



# SQUAMISH

HARDWIRED *for* ADVENTURE

District of Squamish

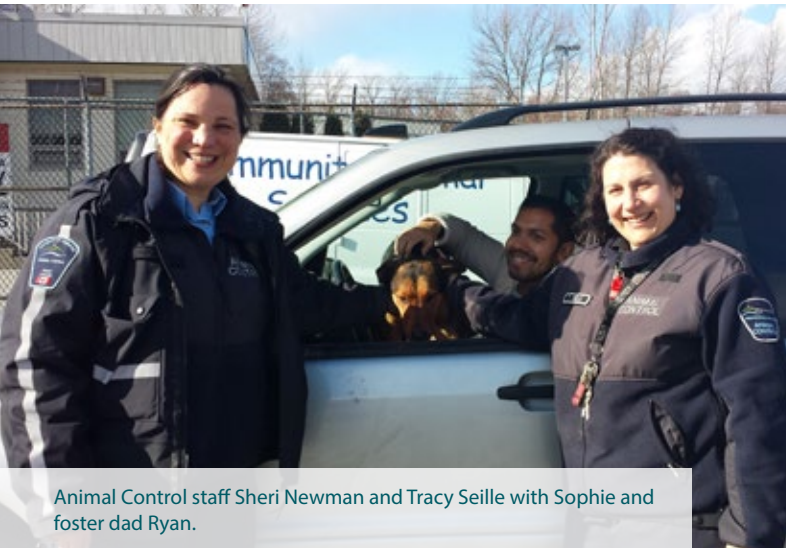
## Annual Report 2014

Night Market  
*AT* THE PARK





# 2014 at-a-glance



Animal Control staff Sheri Newman and Tracy Seille with Sophie and foster dad Ryan.

## Bringing Sophie home

After 24 days running scared and wounded, Sophie was secured by Animal Control staff and re-united with her foster dad!

Sophie could not have been rescued without the amazing help of residents and volunteers who helped by sharing her story and reporting sightings.



David and his dog Maddie enjoy Car Free Cleveland.



RCMP officer, Councillor Patricia Heintzman, MP John Weston, MLA Jordan Sturdy, Mayor Rob Kirkham, Vice-Mayor of Shimizu Town Mr. Yoshihiro Seki, Squamish Nation Councillor Joshua Joseph, SORCA President Jeff Cooke celebrate the grand opening of the Mamquam Lind Channel waterfront park

## Celebrating 100 Years

2014 was a year to remember! The District worked together with community groups to celebrate 100 years of Squamish history and 50 years of our town incorporation.

Celebrations included the dedication of the Lot 1 park, Community picnic, the Squamish Culture and Heritage Festival presented by the Squamish Historical Society, and more!



Squamish Nation and a delegation from sister city Shimizu, Japan take part in the 50th Anniversary of the District of Squamish Community Celebration.



Mayor Heintzman helps fill the Time Capsule.





## Vancouver Biennale in Squamish

Squamish is proud to welcome three Biennale artists during the two-year initiative. In spring 2014, Brazilian artist Hugo Franca and his team visited our community and converted roots of local condemned trees into sculptures and benches for public use. In July 2014, Vik Muniz visited Squamish and with the help of many residents over three weeks, completed his creative contribution to the Biennale, "Wolf" land mosaic, using local local, natural materials. Artist Kostantin Dimopoulos will complete his project, "Blue Trees", in 2015.



Artist Vik Muniz's bench



Artist Hugo Franca's "Wolf"

## Downtown Squamish Summer Series

The Downtown Summer Series is a District-led initiative to draw residents and visitors into the streets of downtown. The 2014 series featured Night Market, Cinema Under the Stars, 50th Anniversary Community Picnic, Squamish Talent, Car-free Cleveland powered by Pecha Kucha, and Celebration of Music.

The free, family-friendly events offer fun for all ages.



Squamish Nation Dancers



Sophie performs during 2nd Annual Squamish Talent.



The Hairfarmers perform during Celebration of Music.

## Downtown Squamish Summer Series

### AUGUST

**04 50TH ANNIVERSARY COMMUNITY PICNIC**  
11AM-3PM AT O'SIYAM PAVILION  
Celebrating the 50th anniversary of the District of Squamish.

**15 2ND ANNUAL NIGHT MARKET AT THE PARK**  
5PM-9PM STAN CLARKE PARK + CLEVELAND AVENUE  
20+ vendors, art installations, local food, live music and Squamish street culture.

**22 CAR-FREE CLEVELAND POWERED BY PECHA KUCHA**  
5PM-8PM ON CLEVELAND AVENUE + 8PM-9:30PM AT O'SIYAM PAVILION  
The Hairfarmers, Ta Daa Lady and other street performers plus live speakers in the 20x20 PechaKucha style.

**27 2ND ANNUAL CINEMA UNDER THE STARS**  
8PM-10PM AT O'SIYAM PAVILION  
Canadian National Freestyle Yoyo Champion Harrison Lee will kick off outdoor screening of Back to the Future.

**29 2ND ANNUAL SQUAMISH TALENT**  
6PM-8PM AT O'SIYAM PAVILION  
A showcase of local music talent with live all-ages performances. Presented in partnership with Squamish of Music.

**30 CELEBRATION OF MUSIC**  
11AM - 3PM AT O'SIYAM PAVILION  
10am Bodyvine Yoga with guest: Connor Roff 11am-Alexandria Maillot 12pm-Ruffled Feathers 1pm-1:55 LOVECoast 2pm-3pm.

All events are free. Ever



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# Message from Mayor Patricia Heintzman

I am delighted and proud to present the 2014 Annual Report for the District of Squamish. In retrospect, 2014 was a transitional year as Squamish and the corridor finally emerged from the restlessness of the world economic downturn and Olympic hangover and began an exciting trend that continues to build into 2015. The year was filled with operational accomplishments, inspiring community moments, some inherent challenges and exciting additions to the community that will prove to be transformational in our evolution.

The Annual Report, as mandated by the Community Charter, provides the public with the operational and financial status of the District. But beyond the legislated requirements, it is an opportunity to paint a picture of the significant work and progressive initiatives that were undertaken during the year and founded and showcased within our four pillars of a resilient and vitalized community: the Environment, Community life, the Economy and the Corporation.

It's impossible to capture all the shared experiences and inspiring moments that galvanized our citizenry in 2014, but they range from the sincere to the sublime. There is of course the grand opening of the Sea to Sky Gondola which kicked off an unprecedented summer of activity in Squamish and whose instant success further solidified Squamish as a world class destination. The Squamish Valley Music Festival grew into the largest (and arguably the best) contemporary music festival in the Pacific Northwest and confirmed what all of us who live here have known for many years...Squamish Rocks! We also hosted several artists in residence at Quest and welcomed internationally renowned artists Vik Muniz and Hugo Franca to Squamish through our partnership with the Vancouver Biennale, an initiative which helped frame a new vernacular for the community into the future. These paradigm-shifting successes in 2014 as well as the evolution of our brand as a community and a destination, and the growing awareness in the Lower Mainland and beyond of our wonderful lifestyle, endless outdoor recreational amenities, burgeoning human capital and entrepreneurial spirit has laid the foundations for what is proving to be a banner year in 2015. This was evident in the widespread media coverage received in 2014, including being named the Best Mountain Town by CNNMoney.

In 2014 we also celebrated our 50th anniversary as an incorporated local government and 100 years as a community, and the party lasted all year. It was highlighted by a visit from delegates from our sister city Shimizu Town in Japan and the burying of a time capsule late in the year that will surely have our ancestors laughing at our primitive technologies.

But sometimes it is the more intimate shared moments as a collective that really demonstrates our spirit as a compassionate and rigorously passionate community. Who can forget "Bring Sophie home", the community's heartfelt response to a lost and scared dog on the run. Or the extreme generosity when two families were displaced by a devastating fire. And the excitement and pride we all felt when our athletes competed against the best in the world at the 2014 Olympics and Mike Riddle's stellar silver medal performance in ski halfpipe. It is really these moments that define us as a citizenry and give meaning and substance to our sense of community.

The following pages will continue to outline the many significant steps forward we took in 2014 with respect to flood management planning, strategic marine planning, well and water source protection, significant dike infrastructure improvements, improved active transportation networks, increased transit ridership, significant increases in enrolment and participation in our recreation facilities and programs, and much more.

2014 was in many ways a remarkable year but 2015 is proving to be even more so.

Looking forward to the remainder of 2015, there will be a focus on proactive and meaningful public engagement in an effort to ensure a transparent and much more open and participatory government. All aspects of the District of Squamish, whether Council or staff, together as a team, are united in our goal to be responsible managers of our assets and finances as we aim to streamline process and ensure that the community is heard and valued as we chart our collective course. Everything is done with an eye to the livability of our community. Economic development, innovation, entrepreneurialism, transit, trails, environmental resilience, recreation...all of these things are simply varying aspects of delivering the quality of life and lifestyle that brings prosperity, generosity and happiness to everyone who lives and visits here.

But we cannot be complacent; we've only just begun. We are emerging from the recession with vigour but not everyone is yet feeling the benefit or realizing the opportunities in front of us and we of course still have improvements to be made. We will have our challenges as we evolve in 2015 and beyond, but if we continue to value our volunteers, the backbone of this community, and create meaningful partnerships with progressive collaboration as we chart an aspirational future for Squamish, opportunity and inspiration will abound.





## 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.





# Message from the CAO

It is my pleasure to introduce the 2014 Annual Report.

Squamish. Wherever I turn these days, we're in the news. With the hype over everything that is Squamish, growth is on our doorstep in every way possible. Our population is growing, new buildings are going up, and the community is getting stronger. With major projects in the wings, the District has been tasked with overseeing the growth in development while trying to maintain the community's values.

This annual report highlights the work of Council and staff in 2014. It has been written in accordance with the Community Charter, and includes reports on the District's 2014 activities, the 2014 Audited Financial Statements and the 2014 Permissive Tax Exemptions. As required, it also provides a summary of the Strategic Initiatives for 2015 and 2016. 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.

In 2014, the District updated the Service Squamish Initiative and created the 2014 – 2016 Service Plan. This plan outlines the District's commitment to Delivering Outstanding Service, reflecting on the community's vision and mission, and updated values. The document provides a strong frame of reference on the pillars of Squamish... Squamish the Environment; the Community; the Corporation, and the Economy. This annual report reflects on the work of the organization during 2014 to help strengthen each of these important pillars.

To execute Council's strategic priorities staff use their energy, commitment and expertise to Deliver Outstanding Service to the community. With the new Council elected in November 2014, the District's strategic goals and objectives have been updated to reflect our new Council's priorities. The District's 2015 and 2016 strategic initiatives are outlined in this report.

A handwritten signature in blue ink that reads "Corien Becker". The signature is fluid and cursive.

Corien Becker  
Chief Administrative Officer



# Squamish at a glance



**POPULATION**  
**19,031**

**POPULATION  
GROWTH**  
**1.82%**  
over 2013

**MEDIAN AGE**  
**36.8**

**UNEMPLOYMENT  
RATE**  
**6.2%**

**LAND AREA**  
**105.59**km<sup>2</sup>

**20.7% TRANSIT RIDERSHIP INCREASE**

**293,550** TRANSIT  
PASSENGERS TRIPS

**60+**  
**PERMITTED  
EVENTS**



**125**

**HOUSING UNITS  
UNDER CONSTRUCTION**



**240+ km**  
MOUNTAIN BIKE  
**TRAILS**



**8**

**PROVINCIAL  
PARKS**

**167** **BUILDING**  
PERMITS ISSUED

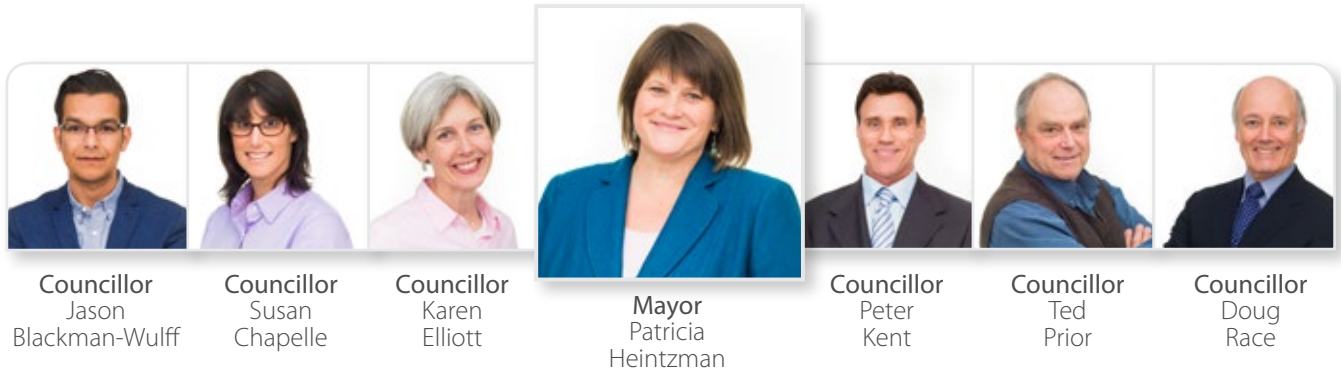
**BENCHMARK DETACHED PROPERTY PRICE**  
(UP 5.2%) (APRIL 2014) **\$543,700**

**BENCHMARK RESIDENTIAL PROPERTY PRICE**  
(UP 1.4%) (APRIL 2014) **\$416,400**

Sources: MLS Home Price Index, BC Transit, Tourism Squamish, CMHC, 2011 Census  
Population: BCStats.gov.bc.ca estimates.



# Organizational Structure



Squamish Public Library Board



**Chief Administrative Officer**  
Corien Becker

**Deputy CAO**  
Linda Glenday

**GM Financial Services**  
Joanne Greenlees



Finance



Human Resources



RCMP



Squamish Public Library Operations

**GM Corporate Services**  
Robin Arthurs



Legislative Services



Communications



Information Technology



Bylaw & Animal Control



Fire Rescue



Emergency Program



Film & Events



Real Estate

**Director of Recreation Services**  
Tim Hoskin

**GM Development Services & Public Works**  
Gary Buxton



Engineering



Operations



Development Services



Facilities



Economic Development





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# DELIVER **OUTSTANDING** SERVICE

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**ACCOUNTABLE, COURTEOUS, ETHICAL, FRIENDLY**

KNOWLEDGEABLE, PROFESSIONAL, RESPECTFUL

**RESPONSIVE, RESPONSIBLE, RESPOND POSITIVELY**

CELEBRATE SUCCESS, PUNCTUAL, THOROUGH

**NEAT, SET HIGH STANDARDS, ASSUME THE BEST**

SUPPORT ALL DEPARTMENTS, LISTEN, EMPATHIZE

**BE SQUAMISH'S BEST AMBASSADORS**

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## Respecting Our **Environment**

Squamish residents and visitors have access to our wild, natural places. The estuary is preserved and protected in perpetuity.





# Respecting Our Environment

Our environment. It's what defines who we are. It sets us apart from other communities. It is the stage upon which we play.

Our environment helps define our economy and shape our future.

To that end, the safeguarding of our environment is a strategic priority area for the District of Squamish. Future-focused environmental stewardship centres on the following guiding principles:

- Air quality, water quality, the environment and land are valued and protected;
- Policies and infrastructure will support the community's reduction of GHG emissions and transition towards the use of renewable energies;
- Community-wide energy reduction, waste reduction and water conservation is a major focus;
- Wildlife and sensitive habitat are integral parts of what makes Squamish unique;
- Minimizing our collective impact on climate change is considered through climate change adaptation and mitigation policies, strategies and projects.

The District has done extensive work in 2014 in the areas of water use and conservation (Well Protection Plan, Water Master Plan), wastewater management (Liquid Waste Management Plan), flood protection from sea level rise (Integrated Flood Hazard Management Plan) and hazard risks (Drainage Master Plan, capital project work).

