

AT-A-GLANCE











- Mayor Patricia Heintzman and Chief Administrative Officer LInda

 Glenday participate in the Squamish leg of the 2017 Pulling
 Together Canoe Journey.
- 2 Wayfinding Phase 1 signs installed.
- 3 CAN volunteer scores a find at the Re-Use-it Fair.
- 4 Mamquam Elementary School students bring thank you cards to the Public Works crew.
- 5 District of Squamish staff particpate in Bike to Work Week.
- 6 Squamish Public Library's newly renovated children's area and mural.
- Students from sister-city Shimizu, Japan tour Municipal Hall with Mayor Heintzman.
- 8 New marine navigational markers in Mamquam Blind Channel.
- District of Squamish Public Works staff accept the Public Works

 Association of BC Community Celebration Award for Public
 Works Day.
- New recruit Kal joins the RCMP team.







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Message from Mayor Patricia Heintzman

On behalf of Council, I am proud to share the District of Squamish 2017 annual report.

2017 was another year of unprecedented growth in the community and incredible productivity by the hardworking staff, Council and many dedicated volunteers of the District of Squamish.

Although the presentation of an annual report is a legislated obligation, it is perhaps more importantly a process of self-reflection, organizational mindfulness, and an honest assessment of goals achieved or missed, and improvements needed as we continue to plan for the future. And although as an organization it is always important to constantly strive to be better, it is equally important to celebrate our successes and above all acknowledge the dedicated staff of the District, themselves passionate citizens of Squamish, who work every day to deliver services, safety, quality of life, economic foundations, empathetic social and environmental consciousness, future-focused strategies and reliable infrastructure to our citizens, businesses and visitors.

Everyone at the District takes very seriously the role we play in people's daily lives; your children's safety, the success of your business or place of employment, and your general enjoyment of life is central to what we do. We are certainly not perfect and circumstances don't always lead to the desired outcome for everyone, but we collectively work to deliver a well-run and conscientious community within the confines of our financial and jurisdictional parameters. We understand that collaboration with our First Nations, community groups and agencies, and regional and provincial partners is paramount to our success, and we have worked hard at these foundational relationships as we build partnerships and opportunities for the future.

As you will see as you read this annual report, it is measured against the goals set out in our strategic plan and the many infrastructure, service, departmental, facility and asset

masterplans that comprehensively inform our financial plans. In this regard we have become a mature and very strategic local government, something we should collectively be proud of.

Throughout 2017, we continued to strategically invest in our core infrastructure including our dikes, water and sewer systems, landfill, transportation and transit programs, facilities and economic ecosystems. Investments in this critical functionality as well as commitments to grow our services responsibly will continue into 2018 and beyond to keep up with our growing need and demand in policing, fire rescue, emergency planning, library services and art, leisure and recreation, while still enhancing our environment, mitigating greenhouse gases and adapting to the effects of climate change.

This annual report points to areas of improvement or goals that may not have been ultimately met. Every community has its challenges and Squamish is certainly no different in this regard. But we know we are blessed by our unparalleled scenery, growing opportunities, vibrant and energetic citizenry and progressive collective vision, striving to be an example of sustainability and forward strategic thinking to other communities in B.C. and beyond.

Achievement is never the result of one person. Neither is failure. Both are the result of many people, circumstances, decisions and unforeseen consequences from the far and near past. We are in this together. Thank you staff, volunteers and engaged citizens for your hard work and dedication to the people and community of Squamish.

Squamish at a glance 2017

TATATATA
POPULATION
19,893
Based on 2016 Census

MEDIAN AGE

37.8

19.7% 1 to 14 years

69.2% 15 to 64 years

11.1% 65 years +

UNEMPLOYMENT 4.6%

225 NEW BUSINESS LICENCES

+ 16.8%

BENCHMARK DETACHED PROPERTY PRICE

DECEMBER 2017

59 PERMITTED EVENTS

48 PRODUCTIONS FILMED IN SQUAMISH

175 FILMING DAYS

章262 BUILDING
PERMITS ISSUED

433

NUMBER OF NEW UNITS REPRESENTED BY THE BUILDING PERMITS ISSUED



Message from the CAO

Thank you for taking the time to review the 2017 District of Squamish Annual Report. As the community continues to grow, it will come as no surprise that 2017 was a busy and exciting year for the District.

As you peruse through the following pages, you will find a comprehensive report of the work completed by all departments. Our team completes a vast amount of work annually to deliver core municipal services, Strategic Plan action items, special operating projects and major capital projects.

We continue to foster a culture that is forward-thinking, committed to delivering outstanding service, and focused on continuous improvement to be nimble in the face of change.

I am extremely proud to work with the team here at the District; they are committed, creative and innovative in a time when the change occurring demands it. As evidenced by an organizational-wide request to answer the question: "Why you do what you do?" our employees demonstrated that their work is clearly driven by a passion for "Community", ensuring that at the heart of what we do, we have our community's best interests in mind.

We also recognize that our work here involves the entire community. We invite, appreciate and welcome your involvement and always remain open to your feedback and ideas to support our continual improvement.

The Annual Report has been written in accordance with the Community Charter; it includes 2017 goals and accomplishments, goals for 2018-19, audited financial statements and permissive tax exemptions. The District did not make a declaration of the disqualification of any person on Council or formerly on Council; therefore a disqualification report is not required.

Enjoy the read, the graphics and the statistics. Looking ahead, 2018 is going to be equally exciting!

Linda Glenday

Chief Administrative Officer

Organizational Structure (at May 2018)



Councillor Jason Blackman-Wulff



Councillor Susan Chapelle



Councillor Karen Elliott



Mayor Patricia Heintzman



Councillor Peter Kent



Councillor Ted Prior



Councillor Doug Race

COMMUNITY

COUNCIL





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.

2016 - 2018 Strategic Priority Focus Areas

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



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

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

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







OPEN AND ENTERPRISING GOVERNMENT

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

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

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

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

Three Special Council meetings (Public Hearings) were held at The 55 Activity Centre and one Special Council meeting (Public Hearing) was held at the Eagle Eye Theatre at Howe Sound Secondary. A Public & Corporate Services and Committee of the Whole meeting were held at the meeting room at the RCMP detachment.

Off site meetings will be held off-site as required, particularly when a larger space is required, i.e: two day Public Hearing for the Official Community Plan at Brennan Park March 12 and 13, 2018; a Public Hearing April 24, 2018 at Brennan Park Recreation Centre.

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

Implemented organizational-wide initiative to articulate our purpose (see visual of results below).

Revitalize and restructure Customer Service program and continue with internal improvements started in 2016 by the Customer Service Committee.

Municipal Hall/Civic services building redevelopment plan complete.

Future space needs, location options and preliminary feasibility were all identified during 2017. The go/no go decision process was paused while the District completes its Long-Term Real Estate Strategy.

The Municipal Hall/Civic Services building redevelopment will be merged into the Long-Term Real Estate and Facilities Strategy as part of a comprehensive capital planning process including all other real estate needs.

Electronic Document Management Implementation.

Investigate guidelines for retention of email records.

Review and update District of Squamish Records Retention Bylaw to include retention of electronic records. All departments were on boarded to SharePoint, the District's electronic document management platform. The user interface was updated with navigational improvements, workflows were updated to meet evolving requirements.

Records retention research was conducted.

Continue to work with departments on refinements to support improved usability and adoption, electronic records retention, and work on the declaration and disposition process. Upgrade of environment, update training tools and content, formal establishment of user committee.

Records Retention Bylaw will be brought forward to Council for consideration of in the Spring 2018.

Why we do what we do....



What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019



Implement Technology Upgrades and tools to support customer services (Technology Transformation Program - TTP).

The new Financial Management Solution Core Financial modules to go live.

Finance system implementation continued and the Development Management and Municipal Finance modules were kicked off. Many key phases and tasks were completed, including the setup of multiple server environments, the development of a new Chart of Accounts, the initial custom solution build, data migration and clean-up, Super User training for many key areas, and testing. Fleet work management system went live in 2017.

A benchmarking and reporting tool was developed and annual planning was conducted resulting in an extension of the TTP to 5 years to accommodate revised timelines due to vendor availability and implementation methodology, resources and scope of the project, with limited impact to budget.

REFS was completed and the final report was drafted. An internal review of the draft suggested final revisions were required.

Continue refining accuracy and use of fleet maintenance system to deliver outstanding service to our internal (District, Fire, etc.) and external customers (SAR).

Go live with the new Financial Management solution and Development Management system, including post implementation support. New solutions for Recreation (system nearing obsolescence), Asset Management, and Work Management (currently no system). Current systems may be upgraded, or new software will be procured to provide modern functionality for Fire, Public Complaints, Human Resources and Council meeting management.

Complete a real estate and municipal facilities strategy & action plan.

The research and analysis phase of the

The REFS will be presented to the community in Spring 2018. Implementation of the REFS will begin immediately thereafter.

By the numbers

155 Council and Committee Meetings were held in 2017.

Committee of the Whole and Special Business

Public Art Select Committee

Finance and Audit Standing Committee 22

Regular Business

Community Development Standing Committee

Board of Variance

Advisory Design Panel

Public and Corporate Services Committee

Smoke Bluffs Park Committee



What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

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Implement mail-in ballot option.

District of Squamish Election and Assent Voting Bylaw No. 2420, 2017 was adopted by Council in November 2017. Mail-in Ballot voting was included in the bylaw.

The local government election will be held on Saturday, October 20, 2018 and mail-in ballot voting will be an option for electors who will be absent from Squamish during election day and the advanced voting opportunities.



Develop strategy to increase voter turnout of greater than 50% in the 2018 municipal election. 2014 voter turnout was 47.13%.

Strategy developed in Fall 2017.

The following plans are underway to increase voter turnout: four advance voting opportunities will be conducted in addition to election day; mail-in ballots implemented; enhanced and earlier communication with public.



Develop District-wide Internal Benchmarking program.

Initiated Continuous Learning and Improvement Benchmarking Program (CLImB) - an employee developed program to focus on becoming "a learning organization" by formalizing the capture, communication and measurement of our continuous improvement.

Department Champions will lead the capture of information through project lifecycles. An organization-wide challenge will be identified; an innovation team will be formed to create solutions and benchmark improvement.



Benchmarking program is completed to report measurable data and achieve continuous improvement.

Will participate in a pilot municipal performance measurement benchmarking program with four other communities, funded by UBCM. The project will be aligned with current benchmarking work.

Provided data from all departments to UBCM project consultants.

Completed inaugural participation in

the National Water and Waste Water

Benchmarking Initiative storm water

Continue optimizing Public Works' operations using benchmarking data.

Initial project data and community benchmarks available at civicinfo.ca

All Long Term Financial Plan policies are incorporated into the budget process and 5-year financial plan.

A District Policy will be created to formalize key principles and policies outlined in the Long Term Financial Plan Guiding Principles and Financial Policy.

The Long Term Financial Plan policies were incorporated into the Financial Plan processes.

Update on the policy is delayed pending resourcing due to heavy staff involvement in the Technology Transformation Project and staffing issues in 2017.

A formalized District Policy to formalize key principles and policies from the Long Term Financial Plan Guiding Principles is expected to be delayed until 2019 so that Financial resources can focus on the Technology Transformation Project -Financial Management implementations.



Did you know?

module.

District of Squamish received national recognition for its *Hardwired for Leadership* training program from the Canadian Association of Municipal Administrators in the Under 20,000 population category.

What We Set Out To Achieve What We Achieved in 2017

| Identify alternate revenue generating opportunities. | Continue to monitor the cost of processing development applications to make sure that growth pays for growth and the development review; ensure bylaw compliance services are not overly subsidized by taxation. New fees and charges adopted for filming. Foreign Direct Investment. Successful approval of grants. Increased cemetery plot fees to align with those of the lower mainland. | Explore additional funding opportunities through public-private partnership that are aligned to District priorities. NRCan Microgrid Funding - Proposed Project (\$5M) Increase bulk water and septage tipping rates. |
|--|---|--|
| Adopt internal practices to achieve improved financial operations. A Financial Transaction Authority Policy will be developed to maintain financial control while leveraging improvements and efficiencies that are available with the implementation of the new Core Financial Business Solution (TTP) project (2017). | A number of business processes are under review with the implementation of the Technology Transformation Program including automated work flow for approvals and substantial improvements in reporting tools to facilitate budget monitoring. An Interim Purchasing Policy is in progress with delivery to Council scheduled in Q1 2018. | An Interim Purchasing Policy will be delivered for Council review and approval in Q1. During the 2018-2022 Financial Plan process, a project was approved to undergo a thorough business process review of procurement practices, policy and organizational purchasing structure. |
| Achieve improved cash flow and streamline financial operations. | Implementing late payment penalties for utilities has improved collections by 22% for 2017 over 2016 as at July 4. This change also condensed the busy collection period to when staff resources are available. | Implementation of a Revenue and Collections policy will be delivered to Council for review and approval in Q3. |
| Review the Procedure Bylaw annually to determine effectiveness and ensure ongoing transparency. | Staff regularly review the Procedure Bylaw to ensure meeting effectiveness and compiled a list of potential amendments to the Procedure Bylaw. | An amendment to the Procedure Bylaw will be drafted and discussed at a Q1 Public and Corporate Services Committee meeting, prior to bylaw approval consideration at future Council meeting. |
| Work with staff to ensure that Privacy Impact Assessments (PIA) are completed for each initiative that involves the collection, use or disclosure of personal information. | Legislative Services staff have been working with staff to ensure that a PIA is conducted for all new initiatives involving the collection of personal information. A number of PIAs were drafted and approved in 2017. | Staff will continue to work with departments and to provide support in the drafting of PIAs as required. Once PIAs have been completed for all new initiatives, existing systems and programs will be evaluated to determine if a PIA is required. |

Looking Forward 2018-2019

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Mayor's Office to continue to work toward greater transparency through sharing of Mayor's activities.

The Mayor's calendar is made available to the public on the District website.

The bi-weekly Drop-in Chat with the Mayor continued in 2017, providing the public with the opportunity to ask the Mayor questions, raise concerns, share ideas and build community. Seven Drop-in Chats were held in 2017.

The Mayor's Breakfast initiative continued in 2017 in order for the District and community to share highlights of plans and actions as well as for the public to share ideas, provide feedback and questions in an informal setting. Four Mayor's Breakfasts were held at various locations and regarding different topics in 2017.

The Drop-in Chats with the Mayor and Mayor's Breakfasts will continue in 2018.

Mayor's calendar will continue to be made public online.



Staff and Council will continue to utilize the International Association for Public Participation (IAP2) framework to assess the public engagement requirements for all District projects and initiatives.

Some highlights of the District's public engagement in 2017 included:

- Official Community Plan development (continued)
- Downtown workshops to discuss zoning around building setbacks, employment space, floor area ratio and cash-in-lieu parking in the downtown core
- · Solid Waste bylaw changes for multifamily properties and industrial/ commercial/institutional properties
- Zoning Bylaw updates, including on secondary suites, vapourizing products, electric vehicle charging stations, second kitchens
- Dentville Park upgrades
- · Marine Action Strategy kick off
- Tree Management Bylaw and Soils Management Bylaw
- · 2018-2022 Financial Plan
- Brand Leadership Team Engagement with stakeholder groups for destination development needs.

Comprehensive public engagement campaigns will be conducted around:

- Official Community Plan completion
- Business community check-in to assess needs
- Smart Cities Challenge application
- Upgrade options for Brennan Park Recreation Centre and visioning for Brennan Park lands and fields
- · Zoning Bylaw updates in anticipation of cannabis legalization
- · 2019-2023 Financial Plan



Did you know?

The District of Squamish and Squamish Nation received the Canadian Association of Chiefs of Police/Motorola Award for Excellence in Emergency Preparedness for collaborating to create a single and unified emergency management program.

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019



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.

District and Squamish Nation staff-to-staff working groups to work together for the purposes of: Official Community Plan engagement; completion of the Squamish Nation services agreement. Truth and Reconciliation action plan for the organization to be completed. Staff and Council education and workshops on Canada's history of assimilation policy, healing, truth and reconciliation for the purposes of ensuring that reconciliation and working with our Squamish Nation community is top of mind.

Work through established partnerships to continue to share resources and leverage opportunities for mutual benefit of all organizations and ultimately citizens.

Provincial representative part of Squamish Economic Steering Group (SESG).

The District and Vancouver Coastal Health (VCH) co-hosted the inaugural Sea to Sky Healthy Communities Congress in November 2017, kick-starting an annual a forum for intra-community dialogue on healthy community issues and actions within the corridor. Participation included local governments and northern First Nations within the corridor, as well as provincial and federal representatives.

A District - Squamish Nation staff-to-staff working group held periodic meetings to jointly review draft plan OCP policy content and incorporate inputs from engagement activities including a drop in session held at Totem Hall in Phase 1 of the project (Visioning). Staff also participated with Squamish Nation, School District 48, VCH, MCFD, and the Putting Children First Initiative on the United Way Avenues of Change community project to address early childhood vulnerability rates in Squamish, evidenced by the Early Development Instrument (EDI) data.

Honour First Nation history, Truth and Reconciliation education beginning with provided to all staff and Council through experiential workshop "Building Bridges through understanding the Village" Provincial representative part of SESG. Continuing to build relationships with strategic partners to enhance and deliver on economic opportunities for Squamish.

The District will continue its collaborative capacity building with VCH through annual priority setting and identification of healthy community initiatives for joint efforts (with annual updates to the Collaboration Agreement and a joint Council meeting on Health). Collaborations will continue with Squamish Nation and project partners through the United Way Avenues of Change project in 2018. The District and SLRD Area D have extended invitation to Squamish Nation for participation in Agriculture Planning, set to get underway in Summer 2018.

Focus on our commitment to Truth and Reconciliation through continued education for staff and Council including additional workshop "Paddling Together"

Seek join community project / initiative opportunities with Squamish Nation.



Facilities Maintenance Plan to prolong life of the assets and ensure safety of employees and patrons.

Maintenance in 2017 included:

- Consulting phase for the Valleycliffe hose tower replacement as part of seismic upgrades.
- Exterior envelope repairs at Waste Water Treatment Plant (WWTP), Municipal Hall, Library and RCMP.
- Purchased new ice resurfacer at Brennan Park Arena. Installed an ultra violet disinfection system at Brennan Park
- Replaced lockers in the aquatic centre change rooms.
- Replace carpets in the Public Works trailer with resilient flooring.
- Completed repairs and replacements of the Brennan Park Recreation Centre fire exit doors
- Installed a ladies shower/change room at WWTP.
- Constructed a security wall at the front counter of 55 + Activity Centre.

