP Clearly defined service objectives for all services by December 31, 2015.	Began a Business Planning initiative with all departments in 2015 to be implemented in 2016.	Business Planning to continue in 2016.
SP Create a formal process to communicate Council successes both in Council meetings and by leveraging District communication tools by September 30, 2015.	Successes are communicated through the CAO and Council Updates at meetings. Successes and District initiatives shared through news releases, media events, photo opportunities, website, social media, weekly e-newsletter.	Continue to share successes throughout 2016 with the goal of highlighting the many initiatives underway by Council and staff.
SP Identify alternate revenue generating opportunities by December 31, 2015.	Updated the Development Services Fees and Charges Bylaw for Engineering, Building and Development Services. Continued discussion on Recreation Fees and Charges with mandate established in October 2015. New Filming Fees for productions filming on District of Squamish property implemented in November.	Amended Fees and Charges Bylaw to be adopted in 2016. Amended Fees and Charges Bylaw to be adopted in 2016.

Corporation

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Complete an assessment of the feasibility of installing pay parking at District-owned parking area designated for the Sea to Sky Gondola by April 30, 2015.	A preliminary assessment identified that substantial resources would be required to execute Gondola pay parking, and that other priorities should take precedence.	Downtown parking is emerging as a bigger priority and the District will complete a Downtown Parking Strategy in 2016.
Continue to develop a Facilities Maintenance Plan that prolongs the life of the facility assets and ensures the safety of employees and patrons.	2015 initiatives addressed: pump servicing program for RCMP wells and Adventure Centre waterfall, mould at Youth Centre, electrical upgrades, roof repairs, and re-grouting at Aquatic Centre.	2016 plan to address: <ul style="list-style-type: none"> Replacement of 37 year old ice arena slab; Brennan Park Recreation Centre ceiling tiles (auditorium); Youth Centre floor repairs; RCMP exterior camera upgrade; Aquatic Centre shower tile. 2017: <ul style="list-style-type: none"> Library carpeting; replacement of ice resurfacer at arena; Dog Pound exterior repairs and painting.
Move towards a bylaw 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.	Introduced revised Bylaw Noticing/ Adjudication system in December, which will provide an established ticket dispute mechanism.	Bylaw to be adopted by Council in 2016 with system to be fully implemented by fall 2016.
Develop a needs assessment and strategy for an "Enterprise" technology system to address core internal technology systems at the end of their lives (Finance and Recreation), and that require vastly improved solutions (Development Services, Engineering, Fire, complaints management, asset/fleet management, budgeting etc.).	Completed assessment, strategy and detailed plan. A "System Technology Roadmap Strategy" was adopted in November of 2015.	Project, branded the "Technology Transformation Program", to launch in January 2016. Includes a 4-year implementation phase to provide staff and the public with tools, data, and automation to provide/receive excellent and efficient service. 2016 and 2017 to focus on a new core Financial Business Solution and a core Development Management Solution. A number of smaller tools are also planned, including online payment functionality, community engagement online tools, emergency mass notification tools, and interim solutions for the District's fleet management.
SP Implement technology upgrades and tools to support customer services by March 31, 2018.		

Did you know

On November 17, 2015, the District of Squamish was presented with the 2015 Award of Excellence for the implementation of ArcGIS at the Esri Canada User Conference in Vancouver. The District was the first organization of its size to win the award in British Columbia.

Corporation

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Continue to invest in and support a robust information technology network to enhance productivity, and maintain security and redundancy.	<p>Continue internal document management system roll-out (SharePoint). 50% completed at end of 2015.</p> <p>Continue to implement workstation, server and network upgrades as required (Library public computers and Emergency Operations Centre upgrades in 2015).</p> <p>Upgraded Virtual Server environments.</p> <p>Undertook internal security assessment.</p> <p>Underwent advanced training on improved emergency radio system for Squamish Emergency Program.</p> <p>Replaced fleet of aging copiers, printers and fax machines; cost savings per copy up to 50%.</p>	<p>Develop SharePoint-based (internal document management system) Intranet portal to improve internal communication, collaboration and efficiencies (2017).</p> <p>100% completion of SharePoint migration expected by end of 2016.</p> <p>Recommendations from security assessment to be implemented in 2016.</p> <p>GIS Open Data Portal (2016).</p> <p>Improve core network site connections (likely fibre) at sites with >10 staff (2016).</p> <p>Improve Municipal Hall connection to 100 Mbs service, up from 10 Mbs (2016).</p>
Improve WiFi coverage/service at various District sites including the Library.	<p>Improved public WiFi and internet speed at the Library with new equipment and improved connections.</p> <p>Deployed new WiFi connections and access points at Brennan Park buildings. Public WiFi is now available in the adjacent fields.</p>	Continue to roll-out new WiFi access points at all District sites.
Supervisory Control and Data Acquisition (SCADA) continues to be upgraded and improved.	<p>A SCADA mobile application was deployed for staff in the field.</p> <p>Completed water system chlorine dosing redundancy and monitoring upgrades at Power House Springs.</p>	SCADA Servers and software at the Wastewater Treatment Plant will be upgraded.
Complete the Finance general ledger restructure project and develop management reporting.		To be addressed within the first project of the Technology Transformation Program, the Core Business Solution - Financial Management Project (2016).
Review and develop a corporate risk management policy.		To be addressed in 2016.
Review and finalize tangible capital asset and disposal policies.		To be addressed in 2016.

Animal Control by the numbers

compared to 2014

2,229 **DOG LICENCES SOLD** (+29)

DOGS ADOPTED (+6)

30



327 **complaints received** (-245)

123
impounded
(-35)

120
claimed
(-15)

22
surrendered
(+9)

1
euthanized
(+1)

Sunny

Adopted to his new home
March 2015.



Corporation

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>SP All Long Term Financial Plan policies are incorporated into the financial plan by December 31, 2018.</p>	<p>The long term financial policies are reviewed as part of the annual financial planning process. Every year since 2013, progress has been made towards meeting targets and guidelines outlined in that document. Reserve contributions and the minimum special project envelope has grown. Reliance on borrowing has been monitored and reduced where possible. These are key underlying aspects of a number of the policies.</p>	<p>The Five Year Financial Plan continues to reflect reserve increases. Annually during the financial planning processes the Long Term Financial Plan policies will be revisited to ensure their continued relevance and to ensure that the Plan continues to consider the best practices outlined in those guidelines.</p>
<p>Migrate Public Works Inspection Forms to GIS software to allow for geospatial, asset-specific maintenance tracking, reporting and condition assessment.</p>	<p>Migrated Hydrant Maintenance, Utility Issues, Manhole Inspections, Water Leak Detection, Cross Connection Control Inspections, Sanitary CCTV, Sanitary Flushing, Water Service Connection Locates, and Water Conservation inspections in 2015.</p>	<p>Remainder of forms to be migrated in 2016.</p>
<p>Review District of Squamish policies and bylaws for updating.</p>	<p>Conducted a preliminary review of policies and bylaws in 2015 through the Corporate Policy and Governance Committee.</p> <p>New Filming Policy adopted in November 2015.</p>	<p>Prepare a Squamish Good Neighbour Bylaw Guideline (2016).</p> <p>Update Sewer Use Bylaw update (2016).</p>
<p>Create a partnership with the Squamish Chamber of Commerce to build on the District's customer service program, and connect community-wide customer service training with the new Brand.</p>	<p>Preliminary discussions on a community-wide customer service training program have happened at the Brand Leadership Team table.</p>	<p>Discussions to be continued in 2016.</p>
<p>SP Develop a Corporate Social Responsibility Policy to consider with the Official Community Plan (OCP) review.</p>		<p>Project has been identified as beyond the scope of the current OCP project and work capacity. To be considered 'on deck' pending outside agency cooperation and available internal resources.</p>

Corporation

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Increase social media presence and community outreach; increase the use of video to build community interest and awareness in services and programs.

Developed a video series with Council called "The District". The first three episodes focused on source control at the Wastewater Treatment Plant, the launch of the new organics program, and the Official Community Plan launch.

Continue to build on the use of video to communicate stories and key messages, including Budget 101 video (January 2016).

Enhanced Communications function with new part-time staff resources to support social media presence and general support for increased demand.

Update website to reflect the new brand and improve home page functionality to assist in site navigation.

"Re-skinned" website launched to respond to community feedback, reflect new brand and colours, and to improve home page functionality through: Quick Links, Council meeting schedule and links, social media feed. Improved mobile/tablet responsive design. Improvements also made to video archives of Council Meetings to introduce "chapters" in order to easily find sections of meetings.

Continue to seek out ways to improve the user experience; launch improved GIS-based Development Showcase for easier access to development project location and information.

Complete a Real Estate and Municipal Facilities Strategy by December 31, 2016.

