

# DISTRICT OF CHETWYND

*"Community Carved by Success"*



## 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT



# DISTRICT OF CHETWYND

## 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT

### TABLE OF CONTENTS

	<u>Page</u>
Introduction	1
A Message from the Mayor	2
Mayor and Council Roles	3
District of Chetwynd Profile	5
Municipal Services Review	7
Administrative Services	9
2010 in Review	11
Review of 2010 Objectives & Achievements	13
2011 Objectives	19
Major Capital and Planning Projects for 2012 (and Beyond)	23
Public Input	25
Declarations of Disqualifications	25
Permissive Tax Exemptions	27
Revitalization Tax Exemptions	28

#### Schedules:

Appendix "1"	Council Biographies
Appendix "2"	Development Statistics
Appendix "3"	Financial Statistics
Appendix "4"	2010 Financial Statements & Auditor's Report



## DISTRICT OF CHETWYND

### 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT

#### INTRODUCTION

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#### **INTRODUCTION:**

The Community Charter requires municipalities in British Columbia to prepare an “Annual Report” for its stakeholders. The Annual Report shall outline the following:

- A report respecting municipal services and operations for the previous year,
- A progress report respecting the previous year in relation to the objectives and measures established for that year,
- A statement of municipal objectives, and the measures that will be used to determine progress respecting those objectives, for the current and next year(s),
- Any declarations of disqualification made under the Community Charter in the previous year, including identification of the Council member or former Council member involved and the nature of the disqualification,
- For each permissive tax exemption provided by Council under the Community Charter, the amount of property taxes that would have been imposed on the property in the previous year if it were not exempt from taxes,
- Any other information the Council considers advisable.

In addition, the Annual Report shall contain a copy of the Audited Annual Financial Statements for the municipality for the previous year.

A public consultation process has been incorporated into the preparation of this report. We hope that the report will provide a meaningful overview of the District’s operations for 2010 and projected operations for 2011 and years beyond.

Mayor and Council



## District of Chetwynd

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### **“A Message from the Mayor”**

June 1, 2011

To the Residents of the District of Chetwynd:

I am pleased to present the Annual Report to the citizens of the District of Chetwynd. The report provides an update on municipal services and operations in the District for the year 2010 and outlines goals and objectives for 2011 and beyond.

As you will read in this report, there was a high degree of success in achieving the objectives identified in last year's report. In this challenging economy, Council was creative in maintaining services while minimizing the effect on taxpayers.

Council's goal for 2011 (and beyond) is to provide a balanced approach to maintaining infrastructure, strengthening the local economy and providing services important to our residents.

We welcome input from residents on this report. If you have any questions or comments, please do not hesitate to contact us.

Sincerely;

Evan Saugstad  
Mayor

## DISTRICT OF CHETWYND

### 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT

#### MAYOR AND COUNCIL ROLES

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##### COUNCIL ROLE:

It is the role of Council to act as the governing body of the municipal corporation; to make decisions necessary for the successful and continuing operation of the municipality; and to represent the best interests of the citizens of the municipality as a whole.

Council is a continuing body, notwithstanding changes in its membership by election or appointment, and exercises its powers through resolutions and bylaws passed in open meetings. Council acts as a collective body. It is important to note that the members of Council cannot make valid and binding decisions independently, unless express authority has been granted or legislated.

Council acts to foster economic and social opportunities for the community, and strives to advance the goals and objectives of the municipality.



Council: (Left to Right) – Councillor Bob Nicholson, Councillor Merlin Nichols, Councillor Brenda Maisey, Mayor Evan Saugstad, Councillor Laverne Norris, Councillor Joanne Roberts, Councillor Kathy Weaver

## **MAYOR'S ROLE:**

The Mayor is the Head and Chief Executive Officer of the municipality. In addition to the Mayor's responsibilities as a member of Council, the Mayor is responsible to provide leadership to Council, including recommending bylaws, resolutions and other measures that, in the Mayor's opinion, may assist the peace, order and good government of the municipality. The Mayor's role is also to communicate information to Council, general direction to municipal officers respecting implementation of municipal policies, programs and other directions of the Council; and to represent the best interests of the citizens of the municipality.