2018 - Construction of the Valleycliffe Fire Hall hose tower as part of seismic upgrades. Brennan Park Recreation Centre (BPRC) electrical upgrades. BPRC exterior painting. Replace the RCMP exterior camera system. Aquatic centre re-grouting tile repairs. Replace the aquatic centre change room cubicles.

2019 - Aquatic Centre re-grouting and tile repairs will continue. RCMP building envelope repairs. Replace the auditorium roof and HVAC.

2020 - Squamish Adventure Centre envelope repairs. BPRC arena compressor and dehumidifier replacements. RCMP back up generator replacement.

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Move towards a bylaw enforcement fine/dispute adjudication system allowing offences to be heard and decided by an adjudicator.

Completed customizations of the Parking Meter Module in MAIS financial software system to support the implementation of the Bylaw Enforcement Noticing System (BNES). The BNES Program was launched for Bylaw and Animal Control. A parttime Bylaw Adjudication Clerk was hired to administer the bylaw fine dispute and screening officer processes.

Implement the Municipal Ticketing module of the Technology Transformation Project that will take over the manual tracking of the adjudication process (currently not handled by MAIS).

Continue to invest in and support a robust information technology network to enhance productivity, and maintain security and redundancy.

Open Data: Continued development of data.squamish.ca, hosting 48 Open Data layers.

Telco Services: Developed a comprehensive RFP for all major Telco Services the District uses including, network connections, internet connections, digital phone lines, mobile devices and plans, and related management services.

Major service improvements were negotiated without increasing operational costs and with no capital costs. This included the replacement of all mobile devices, upgrades of all staff and public internet connections, and upgrades of all 12 District sites to high speed fibre network connections, improving network bandwidth and speeds up to 10-fold for many locations. As part of BC Rural Dividend funding awarded, an Open Local Level Data Project will be executed in partnership with the Chamber of Commerce and Tourism Squamish with the goal of increasing the accessibility, quality and timeliness of local data for the business community. As an outcome, data and insights will be shared on the District's Open Data Portal and Economic Development website.

Open Data: Development of Open Data policy and guidelines for the District. Continue to build out Open Data as part of the Local Open Data project.

District Fibre: Continue to work with Engineering department to take advantage of opportunities to deploy fibre conduit and build a District fibre loop which will initially be used to connect District buildings.

Tower Infrastructure: Upgrade and replace aging radio towers and equipment. Continue to improve radio coverage for Fire, Emergency services, Public Works, and First Nations partners.

Infrastructure Collaboration: Working with IT department at Resort Municipality of Whistler on a low-cost/high-value initiative to backup data across environments for additional disaster resiliency.

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Continue to roll-out new WiFi access points at all District sites.

A new, secure and user-friendly WiFi system was deployed at Municipal Hall for the public and staff. WiFi internet connections were upgraded at all sites following the Telco RFP for all major Telco services. Free public WiFi was deployed at Junction Park.

Public WiFi upgrades are planned for the Adventure Centre and Brennan Park Recreation Centre for a more user-friendly experience that does not require patrons to submit personal data or sign up for Telco services.

Supervisory Control and Data Acquisition (SCADA) continues to be upgraded and improved; SCADA Servers and software at the Wastewater Treatment Plant will be upgraded. New SCADA system hardware and software was installed at the Wastewater Treatment Plant (WWTP) that allows greater data capture and use.

SCADA systems and tools continue to be updated and improved. More functionality will be provided to staff in the field with improvements to mobile apps and tools.

Review and develop a corporate risk management policy.

In progress.

Completion will be in 2018. This is an administrative policy only and will not encompass an organization-wide enterprise risk management policy which would require considerably more resourcing on a broader corporate basis.

Review and finalize tangible capital asset and disposal policies.

In progress.

Completion of the tangible capital assets policy is scheduled for 2018.

Migrate Public Works Inspection Forms to GIS software to allow for geospatial, asset-specific maintenance tracking, reporting and condition assessment. Parks asset inventory layer was created and first round of inventory was completed.

Development and support was provided for 15 infrastructure layers for field data collection and inspection. Operational dashboard layers were integrated into main the District web mapping application. Create storm water asset inventory layer and complete first round of inventory.

Implement Asset Management and Work Management systems. Reconcile GIS-based and financial system assets. Utilizing real operational and asset condition information for capital and infrastructure planning.

By the numbers

Public Works requests for service.

-6% Decrease from 2016

2016 **898** 2017 **842**

Roads & drainage

512 169



Parks **173** ★ 9



Street lights

161√70



Utilities

157 •43

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Legislative Services will continue to work with departments to review outdated policies and bylaws.

Good Neighbour Guidelines launched in Summer 2017.

Bylaw Enforcement Complaint Policy was adopted June 2017.

New Floodplain Bylaw was adopted in 2017.

Legislative Services will continue to work with departments to review outdated policies and bylaws and determine the need for new or amended policies and bylaws.

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

After an exceptionally challenging snowfall period, the District released a video of a snow plow operator - Colleen - taking residents behind the wheel to show "what snow clearing looks like from behind the wheel". The goal was to explain some of the variables that snow plow drivers need to contend with, in order to clarify some misconceptions. The video received close to 3,000 views on YouTube and received positive feedback from the community. A variety of other videos were launched including highlights of the 2017 proposed budget expenditures, and a "Why Does the Official Community Plan Matter" video.

Planning for videos on the following topics, at minimum:

- Wildlife
- Water conservation
- Budget highlights

Continue to seek out ways to improve the website user experience; launch improved GISbased Development Showcase for easier access to development project location and information. A refresh of Economic Development web pages was initiated in 2017.

Upgrades to the tools and functionality of the Squamish Web Map, including enhanced access for end-users with disabilities (conforming to WCAG 2.0 standards).

Deployed a number of new webcams at various sites around town for better views of traffic and weather on the District website.

Upgraded Council meeting video solution so live stream can be viewed on any mobile device.

The new pages, launching in Q1 of 2018, will serve the business community, including investors with information, tools and resources for decision making purposes. Site will continue to be enhanced throughout the year.

Iteration of GIS layers and tools with new core District software solutions, including: property, land development and asset management.

New Finance and Development Management systems will enable public to access online portal for taxes/utilities, permits, licences etc.

New Recreation system will make online bookings easier and more user-friendly (2019).



#Squamish2040 What is the OCP and why does it matter?



2017 Budget Mayor Heintzman and the proposed budget.



Behind the Wheel Organics Collection



Behind the Wheel Snow clearing

Did you know?

In 2017, the District created eight videos and one LIVE Facebook event



What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Continue to evolve District communications tools and outreach to maximize audience reach across the community, and support all District departments through information sharing and public engagement efforts.

Each year the District works to introduce new online tools to engage the community through information-sharing, or requesting feedback. A variety of quiz and survey tools are utilized, such as SurveyGizmo, SimpleSurvey, Tableau and other platforms. Towards the end of 2017, a new interactive budget tool was created and introduced to help the community explore and drill-down into the proposed 2018 Financial Plan.

Continued exploration into online tools to help increase community interest and engagement. Utilize quiz software as an educational tool surrounding recycling "what goes where" and emergency preparedness.

Continue to maximize the use of District-owned lands.

District entered into 20 new leases/licences in 2017 including Rope Runner and five food truck operators.

The Real Estate and Facilities Strategy is anticipated to provide further direction on how to achieve this goal in the years ahead. Expression of Interest advertising was paused during completion of the Strategy.

Increase the transparency and openness of the District's lease/ licensing process for District-owned lands.

All parties interested in using District land is now required to present their interests to Council in an open meeting. The District solicited community feedback for a proposed leasing of District land (Rope Runner aerial ropes course) for the first time. Over 300 responses were received and considered during Council's decision making.

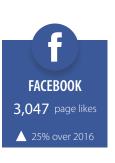
The new changes trialed in the process have continued in early 2018 and will be followed in the future.

General inquiries from the public submitted electronically through the District of Squamish website, contact section.

More than 400 inquiries were received through the website and responded to in 2017.

Inquiries from the public through the website continues to increase.













Two more cougar sightings in Garibaldi Highlands

Mamquam Fire Update

Wildlife alert: Threatening cougar behaviour

Missing Person Update

Wildlife Alert: Dog snatched by coyote 11,700

41,900

TOP 5 FACEBOOK POSTS BY REACH







HEALTHY COMMUNITY

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

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

What We Achieved in 2017 What We Set Out To Achieve **Looking Forward 2018-2019** Adopt a comprehensive Squamish Strategy due to be completed in July 2018. Youth Engagement Strategy development youth engagement strategy. is underway. Safe Routes to Schools: Safe Route to Schools and Active Contract with HasteBC for School Travel Transportation "red routes" were identified Planning is wrapping up in 2018. Final reports for Brackendale, Valleycliffe and and prioritized for regular inspection and Walk-abouts with the final three maintenance. Sea to Sky Learning Connections will be schools (Brackendale Elementary, completed. Valleycliffe Elementary, and Sea Walkabouts, best routes maps and to Sky Learning Connections at development of action plans for the final Stawamus) to take place Q1 2017. The District will continue to implement three schools (Brackendale, Valleycliffe and infrastructure recommendations this year Sea to Sky Learning Connections) took place and into the future. Work will continue with HASTe BC to in 2017. Some District infrastructure actions identify and improve safe routes to were also completed in 2017. school for Brackendale, Valleycliffe and Sea to Sky Learning Connections schools in 2017. Continue to implement ATP priorities. Active Transportation Plan (ATP) Council approved Active Transportation capital projects list in March 2017. Council to approve 2018 ATP capital projects list in Q1. Implement priorities from Active · Widen and repave Depot Road from Transportation Plan and HASTe BC Peterson Drive to Dogwood Place to Corridor Trail lighting project to be accommodate bike lane on south side. completed in 2018. Pedestrian improvements at Garibaldi Trails Machine that will enable the Way and Skyline Drive. Public Works department to better Trails Machine to arrive early 2018 and will · Sidewalk from Mamquam Bridge at maintain the Active Transportation immediately be made operational for snow Government Road north to connect to network and Safe Routes to School clearing and subsequently for summer trail sidewalk at Shannon Estates. to be purchased. maintenance. Accessibility curbcuts on Second Avenue. Crosswalk redesign and improved signage at Adventure Centre. • New Bike Boulevard speed reduction zone along Cottonwood Road and Hemlock Avenue. Corridor Trail lighting from Finch to Centennial was tendered in November. Recommendations from the ATP were incorporated into OCP update. Develop strategy to increase youth Staff to receive ideas from Quest University

participation in the 2018 election.

to develop a strategy that utilizes social media, buttons, and other means, and to move forward with implementing suggestions, including enhanced

communications.

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Children's Charter.

Endorsed January 2017. Continued to partner and work collectively on strategies and social sustainability initiatives to improve children's health and well-being.

The Squamish Children's Charter was integrated into the draft Official Community Plan (Bylaw 2500) to inform public policy respecting age-friendly housing and neighbourhood design, participation and engagement in community life and public processes/decisions, and policies concerning active and safe transportation (safe routes to school) and municipal facilities.

The District has contributed funding towards and is playing a supporting role in the preparation of the Squamish Child Care Needs Assessment and Strategy, underway in 2018 (Putting Children First Initiative (PCFI) is lead agency). Further, the District will work with PCFI and ECD partners, Ministry of Children and Family Development, School District 48, and Squamish Nation on the United Way Avenues of Change project addressing early childhood vulnerabilities in Squamish.

Smoke Bluffs Park Management Plan finalized.

Final Draft was presented to the Smoke Bluffs Park Committee March 2017, followed by adoption by Council.

Parking availability doubled through improvements, first quarter 2017.

RELATIONSHIPS CHARTER WITH SCHOOLS PROPOSAL ACTION GROUP 15 FORMED WHAT IS THE THEIR IDEAS SHARE TEACHERS SQUAMISH CHILDREN'S RIGHTS AND ACTION AND WORDS PICTURES CHILDREN'S ZPROGRAMS GROUP COLLECT CHARTER? IDEAS FROM AT SCHOOL, KIDS EVENTS PROGRAMS, AND · A LIVING DOCUMENT THAT EVENTS LEADERS WHO ARE SQUAMISH PAYING ATTENTION TO THE BEST KIDS USE 15 DOTS CARD VOTE INTERESTS OF KIDS WHEN THEY MAKE CARD TO KIDS (K-6) TO SHOW DROF TOP CHOICE ON VOTE CARD DECISIONS 28 · A WAY TO MOST VOTES WEAVE CARING THE IDEAS ARE PUT ABOUT KIDS IN SQUAMISH KIDS IDEAS INTO CHILDREN'S RIGHTS INTO THE ACTION GROUP TO GO STATEMENTS ARE EVERYONES COMMUNITY ON A VOTE RESPONSIBILITY PLANNING AND THE ACTION GROUP SORTS DEVELOPMENT CELEBRATION VIDEO IS ADY Council endorsed the Squamish Children's Charter in January 2017.

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019



Adopt an action plan to address housing affordability.

Implementation of the majority of the final report recommendations to take place in 2017, including filling a Housing Coordination Services contract, updating the Community Amenity Contribution policy, identifying lands suitable for nonmarket rental housing, and others.

Preliminary needs assessment completed and a report on policy development and organizational options completed.

Made a grant application to BC Housing to construct an 80 unit affordable rental housing project.

Community Amenity Contribution draft policy presented to Council in October.

Squamish Economic Steering Group (SESG) sub-working group struck, Connect Place Plan, focused on Place needs (i.e. Business infrastructure meets the needs of employers and employees).

Completion of housing policy work.

Completion of work to create an organization to manage housing policy.

Continuing work on the development of an 80 unit affordable rental housing

project in conjunction with BC Housing.

Community Amenity Contribution Policy will be completed.

SESG Connect Place Plan is including Workforce housing as part of its work plan in 2018. The work plan includes:

- 1. Measure workforce housing demand and supply (composition, access and affordability).
- 2. Undertake community engagement focused on Workforce Housing.
- 3. Implement tactical programs and initiatives to improve local knowledge, information, access related to workforce housing.



Sponsorship and community partnership policy for Arts, Recreation and Cultural Services. Draft policy developed.

Delayed finalization to Q2 2018.



Plan for funding an improved and expanded Brennan Park Recreation Centre (BPRC) and its programs.

The REFS was drafted which provides the framework / process for evaluating future improvements to BPRC.

Comprehensive Community Engagement will occur in 2018 on a renovated and expanded BPRC and setting a Vision, Goals, and Values for the surrounding parkland. The results of the Community Engagement will be evaluated in the upcoming Real Estate and Facilities Master Plan.

Road Safety Improvement Program continues to be a focus with commitments from Ministry of Transportation and Infrastructure (MoTI) and Insurance Corporation of British Columbia (ICBC) to make traffic-related improvements in the community. A study of the Cleveland Avenue and Highway 99 intersection is anticipated.

The District continued to lobby the province to allocate funding to the 2016 safety report recommendations for the Cleveland Avenue/Highway 99 intersection upgrades.

A Road Safety Working Group will continue to meet regularly to discuss issues and opportunities to improve road safety. The group comprises of DOS, MOTI, ICBC, Miller Capilano, RCMP.

The District will continue to lobby the province/MOTI on Cleveland/Highway 99 upgrades.

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019



BC Transit partnership to improve service and expand ridership:

Automatic Vehicle Location project and a significant increase in service to be worked toward in 2017/2018.

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

Develop a growth plan for District and Regional Transit services in collaboration with BC Transit and regional partners. BC Transit is leading initiative. Staff participated in development of Automatic Vehicle Location project.

Staff worked with BC Transit and regional partners on S2S Corridor Regional Transit Study Report - completed fall 2017.

Growth plan for transit services already exists - S2S Transit Futures Plan, completed in 2015.

Automatic Vehicle Location project to be completed summer 2018. The system will provide real time information on bus location, arrival time etc.

Installation of "people counters" on buses anticipated in summer 2018.

Garbage cans budgeted and schedule for installation at bus shelters in 2018.

Transit expansions:

- New handyDart vehicle and increased service hours April 2018.
- Pilot service to Stawamus Chief, Sea to Sky Gondola, Shannon Falls June-September 2018.
- Additional late night trip Friday and Saturday evenings on Garibaldi Highlands/Brackendale route starts June 2018.
- Increased frequency on core network (includes new Route 9 Quest, and Garibaldi Express replacing Tantalus) starts Sept 2018.

Installation of bus shelters in partnership with contractor.

Implement BC Hydro beautification grant awarded to the District to wrap up hydro kiosks in Downtown.

Implement Squamish Murals Project (four public art mural locations in total). Use art maintenance budget to repair Stan Clarke Park mosaic. 10 advertising bus shelters installed in 2017, and contract signed with provider.

The Public Art Select Committee along with funding partner BC Hydro, installed six designed hydro boxes in and around downtown Squamish.

The Mural Project was awarded to two artists whom completed their projects at the Squamish Public Library and Brennan Park Recreation Centre.

Five additional advertising bus shelters to be installed 2018.

Initiate two major public art pieces in the downtown area.

Restore and repair Stan Clarke Park mosaic.

Did You Know

The BC Hydro Box Beautification Project call for submissions was open to both established and emerging artists, including students, youth and groups, working with paint, graphic design or photography.



22(0)517 **PROGRAM** REGISTRANTS Recreation Program growth rate has slowed as we are at operational capacity with existing **AQUATIC PROGRAMS** 7,781 customers +4.4% over 2016 **RECREATION AND ART PROGRAMS** 10,235 customers +6.2% over 2016 **PROGRAM WAITLISTS** HAVE INCREASED BY 50%

61,176PUBLIC SWIM

2016: 62,843

VISITATIO

6,735
PUBLIC SKATE

2016: 6,566

BRENNAN PARK 495,543

1% from 2016

YOUTH CENTRE 3,961

1 3% from 2016

55 ACTIVITY CENTRE 25,172 ↓ 22% from 2016

Arts, Recreation and Culture

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Squamish Public Library:

Continue and expand partnerships to include after school programming in the realm of coding and robotics in conjunction with the school district; monthly writers group meetings; and opportunities for further collaboration with the Squamish Nation such as Squamish language learning classes.

Add lynda.com to suite of databases to support lifelong, self-directed, personalized learning.

Undertake a community input survey to find out from our community what role the library plays in their lives and how we can better serve everyone.