Maintenance and renewal of our infrastructure remains a priority to extend life, replace assets with environmental stewardship in mind, and achieve fiscal responsibility.

Significant waste reduction strategies were approved in 2014 for implementation in 2015. The approved Organics curbside collection program has the potential to divert more than 50% of our current landfill waste to a renewable resource.

Energy savings continue to be realized through a fastidious approach to the maintenance of District facilities and buildings. While many District facilities are aging, replacements, regular maintenance, and upgrades of equipment help to offset this and help work towards environmental responsibility in accordance with the Climate Action Charter.

# Respecting Our Environment

## What We Set Out To Achieve

Improve flood protection infrastructure and maximize financial assistance from other levels of government.

Finalize and present an implementation plan for protection of District water supply and wells.

Develop a Water Master Plan (WMP) to determine how best to ensure that citizens continue to have a reliable supply of high-quality water. Improve water conservation plan and continue to develop a water conservation public awareness campaign.

Finalize and implement Liquid Waste Management Plan (LWMP) and present long-term plans to Council.

## What We Achieved

- Applied for and received a \$1.2 million dollar grant from the provincial and federal governments to complete 2.5km of erosion protection and dike raising work on the Squamish River dike in the North Yards and Judd Slough areas. Design work completed for construction to begin Spring 2015.
- 1.3km vegetation maintenance completed on Mamquam dike.
- Worked with local environmentalists and completed a detailed review of downtown drainage in order to make improvements to Third Avenue tide gates and allow increased flow of tidal waters into the Bridge Pond estuary. These have and will continue to improve the aquatic environment while maintaining safe flood protection levels.
- The Well Protection Plan has been completed and implementation has begun, including expansion of the Watershed Reserve Area with the Province and improving signage within the Groundwater Protection Zone.
- The Water Master Plan is 90% complete. Work completed includes recommendations on the District's long-term water supply strategy, water metering strategy and capital planning. The project will wrap up in 2015 with the development of a comprehensive Water Conservation Strategy.
- Council adopted an initiative to begin installing water meters in 2016/17 with plans to meter Industrial, Commercial, Institutional and Multi-Family properties and initiate a voluntary residential metering program.
- Water conservation public education, including flow data to highlight patterns of use through local media and DOS communications tools continued through the summer of 2014.
- The LWMP is substantially complete and was presented to Council. Implementation of the plan will begin in 2015 with UV disinfection of sewage effluent entering the Squamish River.



Students learn about our water supply during the Annual Public Works Week open house.

## Did You Know?

A long-term water supply strategy to accommodate anticipated population growth calls for the addition of further wells in the Ring Creek Aquifer (Powerhouse Springs) to increase capacity when needed. This option was preferred over developing a new well field along the Mamquam River or upgrading the Stawamus or Mashiter surface water sources, due to the lowest lifecycle costs.



# Respecting Our Environment

## What We Set Out To Achieve

## What We Achieved

Complete year one of the Integrated Flood Hazard Management Plan (IFHMP) which will conduct a hazard risk assessment for land use in the District.	<ul style="list-style-type: none"> <li>This plan is well underway with a comprehensive background report on river and coastal flood hazards complete. A successful Open House attended by 70 people was held to assess coastal flood protection options. Remaining work includes finalization of a coastal flood protection strategy, determining required dike improvements and developing improved land use management policy to reduce flood risk.</li> </ul>
Drainage Master Plan to work with each neighbourhood in developing a strategy to effectively deal with flooding, and respect riparian areas.	<ul style="list-style-type: none"> <li>Completed a comprehensive inventory and condition assessment of all drainage infrastructure in Squamish including manholes, catch basins and ditches. This is the first step to completing further master planning on a neighbourhood basis.</li> </ul>
Continue to implement the Asset Management Plan to ensure protection and replacement of District infrastructure in the most fiscally responsible manner.	<ul style="list-style-type: none"> <li>Three Powerhouse springs wells redeveloped to improve capacity.</li> <li>Redundant water supply to downtown and Squamish River zone completed (two-year project). Included Vista Crescent watermain replacement. Upgrades to the Hunter trail surface and drainage completed as part of watermain upgrade.</li> <li>Waste Water Treatment Plant (WWTP) centrifuge upgrade completed - two new centrifuges installed at the WWTP to increase reliability of the handling of solids.</li> <li>Sanitary rehabilitation and repair project completed 33 repairs in Downtown and Brackendale to reduce infiltration into the sanitary system. This will be an ongoing project with each neighbourhood to be completed over the next five years.</li> <li>Annual Pressure Reducing Valve (PRV) replacement program - Clarke Drive at Hunter trail replaced, new PRV station at Scott Cres and Hunter trail.</li> <li>Two sanitary lift stations were replaced as part of the ongoing multiyear lift station replacement program.</li> <li>District water system flow meters installed at Stawamus Chlorination Building, 3rd Avenue and the Plateau Reservoir.</li> <li>Design completed for 2015 water capital projects that include Friedel Crescent, Pemberton Avenue, The Boulevard and Ayr Drive control valve replacement.</li> <li>Optimization and upgrades to the WWTP automation system were completed.</li> </ul>
Finalize a Marine Strategy.	<ul style="list-style-type: none"> <li>Completed Phase 1, which included review of all relevant jurisdictions and approaches used in other communities.</li> <li>Identified scope for Phase 2 (Squamish Marine Action Strategy) including community engagement plan.</li> </ul>



Scan to learn more  
about our water  
and systems

# Respecting Our Environment

## What We Set Out To Achieve

Achieve compliance within Provincial guidelines for Climate Action Charter. Identify future opportunities to further reduce our corporate carbon liability.

Determine if the addition of household collection of food scraps is a cost-effective reduction strategy.

Continue landfill upgrades.

Updated Landfill and Residential Solid Waste Agreements.

Solid Waste Management and Resource Plan (Squamish Lillooet Regional District-led):

Determine how best to reduce the amount of waste that must be landfilled and determine the best method of dealing with that residual waste.

## What We Achieved

- Squamish has achieved Green Communities 'Level 2 - Measurement', and in 2014 assessed what would be required to reach 'Level 3 - Carbon Neutrality'. The addition of the new residential organics collection program in 2015 will help Squamish to reduce our carbon liability.
- Costs and benefits of a household food scraps collection program were assessed and Council approved the project. Curbside collection of food scraps and yard waste year round will begin in May 2015.
- Multiyear project completed for environmental upgrades and phase one closure. Electric wildlife fence installed at active cell.
- Two RFPs were issued and evaluated and new agreements drawn up that reflect changed criteria for responsibly managing municipal solid waste.
- The District worked with the Squamish Lillooet Regional District to develop a draft set of actions and responsibilities. Public consultation on a draft plan is expected in 2015.

## Did You Know?

Squamish was successful in receiving close to **70%** grant funding from provincial and federal counterparts for a **\$1.8M** Squamish River dike-raising project. Combined with work completed in 2012, over **2.5km** of the Squamish River dike will be raised in the North Yards and Judd Slough areas improving the level of protection to Brackendale, North Yards and Downtown for a 1:200 year flood event.



Squamish River Dike



# Respecting Our Environment

## What We Set Out To Achieve

Provide leadership in environmental responsibility through the maintenance of District facilities in accordance with the Climate Action Charter.

Continue to support Squamish ReBuild and any other non-profits interested in waste reduction.

Incorporate the keeping of backyard bees and hens into the Zoning Bylaw with a focus on reducing human-wildlife conflicts. Incorporate electric fencing requirements into the Zoning Bylaw.

Concentrate educational efforts on reducing human-wildlife conflicts specific to recreationalists and trail users.

## What We Achieved

- A new paper fibre filtration media for swimming pools became available in BC and was introduced to Brennan Park in 2014, saving an estimated 1 million litres of water annually by reducing the amount of filter cleans required.
- Introduced staff composting at some Municipal Facilities reducing garbage production by approximately 50%.
- Continued to implement lighting upgrades including the installation of LED alternatives and motion sensors.
- Repaired the exterior walls of the Helping Hands shelter to eliminate large gaps and reduce gas consumption for heat.
- Conducted an annual energy consumption staff challenge to increase awareness of energy consumption and reductions .

- The District supported Squamish ReBuild through advertising and awareness opportunities, including assistance with its new highway sign.

- The requirements for the keeping of backyard bees have been incorporated into the Animal Control and Wildlife Attractant Bylaws. Electric fencing requirements for the keeping of urban hens and backyard bees were incorporated into the Zoning Bylaw.



Scan to learn more about keeping backyard hens and bees.

- In an effort to increase overall wildlife awareness, WildSafeBC collaborated with the Squamish Off-Road Cycling Association (SORCA) and installed upwards of one hundred cautionary trail post signs informing trail users: "Be alert. You are in wildlife territory."



# Liquid Waste Management Plan

detailed review of long-term  
anticipated upgrades and population

reduced cost  
estimate from  
to

~~\$20m~~

**\$7m**



*The District will implement UV disinfection of sewage effluent to improve water quality in the Squamish River and Howe Sound. UV disinfection was selected over chlorination due to safety and water quality objectives. Investigation of additional odour control measures is also part of this plan.*

Scan to learn more  
about the LWMP





# Respecting Our Environment

## Looking Forward

### 2015 Strategic Initiatives

- Adopt Neighbourhood Energy Utility bylaw by December 31, 2015.
- Complete wildlife, sensitive habitat and riparian area mapping by December 31, 2015 to inform the Official Community Plan review.
- Implement Marine Management Strategy.
- Improve source control programs to improve the quality of wastewater entering the sewer system, ultimately leading to better water quality in the Squamish River and Howe Sound.
- Prepare a comprehensive Water Conservation Plan to reduce water consumption and defer capacity-related upgrades. It is expected that the strategy will incorporate water metering, a new indoor water use bylaw and regulations for new development such as requirements for drought-resistant landscaping and low-flow fixtures, and ongoing public education/outreach.
- Begin scoping for watercourse and sensitive habitat mapping to help with riparian protection and allow an update to the Site Alteration Bylaw and OCP.
- Achieve compliance within provincial guidelines for the Climate Action Charter.
- Update the OCP to include, among other things:
  - A Development Permit Area for the protection of development from hazardous conditions.
  - A Development Permit area promoting energy conservation, water conservation, and reduction of greenhouse gas emissions.
  - Protection of wildlife habitat and wildlife corridors.
- Provide leadership in environmental responsibility in the maintenance of District facilities in accordance with the Climate Action Charter.
- Implement the residential curbside organics collection program.
- Works towards development of a Zero Waste Strategy with Squamish CAN.
- Work within the new Landfill Agreement on methods to increase the life of the landfill, including support of community initiatives on waste reduction.
- Seek a long-term agreement with Whistler for receiving biosolids at the Callaghan composting facility. Conduct a business case to optimize biosolids dewatering and hauling to reduce costs of trucking.
- Continue with successful Pitch-In Week and Great Shoreline Cleanup activities to remove litter from the community and increase awareness of waste reduction opportunities.

# Enviro Savings 2014

INTRODUCED **STAFF COMPOSTING**  
AT **SOME MUNICIPAL FACILITIES**  
REDUCING **GARBAGE PRODUCTION**  
BY **APPROXIMATELY 50%.**

**32%** **REDUCTION IN**  
 **GAS CONSUMPTION**  
AT MUNICIPAL HALL SINCE 2011

**1 million litres**   
OF WATER SAVED ANNUALLY BY CHANGING POOL  
WATER FILTER MEDIA AT THE BRENNAN PARK AQUATIC CENTRE

**16%** DECREASE IN HYDRO CONSUMPTION  
AT BRENNAN PARK POOL SINCE 2011



2014 NEW WATER FOUNTAINS AND BOTTLE FILL  
STATIONS AT BRENNAN PARK RECREATION  
CENTRE IN 2014 TRACK HOW MANY 500ML  
PLASTIC BOTTLES ARE SAVED BY USING  
YOUR OWN WATER BOTTLE.





# Respecting Our Environment

## Looking Forward

### 2015 Strategic Initiatives

- Continue with community-wide educational campaign to address reducing human-wildlife conflicts, including wildlife email alerts system.
- Address the need for additional mapping information to address wildlife corridors and green spaces.
- Create an Environment Committee to tap into the local community environmental/wildlife knowledge base with the overall goal of assisting with development proposals and environmental assessments.

### 2016 Strategic Initiatives

- Incorporate into the Official Community Plan update to be completed December 31, 2016:
  - an achievable Climate Action Plan;
  - estuary protection, habitat mapping, wildlife corridors and District growth boundary;
  - requirement for GHG analysis on all proposed development.
- Continue implementation of the Well Protection Plan and Liquid Waste Management Plan.
- Implement measures to improve the sustainability of the District's water infrastructure including implementation of the Water Conservation Plan, reducing leakage, and replacing aging infrastructure.
- Continue with a community-based outreach educational program to increase awareness and understanding of the issues related to water conservation and sustainability.
- Provide community workshops on how to build and install rain barrels, how to install and maintain in-ground irrigation or drip irrigation systems, and how to plant a low water consumptive garden with Xeriscaping techniques.
- Launch an incentives program to complement the water conservation education program (e.g. automatic sprinkler timers, rain sensors for in-ground irrigation systems, rebates for a low-flow toilet "renew" program or shower timers).
- Implement measures to improve the sustainability of the District's sewer infrastructure including reducing stormwater inflow and infiltration and repairing/replacing aging infrastructure.
- Finalize Integrated Flood Hazard Management Plan and determine required diking infrastructure and policy improvements.
- Assess opportunities to increase waste diversion from multi-family and commercial locations.
- Implement measures to ensure local citizen, scientific, environmental and wildlife knowledge is incorporated into the development permitting process and environmental assessment strategies.



Rachel, Grant and Thea Boguski.



## Building a strong **COMMUNITY**

Squamish is a community self-sufficient in food, agriculture, water, transportation, employment, and energy. Recreation services are extensive and provide access and enjoyment for all citizens and visitors.





# Building a strong **Community**

Creating community is one of the District's strategic priorities, and is entrenched in our core values. Our vision? A community connected by a choice of transportation options, tourism assets, commercial districts, and neighbourhoods connected by transit and trails; active transportation prioritized in all development proposals; social inclusion and connectivity is promoted.

Our future involves working towards self-sufficiency – with food production and agriculture, water, transportation, employment and energy.

Squamish Recreation Services are extensive to provide access and enjoyment for all citizens and visitors, and according to a community satisfaction survey, we're well on our way towards this goal. An **88%** satisfaction rating was received from recreation program participants during the 2014 customer satisfaction survey.

We celebrated our culture and heritage in 2014 with a year-long celebration of Squamish milestones during the 100 Years of Squamish celebrations (1914-2014), and the 50th anniversary of the incorporation of District of Squamish. Sharing our celebration with a delegation from our sister city Shimizu Town, Japan, was one of the highlights of the year as they enthusiastically embraced all that is Squamish, including learning to throw an axe at the 57th annual Squamish Days Loggers Sports Festival!

Public art got a major boost in 2014 as the community hosted the internationally-acclaimed Vancouver Biennale outdoor art exhibit, and endorsed a Public Art Policy that will pave the way for a Public Art Reserve Fund and a community committee devoted to furthering this in 2015 and beyond.

Transit ridership saw a significant increase in 2014 (up 20.7% ) with the addition of 3,100 hours of service and a new route, and collaborative work will continue in 2015 with BC Transit on the 25-year Transit Future Plan. New bike lanes along one of the community's busiest routes (Mamquam Road) helped to augment active transportation options.