This long-term strategy will establish a proactive approach to guide future acquisitions/dispositions and maintenance/replacement of municipal facilities to ensure the District's real estate portfolio will continually support the community's changing needs. (2016)

By the Numbers



319,077

+13.9 % over 2014

Website visits



2,291 likes

+ 48.3% over 2014

Facebook Audience



1,973 followers

+72% over 2014

Twitter Followers

Top 5 Facebook Posts of 2015

	Date	Reach	Likes, Comments & Shares
Wildlife Sighting (Injured sow and two cubs)	June 25	26.6K	649
Air Quality Advisory (Squamish Terminal Fire)	April 17	18.1K	285
Squamish Valley Music Festival Campsites Ready	August 2	15.9K	496
Shelter in place (Squamish Terminal Fire)	April 16	11.2K	129
Stawamus Chief Rock Slide Alert	April 19	10.4K	139



Economy



STRATEGIC PLAN OBJECTIVES

Squamish has a variety of well-paid jobs reducing the need to commute and the non-residential tax base continues to grow. Squamish is recognized as a hub for entrepreneurs, change makers and innovators.

OUTCOMES

The number of local well-paid jobs increases relative to the number of residents.

Non-residential assessments and taxes continue to increase.

The number of entrepreneurial businesses in Squamish continues to grow.

The new brand is leveraged to attract more tourism and investment to Squamish.

Growing Our Economy

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

SP Complete a comprehensive Economic Development Strategy by December 31, 2015.	Engaged an Economic Development consultant in 2015 to undertake engagement and prepare a Strategy for Council review.	Strategy is expected to be complete in June 2016.
SP Determine the most effective Economic Development structure by December 31, 2015.	Implementation of the Strategy recommendations will begin once the Strategy is complete and approved by Council.	This work to be continued in 2016 pending completion of Strategy.
SP Complete a Squamish Digital Strategy in collaboration with a Digital Strategy Task Force by December 31, 2015.	Appointed a Digital Strategy Committee comprised of members of the community, Council, and staff with the mandate of developing a Request for Proposals (RFP) to engage a consultant to prepare a Strategy. Presentations and workshops took place, sample vision/mission documents were drafted, and an RFP was developed.	RFP to be issued and a consultant engaged to complete the Strategy. A public survey will be deployed to seek community input (2016).
SP Complete the Squamish Wayfinding plan that encompasses branding by December 31, 2015.	Began design work for signage in 2015, with input from a community stakeholder committee.	RFP for production to be issued in 2016. The first elements planned for installation in 2016.
Start a Community Forest in partnership with Squamish Nation.	Negotiated terms of Limited Partnership agreement to operate a community forest with the Squamish Nation.	Initiate Limited Partnership and upfront planning in 2016. Harvesting will commence upon completion, expected late 2016/early 2017.
Continue the District's Business Retention & Expansion Program with a focus on engaging businesses in the Business Park Sub Area Plan.	Results from the 2015 Business Walks (Downtown) exercise included 56% percent of businesses identifying their current business state as good and increasing; 38% stated that their business was fair/steady and the remaining 6% rated their business as slow/poor. This result points to a healthy business community within the Downtown Squamish Business Improvement Area (DSBIA) catchment, and those who identified with a slow/poor rating were provided with one-on-one assistance.	Business Walks exercise for the Business Park will kick off in 2016. Program findings reported back to Council in early 2017.

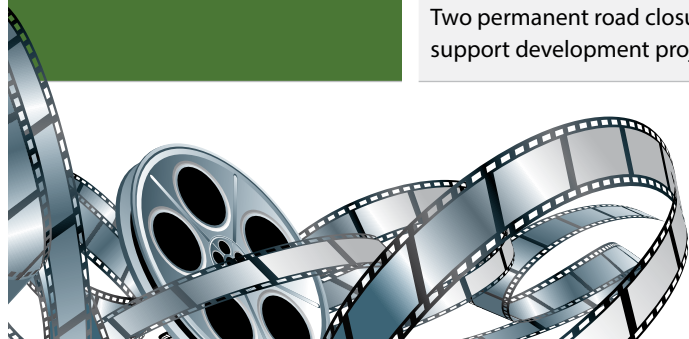
Growing Our Economy

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Facilitate and encourage Squamish as a film-friendly destination for BC's film industry.	<p>In 2015, 35 film productions came to Squamish which is a 40% increase over 2014.</p> <p>In total, film productions spent 219 days in Squamish which is a 75% increase over 2014.</p> <p>Introduced new Filming Policy and Filming Fees.</p> <p>Expanded website information to improve customer service.</p> <p>New online wrap survey implemented to capture and track economic impact of film industry.</p>	<p>Create tool kit to assist hosts (private land owners) of film productions.</p> <p>Expand Squamish Film Collective to better link our community with industry.</p> <p>Host Filming Forum for industry personnel in community and Scouting/ Location roles.</p>
Facilitate the execution of events throughout the community/ throughout the year, within parameters and guidelines that consider traffic management, community safety, and environmental responsibility.	<p>61 permitted events over 80 event days were held in 2015, which was on par with 2014.</p> <p>Expanded website information including new online forms and event planning tools to improve customer service.</p>	<p>Expand on tools available to community event planners to assist in the successful delivery of event(s).</p> <p>Review Community Event Policy and identify service gap.</p>
Support the Squamish Valley Music Festival (SVMF).	<p>Provided the support necessary in 2015 for Brand Live/Live Nation Canada to host another successful festival in 2015. Major focus on mitigating environmental impacts beyond the festival grounds in 2015, as well as ongoing work on traffic management.</p>	<p>The District is disappointed to learn that a 2016 SVMF will not take place. Other opportunities for summer festivals to be considered (2016 – 2017).</p>
Continue to maximize the use of District- owned lands.	<p>Seven new leases/licences established with commercial operations;</p> <p>Four sidewalk licences issued;</p> <p>Two permanent road closures processed to support development projects.</p>	<p>SP District Real Estate and Facilities Strategy to be undertaken in 2016.</p>



35 Productions came to Squamish in 2015. **↑40%** over 2014

219 Total number of days spent in Squamish. **↑75%** over 2014

Growing Our Economy

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

SP	Design and construct Squamish entrance sign on Highway 99 by March 31, 2016.		Public Art Committee work to focus on this project in 2016/17.
SP	Scope a Squamish specific Census project by September 30, 2016.		On-hold with reinstatement of Statistics Canada long-form Census.
SP	Amend District Zoning Bylaw to achieve the community vision while streamlining processes in order to facilitate economic development by October 31, 2018.	Initiated bylaw amendments focused on: expansion and regulation of mobile food and commercial vending.	Work on Zoning Bylaw review and any subsequent updates to continue in 2016.
SP	Branding Action Plan fully implemented by June 30, 2018.	Work continued throughout 2015 with the Brand Leadership Team and community partners to implement the 55 action items identified in the Branding, Development and Marketing Action Plan, focusing on actions that help attract new business.	Implementation ongoing (2016-18). Status report to Council planned in 2016.
SP	Action all major elements of the way finding program by October 31, 2018.		Work will continue on the wayfinding program through 2016, 2017 and 2018.
SP	Complete the second phase of the Marine Strategy by June 30, 2017.	Began discussions with Squamish Nation to identify shared goals and objectives. Initiated work with marine partners on pilings removal project in Mamquam Blind Channel.	Work on second phase will commence once the Official Community Plan review is completed (2017).
	Explore the potential to attract new business to Squamish or District lands that support the brand through 2016 and beyond.	2015 saw more brand specific businesses interested in relocating or starting up their businesses in Squamish. The year ended by solidifying a major international biking manufacturer Canadian headquarters in Squamish (announcement expected mid 2016).	This is expected to continue to evolve organically as new businesses are attracted to the adventure-based lifestyle that Squamish offers. The pending Economic Development Strategy will further refine this action (2016).



Woodfibre LNG Public Engagement.



Public Engagement



STRATEGIC PLAN OBJECTIVES

Squamish is an actively engaged community.

OUTCOMES

More citizens are collaborating and are engaged in community decisions.

More youth are collaborating and are engaged in decisions that impact youth.

Key stakeholder groups and partners are collaborating with each other and with the District.

More successful joint initiatives between the District and partnering organizations are in place.

Municipal elections have greater voter turnout and more youth participation (up to 29 years of age).

Public Engagement

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

SP Implement the International Association for Public Participation (IAP2) Framework for public participation by September 30, 2015.	District staff across a range of departments participated in IAP2 training workshops; Reports to Council now include a standard public engagement section, outlining which of the five steps of the IAP2 framework is relevant and recommended (Inform, Consult, Involve, Collaborate, Empower).	Staff continue to utilize the IAP2 framework to assess the public engagement requirements for all District projects and initiatives.
SP Adopt a Grant in Aid Policy that includes criteria for applicants to demonstrate collaboration with one another by October 30, 2015.	Work was started in 2015.	To be completed by mid-2016.
SP Scope a Youth Engagement Program/adopt a comprehensive Squamish Youth Engagement Strategy by September 30, 2016.	Planned for a Council/Youth engagement session (World Café at Howe Sound Secondary) with topics submitted by students and from Council.	Event to be held in February 2016. District actions to contemplate youth engagement for all initiatives and committees as relevant, i.e. World Café, student mentoring, Local Government Awareness Week (Mayor-led).
SP Involve the community in determining options for a new Fees & Charges Bylaw for Recreation.	Facilitated public engagement with the recreation user groups in fall/winter 2015/16 to develop strategy for new Recreation User Fees and Charges.	Public engagement to continue through Q1 of 2016. Fees and Charges Bylaw to be adopted in 2016.
Implement mail-in ballot option and lobby UBCM to allow electronic ballots for voters in the 2018 municipal election.		District of Squamish Election and Voting Bylaw to be amended in 2016 to include mail in ballots. Council resolutions to LMLGA for consideration at LMLGA and UBCM Convention lobbying for electronic (internet) voting as an option in 2018.