Fine-tune and implement a new customer service delivery model of personalized, pro-active service.

Implement a library kiosk at Brennan Park Recreation Centre.

Investigate the viability of using and lending WiFi hubs.

Reconfigure public space to better highlight and display new and popular materials.

- Offered after-school programming for elementary school-aged children, including a weekly hands-on robotics program in partnership with School District 48.
- Added Lynda.com to suite of databases.
- Engaged with the community via largescale community input survey as well as via direct engagement at pop-up locations at farmers markets, recreation centres, etc.
- Added seed library via partnership with Squamish Climate Action Network;
- Began hosting monthly writers' group and board game club; offered French storytime sessions for families.
- Undertook queer competency training for staff; changed the library's public bathroom signage to be more inclusive; developed an inclusive welcome sign for the library entrance.
- Completed children's area renovation with a beautiful mural, made possible by the Public Art Committee.
- Launched an e-newsletter to expand our communication channels.
- Piloted InterLibrary Connect with Whistler and Pemberton libraries to increase efficiency of interlibrary loan process.
- Upgraded self-check software to improve ease of use of machine.
- Increased hours of meeting room bookings by 4.3% compared to 2016 hours and increased revenue from booking fees by 78%; made space available for silent study during time slots with no bookings.

- Extend open hours by an additional five hours per week.
- Increase current work/study space for the public by installation of laptop bars and stools.
- Undertake strategic planning process for the library, incorporating the feedback from the 2017 community input survey and involving library staff, board and stakeholders in the process.
- Assess the library's current database suite to identify any that should be added or removed.
- Pursue digitization of Squamish Chief newspaper 2001-present and make available via the library's digital history collection.

sy the Numbers

| 151,577 | +2% | People visited the library. |
|---------|------|---|
| 257,012 | +14% | Total items borrowed. |
| 16,460 | -2% | People attended library programs. |
| 1,717 | -5% | New members registered for library cards. |
| 55 | +3% | Average number of visitors per open hour. |
| 19,257 | +10% | Public made use of internet computers. |
| 37,530 | +21% | Visitor access of free WiFi. |
| | | SULLA HIRLING A PURE LI |

Arts, Recreation and Culture

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Expand The 55 Activity Centre hours and programming on evening and weekends with a focus on adults 55+, art & culture, and social programs.

Enhance marketing for The 55 Activity Centre to reflect new programs and opportunities at the Centre.

Purchase a program van/bus and expand out trips with a focus on programs for adults 55+.

Update Recreation Services Department's name to include Arts & Culture to reflect the Department's mandate and Parks and Recreation Master Plan recommendations.

Support the Squamish Arts Council to expand arts programming (the 55 Activity Centre, BPRC, Youth Centre and others).

Plan and implement short-term and long-term improvements to District facilities and programs to be more inclusive for LGBTQIA+ and to be more barrier free for those with limited mobility.

Implement an Inclusion Program (Leisure Buddy) at the BPRC that supports children with special needs to access programs.

Support Youth Services (Sea to Sky Community Services) in increasing outreach to youth (Howe Sound Secondary School and Don Ross Secondary School).

The Senior Centre was re-branded The 55 Activity Centre and is now open Saturdays and Tuesday through Friday evenings. The 55 has a focus on adults and the 55+ community. New programming includes art & culture, social and multi generational programs.

The 55 Activity Centre was relaunched with an Open House, a newsletter, rebranding, and enhanced marketing.

Purchased 15 passenger program van.

Partnered with the Squamish Arts Council to expand arts programming at The 55 Activity Centre, BPRC, Youth Centre and other locations.

Recreation Staff attended training on inclusiveness and are reviewing programs and facilities to be more inclusive for LGBTQIA+ community. The District will incorporate inclusivity into the design of renovated and expanded BPRC.

BPRC washrooms were improved to be more barrier free. The design of a renovated and expanded BPRC will incorporate barrier free facilities.

Barrier free doors will be installed on the entrance to the BPRC arena lobby in 2018.

New or renovated recreation facilities will incorporate inclusive and barrier free facilities.

Continue to build upon the 50% increase in program participation since the rebranding of The Activity Centre.

Continue to support the Squamish Arts Council in delivering arts and cultural programs at The 55 Activity Centre, BPRC, and the Youth Centre.

Launch the Squamish Youth Mountain Bike Program that is community supported and driven, and inspires Squamish youth to ride

Engage the community in Re-Create Your Future Brennan Park. A community Engagement project will be completed to review an expanded and upgraded Brennan Park Recreation Centre and set a vision and goals for the surrounding fields and parkland.

Implement an Inclusion Program (Leisure Buddy) at the Recreation Centre that supports children with different needs to access programs.

Implement a contract recreation instructor insurance program through the Municipal Insurance Association to support contract instructors to deliver affordable programs.



The re-named 55 Activity Centre, features expanded hours, new décor, and a broader programming focus to better serve Squamish's diverse adult population.





Community Development and Building Services

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019



Continue to engage with the OCP Citizen Advisory Committee on the plan development, review and formal approvals process to ensure that community inputs have been meaningfully considered and addressed in the community plan.

The OCP Citizens Advisory Committee (CAC) met four times in 2017 to provide feedback on whether community inputs have been meaningfully considered and addressed in

The CAC is not anticipated to meet again regarding the OCP.

Phase 3 OCP drafting to continue, with a major public review and comment period that will begin with release of a Discussion Draft late Spring 2017.

Phase 3 of the OCP process 'Drafting the Plan & Review' progressed through the first half of 2017 incorporating public input from an extensive engagement process. The adoption process was initiated. A Discussion Draft was launched December 1.

The final phase of the OCP (Phase 4 -'Finalizing the Plan & Approvals') will progress and conclude in the first half of 2018.

The Squamish2040 OCP Discussion Draft for release Spring 2017 addresses key priorities and policy areas including continued focus on Smart Growth and local climate action, healthy community, which includes active mobility and transportation, food systems, and built environment principles for improved livability and accessibility. OCP Bylaw 2500, 2017 was released to the community December 1, 2017.

The OCP is scheduled for first two readings in February 2018. A Public Hearing will follow before third reading and adoption.

OCP Implementation will begin following adoption, including initiating the monitoring and reporting program to track key indicators identified in the plan.

Zoning Bylaw overhaul.

OCP policy was completed to provide high level guidance to Zoning Bylaw overhaul. Ongoing internal tracking of Zoning Bylaw issues records issues for consideration in Zoning Bylaw updates.

Prioritize Zoning Bylaw updates, engage public on proposed amendment topics. Draft updated bylaw and present to Council for input approval.

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.

In 2017 a number of zoning update initiatives took place. 1) Creation of Mixed Use District (MUD) MUD-1 and MUD-2 zones to leverage more employment and rental housing from future developments. 2) Zoning for the Paco Road industrial area was reconciled via creation of the I-10 zone. 3) Allowance for carriage homes and secondary suites to be located on the same property was instated in all single detached dwelling zones. 4) Requirement for 30% of all shared parking stalls to be electric vehicle charge ready was created. 5) New regulations were introduced for locating vaping stores. 6) An interim Floor Area Ratio was introduced on Cleveland Avenue for large lots. 7) Further regulations were introduced for drive-throughs and mini storage facilities. 8) Significant engagement was done for the C-4 and Cleveland Avenue zoning update, which is expected to be finalized in 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 and opportunities that may arise for rental housing zones.

Community Development and Building Services

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Rewrite Building Bylaw.

Continue to monitor and benchmark Development Services review times to ensurethat processing times are in line with community expectations.

Implement a Development Management System, including an online portal, to manage and track development applications.

Together with VCH, refine priority focus areas for joint collaborations 2017-2018, which will include: continued work on early childhood development (community impact projects to address local childhood vulnerabilities); agricultural land use inventory and agriculture area planning with the SLRD; healthy built environment action areas to improve physical activity in priority populations; overall accessibility; social connections and mental health and wellness.

Work started in 2017 and will proceed to Bylaw readings in 2018.

In 2017, work started on drafting a development priority policy which expedites developments that propose significant contributions to employment space, rental and affordable housing, and high standard of energy efficiency.

The development priority policy will be adopted in 2018.

Adopt a new Building Bylaw, including

introduction of the Energy Step Code.

As the top community project for joint collaboration, in 2017 District and VCH staff engaged in OCP policy development and plan review using an applied 'health lens', which was integrated in the draft plan and released for final review in Phase 4 at the end of 2017.

The Collaboration Agreement will be updated in 2018 to reflect joint priorities and target specific action areas and initiatives, following an annual Council workshop on health with VCH.

By the (at Dec 31, 2017)

| | Busines | r of NEW s Licences Non- resident | Number of Building Permits | Number of Units Created (residential and commercial) | Total Construction Value |
|------|---------|---|-------------------------------|--|-----------------------------|
| 2017 | 225 | 217 | 262 | 433 | \$133,217,559 |
| 2016 | 189 | 219 | 294 | 387 | \$125,442,009 |
| 2015 | 199 | 189 | 222 | 398 | \$98,595,520 |
| 2014 | 151 | 152 | 171 | 177 | \$44,838,810 |

Infrastructure Investment

illiastractare investment

What We Achieved in 2017

Looking Forward 2018-2019

Implement measures to improve the sustainability of the District's water infrastructure to reduce leakage, and replace aging infrastructure.

What We Set Out To Achieve

\$2.8 million in watermain upgrades completed with grant funding in 2017.

\$3.3 million in capital upgrades to the water distribution system, including \$1.1 million in water metres is in the budget in 2018.

Implement measures to extend the life of the Squamish Landfill.

The final design of the vertical expansion will be completed and construction work packages will be out to tender in early spring/summer 2017.

This project increases the landfill lifespan between 5 and 10 years.

Phase 1 – Lower Berm Construction, began in May 2017 and was completed in July 2017, which consisted of construction of a lower buttress toe berm, supporting a new access road, and installation of surface water swales, culverts and piping networks for the east and west side berms.

Phase 2 – Began construction of a 10m high, 500m long mechanically stabilized earth (MSE) wall around the south perimeter of the landfill.

Completed a significant portion of work, including relocation of municipal solid waste, earthworks, new leachate piping system and subgrade preparation for the foundation of the wall.

Continue building MSE wall to the required 7m height. Three additional metres to be completed in 2019.

Landfill vertical expansion work to continue through 2018 and early 2019.

Finalize Integrated Flood Hazard Management Plan (IFHMP) and determine required diking infrastructure and policy improvements.

IFHMP was finalized and adopted by Council. New Floodplain Bylaw was adopted by Council. New OCP Hazard policy and Development Permit Area were created and included in the draft OCP scheduled for adoption in 2018.

OCP to enshrine Development Permit Area and new Hazard Policies, when adopted.

Continue implementation of the Well Protection Plan and Liquid Waste Management Plan (LWMP) including upgrades to the Waste Water Treatment Plant (WWTP) and the District's water supply wells.

District's Section 17 Watershed Reserve boundary was expanded to the one-year capture zone surrounding Powerhouse Springs Wellfield.

Began design of a new monitoring well upstream of the wellfield to evaluate long-term changes to aquifer levels.

LWMP implementation is ongoing including design of new bar screens at the WWTP inlet.

All seven Power House Springs licensed under the Water Sustainability Act and Regulation in 2017.

New monitoring well to be installed upstream of wellfield in 2018.

Bar screens and capacity upgrades scheduled each year to achieve adequate redundancy at the WWTP.

Infrastructure Investment

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Implement measures to improve the sustainability of the District's sewer infrastructure including reducing storm water inflow and infiltration and repairing/replacing aging infrastructure.

40 repair locations to be repaired. Work packages out to tender March 2017.

Extensive Close Circuit Television inspections of nearly half of the District's sewer system was completed.

Extensive repair work completed to reduce inflow and infiltration.

Continued repair work on the District's sewer system.

Continued implementation of Water Master Plan including replacement and upgrade of the water supply and distribution system.

Installed over two kilometres of watermains that were identified in the Water Master Plan as part of the Clean Water and Wastewater Fund grant project. The District also began installation of new water meters on Institutional, Commercial and Industrial properties.

The Water Master Plan will continue to be implemented with capacity upgrades, replacement of aging infrastructure, upgrades to Powerhouse Springs Wellfield and construction of a new reservoir.

Completion of Sanitary Sewer Master Plan by summer 2017.

Sewer Master Plan in progress.

Sewer Master Plan to be finalized in 2018.

Behind the Scenes

It's a dirty job ...

Maintaining infrastructure goes beyond roads and pipes. This dedicated staff member spent hours in this tank shoveling, raking and hosing down the thickened waste activated sludge at the Waste Water Treatment Plant.





I have been impressed daily by the hours of work going into the water main replacement work going on Government and Depot - I was impacted every day and the flagging has been really efficient, wait times kept down, signage clear and communication about water being off very timely. The work team are always polite and helpful - huge kudos to everyone involved in that project.

Customer Comment to the Public Works Department

Top Infrastructure Works of 2017

The District's Capital Plan for 2017 prioritized maintenance and replacement of critical infrastructure as well as improvements to support active transportation in the community. Here are some of the major capital projects from 2017.

To learn about current and past infrastructure works in our community, please visit squamish.ca/projects.



Water infrastructure upgrades.

Sewer infrastructure upgrades and maintenance. (including WWTP upgrade below)



Landfill vertical expansion (part of \$6.2 million three-year project)



million +

Waste Water Treatment Plant Upgrades

Library Upgrades





Brennan Park Recreation Centre Arena Ice Resurfacer Replacement.

Value: \$175,000

roads repaved as part of annual road rehabilitation program. Value: \$800,000

Technology Transformation Project "backbone of municipal systems infrastructure to improve customer service efficiencies" (4-5 year project).

Active Transportation Upgrades

- · Rose Park lighting.
- Speed reduction zones in Brackendale and Valleycliffe.
- Accessibility curbcuts on Second Avenue.
- Widen Depot Road to accommodate bike lane.
- · Sidewalk and crosswalk improvements.

Smoke Bluffs parking lot improvements. Value: \$125,000





Protective and Emergency Services

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Continue to foster community partnerships to promote emergency preparedness within the community.

Work with Squamish Nation on joint emergency management training and mass care (ESS)

Community partnerships, including with the Squamish Nation, were strengthened in 2017.

20% of adult community members subscribed to the SquamishAlert emergency notification system.

Joint training with Squamish Nation on reception centre management, standardizing reception centre supplies, and undertaking community evacuations was completed.

Public education and outreach will be tailored to best meet the needs of different community groups (including youth, seniors, new residents to Squamish, and neighborhood associations) in 2018.

The number of community members subscribed to SquamishAlert emergency notifications is planned to be increased to 40% in 2018.

A Mass Care Training Program will be developed in 2018 with Squamish Nation to focus on the joint delivery of emergency social services to both communities in a disaster

Community partnerships and training with other volunteer groups and associations will be established in 2019 to help provide extra response capacity during a disaster.

Continue to develop and promote emergency management training and exercises for District staff, volunteers and the community (annually).

Partner with SLRD and Squamish Nation to facilitate emergency training in the corridor.

Develop in-house training plan for emergency Operation Centre staff.

Participate and support the Sea-to-Sky joint exercise.

Coordinate joint mass care ESS training for Red Cross Teams, SN and District staff.

Successful training for appointed Deputy **Emergency Operations Centre Directors** held.

Rapid Damage Assessment exercise was conducted.

Ongoing training of the EOC Core Team and other key staff through tabletop exercises took place.

Emergency management staff were deployed to assist with the 2017 flood and wildfire season responses across the province.

Emergency management staff were deployed to assist with the 2017 flood and wildfire season responses across the province.

A mock ammonia leak response exercise will be conducted in spring 2018.

A Mass Care exercise with Squamish Nation, Red Cross, the SLRD and other Sea to Sky communities will be run in autumn 2018.

Participation in the Multimodal Disaster Transportation and Resourcing exercise run by North Shore Emergency Management in spring 2019.

In-house training plan and curriculum for Emergency Operations Centre staff to be completed in 2019.

Continue to develop the Squamish Comprehensive Emergency Management Plan (CEMP):

- Flood Response Hazard Annex.
- Sea to Sky Corridor Multi-Modal **Evacuation Transportation Plan** (joint initiative with Whistler).
- **Community Wildfire Protection** Plan.

Sea to Sky evacuation plan and Community Wildfire Protection Plans started in 2017.

Sea to Sky Evacuation Plan to be completed by the end of 2018.

Community Wildfire Protection Plan to be completed by the end of 2018.

Protective and Emergency Services

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Revise Fire Department Training program to meet new BC Fire Service minimum Training Standards. The Department will be comfortably operating within provincial standards by the end of 2017.

64% of department meets the Full Service Firefighter Standard.

65% to 75% of membership to meet the Full Service Firefighter Standard by the end of 2018

Volunteer firefighters will begin to meet the Playbook's Fire Officer Standard. 50% of volunteer officers to meet this standard by 2020.

Fire Department Planning and Growth Committee comprised of management, union and volunteer representatives, will work on developing a five year plan to be presented to Council by end of 2017.

Completed. Adopted by Council - December 2017.

Work with volunteers and career staff to develop a volunteer firefighter retention plan.

Construction on Tantalus Fire Hall seismic upgrade to be completed in 2017.

On hold pending completion of the Real Estate and Facilities Strategy.

Analysis of costs to update fire hall beyond just seismic suggested a full rebuild in a new location be explored. Seismic upgrade work was paused.

The long-term future of the fire hall (renovate vs. rebuild) will merge with the Real Estate and Facilities Strategy and be considered during capital planning against all other real estate needs.

Realize significant increases in key fire department performance indices, such as response time and "turn out time".

Project delayed to 2018.

"Turnout Times" will be tracked in 2018, setting a benchmark for future performance.

Develop a greater ability to provide essential firefighting programs in-house, which will allow the department to deliver more content for less expense.

Justice Institute of BC Fire Service Instructor I course instructed with in-house instructors resulting in \$1,700 savings.

581 inspections in 2017 representing a 16% increase in inspection volume over 2015

and a 61% increase over 2016 (outlier).

Continue to increase the number of annual fire and life safety inspections.

Identify efficiencies and increase focus on fire and life safety inspections to ensure that the department is able to meet annual inspection targets.

On hold - Changes to BC Fire Services Act

Rewriting of the Fire Service Bylaw delay to 2020 to follow changes to the BC Fire Services act and BC Building Code.

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. On hold - Changes to BC Fire Services Act and the Building Code have not yet come into effect.