Looking forward, the Squamish Official Community Plan (OCP) review will begin in 2015, which is the cornerstone document for community planning providing a vision for the future and guiding all land use and policy decisions. The OCP review will ensure that evolving community needs are reflected in our vision, and that policies and land use planning is informed by best-available knowledge. This process will include a significant community engagement process and will build upon recently completed and ongoing knowledge-gathering and strategic projects such as integrated flood hazard planning, employment lands strategy, sensitive ecosystems mapping and marine strategy phase 2.

# Active Transportation

## What We Set Out To Achieve

## What We Achieved

Increase numbers of users on Transit.	<ul style="list-style-type: none"> <li>Ridership increased by <b>50,303 riders</b> (20.7%) during the 2014 calendar, the highest increase in the BC Transit system. Growth is attributed to the additional bus route to downtown and extended weekend and holiday hours added in fall 2013.</li> </ul>
Support BC Transit's efforts to plan the next 25 years of transit improvements within the District and region through the Transit Future Plan.	<ul style="list-style-type: none"> <li>Two open houses held in July and December. Plan is expected to be completed Spring 2015.</li> </ul>
Increase access to and safety of active transportation cycling and pedestrian routes connecting neighbourhoods and commercial areas.	<ul style="list-style-type: none"> <li>Mamquam Bike Lane project completed - <b>800m</b> bike lane, intersection improvements and sidewalk added to key spots.</li> <li>Discovery Trail bridge replaced through collaboration between the Squamish Trails Society, Squamish Alternate School and the District. Wood was sourced from trees removed from the Mamquam Bike Lane project and milled locally.</li> <li>Bike lanes added to Clarke Drive in Hospital Hill, Eagle Run Drive, Garibaldi Way east of Highway 99.</li> </ul>

# Road Safety and Maintenance

Collaborate with partner agencies to address traffic safety.	<ul style="list-style-type: none"> <li>Transportation Advisory Committee met regularly to review traffic safety with Ministry of Transportation and Infrastructure, ICBC, RCMP and the District of Squamish.</li> <li>With the RCMP and ICBC, continued to promote the third Be Bright @ Night campaign.</li> </ul>
Replace and maintain District assets responsibly, as guided by the Asset Management Plan/Bridge Inspection Program, and the Paving Management Plan.	<ul style="list-style-type: none"> <li>Eagle Run Drive Bridge and all utilities replaced in an extremely environmentally-sensitive area and with many technical challenges.</li> <li>Annual paving program repaved <b>2,700 metres</b> of roadway.</li> </ul>



# Partnerships and Cultural Programs

## What We Set Out To Achieve

Sister City Partnership Program - Delegates from Shimizu, Japan will attend the District of Squamish 50th Anniversary Celebrations in August, 2014.

Celebrate 50 Years of the District of Squamish with a community celebration in conjunction with community groups (Squamish Nation, Sikh Community, Squamish Historical Society Downtown BIA, Chamber of Commerce and others).

Together with partner organizations, implement a 100 Years of Squamish campaign to "Celebrate Squamish Milestones".

Apply for and receive a Legacy Capital Grant from Heritage Canada of \$50,000 to go towards a waterfront shelter to be used along with Squamish Nation artists for restoration and art.

Finalize offer to lease for the Forest Service Centre.

Continue to negotiate Squamish Nation service agreement.

Develop a Public Art Policy and establish a Public Art Fund.

## What We Achieved

- 10 delegates attended from Shimizu, Japan during the August long weekend to participate in the District of Squamish 50th Anniversary Community Picnic, meet with various organizations in Squamish, and participate in Squamish Days Loggers Sports activities.

- Community Picnic hosted to commemorate 50th anniversary of the incorporation of the District of Squamish in conjunction with the 100 Years of Squamish celebrations.

- A community Time Capsule was buried on December 18, 2014 to be opened in 50 years.

- Year-long celebration of Squamish 1914-2014 was achieved amongst community organizations and businesses.



Scan to visit the 2014 blog.

- Secured a \$50,000 grant to build a legacy project for the 100 Years of Squamish celebrations. The Downtown Business Improvement Association's canoe shed project will be built adjacent to the Mamquam Blind Channel in 2015.

- The Sea to Sky Forestry Centre Society offer to lease was executed; the society has initiated its due diligence for the construction of a forestry centre, archive and interpretive, educational and heritage centre.

- Continued to work with Squamish Nation at a staff-to-staff level in communicating on many issues common to both parties.

- Finalized District's first Public Art Policy; continue to work with community art and recreation organizations to find space and secure approvals for public art installations and recreation-related facilities.



## by the numbers

**6** District-led Downtown Summer Series Events  
**+65** Permitted events held within the District of Squamish.

**Dean Reorda performs in the Second Annual Squamish Idol**  
 Part of the Downtown Summer Series presented by the District of Squamish



**encouraging** alternative  
transportation

---

# 800m

Of **new bike lane** installed along  
Mamquam Road from Highlands Way  
South to Highway 99, connecting to  
the **Corridor Trail**

**+** Bike lanes added to Clarke Drive  
in Hospital Hill, Eagle Run Drive,  
Garibaldi Way east of Highway 99



Scan to visit  
Mamquam bike  
lane project page!

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# 50,303

Increase in transit riders

**+20.7%**

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# Partnerships and Cultural Programs

## What We Set Out To Achieve

Implement a second season of Downtown Event programming to help animate Downtown Squamish in an effort to encourage more locals and visitors to hang out, shop, and dine at downtown businesses.

Continue to improve relevancy of programs, materials and tools at the Squamish Public Library.

Support local event producers and community groups by helping to facilitate storage solutions.

## What We Achieved

- Second year of Downtown Summer Series included six events held in Downtown Squamish in August: **Community Picnic, Night Market at the Park, Car-Free Cleveland Powered by PechaKucha, Cinema Under the Stars, Squamish Talent, Celebration of Music.**

- New strategic plan completed.
- New website, catalogue interface and blog launched.
- Remodeled library public space with new internet stations and information desk.
- Additional access point for materials returns established through Brennan Park.
- "Book a Librarian" service introduced, offering free one-on-one in-depth technology and research assistance.
- Outreach increased to Seniors Centre, Shannon Falls Retirement Residence and Hilltop House.
- Upgraded aging public computers.

- Community Storage Policy was developed to facilitate community groups placing storage containers at Brennan Park Tennis Courts.

## Recreation and Parks

Track visitations to Brennan Park Recreation Centre and Seniors' Centre to benchmark growth.

Renew a Youth Services Contract to deliver youth programs and support to Squamish teens.

Deliver innovative and relevant recreation programming to Squamish residents.

Ongoing improvements and activation of newly acquired Mamquam Blind Channel "Lot 1", including improved access, and opportunities for variety of recreational groups to access the property. A cultural 'art piece' (canoe shed) to be developed on the lot in partnership with the Squamish Nation.

Foster a health-minded community.

- Installed people counters at Brennan Park Recreation Centre (BPRC) and Seniors' Centre and tracked over **514,000** visitors in 2014 at the two facilities - **485,000** at BPRC and **29,000** at the Seniors' Centre.

- Created and supported Squamish Teen Action and Advisory Group (Squamish TAAG) – in partnership with Big Brothers Big Sisters Sea to Sky and the Squamish Youth Resource Centre, and hosted three successful events for teens.

- Successful completion of the grant management project for Exercise 4 Brain and Neuro Health developed in partnership with Vancouver Coastal Health for individuals affected by spinal cord injury, stroke, MS, Parkinson's, acquired brain injury.
- Free Family Day activities offered at Brennan Park funded by BC Family Day Grant.

- Created an open space park with water access, trail and seating/viewing areas. Worked with community groups to create a pump track, slack lines and create a home for the Biennale Project.
- Canoe shed under construction resulting from \$50,000 Legacy Capital Grant through Heritage Canada.

- Received BC Healthy Communities Capacity Building grant to deliver a learning lab in 2015 to explore application of health lens to future OCP policy review in partnership with Vancouver Coastal Health.

# Building and Planning Services

## What We Set Out To Achieve

Building inspection services to support development community.

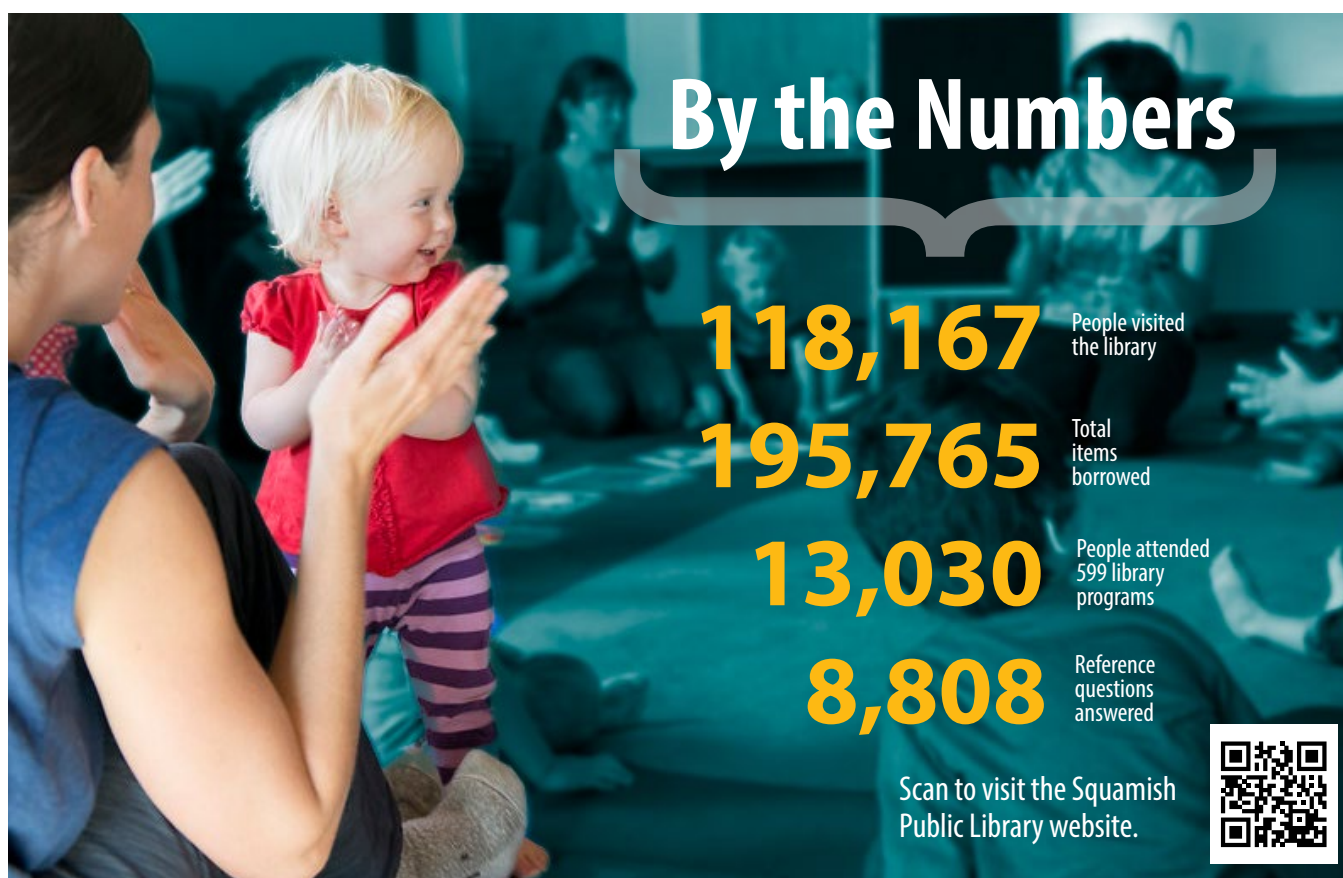
Continue work on the Downtown Neighbourhood Plan.

Review and update bylaws and policies to reflect the changing community.

Complete the Affordable Housing Framework to guide affordable and social housing projects within the District.

## What We Achieved


- Building inspectors held workshops and seminars for contractors, public, and tradesmen on the implementation of the BC Building Code 2012.
- Building permit review improvements were made to automate certain review steps, reduce paper consumption and maintain application review time to six weeks while facing an increase in annual applications and new code requirements.
- Work towards completion of the plan that will outline policy directions and design guidelines to ensure that Downtown becomes a vibrant and healthy core for commerce and culture.
- Approximately 90 diverse amendments were packaged to improve the Zoning Bylaw. Amendments covered areas such as more permissive provisions for urban agriculture, greater variety of uses in industrial and commercial areas, as well as a number of housekeeping amendments to fine-tune existing land use provisions.
- Updated the Landscape Security Policy.
- Affordable Housing Framework completed; drafted terms of reference for Housing Task Force to advance local affordability options.



## By the Numbers

118,167	People visited the library
195,765	Total items borrowed
13,030	People attended 599 library programs
8,808	Reference questions answered

Scan to visit the Squamish Public Library website.





# Recreation Services 2014

**37,243**  
RECREATION  
PROGRAM  
VISITS

**843** CHILDREN  
ACCOMMODATED IN DAY CAMPS  
DURING TEACHER JOB ACTION

**50,000** ONLINE IMPRESSIONS OVER  
FOUR SEASONAL PROGRAM GUIDES

**48%**   **LIKE**

VISITS TO BRENNAN PARK RECREATION CENTRE  
AND SQUAMISH SENIORS' CENTRE: **514,000**

**26,414** POOL VISITS RESULTING FROM LESSON PARTICIPANTS

**88%** SATISFACTION  
FROM REC PROGRAM  
PARTICIPANTS

**76,293** TO THE  
DROPS-INS AQUATIC  
CENTRE

**569** RESPONSES TO  
CUSTOMER SATISFACTION SURVEY





# Protective And Emergency Services

## What We Set Out To Achieve

Bylaw and Animal Control to provide excellent internal and external customer service in a timely manner; change offender behavior through voluntary compliance.

Update emergency preparedness management plans and bylaws.

Introduce emergency program enhancements.

Continually advance Squamish Fire Rescue efforts to respond to and serve the community.

## What We Achieved

- Responded to and resolved **987** public complaints, issuing **245** warning notices and **268** tickets.
- Developed new problem-solving strategies to encourage voluntary compliance.
- Continued to collaborate and strategize with partner agencies RCMP, Community Policing, BCSPCA, Conservation Officer Services, Natural Resource Officers, Liquor Control and Licensing Branch, Wildsafe BC, Squamish Nation, CN Rail, BC Mental Health, Sea to Sky Community Outreach and Helping Hands Drop In Centre, to effectively resolve issues of concern.
- Animal Control impounded **158** dogs, returned **135** to their owners, licensed **2,220** dogs, received **13** surrendered dogs, adopted and rehomed **24** dogs. No dogs were euthanized.
- Animal Control responded to **572** complaints, served **198** warning notices and issued **20** tickets.
- Bylaw Services and Animal Control provided Saturday coverage during peak times of the year to enhance overall presence as well as address complaints and concerns.

- Emergency Plan Working Group formed to develop a Comprehensive Emergency Management Plan (CEMP).
- Emergency Executive Committee established, involving representatives from key community stakeholders to ensure coordination and collaboration.

- Partnered with the Red Cross to deliver Emergency Social Services (ESS) in the District of Squamish to provide short-term assistance to people forced from their homes.
- Partnered with Marine Search and Rescue to purchase a boat for their Junior Rescue Program.
- Public education material, such as the Household Emergency Action Plan was developed; emergency preparedness presentations and information booths were hosted within the community.

- Fire apparatus driver/operator training and maintenance program implemented.
- Fresh Recruit training program will see 14 new volunteer firefighters graduate in March 2015.
- New Fire Command vehicle put into service.
- Open air burning emissions reduced through the revision of the Fire Service Bylaw.
- Fire inspections streamlined through the use of iPads and links improved with the Building Department and Business Licensing.
- Fire Department's presence in the elementary schools was further enhanced, building on the success of the 2013 Public Education Initiative.