IAP2's PUBLIC PARTICIPATION SPECTRUM

INCREASING IMPACT ON THE DECISION

INFORM

CONSULT

INVOLVE

COLLABORATE

EMPOWER

The IAP2 Federation has developed the Spectrum to help groups define the public's role in any public participation process. The IAP2 Spectrum is quickly becoming an international standard.

In 2015, the District committed to re-thinking how decisions are made by widely adopting a public participation framework to effectively gather stakeholder and public input. The International Association of Public Participation (IAP2) framework advocates that public engagement is not turned on or off, but rather a dial that is turned up or down in intensity, depending on the impact a decision may have on a particular stakeholder group. District Council and staff have undertaken training in this area and are now using the framework to ensure that effective public engagement is incorporated into project work and ultimately decision-making.

Public Engagement

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>SP 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, by October 31, 2018.</p>	<p>Monthly breakfast meetings with Squamish Nation and Mayor/CAO.</p> <p>In March 2015, District of Squamish Council endorsed a Healthy Communities Collaboration Agreement with Vancouver Coastal Health.</p> <p>Integrated Flood Hazard Management Plan included workshops with Squamish Nation Chiefs and staff, as well as presentations/discussions with Squamish Nation Chiefs and Council.</p> <p>School District staff, RCMP and PACs were involved in the HASTe BC safe routes to school planning.</p> <p>Road Safety Task Force met with provincial agencies (MoTI), ICBC, RCMP and Miller Capilano.</p> <p>Wildlife management collaboration took place with province (Conservation Officer Service, Forests, Lands and Natural Resource Operations, BC Parks), RCMP, WildSafeBC.</p>	<p>Continue to work with Squamish Nation on filming and events collaboration to ensure any impact on our communities is mitigated where possible (ongoing).</p> <p>Collaborative work planned with CN to improve railway crossing safety.</p> <p>Substantive work undertaken with Vancouver Coastal Health and other health agencies on healthy community issues as part of the Official Community Plan review.</p> <p>Additional dialogue to take place through Squamish Nation's involvement in a Technical Working Group formed for the project and communication.</p> <p>HASTe BC program with School District, PACs, RCMP to continue into 2017 and 2018.</p> <p>Emergency Mass Notifications system to involve a collaborative effort with SD48 and Squamish Nation.</p>
<p>SP Develop strategy to increase voter turnout of greater than 50% in the 2018 municipal election.</p>		<p>Conduct research for additional opportunities to reach out to voters, particularly new and young voters, to increase voter turnout. To be completed by December 2017.</p>
<p>SP Develop strategy to increase youth participation in the 2018 election.</p>		<p>To be completed by December 2017.</p>

Did you know

The Public Works Association of B.C. presented the District of Squamish Operations Department with two awards for Community Celebration, in recognition of the annual Public Works Day activities, and to Director of Operations Bob Smith for Operations Manager of the Year, an award that exemplifies a passion and commitment to the field of Public Works.

Public Engagement

What We Set Out To Achieve

- SP Expand use of IAP2 framework for public participation by Council and all departments.

What We Achieved in 2015

The level of community engagement on all District initiatives is now being assessed using the IAP2 framework.

More than 50 focus groups, workshops, stakeholder meetings or public open houses were held in 2015 on topics ranging from Woodfibre LNG to Recreation Fees and Charges to the Zoning Bylaw update.

Some highlights of IAP2-shaped public engagement in 2015 included:

- Woodfibre LNG “Speak, Listen, Learn” campaign informed Council’s response to the Environmental Assessment Office;
- Comprehensive community engagement component used the ‘Involve’ level of IAP2 for the Integrated Flood Hazard Management Plan. Engagement activities included workshops with landowners, stakeholder organizations, Squamish Nation, Public Open Houses, online surveys, interactive Council presentations and presentations to Squamish Nation Chiefs and Council.
- Land use applications (development permits, rezonings, etc.), budget financial planning, Official Community Plan Review are examples where enhanced engagement were undertaken.
- The library conducted focus groups with parents and caregivers to help inform decisions around future renovations of children’s area in the library.

Looking Forward 2016-2018

In 2016, projects that will seek public engagement will include:

- Official Community Plan Update
- Downtown Truck Route Study
- Community Digital Strategy
- Squamish Public Library Community Input Survey
- Wayfinding Project
- Housing Strategy



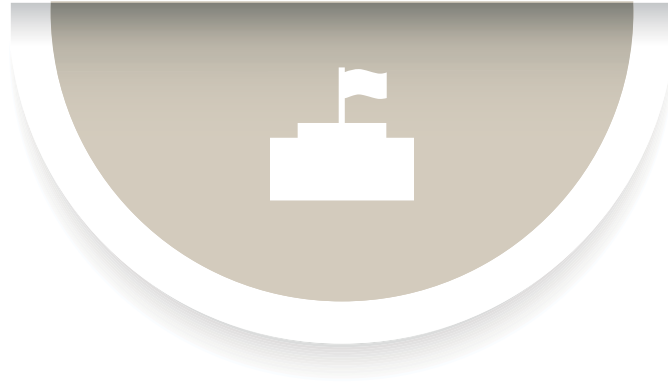
50+

More than 50 focus groups, workshops, stakeholder meetings or public open houses were held in 2015 on topics ranging from Woodfibre LNG to Recreation Fees and Charges to the Zoning Bylaw update.





Governance



STRATEGIC PLAN OBJECTIVES

The District of Squamish is an open and transparent government.

OUTCOMES

Citizens have easier and faster access to the information they need.

Meetings better support First Nations and community organization involvement.

Increased trust in Squamish Local Government.

Governance

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>SP Amend the Council Procedure Bylaw to:</p> <ul style="list-style-type: none"> • Include the acknowledgement that Council meetings occur on Squamish Nation traditional territory; • Enable Council to address big decisions as early in agenda as possible. 	<p>Amended the Council Procedure Bylaw in May 2015 to include re-order of the Regular Council Meeting Agenda to address public participation (including public hearings) as well as bylaws and staff reports earlier on the agenda.</p> <p>All Council meetings begin with acknowledgement of Squamish Nation traditional territory.</p>	<p>SP 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.</p>
<p>SP Distribute each Council agenda in "plain language" summary to the public.</p>	<p>Introduced plainer language on Council agendas for items such as bylaws to make it easier for the public to understand and follow.</p>	
<p>SP Implement a Staff/Council debrief following Council meetings for continuous process improvement.</p>	<p>Introduced Council/staff debrief opportunity following Regular Council meetings.</p>	
<p>SP Schedule Regular Council meetings in locations outside of Council Chambers each quarter.</p>	<p>Held meetings offsite in 2015 when possible, including at Totem Hall, West Coast Railway Roundhouse, and the Squamish Seniors' Centre.</p>	<p>Continue to seek out opportunities to take meetings 'out to the public' at larger venues throughout the community (ongoing).</p>
<p>SP Scope technology to provide agenda item-specific reference on archived Council meeting videos by June 30, 2016.</p>	<p>Using existing technology, Council/Committee meeting recordings can now be viewed by topic (laid out in 'chapters') so that the public can view specific items within a meeting. This enhanced service was introduced in December, 2015.</p>	<p>Implement advanced functionality with Council meeting archive video service, integrated on District website.</p>



View the agenda.



Did you know

In December 2015, the District launched a new online video viewer. Meetings are presented in 'chapters', allowing viewers to select and view meeting items individually rather than scrolling through the whole video in search of a specific item.

Thank you, Squamish!

Whether it's making a donation to Squamish Animal Control, chairing a committee, supporting a local fundraiser or helping neighbours, our community would not be the same without the time, energy and countless acts of kindness from men, women and children throughout this town.

On behalf of District of Squamish Council and staff, THANK YOU to all of the volunteers and citizens for helping Squamish thrive.

Thank you as well to the many members of our community who attended a workshop or event, participated in a resident survey and took the time to ask questions, provide feedback and share ideas. Your ideas, insights and input directly impact the work that we do.



Members of Squamish Fire Rescue participate in "Walk a Mile in Her Shoes", the international men's march to stop rape, sexual assault and gender violence (photo courtesy of Downtown Squamish Business Improvement Association (DSBIA)).

Top row: Crystal Lodge team cleans up during Pitch-In Week; Community members discuss Woodfibre LNG. **Second row:** John Adams donates toys and treats to the dogs at the pound; Kendra Thompson donates a care package for the pound pups; John Howe wins BC Public Safety Lifeline Volunteer Award for Search and Rescue. **Third row:** More than 200 grade four students tour the Public Works Yard during National Public Works Week. **Bottom row:** Sikh parade and festival, downtown Squamish (photo courtesy of DSBIA); Squamish artist Toby Jaxon volunteers with the Blue Trees project as part of the Vancouver Biennale in Squamish.