## **COUNCILLOR'S ROLE:**

Every Council member is responsible to contribute to the development and evaluation of the policies and programs of the municipality respecting its services and other activities; to participate in Council meetings, Committee meetings and meetings of other bodies to which a member is appointed; to carry out the duties assigned by Council; to consider the well-being and interests of the corporation, and to represent the best interests of the citizens of the municipality.

(See Appendix "I" for Council Biographies)







## District of Chetwynd Profile

The District of Chetwynd is located in the foothills of the eastern slope of the Rocky Mountains. It is BC's entrance to the mighty Peace River Country. Located at the junction of Highways 97 and 29, Chetwynd is the natural transportation hub of the Peace River area.

Chetwynd was once known as Little Prairie but, in 1957, with the coming of the Pacific Great Eastern (PGE) railroad, its name was changed to honour Ralph Chetwynd, the Provincial Minister in charge of railroads. In September of 1962 Chetwynd was incorporated as a Village and became a District in 1983.

Historically Chetwynd is new and, as a result, has incorporated modern concepts in community layout and design of streets and services, and has properly planned residential, commercial and industrial districts



Chetwynd has a population of about 3,000 with a trading area of about 7,000 people and the population will continue to grow as business and industrial development come to fruition.

Chetwynd is the service centre for several major industries – forestry, oil and gas, coal, wind energy and ranching – all of which provide a stable economic base.



Chetwynd boasts an excellent recreational facility which includes a wave pool, fitness centre, curling rink and ice arena; good schools (including a French immersion program at the elementary level); a hospital and a regional college.

The four seasons, combined with forests, rolling hills, snow-capped mountains, fields, crystal-clear lakes and rivers make Chetwynd a destination for nature lovers and outdoor enthusiasts. Chetwynd offers excellent mountain biking and hiking trails as well as good hunting and fishing.

For winter sports enthusiasts, the area is a popular destination for snowmobilers from all over BC and Alberta. For skiers and snowboarders, there is the Powder King Resort an hour west of Chetwynd that offers some of the best powder skiing in North America.







**DISTRICT OF CHETWYND**  
**2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT**  
**MUNICIPAL SERVICES REVIEW**

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Taxpayers and residents often overlook the sheer volume and value of services provided by their local governments. While a great number of services are provided by local governments, often less than half of the property tax bill goes to the local government.

Some of the services provided within the District of Chetwynd include:

- |                               |   |
|-------------------------------|---|
| <b>Road Maintenance</b>       | - Including paving, pot hole patching and crack repairs, maintenance of sidewalks and shoulders, maintenance and installation of signage, line painting, maintenance of public parking areas, snow removal, street sweeping, ditch and storm drainage maintenance |
| <b>Water Systems</b>          | - Provision of drinking water; provision of water and hydrants for fire protection purposes; water conservation initiatives   |
| <b>Sewer Systems</b>          | - Collection, treatment and disposal of domestic sanitary sewage  |
| <b>Solid Waste Collection</b> | - Residential and commercial solid waste (garbage) collections and disposal through contract service  |
| <b>Parks Facilities</b>       | - Maintenance of community owned parks and facilities; includes parks equipment maintenance and upgrading   |
| <b>Cemetery Services</b>      | - Maintenance and operation of community cemetery   |

- Animal Control** - Provision of animal control services (primarily dog control and licensing)
- Building Inspection** - Provision of building inspection services to provide compliance with Provincial building, plumbing and fire code regulations
- Subdivision Approvals** - Subdivision approvals to ensure compliance with local land development regulations to ensure a level of consistency in land servicing
- Zoning and Land Use** - Provision of regulations to ensure a level of consistency and advance indication of land uses
- Bylaw Enforcement** - Enforcement of local land use, noise, nuisance and related regulations. *Enforcement initiated upon complaint.*
- Economic Development** - Attraction of economic development interests and new business opportunities as well as business retention promotion
- Tourism Development** - Operation of Tourist Information Centre and promotion of tourism development and tourism attraction opportunities
- Recreation Centre and Programs** - Provision of recreational facilities and programs, in partnership with the Peace River Regional District



# **DISTRICT OF CHETWYND**

## **2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT**

### **ADMINISTRATIVE SERVICES**

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#### **ADMINISTRATION AND FINANCE DEPARTMENTS:**

- Principally supported by:
  - Chief Administrative Officer
  - Director and Deputy Director of Corporate Administration
  - Director and Deputy Director of Financial Administration
  - Clerical, Reception and Accounting Staff
- More specifically involving activities related to municipal administrative operations including business licensing, bylaw preparation and implementation, records management, elections, grants administration, financial records keeping and reporting, budgeting, planning (both fiscal and land use), land development and personnel management.