47 11.5%

VOLUNTEER FIRE FIGHTERS SPENT 3,126 HOURS TRAINING.

795 17%

DEPARTMENT RESPONSES WERE ATTENDED TO. **581 4** 61%

COMMERCIAL AND MULTI-FAMILY OCCUPANCY INSPECTIONS CONDUCTED.

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



















Protective and Emergency Services

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Bylaw Enforcement to participate in and support programs directed at community safety: Good Neighbour Guidelines; enforcement of Traffic Bylaw; safety partnerships with Community Policing Office; Safe Routes to School; homelessness committee.

Part-time Bylaw Enforcement Officer to be hired to perform Bylaw/Animal Control functions on weekends and statutory holidays.

Animal Control to launch "Responsible Dog Ownership" for elementary school students. Reduction in administration and licence costs expected for dog licences through permanent dog licensing program. Online licensing to be introduced in 2018.

Establish dedicated off leash areas by working with various landowners (Crown, BC Hydro and Squamish Nation) to finalize a first location.

Train and plan for pet evacuation in the event of an emergency.

Good Neighbour Guideline adopted and published online and in pamphlet form.

Continue to actively participate and partner with the Community Policing Office; Safe Routes to School; Homeless Committee; VCH; Sea to Sky Community Services, Conservation Officer Service, RCMP, Squamish Fire Rescue and others.

Part-time Bylaw Enforcement Officer hired to perform Bylaw/Animal Control functions weekends and statutory holidays.

"Responsible Dog Ownership" program provided to Squamish Brownie Group. Attempts to provide messaging in local elementary schools continues.

Online dog licensing continues to be a priority however, it is part of the bigger Technology Transformation Project and subject to that project's timelines. Modest improvement in dog licensing was realized by utilizing the Bylaw Offence Notice process.

Significant traction towards an off leash area was not achieved. Discussions with land owners took place in the summer. Negotiations with BC Hydro to access their right of way in Brackendale were positive, but wildlife conflict concerns overturned this location choice.

plan is on hold currently due to competing

Continued improvement and efficiency in enforcement of District bylaws is expected due to new Bylaw Offence Notice Program launched in 2017.

Continue to work toward a robust fine collections program and new District-wide collections policy.

Work with Wildlife Working Group to update the Wildlife Attractant Bylaw.

Dog licensing remains a priority and efforts are ongoing to license all Squamish dogs.

Explore additional sites and options for off leash areas.

Creation of an emergency pet evacuation priorities.

DOGS ADOPTED

complaints

impounded

surrendered

dogs claimed

dogs

Thank you to Tracy for all of the hard work you do for dogs and owners in our community. So this is a reminder that dog licences do work and that Animal Control are out there to help lost dogs be reunited with their owners!

> Received through Facebook after Animal Control helped reunite a dog lost on the trails with its owner.

Protective and Emergency Services - RCMP

Excerpts taken from the 2017 Sea to Sky Regional Police Service Report

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Crime Reduction - Reduce crime through proactive initiatives:

- Research the viability of a social chronic repeat offender program in the District.
- Renew the Sea to Sky Intelligence led programs in each office.
- Research the viability of a hub that encompasses the entire age demographic for our entire community.

Create an intelligence-based approach through use of available tools like prolific offender program, crime analysis, and available tactical tools like the bait vehicle / bike program for our community

Identify social chronic repeat offenders (persons that have a significant number of interactions with police within a context of little or low "criminality") with the goal of determining whether individuals need police support and enforcement, or should be re-directed to other agencies for more appropriate support service referral.

Examine options towards implementation of a HUB model that would support clients in our community.

Investigators will be reviewing files to determine, based on call nature and volume, whether enforcement adjustment is warranted and in what form.

With appropriate resource allocation, implement a HUB model that will support the clients in our community in receiving the services needed.

Domestic Related Violence - Enhance abiltiy to prevent and manage domestic violence:

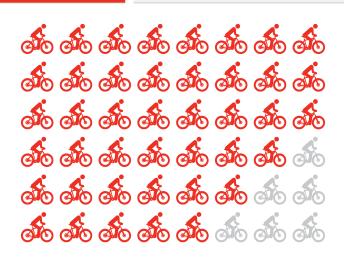
- Consistent response and management of investigations.
- Increase in Risk Assessment trained non-commissioned Officers (NCO).
- Delivering prevention and education targeting youth.

A constant committement to learning can boost effective response to and prevention of domestic violence offences. Police officers must be cognizant of the latest best practices and related training given constant evolution and changes.

- Through the leadership of Squamish Victim Services, several general duty police officers received training in Indigenous Aboriginal Healing workshops focusing on domestic and residential school trauma.
- Training was provided to five general duty responders in Third Party Reporting Protocols with subject matter experts from the Ending Violence Association of BC attending the Detachment. This new approach could change – in some cases – how police receive reports of sexual assault.

Develop and deliver prevention and education targeting youth. Lead the development of a local/ grassroots presentation in schools for domestic violence and sexual assault prevention.

By the Numbers



Bike theft in Squamish decreased 11% from 47 in 2016 to 42 in 2017.

Community Policing Volunteers registered up to **50 bikes** on the 529 Garage system. The 529 theft prevention system is the largest and most advanced anti-bike theft service in North America.

Protective and Emergency Services - RCMP

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Vulnerable Persons - Reduce risk to vulnerable persons.

- Provide educational initiatives to support vulnerable persons.
- Explore development of a pilot "adult" hub model in Squamish.
- Increase drug safety talks (eg. Fentanyl).

Squamish RCMP is equipped for the safe handling and processing of drugs, including fentanyl. The Ion Scanner is a highly sensitive trace detector in a desktop configuration that detects and identifies narcotics in less than 8 seconds. A fume hood has also been installed which provides a safe space for processing drugs and drug related items. Through 2017, all Sea to Sky police cars were outfitted to have fentanyl safety kits.

A round table for first responders and key community and health stakeholders was hosted to gather and discuss trends and possible impacts of Fentanyl.

Met with the Squamish Ministry of Children and Family Development (MCFD) staff and subject matter experts from the MCFD and the Vulnerable Persons Section from the Surrey RCMP. The goal was to improve workflow and efficiency regarding files involving the MCFD which will better help serve the children and families of Squamish.

The Squamish School Liaison officer completed presentations on sexting, bullying and cyberbullying, and taught a Law 12 class.

A table top exercise in emergency planning and response to Fentanyl with co-first responders has been developed and will be provided in early 2018 to the Squamish RCMP Sr. Management Team and First responders.

Host second round table for first responders and community and health stakeholders.

Continue to work collaboratively with school partners on a range of day-to-day cooperative ventures.

Road Safety - Enhance road safety through education and proactive enforcement.

- Prioritize proactive road safety educational initiatives.
- Increase enforcement and education efforts in school related
- Boost impaired driving-related charges by 10%.

Provided proactive traffic enforcement and public education to multiple schools and neighbourhoods in Squamish. Through an increased presence in school zones and subsequent enforcement, the Municipal Traffic RCMP member has recorded multiple verbal warnings, written warnings, and some traffic violation tickets.

Municipal Traffic met with the Squamish District School Board and a residential designer to propose a new parking lot for a local school to aid in safe traffic flow.

Implement a new parking lot for a local school to aid in safe traffic flow.

Boost more proactive development, issuance and tracking of media engagement to promote road safety.

Establish a means of tracking initiatives that target impaired driving, including roadside check points, speed enforcement initiatives and self-generated investigations.

Increase awareness of road safety and positive driving behaviours.

Squamish RCMP did not achieve the 10% boost in impaired driving related charges. This will be a continued focus in 2018.

Protective and Emergency Services - RCMP

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Responding Effectively - Enhance our preparedness to effectively respond.

- Conduct a minimum of four Sea to Sky proactive emergency preparedness initiatives such as local presentations or local watch level training.
- Looking at lessons learned from other Canadian events and sharing best practices with the senior NCO

Planning and research were dominant themes in 2017.

Squamish Staff Sergeant Percival assisted in the planning and support of the Williams Lake evacuation due to forest fires.

Worked with the District of Squamish to look at safety practices in the library and reviewed information specific to police response at the Squamish Airport.

Looked at key safety points and aspects to support police response to schools should a high risk event occur.

In November 2017, the Officer in Charge of the Emergency Response Team presented to all RCMP supervisors specific to scene containment and response to an emerging critical incident.

Continue to build inter-agency coordination, clarify roles and responsibilities.

A table top exercise in emergency planning and response to Fentanyl with co-first responders has been developed and will be provided in early 2018 to the Squamish RCMP senior management team and first responders.

Participating in the evacuation study/ plan being undertaken for the Sea to Sky Corridor, by the District of Squamish and Resort Municipality of Whistler, continuing efforts to enhance preparedness to effectively respond.

Employee development and growth - Contribute to employee development and leadership growth:

- Develop and host an NCO and employee conference.
- Host an Employee Regimental Dinner consistent with the Canada

NCO conference was held in November at Squamish Detachment. Attendees included all supervisors in Sea to Sky in the Corporal, Sergeant and Staff Sergeant rank. Topics covered included: intelligence led policing, initial response to critical incidents, conflict in the workplace, diversity, and leadership.

A second conference is planned for March

Community Engagement -Communicate effectively and live community engagement:

- Develop and implement a minimum of one community initiative per office.
- Establish dedicated shifts for bike
- Boost utilization of the Squamish Community Police Office.

RCMP Squamish supported the First Responders Open House at the Squamish Fire Hall, Squamish Nation sweat lodges, a traditional drum-making session, and Community Christmas fundraiser "Cram the Cruiser" amongst others.

The RCMP and District of Squamish co-hosted a dinner for participants of the Pulling Together Canoe Journey. This effort promotes reconciliation and participation by police, youth, community participants from the Lower Mainland and the Sunshine Coast.

Staff Sergeant Percival represented Sea to Sky in the COPS for CANCER Bike Tour, raising over six thousand dollars for charity.

Squamish RCMP members trained for Bike Patrols in May 2017.

Continue participating in community events and community engagement.

Recently, police officers created additional presence in the Squamish Community Policing Office to assist staff and provide a more visibile presence.





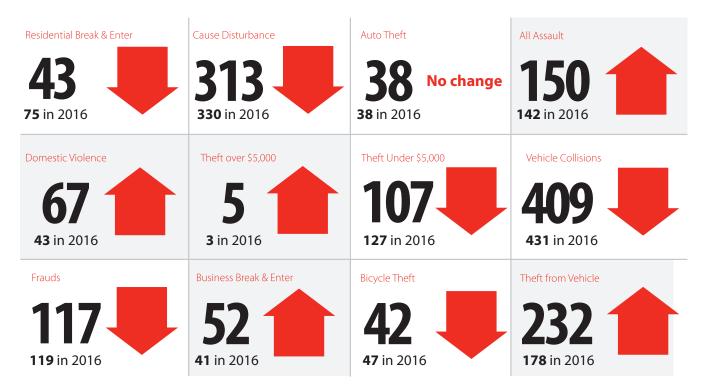






RCMP

(2017 statistics compared to 2016)



[•] All data was pulled from PRIME and includes only "founded" general occurrences. "Unfounded" and "unsubstantiated" files as well as ZZZ coded (assistance etc.) files were excluded.







ECONOMY

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

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

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

SP

Economic Development Officer to be hired Q1 2017. Economic Development Strategy to be further refined and an action plan clarified for implementation short and long-term, with support and collaboration of stakeholders/lead organizations.

New team structure identified with the hiring of an Economic Development Officer and Economic Development Specialist.

Completed Hardwired for Business, Economic Action Plan 2017-2019.

Formalized Squamish Economic Steering Group (SESG) comprised of organizations which support economic development priorities.

Establish SESG sub-working groups to carry out aspects of the Hardwired for Business, Economic Action Plan 2017-2019

Developed new collateral and web presence.

Ongoing support from SESG and subworking groups to fulfill on economic development strategy.

SP

The Squamish Digital Strategy is a living document; an annual review is planned. Key action items are being implemented. The new Economic Development Officer will continue to work with the Digital Strategy Task Force, community groups, and District departments to collaborate and move initiatives forward.

Reported back to Digital Task force and Council on the status of recommendations from the Digital Strategy.

Integrated Digital Strategy as part of Hardwired for Business, Economic Action Plan 2017-2019 and SESG.

IT addressed several initiatives from action plan, mainly through Technology Transformation Project (TTP) system implementations and infrastructure upgrades.

Refine designs based on Phase I feedback.

Developing prioritizd implementation of remaining signs over a four-year period.

Developing guidelines and processes for wayfinding implementation.

Installing Phase II signs in late 2018.

Wayfinding Program: first elements planned for installation in 2017, focusing on the Downtown area and highway gateway signage first. Budget and phasing will roll-out over five years.

Installed Phase 1 signs (i.e. Highway/ Entrance, Downtown and Loggers Lane)

Sought stakeholder and community feedback

Developed Phase II approach for wayfinding

Skwxwú7i duamis

The **first phase** of the wayfinding system was installed in August 2017, and included the Squamish gateway signs on Highway 99 (north and south), the Downtown entrance signs on 99 (north and south), and the full hierarchy of signs throughout the Downtown core.

Continue to monitor progress of recommendations and ensure digital infrastructure and services meets the needs of the business community.

IT will address several initiatives from action plan, mainly through TTP system implementations and infrastructure upgrades. New, connected systems include online customer portals and make it possible to access, share, and analyze important community data.

SP

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Cheekeye Fan Mitigation Alternatives. Work with Cheekeye River Developments to pursue design and analysis of a proposed large-scale debris barrier near the apex of the Cheekeye Fan.

Work continues on reviewing the Cheekeye Fan development application, which may contribute to the District's efforts of reducing the level of hazard on the Cheekeye Fan.

Work will continue in 2018 on processing the Cheekeye Fan development application.

Cleveland Avenue Capital Improvements

Phase II completed spring/summer 2017, extending to Main Street.

> In 2018, the project will review potential sites and determine cost estimates for a parkade downtown and look at parking options at recreational trailheads.

Downtown Initiative Parking Strategy: work will include a downtown parking inventory, parking usage study and review of cash-in-lieu of parking amounts.

Completed a downtown parking inventory and parking use study that indicated there was not an imminent shortage. Increased the cash in lieu of parking amount from \$6,000 to \$15,000, and a number of signage improvements were made around Downtown parking, as well as an increase in parking enforcement.

The draft policy will be finalized and A draft policy was presented to Council in approved in 2018.

Recalibrate and finalize the Voluntary Community Amenity Contribution (CAC) policy to ensure that the CAC targets fit the scale of development with a further emphasis on housing affordability and other critical needs of the community.

October. Consultations with development industry representatives occurred through December.

> Ensure existing and any new operators, are appropriately licensed with the Province.

Ensure all legitimate marijuana dispensaries are licensed, and those that are operating without a licence are addressed according to law.

One new dispensary was licensed in District in 2017.



What We Set Out To Achieve What We Achieved in 2017 **Looking Forward 2018-2019** Launch second phase of the Marine Phase 2 of the Marine Action Strategy Host a MASt focus group meeting, followed (MASt) was initiated in August 2017 with by a public marine forum and survey in Strategy. release of a consulting contact RFP. In spring 2018. October work began to solicit input from community and agency engagement in MASt completion is planned for June 2018. developing directions, and identifying and prioritizing objectives and actions in the Following endorsement by Council, high marine realm. Engagement activities in priority MASt actions will be brought 2017 included informant interviews. forward for consideration in the District budget cycle and work planning for 2018/19 and beyond. Establish the General Partner The General Partner Corporation was The Limited Partnership will be executed Corporation to operate the created. in Spring 2018. Upfront planning is Community Forest and final also underway with a target to launch execution of the Limited Partnership. harvesting later in 2018. The Business Retention & Expansion Following a program review, Economic Working with Tourism Squamish, Squamish program will be reviewed as part of Development adopted new approaches Chamber of Commerce and District IT strategic planning for 2017-2018. for gathering local business intelligence department, Economic Development is executing an Open Local Data project with through an Annual Survey administered online as well as other primary and the objective of improving the availability, secondary research methods. quality and frequency of local data. In addition, successfully secured \$76,500 Insights from this data will continuously to fund the collection and display of data benchmark key pillars of the Hardwired for through the BC Rural Dividend Fund. Business, Action Plan 2017-2019; People, Business and Place. Branding Action Plan key elements Integrated Brand Leadership Team into Brand sub-working group will execute actioned each year. Squamish Economic Steering Group (SESG) work plan and action items in 2018 which sub-working group: Brand & Marketing. includes a Brand 101, Training. Revise Brand Leadership Team terms of reference with new Economic Confirmed mandate, role and work plan. Development Officer, and reconsider role of community-based committee. Squamish Oceanfront Lands Construction commenced on Oceanfront Develop, present and finalize plans for roads and off-site utility infrastructure. A the Oceanfront Park. Advance critical Development Permit was approved for infrastructure projects (water, sewer and stormwater utilities) to service the Oceanfront Peninsula's first building, the Green Technology Centre - office the Oceanfront Peninsula. Continue and commercial building, research and construction of on-site road network, and development facility. potentially start construction of Oceanfront **Bring forward Official Community** Plan, Zoning and Phased Development Agreement amendment bylaws to increase height and density on employment lands, add Education use to areas of the Oceanfront Peninsula, update the Phased

Development Agreement to align with the District's current Zoning Bylaw, and rezone an adjacent water lot to Marina use.

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Facilitate and encourage Squamish as a film-friendly destination for BC's film industry:

- Create tool kit to assist hosts (private land owners) of film productions.
- Expand Squamish Film Collective to better link our community with industry.
- Work with Creative BC to host Community Film Forum for industry personnel within Squamish.

Hosted Creative BC and Film Coordinators for community affairs meeting.

Expanded content on filming website to better support private land owners.

Due to high volume of film productions in 2017 and on the books for 2018, Squamish Film Collective will be updated in 2019.

Roll out five-part Event Workshop series aimed at local event planners.

Hosted three Event Workshops:

- Tourism and District of Squamish Event Planners Workshop
- Greening Events
- Grant in Aid Application Support

Continue to service the growing number of events and activities the community has to offer.

Identify and develop service level gaps through the development of a long term strategic plan.

Explore the potential to attract new business to Squamish or District lands that support the brand.

Under the Economic Development:

- Initiated a Customer Relationship Management (CRM) system to manage leads and opportunities related to investment in Squamish.
- Began a website refresh in 2017 as well as the development of collateral to encourage new investment.
- Began working on a sector strategy to encourage priority investment.