Accountability



STRATEGIC PLAN OBJECTIVES

The District accounts for and discloses information on its activities and use of resources in a transparent manner.

OUTCOMES

Regular benchmarking reports are provided on District operations.

Regular report cards are provided for Council strategic actions.

Citizens believe they are better informed regarding District activities.

Accountability

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

<p>SP An organization report card framework is developed to:</p> <ul style="list-style-type: none"> • Measure and report on Council strategic outcomes and actions; • Measure and report on efficiency and effectiveness of delivering services. 	<p>Each department is developing a benchmarking program to measure service delivery, looking at measures from four different perspectives: Customer Service; Organizational Capacity; Internal Process; and Financial Stewardship. 2015 Highlights included:</p> <ul style="list-style-type: none"> • Participated in National Water and Wastewater Benchmarking Initiative in 2015 for the Water and Sewer Utilities. • Participated in province-wide benchmarking study with 22 municipalities looking at Information Technology spending and staffing ratios. • Benchmarking application processing times for development permit, business licensing, and building permit applications. • Enhanced filming and event benchmarking will capture more detailed information (i.e. number of jobs created by film productions) to better track and report on the impact of filming and events on our community. 	<p>Departments have identified benchmarks to measure service delivery, which will be coordinated through a business planning exercise in 2016, in alignment with Council's Strategic Plan.</p> <p>SP Benchmarking and report card scoring will be integral to the District's annual and quarterly reports by December 2017.</p> <p>Will continue to participate in National Water and Wastewater Benchmarking Initiative for the Water and Sewer Utilities into the future.</p> <p>Will begin participating in Parks Department benchmarking initiative for 2016 and beyond.</p>
<p>SP A framework to measure the health of the community is developed for the Official Community Plan.</p>	<p>The OCP update process includes a health lens and in March, Council endorsed a Healthy Communities Collaboration Agreement with Vancouver Coastal Health (VCH). Applying the health lens to the OCP update is part of the partnership. In June, VCH held a Health Matters event to highlight the results of the My Health My Community survey done in 2014.</p>	<p>Continued collaboration with VCH in pursuit of a healthy community will continue in 2016 and beyond.</p> <p>Development of a framework to measure the health of the community will be contingent upon current available resources - 'on deck'.</p>
<p>SP An annual community survey is conducted to measure citizen satisfaction with the District's services and governance.</p>		<p>A Customer Service satisfaction survey will be conducted in March 2016 to measure citizen satisfaction with the District's services and governance, as a follow up and comparison with similar surveys conducted in 2012 and 2014.</p>
<p>Ensure District compliance with provincial Freedom of Information and Protection of Privacy legislation.</p>	<p>Freedom of Information and Protection of Privacy Bylaw rewritten to reflect current legislation and to designate Corporate Officer as the Head and Deputy Corporate Officer as the Information and Privacy Coordinator.</p>	<p>Work with staff to ensure that Privacy Impact Assessments are completed for each initiative that involves the collection, use or disclosure of personal information.</p>

Accountability

What We Set Out To Achieve

What We Achieved in 2015

Looking Forward 2016-2018

Ensure District compliance with regulatory requirements for document management and retention.	Set up staff Records Management Committee to provide assistance, support and guidelines to staff for records management.	Investigate guidelines for retention of email records. Review and update District of Squamish Records Retention bylaw to include retention of electronic records.
Conduct petition process for renewal of the Downtown Squamish Business Improvement Area. The current five year term expires in March, 2016.		Complete by April 2016.
Mayor's Office to work towards greater transparency through sharing of Mayor's activities.	Introduced Breakfast with the Mayor community discussions on such topics such as: entrepreneurship, affordable housing, global warming, reconomics, a digital future, and public engagement (among others). Introduced the Mayor's blog at squamish.ca Initiated posting the Mayor's monthly calendar.	Will continue to expand on these initiatives (2016-18).





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



Financial Statements

Permissive Tax Exemptions

Year ended December 31, 2015

	Value of Total Tax Exemption	Value of Municipal Tax Exemption
Alano Club of Squamish	3,042	1,865
BC Lions Society for Children with Disabilities	30,816	21,582
Church of Jesus Christ of Latter Day Saints	1,901	1,166
Church on 99	1,738	1,066
Federation of Mountain Clubs of BC	776	540
Howe Sound Women's Centre Society	8,144	5,463
Roman Catholic Archbishop of Vancouver	7,337	4,498
Royal Canadian Legion, Diamond Head Br#277	6,828	4,186
Squamish Baptist Church	5,743	3,521
Squamish Montessori Society	7,404	4,907
Squamish Oceanfront Development	362,955	240,559
Squamish Senior Citizens Home Society	38,736	27,128
Squamish Sikh Society	5,829	3,574
Squamish Sustainability Corp	72,537	48,076
Squamish United Church	410	251
Squamish Valley Golf Club	57,149	36,056
Squamish Visitors Centre – Chamber of Commerce	6,465	4,285
The Synod of the Diocese of New Westminster	5,128	3,144
Trustees of Squamish Jehovah's Witness	11,178	6,854
West Coast Railway Association	14,118	9,357
Total	\$648,235	\$428,078

Community Grants

Year ended December 31, 2015

	2015 Budget	2015 Actual
Centre Point - Affordable Housing	188,000.00	-
Legacy Grants	78,500.00	20,000.00
Sorca Squamish Off Road Cycling Association	60,000.00	60,000.00
Biennale	19,180.00	7,500.00
Squamish Helping Hands Society	15,000.00	15,000.00
Squamish Women's Centre	14,500.00	11,944.96
Arts Council	12,137.00	12,551.00
Downtown Squamish Business Improvement Association	12,000.00	8,965.70
Communities That Care	10,000.00	10,000.00
Squamish Food Bank Society	10,000.00	10,000.00
Squamish Hospice	5,519.00	5,508.03
Howe Sound Dry Grad	4,103.00	3,653.75
Squamish Motorcycle Association	3,500.00	726.21
Squamish Climate Action Network	3,192.00	3,191.70
S.p.c.a. Maintenance Grant	3,000.00	3,000.00
Big Brothers & Big Sisters	3,000.00	3,000.00
Royal Canadian Air Cadets	2,500.00	2,500.00
Mamquam River Access Society	2,375.00	2,250.00
Alano Club Of Squamish	2,000.00	1,755.21
Squamish Days Civic Centre Use	1,920.00	1,917.96
Whippet Clubs Of B.c.	1,008.00	1,008.00
Squamish Quilters Guild	1,000.00	1,000.00
Squamish Rcmp / Firefighters Assoc's	690.00	512.19
Royal Canadian Legion Diamond Head Br	645.00	644.75
Quest University Student Bus Passes	550.00	550.00
Squamish Wind Festival	-	300.00
Sorca Squamish Off Road Cycling Association (Funded From Other Sources)		2,426.70
Total	\$454,319	\$189,906

Financial Statements

**District of Squamish
Consolidated Financial Statements
For the year ended December 31, 2015**

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District of Squamish

December 31, 2015

Management's Responsibility for Financial Reporting

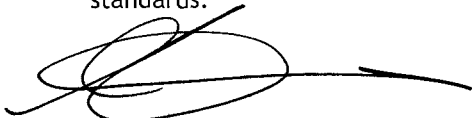
The Council of the District of Squamish (the "District") has delegated the responsibility for the integrity and objectivity of the financial information contained in the consolidated financial statements to the management of the District. The consolidated financial statements which, in part, are based 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 3, 2016



Tel: (604) 892-9424
Fax: (604) 892-9356
squamish@bdo.ca
www.bdo.ca

BDO Canada LLP
Suite 202
38147 Cleveland Avenue
Squamish BC V8B 0A2

Independent Auditor's Report

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, 2015 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.

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, 2015 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.