# by the numbers

**2,200** DOG  
LICENCES  
SOLD

DOGS ADOPTED

**24**



**572**

complaints  
received



**158** dogs  
impounded

**135** dogs  
claimed

**13** dogs  
surrendered

dogs  
euthanized





# RCMP

## (2014 statistics compared to 2013)

### What We Set Out To Achieve

Continue to reduce property crime through the use of the prolific offender program, focus on known higher crime areas and tourist attractions where theft from autos occur more frequently, through use of the Citizen Crime Watch program, and use of the bait car and bikes.

Reach out to youth in the schools and through support to maintain the positive interaction between youth and police in the schools and in the community.

Traffic Safety remains a focus for enforcement to ensure road safety throughout the Sea to Sky corridor. Maintain close relationships with agencies such as MOTI, Miller Capilano, and District of Squamish. Continue to support and actively participate in the District of Squamish's "Be Bright at Night" program to be re-launched in the fall of 2014.

Work with all the stakeholders in preparing for large events such as the Squamish Valley Music Festival to ensure a safe experience for all in attendance.

Additional 2014 highlights include:

The District of Squamish 2013 Annual Report included statistics for the broader Squamish RCMP jurisdiction. 2014 statistics only show files for the Squamish municipal area. Increases/decreases compare to 2013 statistics of files for the Squamish municipal area.

### What We Achieved

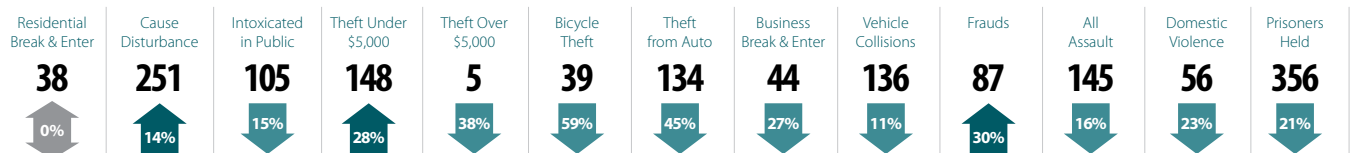
- Once again statistics for theft and break-in were down over the previous year. Theft from auto has also declined significantly over the past year and auto and bike theft were both down considerably.
- Further deployment of Bait cars and Bait bikes resulted in success in reducing thefts.

- Largely successful with officers participating in weekly dodgeball games with teens at Howe Sound Secondary School, delivery of DARE training to some 60 youth at four elementary schools, and various activities with First Nations youth.

- Sea to Sky Traffic Services, Municipal Traffic member as well as routine patrols and enhanced traffic related initiatives by General Duty members were all regularly undertaken.
- Worked with ICBC and the District of Squamish to actively promote the "Be Bright at Night" program.

- Numerous special events ranging in size and duration were executed with no problems or negative incidents arising. The Squamish Valley Music Festival increased in size from daily attendance of 17,000 over 2 days to in excess of 30,000 over 3 days with no significant issues of public disorder or traffic problems.

- New Victim Services coordinator working to expand program and forge effective working relationships with women's groups and other agencies.
- Operational members trained in Immediate Action Rapid Response tactics (training for intervention in active shooter situation).
- Hosted Regimental Ball and raised \$5,000 for the Wael Audi scholarship fund.
- Expanded liaison with Corridor mental health partners and participated with "Innovations in Mental Health".
- With Crime Stoppers and Howe Sound Women's Centre, received approval for a \$15,000 grant application. Funds will be used in 2015 to raise awareness about violence against women in an attempt to reduce this violence.





# 2014 election

**6,045**  
**voted** out of **12,824**  
eligible voters

→ **47.13%**  
voter turnout

**↑ 8%**  
over previous election

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## 2018 election

voter turnout  
**target: 50%**

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# Building a Strong Community

## Looking Forward

### 2015 Strategic Initiatives

- Complete construction of the Squamish Legacy Project to be located on the District Lot on the Mamquam Blind Channel by August 31, 2015.
- Establish a Housing Task Force including Terms of Reference and members and hold the first meeting by June 30, 2015.
- Begin Squamish Official Community Plan (OCP) review in 2015. A cornerstone document for community planning, the OCP provides a vision for the future and guides all land use and policy decisions. The current OCP has been in place since 2009.
- Engage a community committee to assist in the design of the OCP review public participation process by October 31, 2015.
- 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.
- Rewrite the Building Bylaw to ensure that DOS building and licensing regulations are consistent and that bylaws are in step with the BC Building Code.
- Ensure full staff capacity and continue to streamline Development Services in order to reduce turnaround time on applications and improve the service.
- Develop Safe Routes to Public Schools Program by October 31, 2015.
- Continue to improve alternative transportation systems including gradually extending sidewalk and bike lane network, as outlined in the Multi-Modal Transportation Plan and where other work is planned.
- Review existing commuter cycling routes and begin developing a Commuter Bike Network Plan; develop new opportunities to work with the bike commuter community.
- Update the Trails Master Plan.
- Work with BC Transit to finalize the Sea to Sky 25 Year Transit Future Plan; improve access to schedules and information for transit users to encourage increased ridership; increase the number of bus shelters in the community; assess the needs and patterns of commuters travelling outside Squamish.
- Host year two of the Vancouver Biennale program.
- Engage with the Arts community to determine needs and potential grant opportunities for hanging lights and speakers at the O'Siyam pavilion and Brennan Park by December 31, 2015.
- Continue to revitalize the Squamish Public Library's collection to reflect our community through the addition of new multilingual materials, business resources, audiovisual selection and expanded digital collection.
- Enter into a multi-year agreement to deliver youth programs and support to Squamish teens.
- Update the 2003 Brennan Park Upgrade Plan with a current cost estimate for construction.

## 2015 Strategic Initiatives

- Support the climbing community in placing a community climbing boulder at Pavilion Park downtown.
- Train Recreation Staff and receive High Five Certification for Recreation Services' Children Programs. High Five is a recognized certification for providing quality programs at a national standard.
- Involve the community in determining options for a new Fees & Charges Bylaw for Recreation.
- Foster community partnerships to promote emergency preparedness within the community.
- Continue to develop the Comprehensive Emergency Management Plan (CEMP). Complete the All-Hazard Plan and Flood Response Hazard Annex.
- Develop and promote emergency management training and exercises for DOS staff, volunteers and the community.
- Revise the Fire Department Training program to meet the BC Fire Service Minimum Training Standards to meet the level of service declared by Council.
- Develop a Level 1 Fire Apparatus Driver / Operator Training program.
- Establish a Fire Department Planning and Growth committee comprised of Management, Union and Volunteer representatives.
- Conduct seismic analysis of Tantalus Fire Hall to determine a scope of work required to upgrade to modern standards in 2016.

## 2016 Strategic Initiatives

- In 2015, the RCMP will:
  - Continue to prioritize reducing property crime through prolific offender program; patrols in known target areas; citizen crime watch program; bait car and bikes, Crime Stoppers, and social media.
  - Reach out to youth through School Liaison, mentoring program support groups such as the Squamish Breakfast Club, to maintain positive interaction between youth and police; work with Communities that Care, Big Brothers and Sisters, Ministry for Child and Family Development and other youth related professional groups in the region.
  - Continue to collect drug related intelligence and target criminals active in the drug trade; use the Drug Recognition Expert to investigate drug related impaired driving incidents and lay charges.
  - Build upon existing relationships forged with partner agencies in the Corridor's mental health sector. Monthly meetings focus on prevention and awareness. Develop a more effective intervention team for patients in crisis.
  - Continue to work with partners in preparing for large events to ensure a safe and enjoyable experience for attendees.
  - Work with Squamish Emergency Program to develop written emergency plans and protocols / MOU's addressing a variety of potential emergency situations.
- Adopt an action plan to address housing affordability by December 31, 2016.
- Incorporate into the Official Community Plan update to be completed December 31, 2016:
  - a Downtown Transformation vision, including incorporation of the Cleveland Avenue plan, parking solutions and active transportation.
  - a Healthy Communities Index
  - Transit-oriented Development (TOD)
- Work on increasing the options available to commuters travelling outside Squamish for work.
- Continued refinement and implementation of new public engagement framework.





## Forward-thinking, responsive **Corporation**

Led by our citizens' goals, our policies, processes and interactions reflect current needs and anticipate our future needs. Community collaboration is supported and fostered and Council and staff work collaboratively and respectfully to achieve success.



# Forward-thinking, responsive **Corporation**

District of Squamish decision-making and prioritization is guided by the principles of a forward-thinking and responsive corporation.

- Our citizens' goals and aspirations lead us. Each interaction reflects our understanding of their needs;
- Policies and processes reflect current community needs and anticipate our future needs;
- Council and staff work collaboratively and respectfully to achieve success;
- Community collaboration is supported and fostered;
- Our customer's experience is enhanced.

The District was recognized in 2014 with an Award of Distinction by the Canadian Association of Municipalities for our homegrown customer service program, **"Delivering Outstanding Service"**, connecting employees to the new brand, and increasing the level of service the public receives across all departments and services.

In 2014, discussions began in earnest about adopting a framework for public engagement to increase the effectiveness and opportunities for meaningful community participation as we chart our collective course. Public engagement is identified as a key strategic priority for Council in 2015 and beyond to ensure a transparent and much more open and participatory government.

Ongoing analysis of how District work gets accomplished is resulting in improved systems and processes, leading to efficiencies and greater productivity across the organization. From hiring recreation program leaders to managing lease-holders, to combining tax bills, process efficiencies lead to better customer service. Significant information technology solutions are being researched that will pave the way for even greater opportunities in customer service enhancements.



# Forward-thinking, responsive **Corporation**

## What We Set Out To Achieve

## What We Achieved

Develop a 3-year service plan to strive for excellence in customer service.	<ul style="list-style-type: none"> <li>The 2014-2016 Service Plan was completed and articulates how the corporation of the District of Squamish will continue to strive for excellence in service to our residents, investors and employees, while working to optimize Squamish the Community; Squamish the Environment; Squamish the Economy; and Squamish the Corporation.</li> </ul>
Continue to implement the Delivering Outstanding Service customer service program.	<ul style="list-style-type: none"> <li>The District was recognized at the Canadian Association of Municipalities for its homegrown customer service program, connecting employees to the brand, and increasing the level of service the public receives across all departments and services.</li> </ul>
Complete revision of procurement policies and practices to meet current best practices, best value, ethical purchasing, reduction of GHG footprint, and support innovation.	<ul style="list-style-type: none"> <li>Work continues with draft framework estimated at 60% complete. Relevance and feasibility testing is the next step.</li> </ul>
Re-structure the General Ledger to deliver on efficiencies in internal and external reporting processes.	<ul style="list-style-type: none"> <li>Planning and design work in progress. Project completion and implementation rescheduled to 2015.</li> </ul>
Combine Tax and Utility Billing cycles into one, offering more convenience to ratepayers, reduce costs and reduce GHG footprint.	<ul style="list-style-type: none"> <li>On target to implement the combined billing process for the 2015 Tax and Utility collection period.</li> </ul>
Implement online payment options for Taxes and Utilities to provide another convenience option for ratepayers.	<ul style="list-style-type: none"> <li>Development of online payment options continues, with opportunities for tax and utility payments expected to be functional late 2015.</li> </ul>
Complete Financial Services Core Review, marking the final service review planned in the 2010 Service Squamish initiative. Plan for the implementation of the recommendations.	<ul style="list-style-type: none"> <li>Core review complete. Department role definition, restructure and training complete. Recommendations outlined a number of improvements to be phased in over two years.</li> </ul>
Continue to develop the model for phase two of the Long Range Financial Plan.	<ul style="list-style-type: none"> <li>Phase two involves the development of a robust forecasting model, which is dependent on several inputs and the availability of technological resources. Work continues on important inputs such as Development Cost Charge projects, Liquid Waste Management Plans and Water Master Plan.</li> </ul>
Meet new public sector Accounting Board standards for contaminated sites inventory, evaluation and identification of properties for which an environmental liability exists (in effect in 2015).	<ul style="list-style-type: none"> <li>A multi-disciplinary project team is assembled and making good progress toward compliance for 2015 Financial Statements. Work includes new processes to support the ongoing annual reporting requirements.</li> </ul>
Host the 2014 General Local Election.	<ul style="list-style-type: none"> <li>The 2014 General Local Election was conducted on Saturday, November 15th. The voter turnout was <b>47.13%</b> - an increase of <b>over 8%</b> from the 2011 General Local Election.</li> </ul>

# Forward-thinking, responsive **Corporation**

## What We Set Out To Achieve

## What We Achieved

Increase social media presence and community outreach; seek out improved community engagement methods.

Facebook likes (Dec. 31): 1,545, up **65%** over 2013

Twitter followers (Dec. 31): 1,147, up **109%** over 2013

Ongoing updates provided on a daily/weekly basis on a wide range of District projects, initiatives, news and Council agenda items.

Leveraged the District's communication channels (website, social media, email newsletters and newspaper ads) to highlight public engagement opportunities surrounding (for example):

- Brand Enhancement Project
- Employment Lands Strategy
- Integrated Flood Hazard Management Plan
- Budget

Continue to refine the District website to better meet the information needs of the community.

- Project-specific webpages highlight such projects as the Brand Enhancement Project, Employment Lands Strategy, Woodfibre LNG, Squamish Oceanfront and various capital and engineering projects.
- Improved information sharing for ice and field users and implemented a usage calendar for Centennial Fields.

Continue to fine-tune notification and discussion with citizens before major construction projects affecting their neighbourhood.

- Ongoing work and refinement in this area as each project and neighbourhood offers unique challenges and opportunities. Experience gained helps fine-tune for upcoming projects.

Further enhance budget engagement using digital media, and improved information tools.

- Budget e-Town Hall hosted to encourage broader participation. Significant increase in comments received throughout the budget deliberations resulted from a variety of options to submit being offered to the community, and comments shared weekly with Council.

Celebrate Public Works Week

- Won national and provincial award for municipalities of our size for the Public Works Week efforts, awarded by the Canadian Public Works Association and the Public Works Association of BC.

Celebrate Local Government Awareness Week

- Celebrated 2014 Local Government Awareness Week with a Mayor for a Day contest for elementary school-age children. Brooklyn Willmot won a tough competition explaining why she wanted to be Mayor and what she would do in that role. Close to 80 entries were received.



# Forward-thinking, responsive Corporation

## What We Set Out To Achieve

## What We Achieved

Implement ongoing network upgrades and major SCADA (supervisory control and data acquisition) system improvements and upgrades, mainly at the Wastewater Treatment Plant (WWTP).

Upgrade Council Chambers' audio visual system used to record, produce and stream Council meetings, and offer updated digital interfaces and HD capabilities.

Continue to ensure high employee productivity and fiscally responsible system operations with ongoing IT hardware and system upgrades, as well as contract negotiations.

Continue document management project to bring departments over to new file sharing system, tied into Record Management policy, and vastly improving shareability and efficiencies.

Complete phone system upgrade project.

Develop a 3-year service plan to strive for excellence in customer service.

Continue to implement the Delivering Outstanding Service customer service program.

- Improvements have been made throughout the system: five more Cellular SCADA sites added to the network where traditional radio and wired network technology is unavailable; improved radio connectivity and added network redundancies in case of failures; main influent well at the WWTP completely revamped resulting in zero backups; programming changes to reservoirs allow for more available water during high-demand periods; road temperature sensors installed to better prepare for delivery of material during freeze up.

- Implemented new production, recording and streaming system with mobile capabilities for off-site meetings to digital updated technology for improved viewing and listening.

- Upgraded out of date workstations at the Emergency Operations Centre, aging computers at the library, and older staff workstations.
- Upgraded server and network equipment, mobile devices to ensure high performance, reliability and cost effectiveness; new Mobile Device Management System and Email Archiving Solution; negotiated lower wireless fees.