Economic Development is enhancing its CRM for more automated response and streamlined process to provide timely and efficient service.

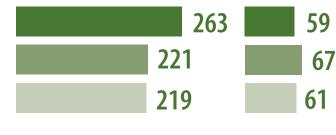
The website, launching in Q1 of 2018, will serve the business community, including investors with information, tools and resources for decision-making purposes. Economic Development will continue to enhance this site throughout the year.

The sector strategy will be completed by 2018 and inform work plans and future approach to generate targeted investment in Squamish.

By the Numbers

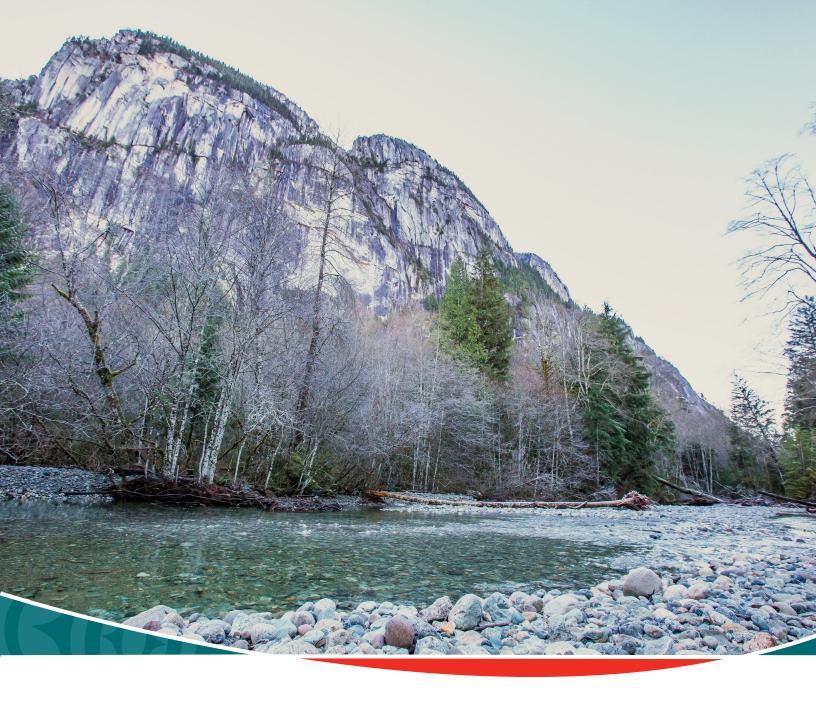






FILM DAYS

EVENT PERMITS







ENVIRONMENT

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

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

Environment

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019



Implementation of the Zero Waste

material separation for multi-family

requirements for multi-family

Re-Use-It Fairs as well as participate

Solid Waste Utility Bylaw adopted on September 5, 2017: Every owner and occupier must ensure that organic materials, recyclable materials and residual waste are placed in the appropriate collection container, without contamination.

A draft of technical specifications for solid waste storage rooms in multi-family and commercial developments was developed.

Repair Café was hosted in April. 18 people volunteered for the event and 45 people came to have at least one item fixed.

Re-Use It Fair was hosted in May. Staff worked with Squamish CAN in the organization of this event.

2017 Pitch-In Week event saw 34 groups registered with over 1,000 participants. Almost nine tonnes of waste was collected. Work towards reaching the target of 350 kg average waste per person by 2020.

Continue working with multi-family housing and industrial, commercial and institutional (ICI) properties to ensure that the organic materials, recyclable materials and residual waste are sorted appropriately.

Develop guides for multi-family housing and ICI properties in partnership with Association of Whistler Area Residents for the Environment (AWARE) to launch 2018.

Provide a technical guide for solid waste storage rooms.

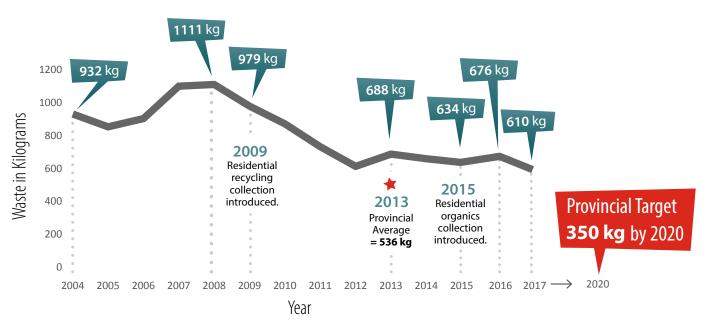
Continue to host the Repair Café and the Re-Use-It Fair.

Continue participating in and supporting Pitch-In Week and Great Canadian Shoreline Cleanup.

Enroll with Recycle BC, a provincial-wide residential recycling service that provides financial incentives back to the District.

Squamish Waste Produced

per capita per year on average (in kgs)



Environment

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

SP

The Squamish Estuary Management Plan (SEMP) is reviewed and implemented into the OCP.

Potential governance models for Squamish Estuary Management Committee (SEMC) continue to be explored. Senior government agency participation and commitment to be confirmed. SEMP review continues.

SEMC will be a key stakeholder in the development of the Marine Strategy.

Update and "green" the Subdivision and Development Control Bylaw, including updates to storm water management and active transportation infrastructure. Public engagement, and adoption of bylaw to be worked toward in 2017.

Preliminary drafts of the proposed Tree Removal and Soil Movement bylaws to be presented to Council, followed by implementation of a public engagement plan. Bylaws to be revised based on public feedback for Council's consideration.

SEMP was reviewed and integrated into the OCP, following multiple engagement sessions with the SEMC.

Development of the Marine Action Strategy was initiated with SEMC members included as key stakeholders.

SEMC workshops were held to identify potential pathways for future estuary management and planning.

Project was delayed due to staffing changes and other priorities.

Preliminary drafts of the proposed bylaws were presented to Council. Public feedback was sought through various means of engagement, including a survey, public open house, public workshop, and stakeholder focus group. Analysis of public feedback was initiated.

Continue to explore potential governance models for SEMC. Confirm senior government agency participation and commitment.

In mid-2018 further SEMC discussion is planned to come to a decision point respecting continued government and agency participation, and to explore new opportunities for local coordination in marine realm, per emerging directions identified in the Squamish Marine Action Strategy (MASt).

Finalize bylaw update (including updates to storm water management and active transportation infrastructure) including public engagement in 2018.

Finalize the analysis of public feedback. Revise draft bylaws based on public feedback for Council's consideration.

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 (GHG) emissions

retroactively.

2013 2014 2015 2016 2017 2017 2017 2017 779.9 753.4 689.1 736 741

*Natural Resources Canada recently updated building models and source factors which changed the consumption numbers

Why did GHGs go up?
With the primary
source of heat in the
District being gas, the
long, cold winter of
2016-2017 increased

gas consumption and GHGs for all buildings.

Environment

What We Achieved in 2017 What We Set Out To Achieve **Looking Forward 2018-2019** Develop a policy that moves the Developed an internal staff working group Internal staff working group will continue with representation from fleet, facilities to research and implement projects to and engineering. This group is researching reduce corporate emissions. and implementing projects to reduce our corporate emissions. Completed Phase 1 of the community Continue to work with Community Carbon carbon marketplace to develop local carbon Marketplace (Phase 2) to assess local offset offset projects. This involved an outreach projects, with the goal of purchasing local campaign to identify local GHG reduction offsets to become carbon neutral in 2018. projects (including a website), an initial designed by the working group. assessment of these projects, and a second outreach campaign to identify potential purchasers of local credits. Staff to explore options for community wide assessment of GHG emissions. Community-wide baseline of carbon emissions has not yet been completed. Project delayed in 2017 due to competing Project will be initiated in 2018. as well as policy for off-site burial priorities. of soil contaminated with invasive A detailed watercourse and wetland Continue to work with partners on the watercourses and wetlands. inventory was completed on municipal and wetland assessment models for long term public properties. The data informed the monitoring of wetland ecosystems. development of OCP development permit environmental review areas. Complete the field confirmation (ground of ditches. truthing) of ditches. Project delayed in 2017 due to competing priorities. Develop protocols for operational public works in and around ditches classified as riparian. Facilitated a Channel Marking Project for Transport Canada will initiate enforcement the Mamquam Blind Channel to enable of unauthorized vessels in the area. Will Transport Canada to enforce against facilitate the creation of a local entity to unauthorized vessels. provide day-to-day oversight on behalf of Explore partnership opportunities Transport Canada. with Transport Canada to continue to further reduce unauthorized Adopt Neighbourhood Energy Utility This is on deck pending resources.

District policies support the reduction of water and energy use:

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019



Develop Green Building Policies

incorporate water and energy

the District in setting goals and desired "Step" levels to implement the new BC Building Code Energy Step Guide, to assist in informing and educating the development and building industry, and to set achievable targets that industry can reasonably accommodate.

A Working Group was established to assist

Following conclusion of the Energy Step Code project, staff will begin developing green building incentives in the Official Community Plan, Zoning Bylaw and possibly other bylaws too.

In 2018, work will continue on the Zoning Bylaw update which will examine possibilities to introduce further energy efficiency incentives.

In 2018, staff are working on updating the District's Building Bylaw. A large component of the Bylaw Update is phasing in the BC Energy Step Code requirements to elevate energy efficiency in the built environment. Energy Step Code building efficiency requirements are scheduled to start in July of 2018 and will progressively step up between 2018 and 2021.

environmental performance across Public Works:

Energy Audit for Waste Water

Construction of an ultraviolet disinfection system was completed and funded using government grants. Treated effluent leaving the Mamquam Municipal Wastewater Treatment Plant is now treated by a disinfection system before it enters the Squamish River.

LED streetlight replacement and upgrade program completed.

Applied for and received BC Hydro grant funding for an Aeration Equipment Energy Audit at the Mamquam Waste Water Treatment Plant. Audit began.

Window upgrades at Arts Council Building. Replaced carpark lights at WWTP with LED. Installed UV system at Brennan Park Aquatic Centre. Completed Brennan Park Fire exit door replacements and repairs.

WWTP exterior lighting upgraded to LED complete.

New two year streetlight upgrade program planned for 2018 and 2019 will see 80% of District of Squamish streetlights converted to LED.

Complete Aeration Equipment Energy Audit. Plan to upgrade and/or replace aeration equipment will be developed based on the studies findings

2018 projects to include:

- · Replace exterior wall pack lights with LED at WWTP
- RCMP boiler and HVAC replacement consulting.

2019 projects to include:

- RCMP boiler and heat pump replacement.
- Library HVAC replacement.
- New insulation on walls and ceiling at

District policies support the reduction of water and energy use:

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Install water meters on 160



Rain barrel sale and delivery complete.

Workshop held with local landscapers to encourage water conservation measures and irrigation design, installation and operation and the use of xeriscaping and low water need landscaping.

Ongoing public education and outreach via Public Works Day, Squamish Farmers Market, Newspaper ads, radio ads, District e-news, etc.

Installed new low-flow fixtures in District facilities.

Began developing and testing indoor water audit and Cross Connection Control (CCC) inspection program.

Public information campaign to launch to provide details about the program's objectives and timeline, and to provide answers to the many questions the community will have.

Continue community outreach through various educational tactics.

Continue developing and implementing indoor water audit, source control and CCC inspection program. Re-write water bylaw.

2013 to 2017 **Water Consumption**

Industry best practice uses "per capita" to measure and compare water use within and between communities, recognizing that Total System Demand also includes industrial, commercial and institutional water customers in Squamish. Between 2013 and 2017, total water consumption growth averaged 2.12% per year. During the same period the **population growth averaged 1.72% per year.**

| | Population | Total System Demand (L) | Total Average Day Per Capita Consumption(L/c/d) | Residential Average Day Per Capita Consumption (L/c/d)* |
|------|-------------------|----------------------------|---|---|
| 2013 | 18,445 | 3,844,732,890 | 571 | 331.2 |
| 2014 | 18,927 | 3,906,383,320 | 565 | 328.0 |
| 2015 | 19,410 | 4,010,337,148 | 566 | 328.3 |
| 2016 | 19,893 | 4,074,753,299 | 561 | 325.5 |
| 2017 | 20,400 (estimate) | 4,176,025,098 | 560.8 | 325.3 |

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

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

Enhance the overall health of the watershed:

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Collaborate with local solid waste management contractors for better

Outreach to local liquid waste haulers (Carney's) completed.

Began developing and testing source control outreach program.

Completed survey of septage tipping rates at other Canadian municipalities.

New Sewer Use Bylaw adopted which regulates sewer discharge.

Project initiated in 2017.

Continue outreach.

Continue developing and implementing source control inspection program.

Increase of septage tipping rates to bring the District in line with actual average treatment costs and other Canadian municipalities.

To be completed in 2018.

Eight Wildlife Alerts issued in collaboration with the Conservation Officer Service and WildSafeBC in 2017

Predatory wolf behaviour on Ray Peters Trail

Territorial bear in Garibaldi Highlands

June Merrill Park bear update

July Coyote attacks and kills dog on Ray Peters Trail

August Black bear behaviour prompts Public Safety Alert

September Cougar sightings in Garibaldi Highlands

October Cougar activity continues in Garibaldi Highlands

October Threatening cougar behaviour/Credit Line Trail

By the Number

WILDLIFE ALERT

WILDLIFE ALERT



Wolves

Coyotes

SQUAMISH WILDLIFE REPORTS

Calls to RAPP line

2017 compared to 2016

Cougars





WildSafeBC •

What We Set Out To Achieve

What We Achieved in 2017

Looking Forward 2018-2019

Update the Bear Conflict Management Plan and maintain Bear

Continue to deliver education and outreach to residents and visitors.

Work to find innovative solutions to reduce access by wildlife policy and bylaw updates, landscaping guidelines, solid waste

Improve public safety with

- The Junior Ranger (JR) Program was delivered to 524 students in four elementary schools.
- Second annual "BC Goes Wild" event a provincial celebration of BC's wildlife.
- Attended fifteen community events and presented to fourteen different groups.
- Unlocked garbage & organic totes in residential neighbourhoods continued on a downward trend following awareness campaign that involved placing informational stickers on unsecured totes on the evening prior to collection day.
- Eight Wildlife Alerts were issued in collaboration with the Conservation Officer Service.
- Initiated the Commercial Bin Sticker Program and Business Pledge in collaboration with Carney's Waste Systems;
- Hosted an electric fencing workshop;
- Continued work on the updated Bear Conflict Management Plan and created a Bear Conflict Management Committee to guide the decision making process.
- Created a Bear Conflict Management Committee to develop a strategic document that guides how we manage wildlife attractants, and wildlife conflict over the next five (5) years.
- · Continue to work with and deliver educational information and suggestions to residents and businesses.
- Extensive signage throughout the District in areas of recent or potential conflict with wildlife that has or may pose a safety
- Developed a plan with Public Works to cut back or remove unnatural attractants within the District.
- Budget developed to help fund the use of Public Works resources to better maintain vegetation and reduce attractants in hot spot areas around the District

Complete updates to the Bear Conflict Management Plan and commence implementation.

Continue with a community-wide education campaign with school and group presentations, community booths, door-to-door and media outreach.

Continue collaboration with key community stakeholders through the Wildlife Working Group.

Work to engage and motivate the community to better manage attractants and reduce human-wildlife conflicts;

Collaborate with trail users to reduce offleash dog-wildlife conflict.

Public Works received budget approval and will work with WildSafeBC to implement additional vegetation maintenance and attractant reduction program.



Did You Know

WildSafeBC worked closely with Carney's Waste Systems to help construction sites and businesses manage attractants through education, a business pledge and new bin signs.





Permissive Tax Exemptions •

Year ended December 31, 2017

| | Value of Total Tax Exemption | Value of Municipal Tax Exemption |
|---|---------------------------------|-------------------------------------|
| Alano Club of Squamish | 3,803 | 2,017 |
| BC Lions Society for Children with Disabilities | 26,056 | 17,807 |
| Church of Jesus Christ of Latter Day Saints | 1,241 | 658 |
| Church on 99 | 1,388 | 736 |
| Federation Mountain Clubs BC | 833 | 442 |
| Howe Sound Women's Centre Society | 9,358 | 6,100 |
| Roman Catholic Archbishop of Vancouver | 4,892 | 2,595 |
| Royal Canadian Legion, Diamond Head Branch #277 | 4,553 | 2,415 |
| Sea to Sky Community Services | 59,710 | 37,656 |
| Squamish Baptist Church | 4,067 | 2,158 |
| Squamish Montessori Society | 6,443 | 4,063 |
| Squamish Senior Citizens Home Society | 47,808 | 32,672 |
| Squamish Sikh Society | 3,670 | 1,947 |
| Squamish Sustainability Corp | 64,449 | 40,644 |
| Squamish Valley Golf Club | 63,255 | 36,543 |
| Synod of Diocese of New Westminster | 3,587 | 1,903 |
| Tourism Squamish | 5,647 | 3,561 |
| Trustees of Squamish Jehovah's Witness | 8,108 | 4,302 |
| West Coast Railway Association | 96,876 | 60,900 |

Total \$259,120 \$415,744

Community Enhancement Grants •

Year ended December 31, 2017

| | 2017 Budget | 2017 Actual |
|--|----------------|----------------|
| 24th North Shore Youth Parliament | \$0 | \$1,351.61 |
| 835 Griffin Squadron Air Cadets | \$2,887.00 | \$2,887.00 |
| Alano Club | \$2,000.00 | \$2,227.37 |
| BC Whippet Racing Club | \$1,764.00 | \$1,764.00 |
| Big Brothers of Greater Vancouver/Big Brothers Big Sisters Sea to Sky (satellite office) | \$10,000.00 | \$10,000.00 |
| Brackendale Farmers Institute | \$2,527.62 | \$2,501.36 |
| CHIMP: Charitable Impact Foundation (Squamish 50)* | \$2,800.00 | \$2,633.83 |
| Climb & Conquer Society Canada | \$6,000.00 | \$6,000.00 |
| Downtown Squamish Business Improvement Association | \$15,580.80 | \$14,534.80 |
| Howe Sound Curling Club | \$10,000.00 | \$10,000.00 |
| Howe Sound Secondary | \$0 | \$1,907.25 |
| Howe Sound Women's Centre | \$14,500.00 | \$15,397.60 |
| Mamquam River Access Society (MRAS) | \$5,000.00 | \$6,000.00 |
| Putting Children First | \$0 | \$9,000.00 |
| Royal Canadian Legion Diamond Head Branch #277 | \$450.00 | \$221.04 |
| Squamish Arts Council | \$22,300.00 | \$22,135.26 |
| Squamish BMX Racing Club | \$40,000.00 | \$15,000.00 |
| Squamish Climate Action Network (Squamish CAN) | \$4,272.00 | \$4,080.62 |
| SQUAMISH COMMUNITY FOUNDATION | | \$10,000.00 |
| Squamish Days - Loggers Sports Festival | \$2,195.00 | \$1,039.50 |
| Squamish Firefighters Association | \$576.00 | \$576.00 |
| Squamish Food Bank Society | \$15,000.00 | \$15,000.00 |
| Squamish Hospice Society | \$11,132.00 | \$10,346.50 |
| Squamish Lions | \$1,686.45 | \$0 |
| Squamish Minor Hockey Association | \$565.50 | \$451.25 |
| Squamish Mountain Bike Festival Society (Spakwus 50) | \$2,700.00 | \$2,700.00 |
| Squamish Non Profit Network | \$500.00 | \$500.00 |
| Squamish Off-Road Cycling Association (SORCA) representing SORCA and Squamish Dirt Bike Association (SDBA) | \$75,000.00 | \$75,000.00 |
| Squamish Pirates Swim Club Society | \$0 | \$2,177.05 |
| Squamish Seniors Centre Society | \$1,200.00 | \$1,200.00 |
| Squamish Skating Club | \$0 | \$885.88 |
| Volunteer Drivers for Cancer Program | \$2,500.00 | \$2,500.00 |
| West Coast Yoga Foundation | \$100.00 | 100.00 |
| Total | \$213,236.17 | \$210,117.92 |

Audited Financial Statements

District of Squamish Consolidated Financial Statements For the year ended December 31, 2017

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|--|----------|
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District of Squamish December 31, 2017

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 8, 2018



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, 2017 and the Consolidated Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

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

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



Independent Auditor's Report

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the District of Squamish as at December 31, 2017 and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 21 to the financial statements, which explains that certain comparative information for the period ended December 31, 2016 has been restated.