#### **ENGINEERING & PUBLIC WORKS**

- Principally supported by:
  - Director and Deputy Director of Engineering & Public Works
  - Building Inspector
  - Bylaw Enforcement Officer
  - Engineering Staff
  - Public Works Staff
- More specifically involving activities related to municipal works and services, engineering structures, planning and design, animal control, roads, water and sewer systems maintenance and improvements, building inspection services, airport maintenance, solid waste collection, cemetery services and bylaw enforcement.

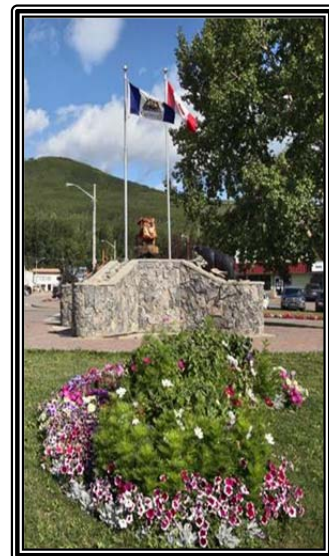
#### **ECONOMIC DEVELOPMENT**

- Principally supported by:
  - Economic Development Officer
  - Clerical Staff

- More specifically involving activities related to economic development and promotion, tourism promotion, business retention, community improvement projects and community investment

## **PARKS AND RECREATION**

- Principally supported by:
  - Director and Deputy Director of Parks and Recreation
  - Maintenance Staff
  - Clerical and Reception Staff
  - Seasonal Parks Staff (Students)
- More specifically involving activities relating to management of the recreation complex, provision of recreation programs, maintenance of recreation facilities and parks & grounds maintenance.



# **DISTRICT OF CHETWYND**

## **2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT**

### **2010 IN REVIEW**

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2010 was a year for completing projects and for planning and initiating a number of new and exciting projects for the municipality.

#### **ONGOING PROJECTS**

The District continued to support social initiatives in the community including addressing accessibility issues through the Measuring Up the North Project, and continued support of various community groups and programs.

#### **BYLAWS**

As part of an ongoing project to ensure that the District of Chetwynd's bylaws are up-to-date, a number of bylaws were re-written and adopted, including a new Official Community Plan, Zoning Bylaw, Sewer Regulation Bylaw, Parks and Public Places Regulation Bylaw, Development Procedures Bylaw and Parking Regulations Bylaw.

#### **STUDIES, PLANS AND PROCEDURES**

The District completed a Watershed Management Plan, Master Cemetery Plan and Climate Action Plan in 2010. As well, new procedures for the billing of water, sewer and garbage collection services were adopted and implemented in 2010.

#### **CAPITAL PROJECTS**

The Cedar Park Community Spirit Square Project was completed in 2010 and the park has been put into use.



The Recreation Complex expansion / renovation was completed in 2010 and an official opening was held in the fall. As well, the new waterslide was completed and opened at the end of the year.

The Community Skateboard/BMX Park was constructed and completed in 2010 and has received tremendous response, drawing users from many other communities.

### **OTHER MAJOR PROJECTS**

The District of Chetwynd completed all of its commitments in relation to the Surerus Place (Seniors Assisted Living Housing Project) and the facility is now fully operational.

The District is nearing the incorporation of the Community Forest Company and the partnership has been formed. It is anticipated that the Community Forest will be operational in the Spring of 2011.

### **FIRE DEPARTMENT PROJECTS**

A new Fire Rescue truck was purchased, received and put into operation in 2010.

# DISTRICT OF CHETWYND

## 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT

### REVIEW OF 2010 OBJECTIVES & ACHIEVEMENTS

#### Objective:

COMPLETE VARIOUS STUDIES, BYLAWS AND PROCEDURES

#### Studies/Plans:

- ◆ Watershed Management Plan
- ◆ Rodeo Grounds Drainage Plan
- ◆ Sewer Trunk Main Study
- ◆ Master Cemetery Plan
- ◆ Climate Action Plan

#### Bylaws:

- ◆ Official Community Plan Review
- ◆ Zoning Bylaw
- ◆ Sewer Regulation Bylaw
- ◆ Parks & Public Places Regulation
- ◆ Development Procedures Bylaw
- ◆ Parking Regulations

#### Procedures:

- ◆ New Water, Sewer and Garbage Collection Fee Structure and Procedures
- ◆ Garbage Collection Contract

#### Strategies:

Independent and individual strategies will be developed for each of these various projects with a target of project completion in 2010.