- Implemented new system and substantial file cleanup for Communications, Film & Events, Real Estate, Recreation, parts of Legislative Services, Emergency Program, IT, and a dedicated site for Council. Improved processes for handling Council correspondence and approval of reports has increased efficiencies.

- Various major upgrades have realized significant savings of \$60,000/year, efficiencies and centralization, i.e. replacement of Brennan Park analog system and link to upgraded District VoIP network; consolidation of analog phone lines and upgraded digital phone trunks; new paging functionality for emergency use.

- The 2014-2016 Service Plan was completed and articulates how the corporation of the District of Squamish will continue to strive for excellence in service to our residents, investors and employees, while working to optimize Squamish the Community; Squamish the Environment; Squamish the Economy; and Squamish the Corporation.

- The District was recognized at the Canadian Association of Municipalities for its homegrown customer service program, connecting employees to the brand, and increasing the level of service the public receives across all departments and services.

Council meetings begin with an  
acknowledgement that they are held on

# SQUAMISH NATION TRADITIONAL TERRITORY





## Looking Forward

### 2015 Strategic Initiatives

- Adopt a Grant in Aid Policy that includes criteria for applicants to demonstrate collaboration with one another by September 30, 2015.
- Redesign development notices and sign requirements to provide plain language and visual descriptions by June 30, 2015.
- Scope a Youth Engagement Program project by December 31, 2015.
- Implement the International Association of Public Participation (IAP2) Framework for public participation by September 30, 2015.
- Amend the Procedure bylaw by May 30, 2015 to:
  - Include the acknowledgement that Council meetings occur on Squamish Nation Traditional Territory.
  - Enable Council to address big decisions as early in agenda as possible.
- Distribute each Council agenda in “plain language” summary to the public by June 30, 2015.
- Implement a Council debrief following Council meetings for continuous process improvement by March 31, 2015.
- Schedule Regular Council meetings in locations outside of Council chambers each quarter by June 30, 2015.
- Complete municipal hall space planning and construction to meet interim space requirements by October 31, 2015.
- Create formal process to communicate Council successes both in council meetings and by leveraging District communication tools by September 30, 2015.
- Complete an assessment of the feasibility of installing pay parking at District-owned parking area designated for the Sea to Sky Gondola by April 30, 2015.
- Adopt a Corporate Social Responsibility Policy by December 31, 2015.
- Continue to develop a Facilities Maintenance Plan that prolongs the life of the facility assets and ensures the safety of employees and patrons.
- Move towards a bylaw fine/dispute adjudication system allowing offences to be heard and decided by a higher authority. This process allows for accurate accounting of outstanding charges and a mechanism for tracking and collecting unpaid fines.

## Looking Forward

### 2015 Strategic Initiatives

- Continue Document Management System roll-out and file cleanup for efficiency across District departments. Approximately 50% completed to date.
- Enterprise System Needs Assessment & Strategy:
  - Core District systems are at end-of-life including Finance and Recreation Systems;
  - Major system needs exist in Development Services, Engineering, Fire and many other areas, as well as improved online functionality for the public;
  - Improved solutions required for managing complaints, inspections, assets, fleet, budgets, etc.;
  - Complete assessment, strategy and detailed plan in 2015.
- Improve internal communication, collaboration and efficiencies through a new SharePoint based Intranet portal.
- Continue to implement workstation, server and network upgrades.
- Improve WiFi coverage/service at various District sites including the Library.
- A network security assessment is planned for 2015.
- Supervisory Control and Data Acquisition(SCADA) continues to be upgraded and improved.
- Improve emergency radio system management for Squamish Emergency Program (SEP).
- Complete the Finance general ledger restructure project and develop management reporting.
- Review and develop a corporate risk management policy.
- Review and finalize tangible capital asset and disposal policies.
- Participate in Canada-wide National Water and Wastewater Benchmarking Initiative. Develop and streamline Public Works data collection and reporting processes. Utilize benchmarking data to optimize Public Works functions.
- Migrate Public Works Inspection Forms to GIS software to allow for geospatial, asset specific maintenance tracking, reporting and condition assessment.
- Review District of Squamish policies and bylaws for updating.
- Implement new Customer Service Suggestion (Complaint) processing system.
- Incorporate records retention to include electronic records (began in 2014).
- Create a partnership with the Squamish Chamber of Commerce to build on the District's customer service program, and connect community-wide customer service training with the new Brand.



# Forward-thinking, responsive Corporation

## Looking Forward

2015 Strategic Initiatives	<ul style="list-style-type: none"><li>• Increase social media presence and community outreach; increase the use of video to build community interest and awareness in services and programs.</li><li>• Update website to reflect the new brand and improve home page functionality to assist in site navigation.</li></ul>
2016 Strategic Initiatives	<ul style="list-style-type: none"><li>• Adopt a comprehensive Squamish Youth Engagement Strategy by September 30, 2016.</li><li>• Scope technology for ability to provide agenda item-specific reference on archived Council meeting video by June 30, 2016.</li><li>• Scope a corporate benchmarking program by December 31, 2016.</li><li>• Complete a Real Estate And Municipal Facilities Strategy by December 31, 2016.</li></ul>



### Mayor for a Day

Stawamus Elementary School grade four student, Brooklyn Willmot, is Squamish’s Mayor for a Day today. The contest, part of Local Government Awareness Week, was open to all elementary students in Squamish.

Brooklyn chose her younger brother Aidan to accompany her on her duties for the day. Squamish Fire Rescue arrived at Stawamus Elementary School to take them on a tour of District facilities.



# Thank you, Squamish!

District of Squamish Council and staff would like to extend gratitude to the many volunteers throughout the community who devote time and energy to making this community thrive. Whether it be for events, campaigns or committees, the philanthropic spirit shines bright across our community as countless individuals give of themselves for the betterment of our town.

Thank you also to all community members who have participated in or attended District workshops, public meetings, open houses, or who have submitted comments to Council and staff to share their opinions with us. Through engagement in our work and processes, and through the sharing of insights and opinions, the comments and ideas that stem from the community contribute significantly to the work we do.



*Zadie, Ella & Sierra made/sold bracelets and donated 100% of the proceeds to share between the Squamish Dog Pound and the SPCA Cat Shelter!*



***Top row:** Volunteer firefighter recruits. **Second row:** Community Policing volunteers - Anne & Ellen (Be Bright at Night), Ursula & Dave (Bike Patrol), Harpreet (Sikh parade). **Third row:** Official opening of the SORCA Mountain Bike Skills Park at Brennan Park Recreation Centre. **Bottom row:** District staff, local media, Howe Sound Secondary School students, and Carney's Waste Systems Recycleman, participate in the Fastest Picker Contest.*





## Growing Our **Economy**

Squamish is recognized as a hub for entrepreneurs, change-makers and innovation. A variety of well-paying jobs reduce the need to commute and the non-residential tax base continues to grow.



# Growing Our **Economy**

2014 was a very exciting year in the growth of Squamish's economy with a variety of new business opportunities knocking on our door, and unprecedented media attention helping to build on our reputation as a world-class outdoor recreation mecca. A big picture look at Squamish identifies a community that is, more than ever before, being recognized for all its incredible natural assets, rather than simply being a pit-stop along Highway 99.

The launch of the Sea to Sky Gondola in 2014 was a significant boost. The Gondola's highly successful launch brought major mainstream media exposure to Squamish in droves, increasing North American-wide awareness of the awe-inspiring beauty of our surroundings, as well as the easy access to multiple world-class outdoor recreation pursuits, all within 10 minutes of downtown.

The launch of Squamish's new brand in 2014 further played to this strength and coincided with this new-found attention. The new brand is built on a lifestyle of outdoor adventure which clearly spells out why active adventure seekers choose to move here, work, invest, or visit.

The Squamish Valley Music Festival's monumental success in 2014 portrayed photos in the media of a breathtaking, mountain setting. With thousands of attendees flooding into the community, the festival further boosts awareness of Squamish's youthful, outdoorsy and active culture.

The Oceanfront Lands transaction made great strides in 2014 with the finalization of a conditional Purchase and Sale Agreement and a Limited Partnership Agreement. Work will continue in 2015 to address all the supporting documents required for the completion of the sale and a hopeful start of construction on the waterfront park, which will kick-start a long-anticipated transformation of Squamish as an oceanfront community.

Uncertainty around the future of Squamish with or without the Woodfibre Liquefied Natural Gas project certainly dominated local headlines in 2014, with the decision on that to be delivered by the province of British Columbia in summer 2015.

Inside the organization, the goal is to develop a clear strategy for an economic development body in Squamish, and how that could look as an arm's length organization. Further work on this strategy will be undertaken in 2015.

# Growing Our Economy

## What We Set Out To Achieve

Complete Squamish rebranding project.

Complete an Employment Lands Strategy to help ensure that sufficient employment lands are available to meet a range of potential future needs through 2031.

Continue to support local businesses through the Squamish Business Retention and Expansion Program.

Facilitate collaborative efforts and partnerships with community organizations.

Develop an outline for a Digital Strategy.

Complete a five-year Economic Development Strategy.

Explore an Economic Development Corporation for Squamish.

Continue to promote and facilitate development incentives as a way to attract new development and renovations in Downtown Squamish and the Business Park.

## What We Achieved

- Launched new brand and comprehensive 55-item Branding, Development and Marketing Action Plan.
- Formed Brand Leadership Team with community partners and volunteers to implement multi-year Action Plan.

Scan to learn more  
about the brand.



- Final draft of Employment Lands Strategy reviewed by Council in late 2014.
- New GIS mapping layer enables users to search for vacant and under-developed parcels.
- Interviewed 46 businesses in the Downtown catchment resulting in over 100 follow-up items raised by businesses as either barriers to business, or requests for information to help grow their business. Action items included:
  - Operations tasks
  - Workforce attraction
  - Business development
  - Financing & capital inquires
- Engaged businesses on BC Rail Squamish Yards land and Paco Road to determine plans for expansion and barriers to growth. Recommendations from these findings were included in the Employment Lands Strategy.
- Seven downtown businesses applied for a grant from the Fresh Look Downtown Squamish Façade Improvement Program; five businesses completed their renovations and received the grant in 2014. Based on the program's success, it will be continued into 2015.
- Partnered with Squamish Chamber of Commerce to host the third annual business symposium, SHiFT, attracting almost 200 local and regional business delegates.
- Supported Startup Weekend, a not-for-profit event that focused on teaching and promoting entrepreneurship in business.
- Council endorsed recommended framework for next steps, including creation of a Digital Strategy Select Committee.
- Deferred to 2015 to ensure the strategy supports the goals of an arm's-length model.
- Council directed staff to proceed with proposed recommendations for an arm's-length model in 2015.
- Process the first recipient of the Revitalization Tax Exemption program; additional applications anticipated in 2015.



# Growing Our Economy

## What We Set Out To Achieve

Finalize and adopt the new Development Cost Charge Bylaw.
Complete the sale of the Oceanfront Lands transaction.
Support the continued expansion of the Squamish Valley Music Festival from 18,000+ attendees in 2013 to an anticipated 35,000 in 2014.
Host Vancouver Biennale program.
Review the technical, environmental and socio-economic impacts of the Woodfibre Liquefied Natural Gas proposal.
Maximize the use of District-owned lands.

## What We Achieved

<ul style="list-style-type: none"> <li>Significant strides were made in 2014 with adoption expected in 2015.</li> </ul>
<ul style="list-style-type: none"> <li>Signed SODC and DOS conditional Purchase &amp; Sale Agreement and Limited Partnership Agreement with Newport Beach Developments (Matthews Southwest/Bethel Lands Corp. )</li> <li>Work got underway on the various planning and infrastructure agreements required for completion of the sale.</li> </ul>
<ul style="list-style-type: none"> <li>Provided the support and oversight necessary for Brand Live Group/Live Nation Canada to execute a highly successful 2014 edition of the festival attracting 35,000 attendees on one night, resulting in far-reaching media attention and a major economic boost for the community.</li> </ul>
<ul style="list-style-type: none"> <li>Hosted a two-year publicly accessible outdoor art event bringing awareness to Squamish via the internationally-recognized Vancouver Biennale brand, including artists in residence in partnership with Quest University. Year two will take place in 2015.</li> </ul>
<ul style="list-style-type: none"> <li>Formed Community Committee to independently review technical aspects of the project and summarize findings for Council, staff and the community.</li> <li>Sat on provincial Environmental Assessment Office working group.</li> </ul>
<ul style="list-style-type: none"> <li>Entered into over 32 separate licence/lease agreements to utilize District lands, in many cases, bringing entirely new services to the community.</li> <li>Entered into 5 special events permits.</li> <li>Identified underutilized lands and advertised first expression of interest.</li> </ul>

## By the Numbers

9	months of intense work
550	volunteer hours
1,143	survey responses
28	local organizations
1	Revitalized Squamish Brand



The Brand Development Team volunteered a cumulative 550+ hours to help solidify the new brand. From left to right: (top row) Tracey Saxby, Auli Parviainen, Glenn Davies, Deanna Bell; (middle row) Tsawaysia Spukwus, Stephanie Wells, Vanessa Carrington; (bottom row) Jeff Cooke, Christy Allan, Christina Moore, Patricia Heintzman, Randy Stoyko, Lesley Weeks, Michelle Neilson

# Growing Our Economy

## What We Set Out To Achieve

Work towards the positioning of Squamish as a hub for knowledge-based, recreational and sporting technology industries.

Improve marketing opportunities for Squamish filming locations available for filming on Creative BC website.

Establish relationship with the Squamish Film Collective and educate productions in Squamish on the resources available to them.

Develop Event And Film Strategy.

## What We Achieved

- Squamish presents itself as a perfect base for this industry, with inspiring outdoor testing grounds and training areas, and a passionate community of professional photographers, filmmakers, athletes, product designers and sporting events. This past year propelled this trend further with a major bicycle online magazine relocating their headquarters here.
- Photography of filming locations completely re-vamped on Creative BC website; experiencing ongoing increases in number of productions and filming days therefore grant money for marketing collateral carried forward to 2015.
- Established ongoing connection with the local liaison of the Squamish Film Collective; database created and maintained by the Squamish Film Collective is promoted to productions via the District's website.
- Continued growth in both areas further defines the need for improved forms and policy. Work continues in this area.

Scan to view the  
Community Profile.



## Did You Know?

Squamish film location photography was completely revamped on the Creative BC website, through grant money received from the British Columbia Film Commission (now Creative BC).





The 2014-2015 Biennale in Squamish is a community-based initiative funded by local businesses and organizations, including the District of Squamish.

Biennales attract representation from renowned international artists, with cultural tourists making specific efforts to travel and see the artworks associated with the shows.



# Looking Forward

2015 Strategic Initiatives	<ul style="list-style-type: none"> <li>• Determine the most effective Economic Development structure.</li> </ul>
	<ul style="list-style-type: none"> <li>• Complete a Squamish Way Finding Plan that encompasses new branding.</li> </ul>
	<ul style="list-style-type: none"> <li>• Complete a Squamish Digital Strategy in collaboration with a Digital Strategy Task Force.</li> </ul>
	<ul style="list-style-type: none"> <li>• Start a Community Forest in partnership with Squamish Nation.</li> </ul>
	<ul style="list-style-type: none"> <li>• Continue the District's Business Retention &amp; Expansion Program with a focus on engaging businesses in the Business Park Sub Area Plan.</li> </ul>
2016 Strategic Initiatives	<ul style="list-style-type: none"> <li>• Continue to maximize the use of District-owned lands.</li> </ul>
	<ul style="list-style-type: none"> <li>• Explore the potential to attract new business to Squamish or District lands that support the brand.</li> </ul>
	<ul style="list-style-type: none"> <li>• Design and construct Squamish entrance sign on Highway 99.</li> </ul>
	<ul style="list-style-type: none"> <li>• Complete Economic Development Strategy by December 31, 2016.</li> </ul>
	<ul style="list-style-type: none"> <li>• Continue to work with the Brand Leadership Team and community partners to implement the 55 action items identified in the Branding, Development and Marketing Action Plan, focusing on actions that help attract new business.</li> </ul>



30,000+


2014 edition of the Squamish Valley Music Festival attracted more than 30,000 attendees in one night.