BDO Canada LLP

Chartered Professional Accountants

Squamish, British Columbia May 8, 2018

District of Squamish Consolidated Statement of Financial Position

| December 31 | 2017 | 2016 |
|--|----------------|-------------------------|
| | | (restated - Note 21) |
| | | |
| Financial Assets | | |
| Cash and cash equivalents (Note 3) | \$ 34,799,111 | \$ 28,727,369 |
| Accounts receivable (Note 4) | 5,696,544 | 5,257,836 |
| Investments (Note 5) | 43,795,317 | 43,594,327 |
| Debenture deposits (Note 6) | 480,537 | 556,944 |
| | 84,771,509 | 78,136,476 |
| Liabilities | | |
| Accounts payable, accrued and other liabilities (Note 7) | 10,764,328 | 12,228,416 |
| Deferred revenue (Note 8) | 21,840,078 | 20,187,205 |
| Debt (Note 9) | 25,337,012 | 23,951,834 |
| Provision for solid waste landfill (Note 10) | 3,009,940 | 2,774,970 |
| Provision for post-employment benefits (Note 11) | 1,018,300 | 940,100 |
| | 61,969,658 | 60,082,525 |
| Net Financial Assets | 22,801,851 | 18,053,951 |
| Non-Financial Assets | , | , ' |
| Tangible capital assets (Schedules 1 and 2) | 239,462,758 | 227,166,281 |
| Inventories | 196,078 | 61,760 |
| Prepaid expenses | 196,612 | 16,957 |
| | | |
| | 239,855,448 | 227,244,998 |
| Accumulated Surplus (Note 12) | \$ 262,657,299 | \$ 245,298,949 |
| Commitments and contingencies (Note 12) | | |
| Commitments and contingencies (Note 13) | | |

Christine Mathews, CPA, CGA Director of Financial Services Patricia Heintzman Mayor of Squamish

District of Squamish Consolidated Statement of Operations

| | Financial Plan | | |
|--|----------------------|------------------------|---------------|
| For the year ended December 31 | 2017 | 2017 | 2016 |
| | (Note 14) | | (restated - |
| | | | Note 21) |
| | | | |
| Revenue (Schedule 3) | | | |
| Taxation (Note 15) | \$ 26,680,706 | \$ 26,827,400 | \$ 25,175,722 |
| Other property levies (Note 15) | 1,027,943 | 1,288,815 | 1,360,988 |
| Utility user fees (Note 15) | 12,865,828 | 13,822,093 | 12,535,429 |
| Other revenue from own sources | 3,085,504 | 4,311,490 | 3,756,562 |
| Other fees and charges | 1,506,964 | 1,860,994 | 1,737,955 |
| Government transfers and other (Note 16) | 2,163,303 | 2,105,498 | 1,712,138 |
| Investment income | 1,087,081 | 1,264,838 | 1,186,664 |
| Gain on land sale transaction (Note 17) | | - | 316,642 |
| | 48,417,329 | 51,481,128 | 47,782,100 |
| | | | |
| Expenses (Schedule 3) | | | |
| Departmental expenses | 33,090,113 | 31,465,117 | 30,435,913 |
| Sewer, water and solid waste facilities | 10,538,906 | 10,417,152 | 10,090,819 |
| Interest | 1,331,519 | 1,179,199 | 1,365,756 |
| Sundry interest/bank charges | 25,100 | 14,861 | 56,862 |
| | 44,985,638 | 43,076,329 | 41,949,350 |
| Annual surplus before other | 3,431,691 | 8,404,799 | 5,832,750 |
| | | | |
| Other Government transfers for capital (Note 16) | 4 E00 4EE | 2 520 227 | 1,549,000 |
| Developer contributions | 4,589,455 957,906 | 2,538,237 5,985,109 | 5,770,956 |
| Developer cost levies | 5,350,659 | 412,524 | 838,660 |
| Gain on disposal of tangible capital assets | 3,330,039 | 17,681 | 4,036 |
| dain on disposat of tangible capital assets | | 17,001 | 4,030 |
| | 10,898,020 | 8,953,551 | 8,162,652 |
| Annual Surplus | 14,329,711 | 17,358,350 | 13,995,402 |
| Accumulated Surplus, beginning of year | 245,298,949 | 245,298,949 | 231,303,547 |
| Accumulated Surplus, end of year | \$259,628,660 | \$ 262,657,299 | \$245,298,949 |

District of Squamish Consolidated Statement of Change in Net Financial Assets

| | Financial Plan | | |
|---|--|---|---|
| For the year ended December 31 | 2017 | 2017 | 2016 |
| | (Note 14) | | (restated - Note 21) |
| Annual surplus | \$ 14,329,711 | \$ 17,358,350 | \$ 13,995,402 |
| Acquisition of tangible capital assets Contributed tangible capital assets Amortization expense Gain on disposal of tangible capital assets Proceeds on sale of tangible capital assets | (32,062,173) - 6,065,374 - - | (5,985,109) 6,486,818 (17,681) 139,723 | (5,770,956) 6,285,117 (4,036) 66,745 |
| Other non-financial assets | (25,996,799) | (12,296,477) | (9,930,901) |
| Decrease (increase) in inventory Decrease (increase) in prepaid expenses | | (134,318) (179,655) | (3,809) 256,531 |
| | <u> </u> | (313,973) | 252,722 |
| Change in net financial assets | (11,667,088) | 4,747,900 | 4,317,223 |
| Net financial assets, beginning of year | 18,053,951 | 18,053,951 | 13,736,728 |
| Net financial assets, end of year | \$ 6,386,863 | \$ 22,801,851 | \$ 18,053,951 |

District of Squamish Consolidated Statement of Cash Flows

| For the year ended December 31 | 2017 | 2016 |
|---|--|--|
| | | (restated - Note 21) |
| | | |
| Cash provided by (used in) | | |
| Operating transactions Annual surplus Non-cash items included in annual surplus Amortization expense | \$ 17,358,350 6,486,818 | \$ 13,995,402 6,285,117 |
| Contributed tangible capital assets | (5,985,109) | (5,770,956) |
| Gain on disposal of tangible capital assets | (17,681) | (4,036) |
| Carrying value of Land Held for Sale (SODC) | - | 14,683,358 |
| Provision for post employment benefit | 78,200 | 41,300 |
| Development cost charge revenue recognized | (412,524) | (838,660) |
| Other deferred revenue recognized | 335,843 | 287,206 |
| Earnings on debt sinking funds (actuarial adjustment) Provision for landfill closure | (671,343) | (581,621) |
| Bad debts | 234,970 | - 42,511 |
| Changes in other non-cash working capital | (2,140,363) | 3,608,931 |
| | 15,267,161 | 31,748,552 |
| Investing transactions | | |
| Change in portfolio investments | (200,990) | (359,375) |
| Capital transactions Acquisition of tangible capital assets Proceeds from sale of tangible capital assets | (12,920,228) 139,723 | (10,507,771) 66,745 |
| | (12,780,505) | (10,441,026) |
| Financing transactions Development cost levies received, including interest Repayment of short-term debt Lease payments Proceeds of short-term debt Proceeds of long-term debt | 1,729,555 - (29,845) 1,723,595 1,919,060 | 2,076,136 (8,000,000) (28,108) - 560,606 |
| Debt principal repaid | (1,556,289) | (1,483,371) |
| | 3,786,076 | (6,874,737) |
| Increase in cash | 6,071,742 | 14,073,414 |
| Cash and cash equivalents, beginning of year | 28,727,369 | 14,653,955 |
| Cash and cash equivalents, end of year | \$ 34,799,111 | \$ 28,727,369 |
| Supplemental information: | | |
| Interest paid | \$ 1,194,060 | \$ 1,439,865 |

December 31, 2017

The Notes to the Consolidated Financial Statements are an integral part of these financial statements. The following explains the significant accounting policies and reporting principles underlying these statements. The Notes also provide relevant supplementary information and explanations.

Status of the District of Squamish

The District of Squamish (the "District") was incorporated on December 15, 1964 pursuant to the Local Government Act, a statute of the Legislature of the Province of British Columbia (the "Province"). The District is subject to the provisions of the Community Charter and legislation under the Province. The District's principal activity is providing property tax-funded services, such as general government, protective (police and fire), transportation, economic and community development, and parks and recreation. The District provides public utilities for solid waste, water and sanitary services. The District also operates a cemetery and an aquatic centre (which is owned and governed by the Squamish-Lillooet Regional District) and provides funding to subsidiaries to provide the community with library and other services.

Significant Accounting Policies

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. The significant accounting policies are summarized below:

Basis of consolidation

The consolidated financial statements include the assets, liabilities, reserves, surpluses/deficits, revenues and expenses of those District funds and government functions or entities which have been determined to comprise a part of the aggregate District operations based upon control exercised by the District. Inter-fund and inter-corporate balances and transactions have been eliminated.

i) Consolidated entities

The organizations (referred to as subsidiaries or civic corporations) included in the consolidated financial statements are as follows:

Squamish Public Library ("SPL"), which was incorporated without share capital as a municipal library of the District on May 15, 2003.

0685492 BC Ltd., which was originally incorporated with the District as the sole shareholder under the name Squamish Waterfront Development Corporation on January 19, 2004 and then changed its name to Squamish Oceanfront Development Corporation ("SODC") effective September 30, 2005. The corporation has since changed its name to 0685492 BC Ltd. after selling the naming rights on February 3, 2016. The corporation was dissolved on December 27, 2017.

Squamish Sustainability Corporation ("SSC"), which was incorporated with the District as the sole shareholder on October 13, 2005.

2. Significant Accounting Policies (continued)

ii) Squamish District Community Pool

The Squamish-Lillooet Regional District ("SLRD") has contracted with the District to provide aquatic centre recreational services at the Squamish District Community Pool. The District provides the programs and services at the Squamish District Community Pool on behalf of the SLRD. This facility was established and constructed under authority of the SLRD Service Area Establishment Bylaw No. 438. The related assets, liabilities, revenues and expenses are reported in the SLRD financial statements, as the taxing authority and owner of the facility. Therefore, the District does not include any portion of the Squamish District Community Pool financial position or operations in the consolidated financial statements.

iii) Employees' pension funds

The District and its employees contribute to the Municipal Pension Plan (the "Plan" or "MPP"), a jointly trusteed pension plan. The employees' pension funds of the District are administered on behalf of the pension plans' participants by the BC's Municipal Pension Board of Trustees and accordingly are not included in the consolidated financial statements.

The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan. The British Columbia Pension Corporation ("Pension Corp.") administers the Plan and acts as the administrative agent working on behalf of BC's Municipal Pension Board of Trustees. The British Columbia Investment Management Corporation ("BCI") manages the Plan investments.

The Plan is a multi employer defined benefit pension plan. The Plan had about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

Basis of accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

i) Fund accounting

As a local government, the District uses fund accounting. The resources and operations of the District have been segregated for accounting and financial reporting purposes into the following funds, which are presented as supplementary information: General, Solid waste, Water and Sewer.

District of Squamish Notes to the Consolidated Financial Statements

December 31, 2017

2. Significant Accounting Policies (continued)

Basis of accounting (continued)

ii) Segment disclosure

The District also segregates its operations for financial reporting based upon group of activities / services. A segment is defined as a distinguishable activity or group of activities/services of a government for which it is appropriate to separately report financial information. The District provides this additional segment information in Schedule 3.

Cash equivalents

Cash equivalents consist of deposits in the Municipal Finance Authority ("MFA") short-term money market investment pool. These investments are highly liquid and are readily convertible to known amounts of cash.

Investments

The District's portfolio investments are held in marketable securities with MFA and consist of bond and intermediate funds recorded at fair value, which approximates cost. The investment funds held by the District for the SLRD related to the Squamish District Community Pool are not included in the consolidated financial statements.

The District consolidates SSC's interest in a limited partnership. The investment was initially recorded at nominal value, because the fair value of the investment was not determinable upon acquisition, and subsequently at amortized cost.

Deferred revenue

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work or for the acquisition and construction of tangible capital In addition, certain user charges / fees and development cost levies ("DCLs") or development cost charges ("DCCs") are collected for which the related services or capital costs have yet to be performed. Revenue is recognized in the period when the related expenses (such as development costs) are incurred, services performed or the tangible capital assets are acquired.

Debt

Debt is recorded at cost net of principal repayments and adjustments, in accordance with MFA.

2. Significant Accounting Policies (continued)

Contaminated sites

Governments are required to accrue a liability for the costs to remediate a contaminated site. The District should recognize a liability when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities, including sites that are no longer in productive use and sites for which the District accepts responsibility. There are no such sites that have contamination in excess of an environmental standard which require remediation at this time, therefore no liability has been recognized in these financial statements.

Solid waste landfill

The obligation of closure and post-closure costs associated with the solid waste landfill site is based on the present value of estimated future expenses.

Post employment benefits

The District and its employees make contributions to the MPP. These District contributions are expensed as incurred.

For post-employment benefits, the District accrues for the employees' Sick Leave Plan, Full Annual Vacation at Retirement Plan, and the Retirement Pay Plan. The liabilities related to these benefits are actuarially determined, based on services and best estimates of retirement ages and expected salaries. The liabilities under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

Non-financial assets

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

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

Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the assets. The cost, less residual value, of the tangible capital assets (excluding land) is amortized on a straight-line basis over their estimated useful life as follows:

2. Significant Accounting Policies (continued)

| Fund | Asset Category | Useful Life Range (years) |
|-------------|---------------------------------|---------------------------|
| General | Land | n/a |
| | Land improvements | 5 to 200 |
| | Buildings | 5 to 60 |
| | Furniture, vehicles & equipment | 3 to 40 |
| | Transportation infrastructure | 5 to 100 |
| Solid Waste | Solid waste infrastructure | 12 to 50 |
| Water | Water infrastructure | 5 to 100 |
| Sewer | Sanitary sewer infrastructure | 5 to 100 |

Tangible capital assets, including assets under construction, are recorded at cost. Amortization is charged over the asset's useful life and commences when the asset is acquired. In the year of acquisition, the District estimates one month of amortization to reflect the operating nature of the District's annual procurement process and infrastructure construction. Assets under construction are not amortized until the asset is substantially complete and ready for use.

Contributed tangible capital assets are recognized at fair value (using various methods including actual developer costs, appraisals, assessed values or professional estimations) at the date of contribution and are also recognized as revenue. Where an estimate of fair market value cannot be made, the tangible capital asset is recognized at nominal value.

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of the tangible capital asset are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

The District's tangible capital assets do not include works of art, historical artifacts/treasures or natural environment assets.

Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost. Donated materials are initially recorded at their fair market value, if determinable, and subsequently at the lower of cost and replacement cost.

Tax revenues

Tax revenues are recognized as revenue in the year they are levied, because the tax revenues result from non-exchange transactions that are compulsorily paid to local governments in accordance with the laws and regulations established to provide revenue to the District for the provision of public services. The tax revenues include levies on behalf of consolidated entities, business improvement area(s) and utility frontage taxes.

The property tax revenue relies on market assessments of land value that are subject to appeal. Through the British Columbia Assessments appeal process, taxes may be adjusted by way of supplementary roll adjustments. Estimates are made of potential adjustments to taxes. Any additional adjustments required over those estimated are recognized at the time they are awarded.

2. Significant Accounting Policies (continued)

Tax revenues (continued)

The District is required by the Province and other taxing authorities to collect and remit levies in respect of properties. The District has no jurisdiction or control over these levies. Therefore, levies imposed by other taxing authorities are not included in these consolidated financial statements.

Government transfers

Government transfers are transfers of monetary assets or tangible capital assets to or from the District that are not the result of an exchange transaction, a direct financial return, or expected to be repaid in the future. Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria have been met; stipulations, if any, have been met; and reasonable estimates of the amounts can be determined.

If transfer stipulations give rise to an obligation that meets the definition of a liability, the resulting liability is deferred in the consolidated financial statements and recognized in the statement of operations as the stipulation liabilities are settled.

Other revenues

The District recognizes other revenue for the provision of utility and other public services. Sale of services and other revenue are recognized on an accrual basis.

The utility services include water, sanitary sewer and solid waste. The revenue for water, sewer and solid waste usage are recorded as user fees. Other utility revenues are recorded for servicing properties such as connection fees, which are recognized when the connection has been established.

Other sales of goods and services include revenue from other government services such as general government, transportation, economic and community development, parks and recreation and the consolidated civic corporations.

Estimates

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.