#### Measurements:

Success of each of the projects will be measured by completion and/or implementation of each task.

**Benefits:** The residents of the community will benefit in multiple ways through improved land use control, better regulation of facilities, identification of future needs and opportunities, and improved environmental responsibility.

**Results:** Studies/Plans:  
The District has completed a Watershed Management Plan, Master Cemetery Plan and Climate Action Plan. The Rodeo Grounds Drainage Plan and Sewer Trunk Main Plans will be finalized in 2011. Study/Plan Implementation will be initiated immediately.

Bylaws:  
The District adopted a new Official Community Plan, Zoning Bylaw, Sewer Regulation Bylaw, Parks & Public Places Regulation Bylaw, Development Procedures Bylaw and Parking Regulations Bylaw in 2010. Implementation, as necessary, commenced as needed and required.

Procedures:  
New procedures for Water, Sewer and Garbage Collection Services have been adopted and are currently in use. As well, the District has completed a new Garbage Collection Service Contract with a five year term.

**Objective:** COMPLETION OF ASSISTED LIVING PROJECT

**Strategies:** To budget for completion of all outstanding work that the municipality has committed itself to complete, to complement the opening of the new 12 unit Surerus Place Seniors' Housing Complex.

**Measurements:** This project will be measured successful by completion of outstanding projects, including opening of bridge and vehicle access to project.

**Benefits:** This project will benefit the community of Chetwynd by providing a facility to extend the time seniors may comfortably remain in Chetwynd.

**Results:** The District has completed all of its commitments in relation to the Assisted Living Project. The Seniors' Housing Complex is fully operational and near capacity with tenants.



**Objective:** CREATION OF A CHETWYND & DISTRICT COMMUNITY FOREST COMPANY

**Strategies:** To work with local First Nations groups towards the establishment of the community forest company.

**Measurements:** Success of this task will be measured by the development of a Limited Partnership Agreement between the District of Chetwynd and the West Moberly and Sauteau First Nations, and through the incorporation of Little Prairie Community Forest Inc.

**Benefits:** This project will benefit each of the partners by providing an opportunity to establish a stewardship role over local forests and by returning projected forest revenues to each of the partner communities for community social, educational and cultural development purposes.

**Results:** The District is nearing the incorporation of the Community Forest Company. The Partnership has been formed. A board of Directors has been selected and it is anticipated that the Community Forest will be operational by Spring 2011.

**Objective:** UNDERTAKE PLANNING PHASE FOR A NEW MUNICIPAL OFFICE FACILITY

**Strategies:** To develop concepts and identify sites for a new Municipal Office complex.

**Measurements:** This task will be measured by successful completion of a facility concept planning exercise and through identification of a site for the new complex.

**Benefits:** The community will benefit through construction of a new “key community facility”. As well, the old facility will be made available to alternative community group(s) for needed community use.

**Results:** A final site location and initial design concepts will be developed in the Spring / Summer of 2011.

**Objective:** PURCHASE A NEW FIRE RESCUE VEHICLE

**Strategies:** Seek proposals for chassis, followed by proposals for new rescue box.

**Measurements:** Success of this project will be measured by taking possession of the new Fire Rescue Vehicle and putting same into service.

**Benefits:** The community of Chetwynd will benefit from this acquisition by having a new, reliable fire rescue truck. Motorists traveling through the Chetwynd area will benefit as well in having a reliable road rescue service.

**Results:** The Fire Rescue Truck has been purchased, received and put into operation.

**Objective:** COMPLETE CEDAR PARK CONSTRUCTION PROJECT INITIATED UNDER THE PROVINCIAL COMMUNITY SPIRIT SQUARES PROGRAM

**Strategies:** To budget for and complete all outstanding project work under the District's Community Spirit Squares Program.