5

Downtown businesses completed renovations and received the Fresh Look Downtown Squamish Façade Improvement Program grant in 2014.





Squamish launched a new brand and developed a 55 item, multi-year action plan based on locals' and visitors' perception of Squamish.

*We are a community that embraces an outdoor lifestyle; that is youthful, active, vibrant and creative; that is inspired by and in awe of our natural surroundings; that leads an unscripted way of life; that is entrepreneurial; and that is proud and respectful of First Nations' heritage and logging industry roots.*





# Message from the CFO

The District of Squamish continues to make modest progress toward its long term financial goals while striking a balance between the community's future financial and infrastructure needs with today's affordability. Efforts toward financial sustainability are focused in the Guiding Principles of the Long Term Financial Plan that will help stabilize taxes through a combination of debt management, sufficient and predictable levels of capital development from tax revenue augmented by reserves. Long range financial models are under development and will assist us to further improve our fiscal planning. Meanwhile, we continue to address and develop asset maintenance and programs to help ensure continuity and quality of our service delivery.

I am pleased to present the District of Squamish's Audited Financial Statements for the year ended 2014. The financial statements are the responsibility of the District's management and have been prepared in compliance with Section 167 of the Community Charter and in accordance with the principles established by the Public Sector Accounting Board (PSAB) Standards for Local Government. The District maintains a system of internal controls designed to safeguard the assets of the municipality and provide reliable financial information. The elected Council of the District of Squamish plays an integral role in this system by overseeing and approving the annual Five Year Financial Plan and periodically reviewing the operational, capital and strategic program results. The financial statements have been audited by BDO Canada LLP, and an opinion has been provided that states that the statements present fairly, in all material aspects, the financial position of the District of Squamish as at December 31, 2014.

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

The 2014 Accumulated Surplus is a measurement of the resources available for the District to meet future financial and servicing obligations. Accumulated Surplus increased by approximately \$6M from 2013 and includes a decrease in valuation of the SODC lands held for sale of about \$4M, offset by a net increase in the value of Tangible Capital Assets, a reclassification of the Community Works Grant Fund from deferred revenue, and the results of operations.

The long term debt position decreased approximately \$.4M from 2013 with the total debt principal (including SODC) at the end of 2014 at \$33.1M; this amount is well within our ability to service in normal circumstances, however the Loan guarantee for SODC and the structure of its debt, continues to disproportionately affect our authority to borrow in the short term. The District of

Squamish fulfilled its obligation in respect to the Loan Guarantee to SODC, by facilitating the \$3M loan payment in 2014. The sale of SODC lands is currently being negotiated and is expected to provide a resolution to SODC's debt and amounts owed to the District. Regardless of the outcome of the current land sales negotiations, the District is in a position to ensure that the unusual constraints represented by the SODC Loan Guarantee will be extinguished by December 31, 2015.

#### **Consolidated Statement of Operation:**

The Consolidated Statement of Operation includes all District and Subsidiary revenues and expenses incurred during 2014. Revenues include taxes, sales of services, water and sewer rates, and other revenues such as permits and grants. Expenses represent all District and Subsidiary costs incurred during the 2014 fiscal year including departmental, utility operating costs, interest on debt, amortization and gains or losses on the disposal of capital assets.

The Consolidated Statement of Operations reports a current surplus of \$5,372,410. The surplus is primarily attributed to the assets contributed through subdivision, incomplete works in the General, Water and Sanitary Sewer Funds; the reclassification of the Community Works Funds as revenue from deferred, offset by the re-valuation of SODC Lands held for resale. All contributions to Reserves were completed as budgeted.

The view of surplus from operations, excluding subsidiaries, using the traditional cash budgeting model is calculated as:

General	744,494
Water	364,498
Sanitary Sewer	996,716
Solid Waste	344,263
<b>TOTAL</b>	<b>2,449,971</b>

In addition to the above, approximately \$859,835 has been carried forward to 2015 for capital works and projects that are re-budgeted in the General fund and \$323,570 in the Water Fund.

I look forward to the next year and being able to participate in Squamish's growth and building a sound fiscal base for the future.

Joanne Greenlees CPA, CGA  
GM, Financial Services



# Permissive Tax Exemptions

Year ended December 31, 2014

	Value of Total Tax Exemption	Value of Municipal Tax Exemption
Alano Club of Squamish	3,024	1,798
BC Lions Society for Children with Disabilities	31,877	22,109
Congregation of Jehovah Witnesses	997	592
Federation Mountain Clubs BC	784	540
Howe Sound Women's Centre Society	9,846	6,600
President of Lethbridge Stakeholders, Latter Day Saints	3,187	1,894
Roman Catholic Archbishop of Vancouver	5,387	3,202
Squamish Baptist Church	2,613	1,554
Squamish Chamber of Commerce	6,606	4,358
Squamish Montessori Society	7,545	4,977
Squamish Oceanfront Development Corporation	379,168	250,135
Squamish Senior Citizens Home Society	39,605	27,469
Squamish Sikh Society	2,867	1,704
Squamish Sustainability Corporation & Tourism Squamish	72,637	47,918
Squamish United Church	1,420	844
Squamish Valley Golf Club	99,987	63,619
Squamish Word of Life Centre Church	3,694	2,196
Synod of Diocese of New Westminster	2,463	1,464
West Coast Railway Association	14,387	9,491
Royal Canadian Legion, Diamond Head (Pacific #277) Branch	6,684	3,973
<b>Total</b>	<b>\$ 694,778</b>	<b>\$ 456,437</b>

# Community Grants

Year ended December 31, 2014

	<b>2014 Budget</b>	<b>2014 Actual</b>
Alano Club of Squamish	2,706	1,799
Biennale Arts Exhibit	47,956	35,958
Callaghan Valley Local Organizing Committee (from legacy grants)	0	110,000
Downtown Squamish Business Improvement Association	12,000	60,069
Howe Sound Secondary School - Grad & Dry Grad	3,300	3,300
Howe Sound Women's Centre	14,500	12,770
Quest University Student Bus Passes	400	401
Royal Canadian Air Cadets	500	746
Royal Canadian Legion, Diamond Head Branch	700	644
Search and Rescue - Jet Boat Repair	10,000	10,000
Squamish Arts Council	12,750	14,631
Squamish Arts Council – Wind Festival	2,000	2,000
Squamish Climate Action Network	6,540	5,983
Squamish Days - Loggers Sports Association	5,900	1,865
Squamish Food Bank Society	10,000	10,000
Squamish Helping Hands Society	5,000	5,000
Squamish Hospice	5,000	5,319
Squamish Minor Hockey	813	368
Squamish Offroad Cycling Association	60,000	61,296
Squamish Pirates Swim Club Society	1,750	1,750
Squamish RCMP & Fire	613	512
Squamish Senior Citizens' Home Society		211
Squamish United Church (in lieu of permissive tax exemption)	8,507	8,507
Squamish Volunteer Centre Society	350	0
Squamish Youth Triathlon	1,458	1,373
Funded from other sources (SORCA)	(30,000)	(30,000)
Funded from other sources (SORCA)		(1,296)
Funded from other sources (BIA taxation)		(45,000)
Funded from other sources (Legacy grants)		(110,000)
<b>Total</b>	<b>\$182,743</b>	<b>\$168,206</b>

# Financial Statements

**District of Squamish  
Consolidated Financial Statements  
For the year ended December 31, 2014**

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## Independent Auditor's Report

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### 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, 2014 and the Consolidated Statements of Operations, Change in Net Financial Assets (Net Debt) and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

### Auditor's Responsibility

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

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

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

### Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the District of Squamish as at December 31, 2014 and the results of its operations, changes in net financial assets (net debt) and cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Chartered Accountants

Squamish, British Columbia  
May 12, 2015

**District of Squamish**  
**Consolidated Statement of Financial Position**

December 31	2014	2013
<b>Financial Assets</b>		
Cash	\$ 15,025,392	\$ 13,909,299
Portfolio investments (Note 1)	35,650,111	32,306,606
Accounts receivable (Note 2)	3,961,874	7,121,805
Land held for sale (Note 3)	14,392,400	18,828,105
Deposit - Municipal Finance Authority (Note 4)	464,992	447,191
	<u>69,494,769</u>	<u>72,613,006</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	6,072,971	7,154,444
Deferred revenue - development cost levies (Note 5)	13,110,659	12,739,643
Deferred revenue - other	3,131,164	3,121,281
Deferred government transfer - gas tax (Note 6)	-	1,843,395
Provision for landfill closure and post closure costs (Note 7)	2,498,108	2,986,904
Provision for post-employment benefits (Note 8)	817,400	795,800
Reserve - Municipal Finance Authority (Note 4)	464,992	447,191
Capital leases payable (Note 9 and Schedule 3)	54,577	91,102
Long-term debt (Note 9 and Schedule 3)	33,140,174	33,495,892
	<u>59,290,045</u>	<u>62,675,652</u>
<b>Net Financial Assets (Debt)</b>	<u>10,204,724</u>	<u>9,937,354</u>
<b>Non-Financial Assets</b>		
Inventories	82,222	61,304
Prepaid expenses	157,438	164,730
Tangible capital assets (Schedule 2)	222,834,347	217,742,933
	<u>223,074,007</u>	<u>217,968,967</u>
<b>Accumulated Surplus (Note 10)</b>	<u>\$ 233,278,731</u>	<u>\$ 227,906,321</u>

See commitments and contingencies (Note 11)



Joanne Greenlees, CPA, CGA  
General Manager of Financial Services



Patricia Heintzman  
Mayor of Squamish

**District of Squamish**  
**Consolidated Statement of Operations**

<b>For the year ended December 31</b>	<b>Financial Plan 2014</b>	<b>2014</b>	<b>2013</b>
	(Note 15)		
<b>Revenue</b>			
Taxation (Note 12)	\$ 23,270,144	\$ 23,274,982	\$ 22,157,193
Government transfers and other contributions (Schedule 4)	2,041,759	8,176,971	10,560,304
User fees	1,292,893	1,800,728	1,361,191
Utility user fees	9,805,450	9,964,217	8,907,877
Developer cost charges	535,000	322,160	970,137
Other revenue from own sources	2,113,781	1,587,853	1,446,111
Investment income	833,591	1,201,212	879,001
Penalties and interest on taxes	-	364,101	416,937
Grants in lieu of taxes	802,642	811,686	817,879
1% utility revenue	250,795	250,795	249,364
Gain on disposal of tangible capital assets	-	-	110,000
	<u>40,946,055</u>	<u>47,754,705</u>	<u>47,875,994</u>
<b>Expenses (Note 13 and Schedule 1)</b>			
Departmental expenses	28,235,201	28,000,952	26,625,795
Sewer, water and solid waste facilities	8,284,475	8,048,939	7,368,904
Impairment of Land Held for Sale (SODC)(Note 3)	-	4,435,705	-
Interest on long-term debt	1,727,835	1,795,927	1,358,220
Sundry interest/bank charges	1,080	-	7,579
Loss on disposal of tangible capital assets	-	100,772	155,664
	<u>38,248,591</u>	<u>42,382,295</u>	<u>35,516,162</u>
<b>Annual Surplus</b>	2,697,464	5,372,410	12,359,832
<b>Accumulated Surplus, beginning of year</b>	<u>227,906,321</u>	<u>227,906,321</u>	<u>215,546,489</u>
<b>Accumulated Surplus, end of year</b>	<u>\$ 230,603,785</u>	<u>\$ 233,278,731</u>	<u>\$ 227,906,321</u>



**District of Squamish**  
**Consolidated Statement of Change in Net Financial Assets (Net Debt)**

<b>For the year ended December 31</b>	<b>Financial Plan 2014</b>	<b>2014</b>	<b>2013</b>
	(Note 15)		
<b>Annual surplus</b>	\$ 2,697,464	\$ 5,372,410	\$ 12,359,832
Acquisition of tangible capital assets	(11,996,015)	(6,386,865)	(11,852,343)
Contributed tangible capital assets	-	(4,444,699)	(6,544,569)
Amortization expense	4,860,211	5,639,378	5,230,732
Loss on disposal of tangible capital assets	-	100,772	155,664
	(7,135,804)	(5,091,414)	(13,010,516)
<b>Other non-financial assets</b>			
Expenditures on land held for sale	-	-	(656,829)
Increase in inventory	-	(20,918)	25,195
Decrease (Increase) in prepaid expenses	-	7,292	(59,443)
Land under development reclassified as land held for sale (Note 3)	-	-	18,828,105
	-	(13,626)	18,137,028
<b>Change in net financial assets (debt)</b>	(4,438,340)	267,370	17,486,344
<b>Net financial assets (debt), beginning of year</b>	9,937,354	9,937,354	(7,548,990)
<b>Net financial assets (debt), end of year</b>	\$ 5,499,014	\$ 10,204,724	\$ 9,937,354

**District of Squamish**  
**Consolidated Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2014</b>	<b>2013</b>
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual surplus	\$ 5,372,410	\$ 12,359,832
Non-cash items included in annual surplus		
Amortization expense	5,639,378	5,230,732
Contributed tangible capital assets	(4,444,699)	(6,544,569)
Loss on disposal of tangible capital assets	100,772	155,664
Impairment of Land Held for Sale (SODC)	4,435,705	-
Provision for post employment benefit	21,600	45,200
Development cost charge revenue recognized	(322,160)	(970,137)
Community works fund revenue recognized	(2,652,191)	(34,490)
Earnings on debt sinking funds (actuarial adjustment)	(445,526)	(383,069)
Changes in other non-cash working capital	(925,285)	581,501
	<b>6,780,004</b>	<b>10,440,664</b>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(6,386,865)	(11,852,343)
<b>Financing transactions</b>		
Development cost charges received, including interest	693,176	491,688
Federal gas tax received, including interest	808,796	474,338
Increase in bank indebtedness	-	(26,062)
Repayment of short-term debt	(21,409)	(21,409)
Lease payments	(31,743)	(29,468)
Proceeds of short-term debt	16,626	4,015,496
Proceeds of long-term debt	3,627,927	-
Debt principal repaid	(538,118)	(1,005,412)
	<b>4,555,255</b>	<b>3,899,171</b>
<b>Investing transactions</b>		
Expenditures on landfill	(488,796)	(411,131)
Expenditures on land under development	-	(656,829)
Change in portfolio investments	(3,343,505)	697,646
	<b>(3,832,301)</b>	<b>(370,314)</b>
<b>Increase in cash</b>	<b>1,116,093</b>	<b>2,117,178</b>
<b>Cash, beginning of year</b>	<b>13,909,299</b>	<b>11,792,121</b>
<b>Cash, end of year</b>	<b>\$ 15,025,392</b>	<b>\$ 13,909,299</b>

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

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## District of Squamish

### Summary of Significant Accounting Policies

December 31, 2014

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

#### Government Reporting Entity

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

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

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

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

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

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

During the year, the SODC entered into a purchase and sale agreement with a third party for the sale of all land held for sale. The completion of the sale is expected to occur in the spring of 2015. As at December 31, 2014, the Corporation and its sole shareholder, the District of Squamish, are still in the process of finalizing the land transaction. A sale of the land would trigger a requirement for repayment of the long-term debt (Note 4). It is expected that final arrangements will provide sufficient consideration for the Corporation to meet its financial liabilities.