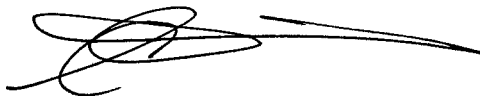
Chartered Professional Accountants

Squamish, British Columbia
May 3, 2016

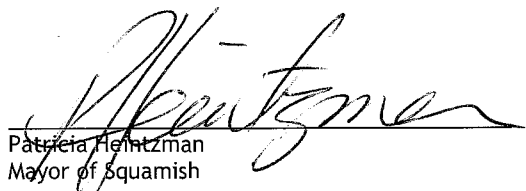
District of Squamish
Consolidated Statement of Financial Position

<u>December 31</u>	<u>2015</u>	<u>2014</u>
Financial Assets		
Cash	\$ 14,653,955	\$ 15,025,392
Portfolio investments (Note 1)	43,234,952	35,650,111
Accounts receivable (Note 2)	4,282,948	3,961,874
Land held for sale (Note 3)	14,683,358	14,392,400
Deposit - Municipal Finance Authority (Note 4)	536,307	464,992
	<u>77,391,520</u>	<u>69,494,769</u>
Liabilities		
Accounts payable and accrued liabilities	7,340,376	6,058,967
Deferred revenue - development cost levies (Note 5)	15,330,697	13,110,659
Deferred revenue - other	3,331,825	3,131,164
Provision for landfill closure and post closure costs (Note 6)	2,774,970	2,498,108
Provision for post-employment benefits (Note 7)	898,800	817,400
Reserve - Municipal Finance Authority (Note 4)	536,307	464,992
Capital leases payable (Note 9 and Schedule 1)	150,693	54,577
Short-term debt (Note 8 and Schedule 1)	8,000,000	7,928,851
Long-term debt (Note 9 and Schedule 1)	25,291,124	25,211,323
	<u>63,654,792</u>	<u>59,276,041</u>
Net Financial Assets	<u>13,736,728</u>	<u>10,218,728</u>
Non-Financial Assets		
Inventories	57,951	82,222
Prepaid expenses	273,488	143,434
Tangible capital assets (Note 17)	233,300,445	222,834,347
	<u>233,631,884</u>	<u>223,060,003</u>
Accumulated Surplus (Note 10)	<u>\$ 247,368,612</u>	<u>\$ 233,278,731</u>

See commitments and contingencies (Note 11)



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 2015 (Note 15)	2015	2014
Revenue			
Taxation (Note 12)	\$ 24,072,099	\$ 23,840,369	\$ 23,274,982
Government transfers and other contributions (Schedule 3)	3,347,000	3,113,748	3,732,272
User fees	1,643,021	2,027,542	1,800,728
Utility user fees	11,079,202	11,302,292	9,964,217
Developer contributions (Note 17)	-	7,329,983	4,444,699
Developer cost levies (Note 5)	897,855	-	322,160
Other revenue from own sources	1,997,988	2,815,022	1,587,853
Investment income	895,529	1,115,693	1,201,212
Penalties and interest on taxes	335,000	344,948	364,101
Grants in lieu of taxes	812,842	799,584	811,686
1% utility revenue	252,416	252,417	250,795
Gain on disposal of tangible capital assets	-	148,805	-
	45,332,952	53,090,403	47,754,705
Expenses (Notes 13 and 18)			
Departmental expenses	29,041,737	28,061,495	28,000,952
Sewer, water and solid waste facilities	8,914,908	9,242,907	8,048,939
Impairment of land held for sale	-	82,117	4,435,705
Interest on short-term debt	2,355	50,514	-
Interest on long-term debt	1,603,354	1,529,538	1,795,927
Sundry interest/bank charges	142,250	33,951	-
Loss on disposal of tangible capital assets	-	-	100,772
	39,704,604	39,000,522	42,382,295
Annual Surplus	5,628,348	14,089,881	5,372,410
Accumulated Surplus, beginning of year	233,278,731	233,278,731	227,906,321
Accumulated Surplus, end of year	\$ 238,907,079	\$ 247,368,612	\$ 233,278,731

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 2015 (Note 15)	2015	2014
Annual surplus	\$ 5,628,348	\$ 14,089,881	\$ 5,372,410
Acquisition of tangible capital assets	(14,841,654)	(8,804,433)	(6,386,865)
Contributed tangible capital assets	-	(7,329,983)	(4,444,699)
Amortization expense	5,422,428	5,636,412	5,639,378
Loss (Gain) on disposal of tangible capital assets	-	(148,805)	100,772
Proceeds on disposal of tangible capital assets	-	180,710	
	(9,419,226)	(10,466,099)	(5,091,414)
Other non-financial assets			
Decrease (Increase) in inventory	-	24,271	(20,918)
Decrease (Increase) in prepaid expenses	-	(130,053)	21,326
	-	(105,782)	408
Change in net financial assets	(3,790,878)	3,518,000	281,374
Net financial assets, beginning of year	10,218,728	10,218,728	9,937,354
Net financial assets, end of year	\$ 6,427,850	\$ 13,736,728	\$ 10,218,728

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

2015

2014

Cash provided by (used in)

Operating transactions

Annual surplus	\$ 14,089,881	\$ 5,372,410
Non-cash items included in annual surplus		
Amortization expense	5,636,412	5,639,378
Contributed tangible capital assets	(7,329,983)	(4,444,699)
Loss (Gain) on disposal of tangible capital assets	(148,805)	100,772
Impairment of Land Held for Sale (SODC)	82,117	4,435,705
Deferral of land held for sale transaction costs (Note 3)	(373,075)	-
Provision for post-employment benefit	81,400	21,600
Development cost charge revenue recognized	-	(322,160)
Previously deferred community works fund revenue recognized	-	(2,652,191)
Earnings on debt sinking funds (actuarial adjustment)	(518,965)	(445,526)
Provision for landfill closure	276,862	-
Changes in other non-cash working capital	1,055,184	(925,285)
	<u>12,851,028</u>	<u>6,780,004</u>

Capital transactions

Acquisition of tangible capital assets	(8,804,433)	(6,386,865)
Proceeds on sale of tangible capital assets	180,710	-
	<u>(8,623,723)</u>	<u>(6,386,865)</u>

Financing transactions

Development cost levies received, including interest	2,220,038	693,176
Federal gas tax received, including interest	-	808,796
Repayment of short-term debt	-	(21,409)
Lease payments	(38,613)	(31,743)
Proceeds of new leased capital	134,760	-
Proceeds of short-term debt	71,149	16,626
Proceeds of long-term debt	1,986,848	3,627,927
Debt principal repaid	(1,388,083)	(538,118)
	<u>2,986,099</u>	<u>4,555,255</u>

Investing transactions

Expenditures on landfill	-	(488,796)
Change in portfolio investments	(7,584,841)	(3,343,505)
	<u>(7,584,841)</u>	<u>(3,832,301)</u>

Increase (decrease) in cash

(371,437) 1,116,093

Cash, beginning of year

15,025,392 13,909,299

Cash, end of year

\$ 14,653,955 \$ 15,025,392

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

District of Squamish

Summary of Significant Accounting Policies

December 31, 2015

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 as recommended by the Public Sector Accounting Board (PSAB) 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 Municipal Library (the "Library") and the District's wholly-owned subsidiaries, Squamish Oceanfront Development Corporation ("SODC") and Squamish Sustainability Corporation ("SSC").

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

Squamish Oceanfront Development Corporation ("SODC")

SODC 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 2004, the Provincial Government transferred the waterfront land with an appraised value of \$9,945,000 to the District. The beneficial interest in the combined land was subsequently transferred to SODC. Legal title to the land remains with the District and the District acts as bare trustee.

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

During the year, SODC continued the ongoing negotiations with a third party for the sale of all land held for sale, which completed on February 3, 2016 (Note 3). It is expected that SODC will be wound down and have no further operations after 2016.

District of Squamish

Summary of Significant Accounting Policies

December 31, 2015

Government Reporting Entity (Continued)

Squamish Sustainability Corporation ("SSC")

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

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 that 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.

Accrual Accounting

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

District of Squamish

Summary of Significant Accounting Policies

December 31, 2015

Deferred Revenue - Development Cost Levies

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

Non-Financial Assets

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

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

i) Tangible Capital Assets

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

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	20 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, 2015

Non-Financial Assets (Continued)

iii) Land Held for Sale

Land held for sale consists of real estate property, known as the Squamish Oceanfront Lands, which were sold on February 3, 2016 (Note 3). Land held for sale is valued at the lower of cost or expected net realizable value.

Land held for sale is written down when conditions indicate that the future economic benefits are less than their net book value. Any impairment is accounted for as an expense in the statement of operations in the period.

Measurement Uncertainty

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

Segment Disclosures

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

Liability for Contaminated Sites - Adoption of New Accounting Standards

Effective January 1, 2015, the District adopted the new Public Sector Accounting Standard PS 3260, Liability for Contaminated Sites. The new standard can be applied retroactively or prospectively and the District has elected to apply it prospectively.

Under PS 3260, 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 under the new standard including sites that are no longer in productive use and sites for which the District accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability was recognized on transition as at January 1, 2015 or at December 31, 2015.

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

1. Portfolio Investments

	2015	2014
Operating funds, unrestricted	\$ 10,171,494	\$ 2,386,488
Reserve funds, restricted	17,732,761	20,152,964
Deferred revenue, restricted	15,330,697	13,110,659
	<u>\$ 43,234,952</u>	<u>\$ 35,650,111</u>

Portfolio investments consist of MFA money market funds and short-term bond funds and are recorded at fair value, which approximates cost. The District earned an average rate of return of 2.06% in 2015 (2014 - 3.54%).

2. Accounts Receivable

	2015	2014
Goods and services tax	\$ 344,084	\$ 304,378
Property taxes	1,757,792	1,856,001
Utilities	1,166,479	965,721
Trade accounts	528,144	825,729
Provincial capital grants receivable	486,449	10,045
	<u>\$ 4,282,948</u>	<u>\$ 3,961,874</u>

3. Land Held for Sale and Subsequent Sale

In 2014 the Squamish Oceanfront Development Corporation entered into a purchase and sale agreement with a third party for the sale of all land held for sale. The agreement provides 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. The Squamish Oceanfront Development Corporation has estimated that any recovery from the limited partnership will likely be far in the future, the present value of which is best estimated to be \$nil.