December 31, 2017

2. Significant Accounting Policies (continued)

Budget

The 2017 budget is included on the consolidated statements of operations and accumulated surplus and change in net financial assets. The budget is compiled from the District Council approved operating budget, adjusted for consolidated entities (Note 14).

3. Cash and cash equivalents

| | 2017 | 2016 |
|---|--------------------------------------|---------------------------------------|
| Cash Cash equivalents Cash held by civic corporations | \$27,971,567 6,724,011 103,533 | \$ 21,963,712 6,658,888 104,769 |
| | \$34,799,111 | \$ 28,727,369 |

Cash equivalents are money market funds recorded at fair value, which approximates cost. The average effective interest rate for cash equivalents (Money Market funds held with MFA) at December 31, 2017 is 0.97% (2016 - 0.79%).

4. Accounts receivable

| | 2017 | 2016 |
|---|--|--|
| Property taxes Allowance for doubtful accounts | \$ 1,540,237 \$ (4,344) | 1,855,663 (42,035) |
| | 1,535,893 | 1,813,628 |
| Government transfers Utilities GST Trade accounts and other | 2,254,048 832,027 387,435 687,141 | 1,172,208 1,284,703 341,801 645,496 |
| | 4,160,651 | 3,444,208 |
| | \$ 5,696,544 \$ | 5,257,836 |

The District receives government transfers from senior levels of government, including the Province of British Columbia and the Federal Government of Canada.

The District, as a local government, receives goods and services tax (GST) rebates and claims from the Canada Revenue Agency, Government of Canada.

District of Squamish Notes to the Consolidated Financial Statements

December 31, 2017

5. Investments

| | 2017 | 2016 |
|--|---------------------------------------|-------------------------------|
| Bond funds Intermediate funds Investments held by civic corporations | \$ 5,063,133 40,204,088 236,333 | \$ 44,986,336 - 227,900 |
| | 45,503,554 | 45,214,236 |
| less: Squamish District Community Pool funds less: Cemetery trust funds | (1,481,231) (227,006) | (1,401,643) (218,266) |
| | \$43,795,317 | \$ 43,594,327 |

The investments (marketable securities managed by MFA) consist of treasury bill and bond funds and are recorded at fair value, which approximates cost. The District earned an average rate of return of 0.62% in 2017 (2016 - 1.82%).

6. Debenture deposits

| | <u> </u> | 2017 | 2016 |
|--|----------|--------------------------------------|---|
| General Solid waste Water Sewer | \$ | 309,832 5,726 86,526 78,453 | \$ 354,110 5,726 79,235 117,873 |
| | \$ | 480,537 | \$ 556,944 |

The District issues its debt instruments through the MFA. A portion of the debenture proceeds is withheld in the debt reserve fund by the MFA; these are considered District cash deposits and are a condition of the borrowings.

7. Accounts payable, accrued and other liabilities

| | | 2016 |
|--|--------------------------------------|---|
| Accrued liabilities Trade accounts payable Accrued interest payable Other liabilities | \$ 5,460,716 5,111,065 192,547 | \$ 8,279,324 3,182,704 209,444 556,944 |
| | \$10,764,328 | \$ 12,228,416 |

District of Squamish Notes to the Consolidated Financial Statements

\$21,840,078

\$ 20,187,205

December 31, 2017

8. Deferred Revenue 2017 2016 Development cost levies, beginning of year **\$16,568,174** \$ 15,330,697 Contributions 1,605,966 1,853,789 Interest earned 123,588 222,348 less: Expenditures (412,524)(838,660)Development cost levies, end of year 17,885,204 16,568,174 Non-refundable deposits 2,817,184 2,660,820 Other deferred revenue 1,137,690 958,211 3,954,874 3,619,031

Other deferred revenue is short-term in nature, with the exception of the deferrals dedicated for developments and capital projects. The development cost levies are funds restricted by bylaw and held by the District for the purpose for which they were collected from developers.

9. Debt

The District's debt segregated by fund and other:

| | 2017 | 2016 |
|----------------------|--------------|---------------|
| General | 14,901,276 | 15,233,128 |
| Solid waste | 363,399 | 411,976 |
| Water | 4,864,135 | 4,467,109 |
| Sewer | 3,484,607 | 3,796,846 |
| Other | 1,723,595 | 42,775 |
| Total long-term debt | \$25,337,012 | \$ 23,951,834 |

Other debt consists of District borrowing that may be considered short-term and debt held by civic corporations.

9. Debt (continued)

The District's debt by specific by-law:

| Fund | Maturity year | Interest rate | Purpose | Bylaw | 2017 | 2016 |
|----------------|------------------|------------------|---|-------|--------------|--------------|
| General | | | | | | |
| | 2020 | | Capital leases | n/a | \$ 92,475 | \$ 122,321 |
| | 2017 | 4.55 | Library | 1456 | <u>-</u> | 176,916 |
| | 2022 | 1.75 | Police building | 1679 | 1,702,301 | 1,995,705 |
| | 2026 | 1.75 | Forestry building | 1917 | 1,516,951 | 1,654,779 |
| | 2027 | 4.82 | Business Park | 1945 | 1,882,500 | 2,033,265 |
| | 2029 | 4.90 | Business Park | 2029 | 2,002,653 | 2,130,808 |
| | 2031 | 4.20 | Arena Roof | 2064 | 551,796 | 580,802 |
| | 2031 | 4.20 | Roads & Drainage | 2051 | 865,232 | 910,714 |
| | 2022 | 2.90 | Facilities | 2137 | 296,640 | 349,301 |
| | 2027 | 2.90 | General Capital Works | 2166 | 991,578 | 1,070,990 |
| | 2023 | 3.85 | General Capital Works | 2166 | 286,356 | 327,867 |
| | 2023 | 3.85 | Facilities | 2137 | 77,169 | 88,356 |
| | 2033 | 3.85 | General Capital Works | 2208 | 396,953 | 414,442 |
| | 2023 | 3.85 | General Capital Works | 2208 | 275,963 | 315,967 |
| | 2023 | 3.85 | Parks Capital Works | 2214 | 117,021 | 133,985 |
| | 2031 | 3.64 | Dike Construction & Rehabilitation | 2051 | 313,932 | 326,670 |
| | 2029 | 3.00 | Flood Protection | 2166 | 95,134 | 101,222 |
| | 2024 | 3.00 | Systems & Equipment | 2208 | 83,813 | 94,016 |
| | 2029 | 3.00 | Bridge, Flood Protection, Arena Lighting | 2208 | 703,484 | 748,501 |
| | 2029 | 3.00 | Bridge | 2282 | 292,738 | 311,471 |
| | 2035 | 2.75 | General Capital Works | 2051 | 93,976 | 97,682 |
| | 2030 | 2.75 | General Capital Works | 2331 | 49,090 | 52,034 |
| | 2030 | 2.75 | General Capital Works | 2282 | 598,802 | 634,708 |
| | 2025 | 2.75 | General Capital Works | 2137 | - | - |
| | 2031 | 2.10 | General Capital Works | 2051 | 530,464 | 560,606 |
| | 2022 | 1.95 | General Capital Works | 2208 | 270,100 | - |
| | 2032 | 3.15 | General Capital Works | 2282 | 635,757 | - |
| | 2027 | 3.15 | General Capital Works | 2392 | 178,398 | - |
| | | | · | | \$14,901,276 | \$15,233,128 |
| Solid waste | | | | | | · , , , , , |
| | 2025 | 2.75 | Solid Waste Capital Works | 2137 | \$ 169,185 | \$ 187,244 |
| | 2023 | 3.85 | Solid Waste Capital Works | 2137 | 121,609 | 139,238 |
| | 2022 | 2.90 | Solid Waste Capital Works | 2137 | 72,605 | 85,494 |
| | | | | | 363,399 | 411,976 |

9. Debt (continued)

| \\/a+== | | | | | | |
|---------|-----------|------|---------------------------|------|--------------|--------------|
| Water | 2020 | 6.45 | Powerhouse Springs | 1572 | 230,942 | 301,389 |
| | 2020 | 4.82 | Water Systems | 1944 | 251,633 | 271,786 |
| | 2032 | 2.90 | Water Systems | 2167 | 258,786 | 271,780 |
| | 2029 | 4.90 | Water Systems | 2052 | 454,844 | 483,951 |
| | 2032 | 2.80 | Water Systems | 2138 | 209,291 | 219,341 |
| | 2031 | 4.20 | Water Capital Works | 2052 | 458,331 | 482,423 |
| | 2028 | 3.85 | Water Capital Works | 2209 | 670,984 | 718,824 |
| | 2023 | 3.85 | Watermain Replacement | 2167 | 200,231 | 229,258 |
| | 2029 | 3.00 | PRV, Meters, Stations, | 2167 | 171,823 | 182,819 |
| | LUL | 3.00 | Mains | 2107 | 171,023 | 102,017 |
| | 2029 | 3.00 | Watermain Replacement | 2209 | 299,219 | 318,367 |
| | 2029 | 3.00 | Water Capital Works | 2283 | 756,597 | 805,041 |
| | 2030 | 2.75 | Water Capital Works | 2283 | 172,362 | 182,697 |
| | 2022 | 1.95 | Water Capital Works | 2209 | 224,042 | - |
| | 2032 | 3.15 | Water Capital Works | 2445 | 505,050 | - |
| | | | | | 4,864,135 | 4,467,109 |
| Sewer | | | | | | |
| | 2017 | 4.55 | Sewer Mains | 1457 | - | 129,917 |
| | 2018 | 4.65 | WWTP | 1513 | 9,782 | 19,098 |
| | 2024 | 2.40 | WWTP Mamquam | 1756 | 1,365,082 | 1,524,757 |
| | 2028 | 4.65 | Sewer Mains | 1977 | 417,078 | 446,815 |
| | 2032 | 2.90 | , | 2156 | 388,356 | 407,005 |
| | 2033 | 3.85 | Sewer Capital Works | 2168 | 163,478 | 170,680 |
| | 2029 | 3.00 | Sanitary Sewer Trunk Line | 2156 | 122,647 | 130,496 |
| | 2029 | 3.00 | Centrifuge, Trunk, Lift | 2211 | 229,078 | 243,737 |
| | | | Station, Crane | | | |
| | 2030 | 2.75 | Sewer Capital Works | 2211 | 683,365 | 724,341 |
| | 2022 | 1.95 | Sewer Capital Works | 2211 | 105,741 | |
| | | | | | 3,484,607 | 3,796,846 |
| Other | | | | | | |
| | temporary | | Civic Corporations | n/a | - | 42,775 |
| | temporary | | Arena Slab Upgrade | 2543 | 1,167,124 | - |
| | temporary | | Technology Project | 2544 | 303,030 | - |
| | temporary | | Tantalus Firehall Upgrade | 2545 | 253,441 | - |
| | | | | | 1,723,595 | 42,775 |
| | | | | | \$25,337,012 | \$23,951,834 |

The debt will be reduced by future principal payments as well as actuarial additions which represent projected earnings on sinking funds. The actuarial additions were \$8,499,878 in 2017 (2016 - \$8,892,759). The actuarial additions are \$8,499,878 in 2017 (2016 - \$8,892,759).

9. Debt (continued)

Debt (sinking fund contributions on existing MFA loans) to be retired over the next five years, segregated by fund/other:

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023+ |
|---|--|--|---|--|--|--|
| General Solid waste Water Sewer Other | \$1,035,342 44,138 331,235 217,174 1,723,595 | \$ 1,020,545 44,138 331,235 213,303 | \$1,004,882 44,138 331,235 213,303 | \$ 989,432 44,138 295,600 213,303 | \$ 989,432 44,138 295,600 213,303 | \$ 4,392,648 68,017 1,736,826 1,000,434 |
| | \$ 3,351,484 | \$1,609,221 | \$1,593,558 | \$1,542,473 | \$1,542,473 | \$7,197,925 |

The District has authorized long-term debt that has not been issued at year end. The District's unissued debt (authorized borrowing considering amounts requested and cancelled) as at December 31, 2017 was \$18,302,031 (2016 - \$16,322,582).

10. Provision for solid waste landfill

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

The liability is calculated based on the ratio of cumulative usage to total capacity of the site by volume and the discounted estimated future cash flows associated with closure and post closure activities. An estimate for inflation is incorporated into the calculation. Cash flows are discounted at 3.98% (2016 - 4.13%) per annum and inflation is estimated at 1.30% (2016 - 1.78%) 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.

In 2016, the District began a vertical expansion of the landfill, increasing its capacity and extending its estimated closure date. The District is currently in the build phase of the expansion. All estimates used in the calculation at December 31, 2017 are based on the expected results of the expansion.

As of December 31, 2017 the total capacity of the landfill after the expansion is estimated at 835,010 cubic meters. Assuming this total capacity, the current remaining capacity of the landfill site is estimated at 196,000 cubic meters (2016 - 175,456 cubic meters) which is 23.5% (2016 - 22.4%) of the site's total planned capacity after the expansion.

The total discounted future cash flows for closure and post closure costs are estimated at \$3,009,940 as at December 31, 2017 (2016 - \$2,774,970). The landfill is expected to reach capacity by 2027.

11. Provision for post-employment benefits

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

| | 2017 | 2016 |
|--|--|---|
| Liability, beginning of year Current service cost Interest cost Benefits paid Past service cost Amortization of net actuarial loss | \$ 940,100 \$ 93,400 33,400 (41,900) (7,900) 1,200 | 898,800 104,900 35,800 (105,200) (12,700) 18,500 |
| Liability, end of year | \$ 1,018,300 \$ | 940,100 |

The District provides future benefits to all of its eligible employees through a Sick Leave Plan, a Full Annual Vacation at Retirement Plan, and a Retirement Pay Plan (collectively as the "Plans"). The Sick Leave Plan entitles employees to twelve sick days per year, based on one day for each month of service, up to a maximum of 150 days. Sick leave benefits can be used by the employee at any point up to their retirement date.

The Full Annual Vacation at Retirement Plan entitles employees to receive full annual vacation or vacation pay on retirement irrespective of the month of retirement. This benefit would be paid out in full to the employee upon their retirement. The Retirement Pay Plan entitles an employee to two days pay at the employee's normal rate of pay for each year or part of year worked. The benefit would be paid out in full to the employee upon their retirement.

There were no amendments to the above Plans during the year ended December 31, 2017. The total expense recorded in the financial statements in respect of obligations under the Plan amounts to \$128,000 (2016 - \$159,200).

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.

| | 2017 | 2016 |
|---|-----------------------------|-------------------|
| Accrued benefit obligation, end of year Unamortized loss (gain) | \$ 1,028,600 \$ (10,300) | 913,900 26,200 |
| Liability, end of year | \$ 1,018,300 \$ | 940,100 |

District of Squamish Notes to the Consolidated Financial Statements

December 31, 2017

11. Provision for post-employment benefits (continued)

The most recent actuarial valuation of the District's employee future benefits was completed as at December 31, 2017. The significant actuarial assumptions adopted in measuring the District's accrued benefit obligation are as follows:

| | 2017 | 2016 |
|---|------------------------------|------------------------------|
| Discount rates Expected future inflation rates Expected wage and salary increases | 3.00% 2.50% 2.5 - 4.6% | 3.40% 2.50% 2.5 - 4.6% |

12. Accumulated Surplus

| | | 2017 | 2016 |
|--|-------------|--------------------------|---|
| Unappropriated surplus | \$ | 4,338,868 | (restated - Note 21) \$ 4,108,212 |
| Appropriated surplus Non-statutory reserves (provisions) Statutory reserves (Schedule 4) | _ | 10,369,968 33,113,216 | 6,858,328 27,936,862 |
| | | 43,483,184 | 34,795,190 |
| Net investment in wholly-owned subsidiaries | | | |
| Library | | 573,937 | 593,334 |
| Squamish Sustainability Corporation | | 135,564 | 69,032 |
| 0685492 BC Ltd. | | <u> </u> | 2,518,734 |
| | _ | 709,501 | 3,181,100 |
| Investment in tangible capital assets | | 214,125,746 | 203,214,447 |
| | \$: | 262,657,299 | \$245,298,949 |

12. Accumulated Surplus (Continued)

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

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

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

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

13. Commitments and Contingencies

(a) Litigation

The District is currently involved in certain legal actions and other existing conditions involving uncertainty. Financial implications of potential claims against the District, resulting from such litigation, and that are not covered by insurance, are accrued to the extent that amounts can be reasonably estimated. Otherwise, such claims are to be recognized in the year in which an obligation is determined.

As at December 31, 2017, there were 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.

(b) Pension liability

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

13. Commitments and Contingencies (continued)

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

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

In 2017, the District paid \$1,108,354 (2016 - \$1,026,672) for employer contributions and employees contributed \$987,556 (2016 - \$912,788) to the Plan.

(c) Demand notes

The District issues its debt instruments through the MFA. 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.

14. Budget

For 2017, the budget amounts presented throughout the consolidated financial statements are based on the budget (referred to as the Financial Plan bylaw 2525 in the legislation) adopted by Council on April 16, 2017. The budget does not include certain revenues for transfers from reserves and internal sources, and debt proceeds and also does not include capital expenditures for tangible capital assets. The budget amounts are presented on a consolidated basis and include civic corporations.