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## District of Squamish Summary of Significant Accounting Policies

December 31, 2014

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### Government Reporting Entity (Continued)

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

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

### Revenue Recognition

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

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

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

### Government Transfers

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

### Accrual Accounting

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

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## District of Squamish Summary of Significant Accounting Policies

December 31, 2014

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### Deferred Revenue - Development Cost Levies

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

### Non-Financial Assets

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

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

#### i) Tangible Capital Assets

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

Land Improvements	10 years
Buildings	5 to 60 years
Ditches and Storm Sewer	100 years
Dykes	200 years
Equipment, Furniture, and Vehicles	3 to 25 years
Hydrants	75 years
Other Sewer	60 years
Transportation	5 to 50 years
Water	40 to 60 years
Water Mains	70 years
Sanitary Sewer	40 years
Solid Waste Utility	20 to 50 years

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

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

#### ii) Inventories

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

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## District of Squamish

### Summary of Significant Accounting Policies

December 31, 2014

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**Non-Financial  
Assets (Continued)**

iii) Land Held for Sale

Land held for sale consists of real estate property, known as the Squamish Oceanfront Lands, which are available to be sold and for which there is an available market. Land held for sale is valued at the lower of cost or expected net realizable value.

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

**Measurement  
Uncertainty**

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

**Segment  
Disclosures**

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



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

**December 31, 2014**

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**1. Portfolio Investments**

	<u>2014</u>	<u>2013</u>
Operating funds, unrestricted	\$ 2,386,488	\$ 1,912,874
Reserve funds, restricted	20,152,964	15,810,694
Deferred revenue, restricted	13,110,659	14,583,038
	<u>\$ 35,650,111</u>	<u>\$ 32,306,606</u>

Portfolio investments consist of MFA money market funds and short-term bond funds and are recorded at fair value, which approximates cost. The District earned an average rate of return of 3.54% in 2014 (2013 - 2.9%).

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**2. Accounts Receivable**

	<u>2014</u>	<u>2013</u>
Goods and services tax	\$ 304,378	\$ 440,841
Property taxes	1,856,001	2,246,442
Utilities	965,721	964,104
Trade accounts	825,729	1,075,146
Provincial capital grants receivable	10,045	2,395,272
	<u>\$ 3,961,874</u>	<u>\$ 7,121,805</u>

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**3. Land Held for Sale**

During the year, Management entered into a purchase and sale agreement with a third party for the sale of all of the land held for sale. The agreement provides for cash consideration of \$15 million and a 25% limited partnership interest in the prospective development with a provision granting the general partner the option to purchase the limited partnership at any time after the completion of the Oceanfront Park to a state that is usable by and accessible to the public. Management has estimated that any recovery from the limited partnership will likely be far in the future, the present value of which is best estimated to be \$nil. Future transaction costs to finalize the sale are estimated to be \$607,600. Accordingly, a valuation allowance of \$4,435,705 has been recognized and expensed in the statement of operations.

The completion of the sale is expected to occur in the spring of 2015. As at December 31, 2014, Management are still in the process of finalizing the land transaction.

The agreement for development of the land brings benefits to the District including the development of a major park which will become an asset of the District. However, these benefits cannot be accounted for in Management's determination of the value since they accrue to the District.

## District of Squamish

### Notes to the Consolidated Financial Statements

**December 31, 2014**

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

The District issues its debt instruments through the MFA. A portion of the debenture proceeds is withheld by the MFA as a debt reserve fund as a condition of these borrowings. The District also executes demand notes in connection with each debenture whereby the District may be required to loan amounts to the MFA. These demand notes are contingent in nature and are not reflected in the consolidated financial statements. The details of the cash deposits and demand notes at December 31, 2014 are as follows:

	Cash Deposits		Demand Notes	
	2014	2013	2014	2013
General operating fund	\$ 299,477	\$ 287,836	\$ 789,996	\$ 738,321
Water operating fund	56,970	57,176	191,214	147,626
Sewer operating fund	108,545	102,179	224,236	211,748
	<b>\$ 464,992</b>	<b>\$ 447,191</b>	<b>\$ 1,205,446</b>	<b>\$ 1,097,695</b>

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

	2014	2013
Balance, beginning of year	\$ 12,739,643	\$ 13,218,092
Contributions	293,842	277,163
Interest income	399,334	214,525
Expenditures	(322,160)	(970,137)
Balance, end of year	<b>\$ 13,110,659</b>	<b>\$ 12,739,643</b>

#### 6. Government Transfer - Gas Tax Revenue

Community Works Funding and Public Transit Funding (Gas Tax) are provided by the Government of Canada. The use of the funding is pursuant to a funding agreement (the "Agreement") between the District and the Union of British Columbia Municipalities. The Agreement was resigned in 2014, with an end date of March 31, 2024. The Agreement expanded the list of eligible projects that Community Works funding may be used towards, with the intent to provide investment in municipal infrastructure.

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

**December 31, 2014**

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**6. Government Transfer - Gas Tax Revenue (Continued)**

In 2013 and previous years, the District recorded the Federal Gas Tax and Public Transit Funds received as deferred revenue until the related expenditure were incurred. With the current Agreement, the past revenues retained and current revenue in 2014, were recorded as revenue in 2014. In future years, funds received from the Agreement will be recorded as revenue as allocated.

	<u>2014</u>	<u>2013</u>
Balance, beginning of year	\$ 1,843,395	\$ 1,403,547
Add: Amount received during the year	751,013	451,559
Interest earned	57,783	22,779
Expenditures	(563,755)	(34,490)
Transfer to revenue	<u>(2,088,436)</u>	<u>-</u>
Balance, end of year	<u>\$ -</u>	<u>\$ 1,843,395</u>

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

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

The liability is calculated based on the ratio of cumulative usage to total capacity of the site by volume and the discounted estimated future cash flows associated with closure and post-closure activities. An estimate for inflation is incorporated into the calculation. Cash flows are discounted at 4.18% (2013 - 4.18%) per annum and inflation is estimated at 1.00% (2013 - 1.00%) per annum.

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

In each of the last four years, volumes have decreased. In 2014, volume was 12,212T and in 2013, volume was 12,138T. The reduction is due to waste diversion efforts and a slowdown in construction.

The remaining capacity of the landfill site is estimated at 119,066 cubic meters, (2013 - 131,278 cubic meters) which is 17.5% (2013 - 19.3%) of the site's total capacity.



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

**December 31, 2014**

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

The total discounted future cash flows for closure and post-closure costs are estimated at \$2,498,108 as at December 31, 2014 (2013 - \$2,986,904). The landfill is expected to reach capacity by 2018.

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

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

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

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

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

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

The District funds the Plans with annual taxation revenues. There were no amendments to the above Plans during the year ended December 31, 2014.

The total expense recorded in the financial statements in respect of obligations under the Plan amounts to \$135,000 (2013 - \$108,000).

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

	2014	2013
Liability, beginning of year	\$ 795,800	\$ 750,600
Current service cost	88,600	84,400
Interest cost	37,500	30,200
Benefits paid	(95,900)	(62,800)
Past service cost	(17,500)	(13,800)
Amortization of net actuarial loss	8,900	7,200
Liability, end of year	<u>\$ 817,400</u>	<u>\$ 795,800</u>

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

**December 31, 2014**

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

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

	<u>2014</u>	<u>2013</u>
Accrued benefit obligation, end of year	\$ 992,500	\$ 864,800
Unamortized loss	(175,100)	(69,000)
Liability, end of year	<u>\$ 817,400</u>	<u>\$ 795,800</u>

The most recent actuarial valuation of the District's employee future benefits was completed as at December 31, 2014. The significant actuarial assumptions adopted in measuring the District's accrued benefit obligation are as follows:

	<u>2014</u>	<u>2013</u>
Discount rates	3.2%	4.1%
Expected future inflation rates	2.5%	2.5%
Expected wage and salary increases	2.5 - 4.5%	2.5 - 4.5%

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

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

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

	<u>2014</u>	<u>2013</u>
SODC Debt (d)	\$ 7,928,851	\$ 10,258,109
MFA Debt - General Fund	16,513,024	15,856,723
MFA Debt - Water Fund	4,890,226	3,651,113
MFA Debt - Sewer Fund	<u>3,808,073</u>	<u>3,729,947</u>
Total long-term debt (Schedule 3)	<u>\$ 33,140,174</u>	<u>\$ 33,495,892</u>
Total capital leases (Schedule 3)	<u>\$ 54,577</u>	<u>\$ 91,102</u>

The weighted average interest rate as at December 31, 2014 was 3.976% (2013 - 4.031%).

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

**December 31, 2014**

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

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

	General Fund	Water Fund	Sewer Fund	Subsidiary Debt	Consolidated Total
2015	\$ 914,256	\$ 251,922	\$ 221,933	\$ 3,000,000	\$ 4,388,111
2016	914,256	251,895	209,079	4,928,851	6,304,081
2017	914,256	251,895	209,079	-	1,375,230
2018	844,244	251,895	157,666	-	1,253,805
2019	844,244	251,895	153,795	-	1,249,934
Thereafter	5,903,306	2,069,806	1,145,094	-	9,118,206
	10,334,562	3,329,308	2,096,646	7,928,851	23,689,367
Actuarial additions	6,178,462	1,560,917	1,711,428	-	9,450,807
	\$ 16,513,024	\$ 4,890,225	\$ 3,808,074	\$ 7,928,851	\$ 33,140,174

Actuarial additions represent projected earnings on Sinking Fund deposits.

- (c) Unissued debt

The following authorized long-term debt at December 31, 2014, has not been issued.

Bylaw	Purpose	Expiry Date	Amount
2051	Roads and Drainage	No expiry	\$ 1,678,225
2052	Water System Improvements	No expiry	365,955
2137	Facilities	2015	3,498,100
2138	Water System Improvements	2015	1,553,781
2156	Sewer Systems	2015	2
2166	General System Improvements	2016	392,793
2167	Water System Improvements	2016	152,502
2168	Sewer System Improvements	2016	66,330
2208	General System Improvements	2017	4,345,372
2209	Water System Improvements	2017	564,402
2211	Sewer System Improvements	2017	937,924
2214	Synthetic Field	2017	1,039,939
2282	General Capital Works	2017	1,305,434
2283	Water System Improvements	2017	323,210
2331	General Capital Works	2019	2,087,400
			\$ 18,311,369



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

**December 31, 2014**

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

- (d) SODC has established a demand bank operating line of credit with Scotiabank with a limit of \$3,000,000, bearing interest at the bank's prime rate payable monthly. The amount is repayable on demand, however, if the loan has not been called then it is due on May 5, 2016.

SODC has established a non-revolving term loan with Scotiabank with a limit of \$8,000,000 bearing interest at the bank's prime rate payable monthly. Future principal payments are due: \$3,000,000 on May 5, 2015 and any remaining balance on May 5, 2016.

The line of credit and term loan are collateralized by a general security agreement covering all present and future property with insurance loss payable to the Bank and an \$8,000,000 guarantee from the District.

Negotiations are in process to finalize the sale of the land. Such sale would likely trigger a requirement for repayment of the long-term debt. It is expected that final arrangements will provide sufficient consideration for SODC to meet its financial liabilities.

**10. Accumulated Surplus**

	2014	2013
Unappropriated surplus		
General fund	\$ 4,723,827	\$ 4,415,495
Water fund	1,723,401	1,035,333
Sanitary sewer fund	2,459,511	1,467,421
Solid waste fund	653,207	308,943
	<u>9,559,946</u>	<u>7,227,192</u>
Appropriated surplus		
Non-statutory reserves (provisions)	4,116,846	3,203,954
Statutory reserves	22,458,929	21,393,527
Gas Tax reserve fund	2,088,436	-
	<u>28,664,211</u>	<u>24,597,481</u>
Net investment in wholly-owned subsidiaries		
Library	562,562	315,542
Squamish Sustainability Corporation	(10,575)	(43,828)
Squamish Oceanfront Development Corporation	3,188,855	8,495,841
	<u>3,740,842</u>	<u>8,767,555</u>
Investment in tangible capital assets	<u>191,313,732</u>	<u>187,314,093</u>
	<u>\$ 233,278,731</u>	<u>\$ 227,906,321</u>

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

**December 31, 2014**

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**10. Accumulated Surplus (Continued)**

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

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

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

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

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**11. Commitments and Contingencies**

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

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

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

**December 31, 2014**

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

(c) Pension liability

The District of Squamish and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 36,000 contributors from local governments.

The most recent valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The District paid \$885,135 (2013 - \$810,576) for employer contributions while employees contributed \$ 794,365 (2013 - \$731,954) to the Plan in fiscal 2014.

(d) Litigation

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

As at December 31, 2014, there were a number of legal claims in various stages of litigation for which management is unable to determine the outcome. The outstanding claims are not expected to result in a material loss to the District. As such, no provision has been made in the financial statements for these claims. Losses, if any, resulting from these actions will be recorded in the period the loss becomes known and the amounts are determinable.

(e) Loan guarantee

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

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



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

**December 31, 2014**

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

(f) Property remediation

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

**12. Taxation**

	Financial Plan 2014	2014	2013
General municipal purposes	\$ 22,541,574	\$ 22,536,651	\$ 21,426,610
Library taxes	175,345	175,287	175,258
Business improvement area	45,000	45,000	45,000
Sewer frontage taxes	277,640	283,400	279,160
Water frontage taxes	230,585	234,644	231,165
	23,270,144	23,274,982	22,157,193
Collections for other taxing authorities:			
BC Assessment Authority	-	291,217	291,066
Municipal Finance Authority	-	851	849
Provincial Government - Schools	-	9,410,496	9,485,543
Squamish-Lillooet Regional District	-	1,279,722	1,301,311
Squamish-Lillooet Regional Hospital District	-	201,747	225,294
	23,270,144	34,459,015	33,461,256
Transfers to other taxing authorities:			
BC Assessment Authority	-	(291,217)	(291,066)
Municipal Finance Authority	-	(851)	(849)
Provincial Government - Schools	-	(9,410,496)	(9,485,543)
Squamish-Lillooet Regional Districts	-	(1,279,722)	(1,301,311)
Squamish-Lillooet Regional Hospital District	-	(201,747)	(225,294)
	-	(11,184,033)	(11,304,063)
	\$ 23,270,144	\$ 23,274,982	\$ 22,157,193

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

**December 31, 2014**

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

	<u>2014</u>	<u>2013</u>
Operating		
Salaries, wages and benefits	\$ 14,123,755	\$ 12,644,391
Debt servicing	1,795,927	1,365,799
Operating goods and services	20,722,463	16,119,576
Amortization and net loss on sale of tangible capital assets	5,740,150	5,386,396
	<u>42,382,295</u>	<u>35,516,162</u>
Capital		
Tangible capital assets	6,386,865	11,852,343
Land under development (Note 3)	-	656,829
	<u>6,386,865</u>	<u>12,509,172</u>
	<u>\$ 48,769,160</u>	<u>\$ 48,025,334</u>

**14. Trust Funds**

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

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

(a) Cemetery Care Fund

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

Cemetery Care Fund balance sheet as at December 31, 2014:

	<u>2014</u>	<u>2013</u>
Assets		
Investments	\$ 197,364	\$ 186,890
Liabilities		
Cemetery Care Fund	\$ 197,364	\$ 186,890

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

**December 31, 2014**

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**14. Trust Funds (Continued)**

(b) Swimming Pool Trust

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

	<u>2014</u>	<u>2013</u>
Assets		
Investments	\$ 1,016,942	\$ 656,501
Inventory	<u>20,933</u>	<u>20,662</u>
	<u>\$ 1,037,875</u>	<u>\$ 677,163</u>
Liabilities		
Deferred revenue	\$ 36,257	\$ 22,203
Account payable	858,448	532,369
Fund balance	63,170	42,591
Reserve	<u>80,000</u>	<u>80,000</u>
	<u>\$ 1,037,875</u>	<u>\$ 677,163</u>

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**15. Financial Plan**

Financial Plan amounts represent the Financial Plan bylaw adopted by Council on April 15, 2014 as adjusted to a "PSAB basis" in order to match the required presentation in the Consolidated Statement of Operations and the Consolidated Statement of Change in Net Debt. This adjustment is necessary because certain revenue items in the Financial Plan are not considered revenues for PSAB purposes including transfers from reserves and other internal sources, collection of works and services charges and debt proceeds. Similarly capital expenditures and debt principal repayments are not considered expenses for PSAB purposes. The Financial Plan amounts are also presented on a consolidated basis and include the financial plans for all entities that form part of the District's reporting entity.