During the year and subsequent to year end, the Corporation continued these negotiations with the final sale completing on February 3, 2016. As part of the sale, the 25% interest in the Limited Partnership was transferred at no cost to the Squamish Sustainability Corporation.

The agreement for the sale and future development of the land brings benefits to the District including the development of a major park which will become an asset of the District. The value of any such future benefits are not currently estimable and will be recorded in the financial statements at such time as the items are clearly defined and the amounts estimable.

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

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, 2015 are as follows:

	Cash Deposits		Demand Notes	
	2015	2014	2015	2014
General operating fund	\$ 344,558	\$ 299,477	\$ 823,142	\$ 789,996
Water operating fund	77,081	56,970	196,929	191,214
Sewer operating fund	114,668	108,545	227,720	224,236
	\$ 536,307	\$ 464,992	\$ 1,247,791	\$ 1,205,446

5. Deferred Revenue - Development Cost Levies

	Contributions	Interest	Expenditures	2015	2014
Roads	\$ 864,994	\$ 226,399	\$ -	\$ 10,393,971	\$ 9,302,578
Water	196,337	17,493	-	932,618	718,788
Sanitary Sewer	485,357	23,063	-	1,456,064	947,644
Drainage	141,924	33,079	-	1,534,194	1,359,190
Parks	212,349	19,043	-	1,013,850	782,459
Balance	\$ 1,900,961	\$ 319,077	\$ -	\$ 15,330,697	\$ 13,110,659

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

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

The liability is calculated based on the ratio of cumulative usage to total capacity of the site by volume and the discounted estimated future cash flows associated with closure and post-closure activities. An estimate for inflation is incorporated into the calculation. Cash flows are discounted at 4.22% (2014 - 4.18%) per annum and inflation is estimated at 1.00% (2014 - 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, 2015

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

In 2015 the total capacity of the landfill was revisited and was reduced from previous years' estimates. Prior to 2015, the total capacity was estimated at 679,704 cubic meters. As of December 31, 2015 the estimated total capacity is 645,010 cubic meters. The remaining capacity of the landfill site is estimated at 48,457 cubic meters (2014 - 119,066 cubic meters) which is 7.5% (2014 - 17.5%) of the site's total capacity.

The total discounted future cash flows for closure and post-closure costs are estimated at \$2,774,970 as at December 31, 2015 (2014 - \$2,498,108). The landfill is expected to reach capacity in 2016.

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

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.

The District funds the Plans with annual taxation revenues. There were no amendments to the above Plans during the year ended December 31, 2015.

The total expense recorded in the financial statements in respect of obligations under the Plan amounts to \$155,000 (2014 - \$135,000).

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

	2015	2014
Liability, beginning of year	\$ 817,400	\$ 795,800
Current service cost	101,900	88,600
Interest cost	33,700	37,500
Benefits paid	(55,500)	(95,900)
Past service cost	(18,100)	(17,500)
Amortization of net actuarial loss	19,400	8,900
Liability, end of year	<u>\$ 898,800</u>	<u>\$ 817,400</u>

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

7. Provision for Post-Employment Benefits (continued)

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

	2015	2014
Accrued benefit obligation, end of year	\$ 1,046,200	\$ 992,500
Unamortized loss	(147,400)	(175,100)
Liability, end of year	<u>\$ 898,800</u>	<u>\$ 817,400</u>

The most recent actuarial valuation of the District's employee future benefits was completed as at December 31, 2015. The significant actuarial assumptions adopted in measuring the District's accrued benefit obligation are as follows:

	2015	2014
Discount rates	3.2%	3.2%
Expected future inflation rates	2.5%	2.5%
Expected wage and salary increases	2.5 - 4.5%	2.5 - 4.5%

8. Short-Term Debt

Short-term debt through the MFA has interest calculated daily, and compounded monthly. Loans can be repaid at any time without notice or penalty.

The following short-term debt was outstanding as of December 31, 2015:

	2015	2014
MFA Debt - SODC	\$ 8,000,000	\$ -
Scotia Bank -SODC	-	7,928,851
	<u>\$ 8,000,000</u>	<u>\$ 7,925,851</u>

The weighted average interest rate as at December 31, 2015 was 1.30% (2014 - 3.00%). The short-term debt was paid in full in 2016 following completion of the sale of the lands held by the Squamish Oceanfront Development Corporation (Note 3).

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

9. 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.

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

	2015	2014
MFA Debt - General Fund	16,308,847	16,513,024
MFA Debt - Water Fund	4,786,071	4,890,226
MFA Debt - Sewer Fund	4,196,206	3,808,073
Total long-term debt (Schedule 1)	<u>\$ 25,291,124</u>	<u>\$ 25,211,323</u>
Total capital leases (Schedule 1)	<u>\$ 150,693</u>	<u>\$ 54,577</u>

The weighted average interest rate as at December 31, 2015 was 4.22% (2014 - 3.98%).

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

	General Fund	Water Fund	Sewer Fund	Consolidated Total
2016	\$ 972,820	\$ 261,881	\$ 248,670	\$ 1,483,371
2017	972,820	261,881	248,670	1,483,371
2018	902,809	261,881	197,257	1,361,947
2019	902,809	261,881	193,386	1,358,076
2020	902,809	261,881	193,386	1,358,076
Thereafter	5,463,224	1,917,768	1,387,207	8,768,199
	10,117,291	3,227,173	2,468,576	15,813,040
Actuarial additions	6,191,556	1,558,898	1,727,630	9,478,084
	<u>\$ 16,308,847</u>	<u>\$ 4,786,071</u>	<u>\$ 4,196,206</u>	<u>\$ 25,291,124</u>

Actuarial additions represent projected earnings on Sinking Fund deposits.

District of Squamish
Notes to the Consolidated Financial Statements

December 31, 2015

9. Long-Term Debt and Capital Leases (Continued)

(c) Unissued debt

The following authorized long-term debt at December 31, 2015, has not been issued.

Bylaw	Purpose	Expiry Date	Amount
2051	Roads and Drainage	No expiry	\$ 1,576,962
2052	Water System Improvements	No expiry	365,955
2166	General System Improvements	2016	392,793
2167	Water System Improvements	2016	152,502
2168	Sewer System Improvements	2016	66,330
2208	General System Improvements	2017	4,345,372
2209	Water System Improvements	2017	564,402
2211	Sewer System Improvements	2017	173,992
2214	Synthetic Field	2017	1,039,939
2282	General Capital Works	2017	636,034
2283	Water System Improvements	2017	130,527
2331	General Capital Works	2019	2,032,522
2377	Squamish Oceanfront Corp Receivable	2020	8,130,082
2392	General Capital Works	2020	2,359,248
2393	Water System Improvements	2020	1,880,081
			\$ 23,846,741

10. Accumulated Surplus

	2015	2014
Unappropriated surplus	\$ 4,495,514	\$ 2,722,242
Appropriated surplus		
Non-statutory reserves (provisions)	5,540,131	4,699,835
Statutory reserves (schedule 2)	26,290,316	24,547,365
	31,830,447	29,247,200
Net investment in wholly-owned subsidiaries		
Library	560,969	562,562
Squamish Sustainability Corporation	21,593	(10,575)
Squamish Oceanfront Development Corporation	2,601,461	3,188,855
	3,184,023	3,740,842
Investment in tangible capital assets	207,858,628	197,568,447
	\$ 247,368,612	\$ 233,278,731

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

10. 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 deficits.

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

11. 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
 - Squamish-Lillooet Regional Hospital District
 - Sea to Sky Regional Hospital District

- (c) Pension liability

- The District of Squamish and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.

December 31, 2015

11. Commitments and Contingencies (Continued)

The most recent valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available later in 2016. 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 \$989,003 (2014 - \$885,135) for employer contributions while employees contributed \$ 882,740 (2014 - \$794,365) to the Plan in fiscal 2015.

(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, 2015, there were a number of legal claims in various stages of litigation for which management is unable to determine the outcome. The outstanding claims are not expected to result in a material loss to the District. As such, no provision has been made in the financial statements for these claims. Losses, if any, resulting from these actions will be recorded in the period the loss becomes known and the amounts are determinable.

(e) Loan guarantee

The District is contingently liable for a \$500,000 loan issued to the West Coast Railway Association on May 16, 2014. The West Coast Railway Association guarantee is repayable over a five-year term, but expected to be paid May 1, 2017. No amounts have been recorded by the District for this loan guarantee.

(f) Commitments

SODC has beneficial interest in lands previously transferred from the District that have been remediated for historical contamination and continues to be subject to environmental regulations. As a result of these regulations, SODC is committed to provide continued monitoring and water treatment costs. Ongoing monitoring and treatment costs are estimated at \$60,000 per year. SODC is also committed to implement groundwater, soil and sediment management plans prior to undertaking any development. The cost of implementing such plans is undeterminable at this time. The sale of the land held for sale on February 3, 2016 (Note 3) transfers the responsibility for ongoing monitoring, treatment and remediation to the purchaser.