The following shows the adjustments made to the 2017 budget for civic corporations:

| | Financial Plan | Adjustments | As Presented |
|--------------------------------|----------------|-------------|--------------|
| Revenues | | | |
| Government transfers and other | \$ 1,853,298 | \$ 310,005 | \$ 2,163,303 |
| Other revenue from own sources | 3,052,684 | 32,820 | 3,085,504 |
| Other fees and charges | 1,412,356 | 94,608 | 1,506,964 |
| Investment income | 1,083,581 | 3,500 | 1,087,081 |
| | 7,401,919 | 440,933 | 7,842,852 |
| Expenses | | | |
| Departmental expenses | 32,726,180 | 363,933 | 33,090,113 |
| Interest | 1,330,019 | 1,500 | 1,331,519 |
| | 34,056,199 | 365,433 | 34,421,632 |
| Annual surplus | | \$ 75,500 | |

15. Taxation and utility revenues

Collection for District

The following shows the collections in 2017 for District purposes, including applicable civic corporations:

| | Budget | 2017 | 2016 |
|---|-----------------------------------|----------------------------------|------------------------------------|
| Taxation General property levies Business improvement area Library levies | \$ 26,032,690 87,125 52,666 | \$26,132,437 85,001 52,771 | \$ 24,384,509 85,001 175,320 |
| Water frontage levies Sewer frontage levies | 230,585 277,640 | 252,351 304,840 | 240,372 290,520 |
| | 26,680,706 | 26,827,400 | 25,175,722 |
| Other property levies | | | |
| Grants-in-lieu of property levies | 760,559 | 683,702 | 787,305 |
| 1% utility revenue | 267,384 | 267,384 | 262,276 |
| Penalties and interest on property levies | | 337,729 | 311,407 |
| | 1,027,943 | 1,288,815 | 1,360,988 |
| | 27,708,649 | 28,116,215 | 26,536,710 |
| Utility user fees | | | |
| Water | 3,820,136 | 4,199,941 | 3,708,490 |
| Sewer | 5,209,266 | 5,631,517 | 5,149,713 |
| Solid waste | 3,836,426 | 3,990,635 | 3,677,226 |
| | 12,865,828 | 13,822,093 | 12,535,429 |
| | \$ 40,574,477 | \$41,938,308 | \$ 39,072,139 |

Collection for other agencies

The following amounts were collected on behalf of and remitted to other taxing authorities, and are not included on the District's Consolidated Statement of Operations:

| | 2017 | 2016 |
|---------------------------------------|-----------------|------------|
| Province of BC School Taxes | \$11,280,796 \$ | 9,996,971 |
| BC Assessment Authority | 353,858 | 313,812 |
| Municipal Finance Authority | 1,416 | 1,040 |
| Squamish Lillooet Regional District | 1,559,945 | 1,426,761 |
| Sea to Sky Regional Hospital District | 261,048 | 227,376 |
| | \$13,457,063 \$ | 11,965,960 |
| | | |

District of Squamish Notes to the Consolidated Financial Statements

December 31, 2017

| 16. Government transfers and other contributions | 2017 | | 2016 |
|--|--|------|--|
| Operating | 2017 | | 20.0 |
| Province of British Columbia Community protection and emergency Hotel tax Support for provincial programs Climate action Seniors grant | \$ 439,814 256,045 427,015 29,962 5,440 | \$ | 450,103 235,747 25,626 24,199 |
| | 1,158,276 | | 735,675 |
| Government of Canada | 37 | | 59,963 |
| Other UBCM - Community Works Fund UBCM - Seniors funding SLRD Support from other agencies | 786,363 - 19,215 35,626 | | 776,304 1,548 19,000 13,300 |
| Support for civic corporations | 105,981 947,185 | | 106,348 916,500 |
| Total operating | 2,105,498 | 1 | ,712,138 |
| Capital Province of British Columbia Government of Canada Other | 2,341,378 - 196,859 | 1 | 176,872 310,314 ,061,814 |
| Total Capital | 2,538,237 | 1 | ,549,000 |
| | \$ 4,643,735 | \$ 3 | ,261,138 |
| 17. Gain on land sale | | | |
| | 2017 | | 2016 |
| Proceeds on land sale Less: Land transaction costs | \$ - | | ,000,000 ,683,358 |
| | \$ - | \$ | 316,642 |

17. Gain on land sale (continued)

On February 3, 2016, the District's civic corporation 0685492 BC Ltd. sold land to a third party (or "purchaser") for cash consideration and a 25% limited partnership ("LP") interest in the prospective development. The interest in the LP was transferred to the SSC, another civic corporation. The fair value of this interest is not determinable as it is dependent on future development and has therefore been recorded at nominal amount.

As condition of the sale, the third party agreed that 5.57 hectares of the property would be contributed to the District for use as a municipal park. A provision allows the general partner of the LP the option to purchase the LP at any time after the completion of the municipal park to a state that is usable by and accessible to the public.

18. Trust Funds

The District trust funds account for assets that must be administered as directed by agreement or statute for certain beneficiaries. In accordance with the recommendations of the Public Sector Accounting Board, trust funds are not included in the District's consolidated financial statements.

The District operates the Mount Garibaldi Cemetery and maintains the Cemetery Care Fund in accordance with the Cemeteries and Funeral Services Act. The following trust funds are administered by the District and are excluded from these consolidated financial statements.

Cemetery Care Fund financial position as at December 31, 2017:

| | | 2017 | 2016 |
|--------------------|-----------|---------|---------------|
| Financial Assets | | | |
| Investments | <u>\$</u> | 227,006 | \$ 218,266 |
| | | | |
| Liabilities | | | |
| Cemetery Care Fund | \$ | 227,006 | \$ 218,266 |
| | | | |

19. Segmented Information

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

Municipal services are provided by departments and their activities reported within these funds (Schedule 3). Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

19. Segmented Information (continued)

General Government

General government and fiscal services is comprised of Council and the related support services provided by the Administration and Finance departments, as well as all operations and maintenance costs relating to Municipal Hall and grants to community organizations. Functions include financial planning and reporting, information technology, property management and communications.

Protective Services

Protective Services is comprised of police, fire, emergency management planning, bylaw enforcement, animal control and building inspection.

Transportation and Transit

Transportation and Transit is a broad function comprised of 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 is comprised of 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 civic corporations, Squamish Sustainability Corporation and 0685492 BC Ltd., have been consolidated into this function for reporting purposes.

Recreation, Parks, Trails and Library

Recreation, Parks, Trails and Library is comprised of 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 civic corporation, 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 is comprised of the water and sewer system networks, storm mains and pump stations.

19. Segmented Information (Continued)

Solid Waste Utility

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

20. Comparative figures

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

21. Prior period adjustment

During the year, information became available that demonstrated that the District had overstated its consolidated tangible capital assets (building and land assets in the General Fund) and accumulated surplus in prior years. The District has revised the 2016 comparative figures to remove the tangible capital assets, accumulated amortization and amortization expense for tangible capital assets incorrectly recorded by the District.

The following is the adjustment to the comparative financial statements for the year 2016:

| | Previ | ously reported | Adjustment | Restated |
|---|-------|--|--|--|
| Consolidated Statement of Financial Position: Tangible capital assets Accumulated surplus | \$ | 242,454,361 \$ 260,587,029 | (15,288,080) \$ (15,288,080) | 227,166,281 245,298,949 |
| Consolidated Statement of Operations: Departmental expenses (amortization) Annual surplus Accumulated surplus, beginning of year Accumulated surplus, end of year | r | 30,474,895 13,956,420 246,630,609 260,587,029 | (38,982) 38,982 (15,327,062) (15,288,080) | 30,435,913 13,995,402 231,303,547 245,298,949 |
| Consolidated Statement of Change in Net Financial Assets: Annual surplus Amortization expense | | 13,956,420 6,324,099 | 38,982 (38,982) | 13,995,402 6,285,117 |
| Consolidated Statement of Cash Flows: Annual surplus Amortization expense | | 13,956,420 6,324,099 | 38,982 (38,982) | 13,995,402 6,285,117 |

District of Squamish Schedule 1 - Tangible capital assets

| | | Land | | Furniture, Vehicles and | Transportation Solid Waste | Solid Waste | Water | S | Assets Under | 2017 |
|--|-----------------------------|---------------|------------------|----------------------------|---|----------------|---|------------------------|--------------------------|---------------------------|
| December 31, 2017 COST | Land | Improvements | Buildings | Equipment | Infrastructure | Infrastructure | Infrastructure Infrastructure Infrastructure Construction | Infrastructure | Construction | Actual |
| Opening Balance | \$ 59,762,916 \$ 28,013,139 | \$ 28,013,139 | \$ 40,928,398 | \$ 13,921,844 | \$ 13,921,844 \$ 81,553,236 \$ 5,143,578 \$ 47,745,642 \$ 50,307,255 \$ 4,372,937 | \$ 5,143,578 | \$ 47,745,642 | \$ 50,307,255 | \$ 4,372,937 \$ | 331,748,945 |
| Add: Additions Less: Disposals and transfers | 160,439 | 151,599 | 28,034 46,950 | 1,289,594 (583,330) | 4,294,789 478,604 | 280,568 | 5,171,839 (35,474) | 2,069,976 1,489,493 | 5,739,067 (2,702,054) | 18,905,337 (1,025,243) |
| Closing Balance | 59,923,355 | 28,164,738 | 41,003,382 | 14,628,108 | 86,326,629 | 5,424,146 | 52,882,007 | 53,866,724 | 7,409,950 | 349,629,039 |
| ACCUMULATED AMORTIZATION | | | | | | | | | | |
| Opening Balance | • | 7,265,963 | 17,275,959 | 8,844,501 | 32,946,479 | 1,048,633 | 17,154,440 | 20,046,689 | | 104,582,664 |
| Add: Amortization Less: Acc Amortization on disposals | S | 643,924 | 809,921 | 799,234 (671,009) | 2,125,609 (196,718) | 329,304 | 897,738 (35,474) | 881,088 | | 6,486,818 (903,201) |
| Closing Balance | | 7,909,887 | 18,085,880 | 8,972,726 | 34,875,370 | 1,377,937 | 18,016,704 | 20,927,777 | | 110,166,281 |
| Net Book Value, year ended 2017 | \$ 59,923,355 \$20,254,851 | \$20,254,851 | \$22,917,502 | \$ 5,655,382 | \$ 51,451,259 | \$ 4,046,209 | \$ 34,865,303 | \$32,938,947 | \$7,409,950 \$ | 239,462,758 |

Contributed tangible capital assets (developer contributions) have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$5,985,109 (2016 - \$5,770,956) comprised of land, land improvements and other public infrastructure.

No write down of tangible capital assets occurred during 2017 or 2016.

District of Squamish Schedule 2 - Tangible capital assets (prior year)

| | | Land | | Furniture, Vehicles and | Transportation Solid Waste | Solid Waste | Water | Sewer | Assets Under | 2016 |
|--|---------------|-----------------------------|---------------|----------------------------|---|----------------|--|----------------|--------------------------|---------------------------|
| December 31, 2016 | Land | Improvements | Buildings | Equipment | Infrastructure | Infrastructure | Infrastructure Infrastructure Infrastructure | Infrastructure | Construction | Actual (restated - |
| COST | | | | | | | | | | Note 21) |
| Opening Balance | \$ 56,587,001 | \$ 56,587,001 \$ 24,247,155 | \$ 39,572,596 | \$ 13,595,700 | \$ 39,572,596 \$ 13,595,700 \$ 78,525,766 \$ 5,143,578 \$ 45,657,059 \$ 49,386,320 \$ 4,006,193 | \$ 5,143,578 | \$ 45,657,059 | \$ 49,386,320 | \$ 4,006,193 \$ | 316,721,368 |
| Add: Additions Less: Disposals and transfers | 3,175,915 | 1,972,195 1,793,789 | 1,355,802 | 1,040,264 (714,120) | 3,463,834 (436,364) | | 2,088,583 | 920,935 | 2,261,198 (1,894,454) | 16,278,726 (1,251,149) |
| Closing Balance | 59,762,916 | 28,013,139 | 40,928,398 | 13,921,844 | 81,553,236 | 5,143,578 | 47,745,642 | 50,307,255 | 4,372,937 | 331,748,945 |
| ACCUMULATED AMORTIZATION | | | | | | | | | | |
| Opening Balance | | 6,689,051 | 16,432,717 | 8,879,474 | 31,303,720 | 738,003 | 16,300,475 | 19,183,434 | | 99,526,874 |
| Add: Amortization Less: Acc Amortization on disposals | ٠ ، | 609,944 (33,032) | 843,242 | 782,170 (817,143) | 2,021,911 (379,152) | 310,630 | 853,965 | 863,255 | | 6,285,117 (1,229,327) |
| Closing Balance | | 7,265,963 | 17,275,959 | 8,844,501 | 32,946,479 | 1,048,633 | 17,154,440 | 20,046,689 | | 104,582,664 |
| Net Book Value, year ended 2016 | \$ 59,762,916 | \$20,747,176 | \$ 23,652,439 | \$ 5,077,343 | \$ 48,606,757 | \$ 4,094,945 | \$ 30,591,202 | \$ 30,260,566 | \$4,372,937 \$ | 227,166,281 |

District of Squamish Schedule 3 - Segmented revenue and expenses by type

| | General | Protective Services | Transportation & Transit | Economic & Community Development | Recreation, Parks, Trails & Library | Public Health | Water Utility | Sewer | Solid Waste Utility | Solid Waste Total All Funds Urility 2017 | Total All Funds 2016 |
|--|---------------|---------------------|-----------------------------|--|---|-------------------------|------------------|--------------|------------------------|---|-------------------------|
| | | | | | | | | | | | (restated - Note 22) |
| Revenue: | | | | | | | | | | | |
| Taxation | \$ 26,827,400 | | • | \$ | • | • | . \$ | | . \$ | \$ 26,827,400 | 25,175,722 |
| Other property levies | 1,288,815 | | | | | | | | | 1,288,815 | 1,360,988 |
| Utility user fees | | | | | | | 4,199,941 | 5,631,517 | 3,990,635 | 13,822,093 | 12,535,429 |
| Other revenue from own sources | 765,061 | 131,623 | 557,322 | 2,227,133 | 630,351 | | | | | 4,311,490 | 3,756,562 |
| Other fees and charges | 25,231 | 121,887 | 413,539 | 243,051 | 876,736 | 37,256 | 129,908 | 13,386 | | 1,860,994 | 1,737,955 |
| Government transfers and other | 1,107,829 | 299,881 | 69,736 | 259,296 | 5,440 | | 363,316 | | | 2,105,498 | 1,712,138 |
| Investment income | 930,343 | | 148 | 2,916 | 6,077 | | 86,455 | 228,004 | 10,895 | 1,264,838 | 1,186,664 |
| Gain on land sale transaction | | • | | • | • | | | | | | 316,642 |
| | 30,944,679 | 553,391 | 1,040,745 | 2,732,396 | 1,518,604 | 37,256 | 4,779,620 | 5,872,907 | 4,001,530 | 51,481,128 | 47,782,100 |
| Expenses: | 0,77 | 2 000 604 | 2 466 443 | 4 4 4 7 | 077 000 0 | 720 | 726 627 | 720 007 | 000 | 77 000 77 | A CO A 30 |
| רמאו טנו מוום וספוופוונא | 4,47,4,007 | 1,000,000 | 2,473,103 | 011,+00,1 | 3,220,000 | 40,734 | 0/2,3/0 | 003,270 | 476 | 10,624,304 | 13,034,024 |
| Operating expenses | 1,730,664 | 5,307,310 | 1,391,183 | 936,898 | 2,147,065 | 24,102 | 1,333,632 | 2,311,188 | 3,388,213 | 18,570,255 | 18,444,453 |
| Debt service - interest | 759,169 | | • | • | 493 | | 216,331 | 186,990 | 16,709 | 1,179,692 | 1,365,756 |
| Amortization expense | 4,251,401 | | | • | 127,287 | | 897,738 | 881,088 | 329,304 | 6,486,818 | 6,285,117 |
| . 1 | 11,215,603 | 8,340,847 | 4,846,346 | 2,271,013 | 5,495,505 | 69,841 | 3,120,077 | 3,982,542 | 3,734,555 | 43,076,329 | 41,949,350 |
| Annual surplus before other | 19,729,076 | (7,787,456) | (3,805,601) | 461,383 | (3,976,901) | (32,585) | 1,659,543 | 1,890,365 | 266,975 | 8,404,799 | 5,832,750 |
| Other: | | | | | | | | | | | |
| Government transfers for capital | | | 34,000 | • | • | | 2,341,378 | 162,859 | • | 2,538,237 | 1,549,000 |
| Developer contributions | 2,107,554 | • | 930,854 | | 29,975 | • | 1,575,814 | 1,340,912 | | 5,985,109 | 5,770,956 |
| Developer cost levies | 229,624 | | • | | | | 17,225 | 165,675 | • | 412,524 | 838,660 |
| Gain (loss) on disposal of tangible capital assets | 25,794 | • | 1 | • | (8,113) | • | • | | • | 17,681 | 4,036 |
| . 1 | 2,362,972 | | 964,854 | | 21,862 | ı | 3,934,417 | 1,669,446 | | 8,953,551 | 8,162,652 |
| Annual surplus (deficit) | \$ 22,092,048 | \$ (7,787,456) \$ | \$ (2,840,747) \$ | \$ 461,383 | \$ (3,955,039) | (3,955,039) \$ (32,585) | \$ 5,593,960 | \$ 3,559,811 | \$ 266,975 | \$ 17,358,350 | 13,995,402 |

District of Squamish Schedule 4 - Continuity of reserves

| | Balance, | Transfers from | | | | | | | |
|---|---------------|----------------|--|------------|------------|-------------------------|-----------------|-------|-----------------|
| | beginning of | operating | | Investment | | | Balance, end of | Balan | Balance, end of |
| Reserve Fund Transactions | year | funds | Contributions | income | Land sales | Land sales Expenditures | year 2017 | ye | year 2016 |
| General Sinking Fund Surplus | \$ 233,403 | · \$ | \$ 38,401 | \$ 1,819 | • | · \$ | \$ 273,623 | ۰ | 233,403 |
| Water Works Sinking Fund Surplus | 577,183 | | | 4,156 | | | 581,339 | | 577,183 |
| Sewer Works Sinking Fund Surplus | 649,245 | | 28,199 | 4,776 | | | 682,220 | | 649,245 |
| Land Sale Reserve Fund | 9,315,065 | | 2,518,732 | 67,018 | | (14,059) | 11,886,756 | | 9,315,065 |
| Equipment Replacement | 5,296,169 | 543,541 | | 38,034 | | (570,992) | 5,306,752 | | 5,296,169 |
| Community Works Fund/Public Transit | 2,640,485 | | 786,363 | 20,080 | | (489,619) | 2,957,309 | | 2,640,485 |
| Capital Works, Rehabilitation and Replacement | 8,531,474 | 1,668,967 | | 67,435 | | • | 10,267,876 | | 8,531,474 |
| Offstreet Parking | 368,996 | | 72,000 | 2,916 | | | 443,912 | | 368,996 |
| Affordable Housing | 176,346 | | 450,383 | 2,715 | | (48,882) | 580,562 | | 176,346 |
| Carbon Neutral | 141,471 | | 29,962 | 626 | | (46,601) | 125,791 | | 141,471 |
| VANOC Legacy | 7,025 | | | 51 | | | 7,076 | | 7,025 |
| Total | \$ 27,936,862 | \$ 2,212,508 | \$ 27,936,862 \$ 2,212,508 \$ 3,924,040 \$ | \$ 209,959 | · \$ | \$ (1,170,153) | \$ 33,113,216 | \$ | 27,936,862 |



District of Squamish

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