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

**December 31, 2014**

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**15. Financial Plan (Continued)**

The following shows how these two different bases are reconciled:

	<u>2014</u>
Annual surplus per Financial Plan bylaw	\$ 3,547,325
Annual deficit of subsidiaries per adopted budget	(849,861)
Acquisition of tangible capital assets of subsidiaries	<u>-</u>
<b>Annual surplus on a PSAB basis</b>	<b><u>2,697,464</u></b>
Acquisition of tangible capital assets per Financial Plan bylaw	(11,886,515)
Acquisition of tangible capital assets of subsidiaries	(109,500)
Amortization per Financial Plan bylaw	<u>4,860,211</u>
<b>Change in net financial assets (debt)</b>	<b><u>\$ (4,438,340)</u></b>

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**16. Comparative Figures**

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

DISTRICT OF SQUAMISH  
FINANCIAL STATEMENTS  
SCHEDULE 1 - REVENUES AND EXPENSES BY SEGMENT  
For the Year Ended December 31, 2014

	General Government	Protective Services	Transportation & Transit	Economic & Community Development	Recreation, Parks, Trails & Library	Public Health	Water Utility	Sewer Utility	Solid Waste Utility	Total All Funds 2014	Total All Funds 2013
Revenue:											
Taxation (Note 12)	\$ 23,274,982									\$ 23,274,982	\$ 22,157,193
Government transfers and other contributions (Schedule 4)	3,935,558	187,663	1,072,218	1,200,873	115,264		1,115,490	549,905		8,176,971	10,560,304
User fees	184,087	99,449	396,898	226,716	796,138	32,129	46,551	18,760		1,800,728	1,361,191
Utility user fees							3,137,620	4,478,084	2,348,513	9,964,217	8,907,877
Developer cost charges								322,160		322,160	970,137
Other revenue from own sources	89,962	76,752	3,432	1,317,857	40,522		59,328			1,587,853	1,446,111
Investment revenue	1,197,811				3,401					1,201,212	879,001
Penalties and interest on taxes	364,101									364,101	416,937
Grants in lieu of taxes	811,686									811,686	817,879
1% utility revenue	250,795									250,795	249,364
Gain on disposal of tangible capital assets										-	110,000
	30,108,982	363,864	1,472,548	2,745,446	955,325	32,129	4,358,989	5,368,909	2,348,513	47,754,705	47,875,994
Expenses:											
Payroll and benefits	4,181,618	2,666,576	2,253,879	1,235,901	2,484,772	50,480	704,987	533,590	11,952	14,123,755	12,644,391
Operating expenses	1,732,093	4,603,675	1,636,028	6,167,177	1,307,554	24,383	1,219,222	2,040,034	1,992,297	20,722,463	16,119,576
Debt Service - interest	1,079,159			268,858			198,483	249,427		1,795,927	1,365,799
Amortization expense	3,961,007		95,707	17,979	113,535		772,747	774,110		5,639,378	5,230,732
Gain/Loss on sale					5,065					100,772	155,664
	10,953,877	7,270,251	3,985,614	7,689,915	3,910,926	74,863	2,895,439	3,597,161	2,004,249	42,382,295	35,516,162
Annual surplus (deficit)	\$ 19,155,105	\$ (6,906,387)	\$ (2,513,066)	\$ (4,944,469)	\$ (2,955,601)	\$ (42,734)	\$ 1,463,550	\$ 1,771,748	\$ 344,264	\$ 5,372,410	\$ 12,359,832

DISTRICT OF SQUAMISH  
FINANCIAL STATEMENTS  
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS CONTINUITY SCHEDULE  
For the Year Ended December 31, 2014

	General					Infrastructure					Subsidiaries	
	Land	Improvements	Buildings	Furniture, Vehicles and Equipment	Transportation	General Work in Progress	Water	Sanitary Sewer	Solid Waste Utility	Subsidiaries Combined total	2013	
											Actual	Actual
<b>COST</b>												
Opening Balance	\$ 69,400,313	\$ 21,526,134	\$ 41,635,783	\$ 11,532,953	\$ 70,220,846	\$ 1,700,381	\$ 41,521,794	\$ 44,361,451	\$ 4,925,335	\$ 1,315,827	\$ 308,140,817	\$ 290,925,623
Add: Additions	-	313,103	41,591	509,916	1,674,478	394,246	1,651,749	1,476,170	190,680	134,932	6,386,865	11,852,343
Add: Contributed tangible capital assets	1,255,224	106,506	-	-	1,614,775	-	1,043,290	424,904	-	-	4,444,699	6,544,569
Add: WIP transfers	-	1,360,082	-	-	9,598	(1,587,923)	-	-	218,243	-	-	-
Less: Disposals	-	-	-	(372,220)	(455,003)	-	-	-	-	(12,978)	(840,201)	(1,181,718)
Closing Balance	70,655,537	23,305,825	41,677,374	11,670,649	73,064,694	506,704	44,216,833	46,262,525	5,334,258	1,437,781	318,132,180	308,140,817
<b>ACCUMULATED AMORTIZATION</b>												
Opening Balance	-	5,673,222	15,855,457	7,566,304	27,952,630	-	14,768,244	17,596,764	-	985,263	90,397,884	86,193,206
Add: Amortization	-	496,218	870,046	618,398	1,976,345	-	772,747	774,110	-	131,514	5,639,378	5,230,732
Less: Acc Amortization on Disposals	-	-	-	(372,219)	(359,297)	-	-	-	-	(7,913)	(739,429)	(1,026,054)
Closing Balance	-	6,169,440	16,725,503	7,812,483	29,569,678	-	15,540,991	18,370,874	-	1,108,864	95,297,833	90,397,884
<b>Net Book Value, year ended 2014</b>	\$ 70,655,537	\$ 17,136,385	\$ 24,951,871	\$ 3,858,166	\$ 43,495,016	\$ 506,704	\$ 28,675,842	\$ 27,891,651	\$ 5,334,258	\$ 328,917	\$ 222,834,347	
<b>Net Book Value, year ended 2013</b>	\$ 69,400,313	\$ 15,852,912	\$ 25,780,326	\$ 3,966,649	\$ 42,268,216	\$ 1,700,381	\$ 26,753,550	\$ 26,764,687	\$ 4,925,335	\$ 330,564	\$ 217,745,933	



DISTRICT OF SQUAMISH  
Short and Long-term Debt  
Schedule 3  
Year ended December 31, 2014, with comparative figures for 2013

By-law	Purpose	Year of maturity	Rate (%)	2014	2013
General Fund:					
	Lease photocopier C280	2015		\$ 1,402	\$ 3,521
	Lease photocopier C452	2015		2,945	7,248
	Lease photocopier Pro950	2015		4,764	11,586
	Lease photocopier C452	2016		3,871	8,165
	Lease photocopier C452	2016		3,723	8,190
	Lease photocopier C452	2016		4,786	8,731
	Lease photocopier C754	2017		16,459	22,252
	Lease photocopier Xerox	2019		9,391	-
	Lease photocopier C364	2019		7,236	-
2095	Ice machine	2014		-	21,409
Short Term Debt				\$ 54,577	\$ 91,102
***					
	Squamish Oceanfront Development Corp	-	3.00	\$ 7,928,851	\$ 10,258,109
* 1456	Library	2017	4.55	505,875	658,702
* 1679	Police building	2022	3.05	2,541,262	2,794,715
* 1917	Forestry building	2026	4.65	1,914,736	2,037,264
* 1945	Business Park	2027	4.82	2,317,621	2,451,650
* 2029	Business Park	2029	4.90	2,372,520	2,486,449
* 2064	Arena Roof	2030	4.20	635,510	661,296
* 2051	Roads & Drainage	2030	4.20	996,497	1,036,931
* 2137	Facilities	2030	5.00	558,430	616,704
* 2166	General Capital Works	2027	3.53	1,220,771	1,291,369
* 2166	General Capital Works	2033	5.00	406,161	443,064
* 2137	Facilities	2023	5.00	281,943	307,560
* 2208	General Capital Works	2033	4.10	447,427	462,975
* 2208	General Capital Works	2033	4.10	391,419	426,983
* 2214	Parks Capital Works	2033	4.10	165,980	181,061
* 2051	General Capital Works	2029	3.64	350,695	-
* 2166	Flood Protection	2029	3.64	112,704	-
* 2208	Systems & equipment	2024	3.25	113,261	-
* 2208	Bridge, Flood Protection, Arena Lighting	2029	3.64	833,409	-
* 2282	Bridge	2029	3.64	346,803	-
				24,441,875	26,114,832
Water Fund:					
* 1599	Powerhouse Springs	2020	6.45	433,315	495,048
* 1944	Powerhouse Springs	2027	4.82	309,795	327,711
* 2052	Water Systems	2029	5.68	538,875	564,751
* 2052	Water Systems	2030	5.68	527,865	549,283
* 2138	Water Systems	2030	5.00	238,296	247,231
* 2167	Water Systems	2032	3.80	294,652	305,699
* 2209	Water Capital Works	2028	4.10	809,053	851,582
* 2167	Water Capital Works	2023	5.00	284,004	309,808
* 2167	Watermain Replacement	2029	3.64	203,557	-
* 2209	PRV, Meters, Stations, Mains	2029	3.64	354,481	-
* 2283	Watermain Replacement	2029	3.64	896,332	-
				4,890,225	3,651,113
Sewer Fund:					
* 1364	Valleycliffe Lift Station	2015	3.00	32,479	63,412
* 1457	Sewer Mains	2017	4.55	371,485	483,712
* 1513	WWTP	2018	4.65	36,421	44,468
* 1756	WWTP Mamquam	2024	4.86	1,821,659	1,959,593
* 1977	Sewer Mains	2028	4.65	502,901	529,336
* 2156	Trunk Sanitary Sewer Mains	2030	5.00	442,179	458,758
* 2168	Sewer Capital Works	2033	5.00	184,265	190,668
* 2156	Trunk Sanitary Sewer Mains	2029	3.64	145,299	-
* 2211	Centrifuge, Trunk, Lift Station	2029	3.64	271,386	-
				3,808,074	3,729,947
Long Term Debt				\$ 33,140,174	\$ 33,495,892
All Debt				\$ 33,194,751	\$ 33,586,994

\* Sinking Fund issues.

\*\* Squamish Oceanfront Development Corporation

\*\*\* Squamish Sustainability Corporation

DISTRICT OF SQUAMISH  
Grants & Other Contributions  
Schedule 4  
Year ended December 31, 2014, with comparative figures for 2013

	2014		
	Financial Plan	2014	2013
Federal Government			
Operating grants:			
Library grant	\$ 6,000	\$ 5,996	\$ 6,014
Capital grants:			
Flood Protection program	-	-	712,862
Flood Management	381,968	1,102	-
Canoe shelter	-	5,000	-
Community Works Fund	-	2,088,436	-
Dyke upgrades	-	12,485	-
	381,968	2,107,023	712,862
Provincial Government			
Operating grants:			
Filming	-	-	10,000
Climate Action Revenue Incentive Program	31,091	31,091	30,258
Emergency Mgmt - Task recovery	30,000	15,000	42,809
Hotel Tax	90,000	152,655	109,509
Law Society	-	200	-
Ministry of Human Resources	-	-	2,553
Ministry of Transportation - Centennial Way	-	-	100,000
Library grant	-	86,822	84,225
Park upgrade, Stan Clarke park	3,335	375,000	-
Small Community Protection grant	175,000	116,689	247,849
Traffic Fine Revenue Sharing	193,500	133,252	273,451
Victim's Assistance program	53,460	54,411	53,460
	576,386	965,120	954,114
Capital grants:			
Flood Management	5,000	1,102	-
Dyke Upgrades	-	12,485	-
Culverts	-	-	13,378
	5,000	13,587	13,378
Other Government			
Operating grants:			
Grants from other agencies (Coastal Health for Seniors)	9,254	2,297	10,027
UBCM - Comm Works Fund - Water Masterplan	100,000	72,200	-
History Digitization	-	5,728	-
Vancouver Coastal Health	-	-	6,701
UBCM - Comm Works Fund - Drainage study	50,000	5,400	-
UBCM - Comm Works Fund - Integrated Flood Hazard Mgmt Plan Study	155,000	155,000	-
Healthy Communities grant	-	4,000	-
MIA Risk Management Grant	-	-	3,750
	314,254	244,625	20,478
Capital grants:			
UBCM - Comm Works Fund - Corridor Trail	355,000	206,155	34,490
UBCM - General Strategic Priority Fund - Landfill	-	-	2,241,893
Squamish Lillooet Regional District - Library grant	-	14,221	14,221
Squamish Lillooet Regional District - Rescue Service Contribution	9,250	13,000	9,000
Bear Awareness Squamish Nation Contribution	-	-	2,000
	364,250	233,376	2,301,604
Total Government Transfers	1,647,858	3,569,727	4,008,450
Other Contributions and Donations			
Operating:			
Library grants	118,901	-	-
Over 55 Womens FAB Program grant	-	-	7,285
General Capital:			
Donations and Grants (Contributed assets)	-	2,976,505	4,522,809
ICBC	-	27,500	-
Regionally significant (corridor trail)	-	10,044	-
Water Capital:			
Donations and Grants (Contributed assets)	-	1,043,290	932,542
Sewer Capital:			
UBCM - Comm Works Fund - Sewer rehab & replacement	275,000	125,000	-
Donations and Grants (Contributed assets)	-	424,905	1,089,218
Total Other Contributions and Donations	393,901	4,607,244	6,551,854
Total Grants and Other Contributions	\$ 2,041,759	\$ 8,176,971	\$ 10,560,304

DISTRICT OF SQUAMISH  
Statutory Reserve Funds  
Schedule 5  
Year ended December 31, 2014, with comparative figures for 2013

	Balance, beginning of year	Transfers from Operating Fund	Transfers to other reserve funds	Transfers from other reserve funds	Contributions	Transfer to Operating Fund Revenue	Investment income - interest earned	Balance	
								2014 Total	2013 Total
General Sinking Fund Surplus	\$ 202,952	-	-	-	-	-	\$ 6,362	\$ 209,314	\$ 202,952
Water Works Sinking Fund Surplus	551,557	-	-	-	-	-	17,289	568,846	551,557
Sewer Works Sinking Fund Surplus	591,687	-	-	-	-	-	18,547	610,234	591,687
Land sale	8,689,523	-	3,062,396	(3,000,000)	-	-	122,734	8,874,653	8,689,523
Equipment replacement	5,250,333	434,682	-	-	-	-	164,576	5,270,232	5,250,333
Rehabilitation & Replacement	5,205,598	1,348,912	-	-	-	-	115,721	6,124,155	5,205,598
Offstreet parking	390,886	-	-	-	-	-	12,253	355,139	390,886
Affordable Housing	191,144	-	-	-	-	-	5,994	197,138	191,144
Carbon Neutral	104,230	-	-	-	30,257	-	3,741	138,228	104,230
VANOC Legacy	215,618	-	-	-	-	-	5,372	110,990	215,618
Economic Development Reserve	-	-	3,000,000	(3,062,396)	-	-	62,396	-	-
Total	\$ 21,393,528	\$ 1,783,594	\$ 6,062,396	\$ (6,062,396)	\$ 30,257	\$ -	\$ 534,985	\$ 22,458,929	\$ 21,393,528
							(1,283,435)		

**District of Squamish**

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