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

12. Taxation

	Financial Plan 2015	2015	2014
General municipal purposes	\$ 23,343,529	\$ 23,099,883	\$ 22,536,651
Library taxes	175,345	175,106	175,287
Business improvement area	45,000	45,000	45,000
Sewer frontage taxes	277,640	284,760	283,400
Water frontage taxes	230,585	235,620	234,644
	24,072,099	23,840,369	23,274,982
Collections for other taxing authorities:			
BC Assessment Authority	-	291,310	291,217
Municipal Finance Authority	-	887	851
Provincial Government - Schools	-	9,367,472	9,410,496
Squamish-Lillooet Regional District	-	1,358,248	1,279,722
Squamish-Lillooet Regional Hospital District	-	219,002	201,747
	24,072,099	35,077,288	34,459,015
Transfers to other taxing authorities:			
BC Assessment Authority	-	(291,310)	(291,217)
Municipal Finance Authority	-	(887)	(851)
Provincial Government - Schools	-	(9,367,472)	(9,410,496)
Squamish-Lillooet Regional Districts	-	(1,358,248)	(1,279,722)
Squamish-Lillooet Regional Hospital District	-	(219,002)	(201,747)
	-	(11,236,919)	(11,184,033)
	\$ 24,072,099	\$ 23,840,369	\$ 23,274,982

13. Expenses and Other Expenditures by Object

	2015	2014
Operating		
Salaries, wages and benefits	\$ 14,995,688	\$ 14,123,755
Debt servicing	1,580,053	1,795,927
Operating goods and services	16,788,369	20,722,463
Amortization and net loss on sale of tangible capital assets	5,636,412	5,740,150
	39,000,522	42,382,295
Capital		
Tangible capital assets	8,804,433	6,386,865
	\$ 47,804,955	\$ 48,769,160

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

14. Trust Funds

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

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

(a) Cemetery Care Fund

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

Cemetery Care Fund balance sheet as at December 31, 2015:

	2015	2014
Assets		
Investments	\$ 209,683	\$ 197,364
Liabilities		
Cemetery Care Fund	\$ 209,683	\$ 197,364

(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:

	2015	2014
Assets		
Investments	\$ 1,166,219	\$ 1,016,942
Inventory	20,934	20,933
	\$ 1,187,153	\$ 1,037,875
Liabilities		
Deferred revenue	\$ 39,262	\$ 36,257
Account payable	984,889	858,448
Fund balance	83,002	63,170
Reserve	80,000	80,000
	\$ 1,187,153	\$ 1,037,875

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

15. Financial Plan

Financial Plan amounts represent the Financial Plan bylaw adopted by Council on May 12, 2015 as adjusted to a "PSAB basis" in order to match the required presentation in the Consolidated Statement of Operations and the Consolidated Statement of Change in Net Financial Assets. This adjustment is necessary because certain revenue items in the Financial Plan are not considered revenues for PSAB purposes including transfers from reserves and other internal sources, collection of works and services charges and debt proceeds. Similarly, capital expenditures and debt principal repayments are not considered expenses for PSAB purposes. The Financial Plan amounts are also presented on a consolidated basis and include the financial plans for all entities that form part of the District's reporting entity.

The following shows how these two different bases are reconciled:

	2015
Annual surplus per Financial Plan bylaw	\$ 5,706,914
Annual deficit of subsidiaries per adopted budget	(456,422)
Elimination of budgeted transactions between the District and subsidiaries	377,856
Annual surplus on a PSAB basis	5,628,348
Acquisition of tangible capital assets per Financial Plan bylaw	(14,841,654)
Acquisition of tangible capital assets of subsidiaries	-
Amortization per Financial Plan bylaw	5,422,428
Change in net financial assets	\$ (3,790,878)

16. Comparative Figures

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

17. Tangible Capital Assets

(a) Assets under construction

General capital assets under construction have a cost of \$2,387,296 (2014 - \$506,704) 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 \$7,329,983 (2014 - \$4,444,669) comprised of land in the amount of \$ nil (2014 - \$1,255,224), land improvements of \$340,853 (2014 - \$106,506), transportation infrastructure \$4,694,045 (2014 - \$1,614,775), water infrastructure \$980,034 (2014 - \$1,043,290) and sanitary sewer infrastructure in the amount of \$1,315,051 (2014 - \$424,904).

(c) Write-down of tangible capital assets

No write-down of tangible capital assets occurred during 2015 or 2014.

District of Squamish
Notes to the Consolidated Financial Statements

December 31, 2015

17. Tangible capital assets (continued):

Cost	Balance at December 31, 2014	Additions	Disposals and transfers	Balance at December 31, 2015
Land	70,655,537	20,000	8,662	70,666,875
Land improvements	23,305,825	941,330	-	24,247,155
Buildings	41,677,374	280,044	45,868	41,911,550
Furniture, vehicles, equipment	11,670,647	992,202	494,675	12,168,174
Road infrastructure	73,064,696	5,602,310	141,240	78,525,766
General works under construction	506,704	2,132,716	252,124	2,387,296
Water infrastructure	44,216,833	2,624,165	46,158	46,794,840
Sanitary sewer infrastructure	46,262,525	3,414,231	-	49,676,756
Solid waste infrastructure	5,334,258	-	-	5,334,258
Subsidiaries	1,437,781	127,418	30,335	1,534,864
Total	318,132,180	16,134,416	1,019,062	333,247,534
Accumulated amortization	Balance at December 31, 2014	Disposals	Amortization expense	Balance at December 31, 2015
Land	-	-	-	-
Land improvements	6,169,440	-	519,611	6,689,051
Buildings	16,725,503	70,244	869,224	17,524,483
Furniture, vehicles, equipment	7,812,481	709,719	608,020	7,710,782
Road infrastructure	29,569,679	138,602	1,872,643	31,303,720
General works under construction	-	-	-	-
Water infrastructure	15,540,991	46,158	805,642	16,300,475
Sanitary sewer infrastructure	18,370,874	-	812,560	19,183,434
Solid waste infrastructure	-	-	-	-
Subsidiaries	1,108,865	22,433	148,712	1,235,144
Total	95,297,833	987,156	5,636,412	99,947,089
	Net book value December 31, 2014			Net book value December 31, 2015
Land	70,655,537			70,666,875
Land improvements	17,136,385			17,558,104
Buildings	24,951,871			24,387,067
Furniture, vehicles, equipment	3,858,166			4,457,392
Road infrastructure	43,495,017			47,222,045
General works under construction	506,704			2,387,296
Water infrastructure	28,675,841			30,494,365
Sanitary sewer infrastructure	27,891,651			30,493,322
Solid waste infrastructure	5,334,258			5,334,258
Subsidiaries	328,917			299,720
Total	222,834,347			233,300,445

December 31, 2015

18. Segmented Information

The Corporation is a diversified municipal government organization that provides a wide range of services to its citizens, including General Government, Protective, Transportation and Transit, Economic and Community Development, Recreation, Parks, Trails and Library, Public Health, and Solid Waste, Water and Sewer 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 Operations encompasses the functions of Council and legislative costs, corporate services and administration, communications, information technology, human resources, financial services, real estate, and facility services, and other functions categorized as non-departmental.

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 & 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.

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.

District of Squamish

Notes to the Consolidated Financial Statements

December 31, 2015

18. 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 2015	Total All Funds 2014
Revenue:											
Taxation (Note 12)	\$ 23,840,369	-	-	-	-	-	-	-	-	\$23,840,369	\$ 23,274,982
Government transfers and other contributions (Schedule 4)	200,359	80,432	2,335,717	176,293	320,947	-	-	-	-	3,113,748	3,732,272
User fees	14,493	376,808	474,070	160,541	870,305	47,983	75,113	8,229	-	2,027,542	1,800,728
Utility user fees	-	-	-	-	-	-	3,474,394	4,967,172	2,860,726	11,302,292	9,964,217
Developer contributions	340,854	-	4,694,044	-	-	-	980,034	1,315,051	-	7,329,983	4,444,699
Developer cost levies	-	-	-	-	-	-	-	-	-	-	322,160
Other revenue from own sources	575,756	335,635	205,647	1,065,300	589,679	-	43,005	-	-	2,815,022	1,587,853
Investment revenue	782,047	-	162	8,579	15,822	-	87,849	217,708	3,526	1,115,693	1,201,212
Penalties and interest on taxes	344,948	-	-	-	-	-	-	-	-	344,948	364,101
Grants in lieu of taxes	799,584	-	-	-	-	-	-	-	-	799,584	811,686
1% utility revenue	252,417	-	-	-	-	-	-	-	-	252,417	250,795
Gain on disposal of capital assets	153,928	-	-	379	(5,502)	-	-	-	-	148,805	-
Expenses:											
	27,304,755	792,875	7,709,640	1,411,092	1,791,251	47,983	4,660,395	6,508,160	2,864,252	53,090,403	47,754,705
Payroll and benefits	4,855,102	2,890,160	2,737,327	941,026	2,294,486	38,629	618,591	585,169	35,198	14,995,688	14,123,755
Operating expenses	1,747,112	4,868,050	1,522,871	507,691	1,731,362	25,537	1,366,553	2,138,190	2,881,003	16,788,369	20,722,463
Debt service - interest	959,513	-	-	164,666	-	-	209,234	246,640	-	1,580,053	1,795,927
Amortization expense	3,869,498	-	-	32,248	116,464	-	805,642	812,560	-	5,636,412	5,639,378
Loss on disposal of capital assets	-	-	-	-	-	-	-	-	-	-	100,772
	11,431,225	7,758,210	4,260,198	1,645,631	4,142,312	64,166	3,000,020	3,782,559	2,916,201	39,000,522	42,382,295
Annual surplus (deficit)	\$ 15,873,530	\$ (6,965,335)	\$ 3,449,442	\$ (234,539)	\$ (2,351,061)	\$ (16,183)	\$ 1,660,375	\$ 2,725,601	\$ (51,949)	\$14,089,881	\$ 5,372,410

District of Squamish
Schedule 1
Consolidated Short and Long-term Debt

December 31, 2015

By-law	Purpose	Year of maturity	Rate (%)	2015	2014
General Fund:					
	Squamish Oceanfront Development Corp	-	3.00	-	7,928,851
2401	Squamish Oceanfront Dev Corp	2020	1.30	\$ 8,000,000	
Total Short Term Debt				8,000,000	7,928,851
	Lease photocopiers	2015		-	21,491
	Lease photocopier C754	2017		13,524	16,459
	Lease photocopier Xerox	2019		7,676	9,391
	Lease photocopier C364	2019		5,849	7,236
	Lease photocopiers	2020		123,644	-
Total Capital Leases				150,693	54,577
1456	Library	2017	4.55	345,407	505,875
1679	Police building	2022	3.05	2,275,137	2,541,262
1917	Forestry building	2026	4.65	1,787,306	1,914,736
1945	Business Park	2027	4.82	2,178,231	2,317,621
2029	Business Park	2029	4.90	2,253,960	2,372,520
2064	Arena Roof	2030	4.20	608,692	635,510
2051	Roads & Drainage	2030	4.20	954,447	996,497
2137	Facilities	2030	5.00	497,925	558,430
2166	General Capital Works	2027	3.53	1,147,349	1,220,771
2166	General Capital Works	2033	5.00	367,781	406,161
2137	Facilities	2023	5.00	255,301	281,943
2208	General Capital Works	2033	4.10	431,258	447,427
2208	General Capital Works	2033	4.10	354,433	391,419
2214	Parks Capital Works	2033	4.10	150,296	165,980
2051	General Capital Works	2029	3.64	338,918	350,695
2166	Flood Protection	2029	3.64	107,075	112,704
2208	Systems & equipment	2024	3.25	103,827	113,261
2208	Bridge, Flood Protection, Arena Lighting	2029	3.64	791,788	833,409
2282	Bridge	2029	3.64	329,483	346,803
2051	General Capital Works	2035	2.75	101,263	-
2331	General Capital Works	2030	2.75	54,878	-
2282	General Capital Works	2030	2.75	669,400	-
2137	General Capital Works	2025	2.75	204,692	-
				16,308,847	16,513,024
Water Fund:					
1599	Powerhouse Springs	2020	6.45	368,804	433,315
1944	Powerhouse Springs	2027	4.82	291,163	309,795
2052	Water Systems	2029	5.68	511,938	538,875
2052	Water Systems	2030	5.68	505,589	527,865
2138	Water Systems	2030	5.00	229,005	238,296
2167	Water Systems	2032	3.80	283,162	294,652
2209	Water Capital Works	2028	4.10	764,823	809,053
2167	Water Capital Works	2023	5.00	257,167	284,004
2167	Watermain Replacement	2029	3.64	193,391	203,557
2209	PRV, Meters, Stations, Mains	2029	3.64	336,778	354,481
2283	Watermain Replacement	2029	3.64	851,568	896,332
2283	Water Capital Works	2030	2.75	192,683	-
				4,786,071	4,890,225

District of Squamish
Schedule 1
Consolidated Short and Long-term Debt

December 31, 2015

By-law	Purpose	Year of maturity	Rate (%)	2015	2014
Sewer Fund:					
1364	Valleycliffe Lift Station	2015	3.00	-	32,479
1457	Sewer Mains	2017	4.55	253,647	371,485
1513	WWTP	2018	4.65	27,971	36,421
1756	WWTP Mamquam	2024	4.86	1,676,829	1,821,659
1977	Sewer Mains	2028	4.65	475,408	502,901
2156	Trunk Sanitary Sewer Mains	2030	5.00	424,937	442,179
2168	Sewer Capital Works	2033	5.00	177,606	184,265
2156	Trunk Sanitary Sewer Mains	2029	3.64	138,043	145,299
2211	Centrifuge, Trunk, Lift Station	2029	3.64	257,833	271,386
2211	Sewer Capital Works	2030	2.75	763,932	-
				4,196,206	3,808,074
Total Long Term Debt				25,291,124	25,211,323
Total Debt				\$ 33,441,817	\$ 33,194,751

District of Squamish
Schedule 2
Consolidated Statutory Reserve Funds

December 31, 2015

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 2015	Balance, end of year 2014
General Sinking Fund	209,314	-	-	-	-	14,851	-	-	224,165	209,314
Water Works Sinking Fund	568,846	-	-	-	-	5,094	-	-	573,940	568,846
Sewer Works Sinking Fund	610,234	-	-	-	16,880	13,884	-	-	640,998	610,233
Land Sale Reserve Fund	8,874,653	-	74,250	-	91,960	62,224	140,247	(3,930)	9,239,404	8,874,654
Equipment Replacement	5,270,232	381,578	-	-	-	129,481	-	(758,079)	5,023,212	5,270,232
Community Works Fund	2,088,436	-	-	-	751,013	53,420	-	(444,592)	2,448,277	2,088,436
Capital, rehab and replace	6,124,155	1,222,132	-	-	-	99,552	-	(100,000)	7,345,839	6,124,155
Offstreet Parking	355,139	-	-	-	-	8,579	-	-	363,718	355,139
Affordable Housing	197,138	-	-	-	-	4,800	-	-	201,938	197,138
Carbon Neutral	138,228	-	-	-	26,665	2,741	-	-	167,634	138,228
VANOC Legacy	110,990	-	-	-	-	2,701	-	(52,500)	61,191	110,990
Economic Development Resv	-	-	-	(74,250)	-	74,250	-	-	-	-
Total	24,547,365	1,603,710	74,250	(74,250)	886,518	471,577	140,247	(1,359,101)	26,290,316	24,547,365

District of Squamish

Schedule 3

Government Transfers and Other Contributions

December 31, 2015

	Financial Plan 2015	Year ending December 31 2015	2014
Federal Government			
Operating Grants			
Library grant	\$ 5,825	\$ 5,825	\$ 5,996
Union of BC Municipalities (UBCM)	-	-	72,200
UBCM - senior friendly municipalities	-	3,621	-
UBCM - Comm works fund - drainage study	751,013	751,013	5,400
UBCM - Comm works fund - integrated flood hazard	-	-	155,000
UBCM - Comm works fund - corridor trail	2,000	-	10,044
Capital Grants			
UBCM - Comm works fund - corridor trail	-	171,341	206,155
UBCM - Comm works fund - sewer rehabilitation	-	-	125,000
Flood protection	1,207,033	-	-
Flood management	-	-	1,102
Canoe shelter	45,000	45,000	5,000
Community works fund	-	-	2,088,436
Dyke upgrades	379,895	593,656	12,485
	2,390,766	1,570,456	2,686,818
Provincial Government			
Operating Grants			
Marketing projects	3,335	-	-
Bear aware program	-	2,000	-
Climate action revenue incentive program	26,665	26,665	31,091
Emergency management	-	5,544	15,000
Hotel tax	90,000	176,293	152,655
Law society	-	-	200
Library grant	54,392	54,392	86,822
Library - special projects	11,000	11,000	-
Library - literacy	17,018	17,018	-
Small community protection grant	167,084	167,084	116,689
Traffic fine revenue sharing	259,951	259,951	133,252
Victims assistance program	53,460	53,888	54,411
Stan Clarke park upgrade	-	-	375,000
Capital Grants			
Flood management	-	-	1,102
Dyke upgrades	100,000	593,656	12,485
	786,240	1,367,491	978,707
Other Governments			
Operating Grants			
Grants from other agencies - recreation	5,159	1,500	2,297
Healthy communities grant	-	1,000	4,000
Library operating grant	14,211	14,211	14,221
History digitization	-	-	5,729
Capital Grants			
Squamish-Lillooet Regional Dist - rescue service	16,250	21,000	13,000
	35,620	37,711	39,247
Other Contributions and Donations			
Operating			
Library - operating	21,374	650	-
General Capital			
ICBC - vehicle recovery	-	14,440	27,500
BC air access program	113,000	123,000	-
	134,374	138,090	27,500
	\$ 3,347,000	\$ 3,113,748	\$ 3,732,272



District of Squamish

37955 Second Avenue | Squamish, BC

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