**Measurements:** Success of the project will be measured by project completion.

**Benefits:** The Cedar Park Community Spirit Square project will benefit all community residents as well as visitors by providing a venue for events, activities and outdoor recreation.

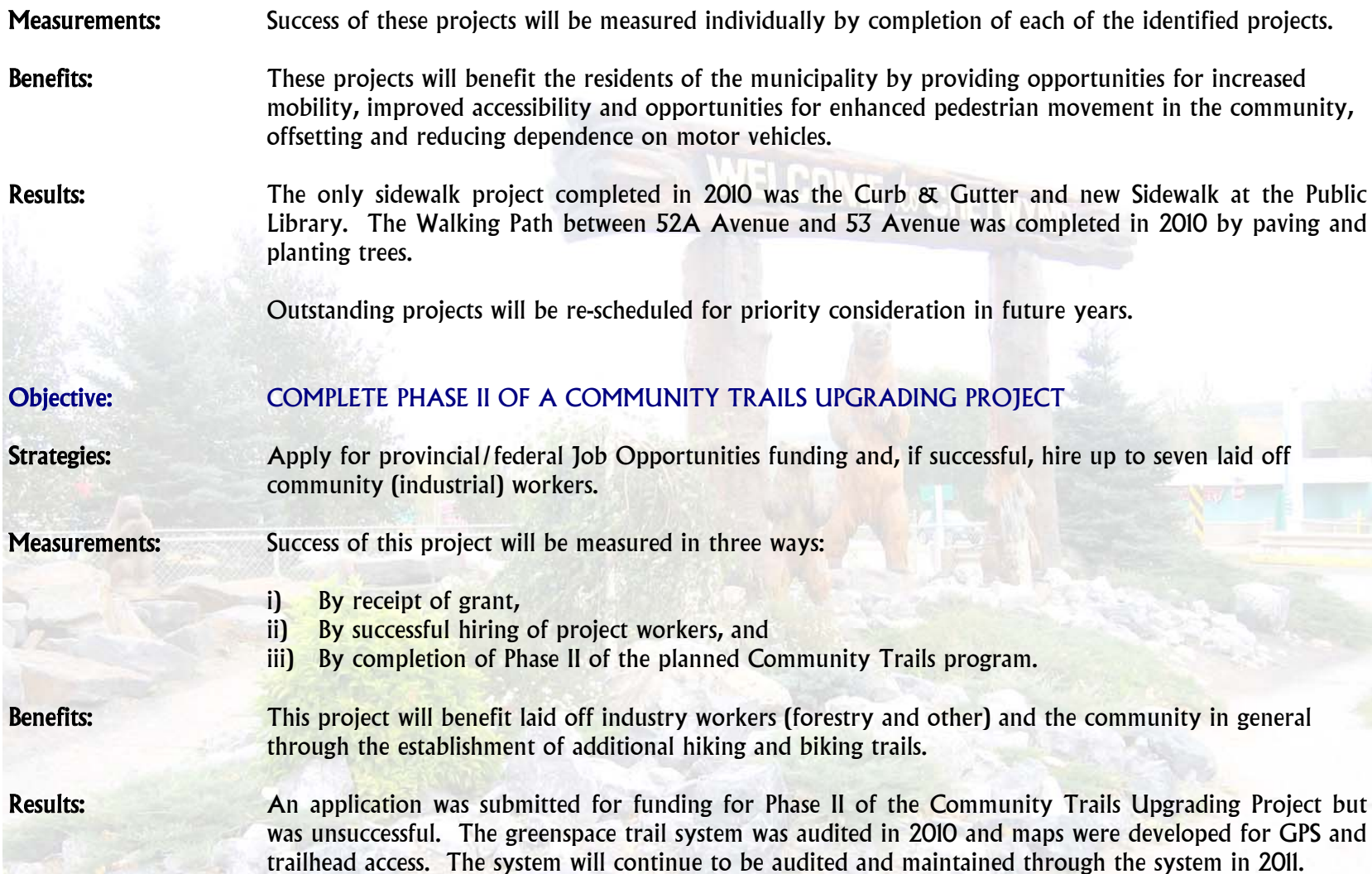
**Results:** The Cedar Park Community Spirit Square project has been completed. The park has been put into service. A facility opening is expected in Spring 2011.

**Objective:** UPGRADE VARIOUS STREETS, SIDEWALKS AND PATHWAYS

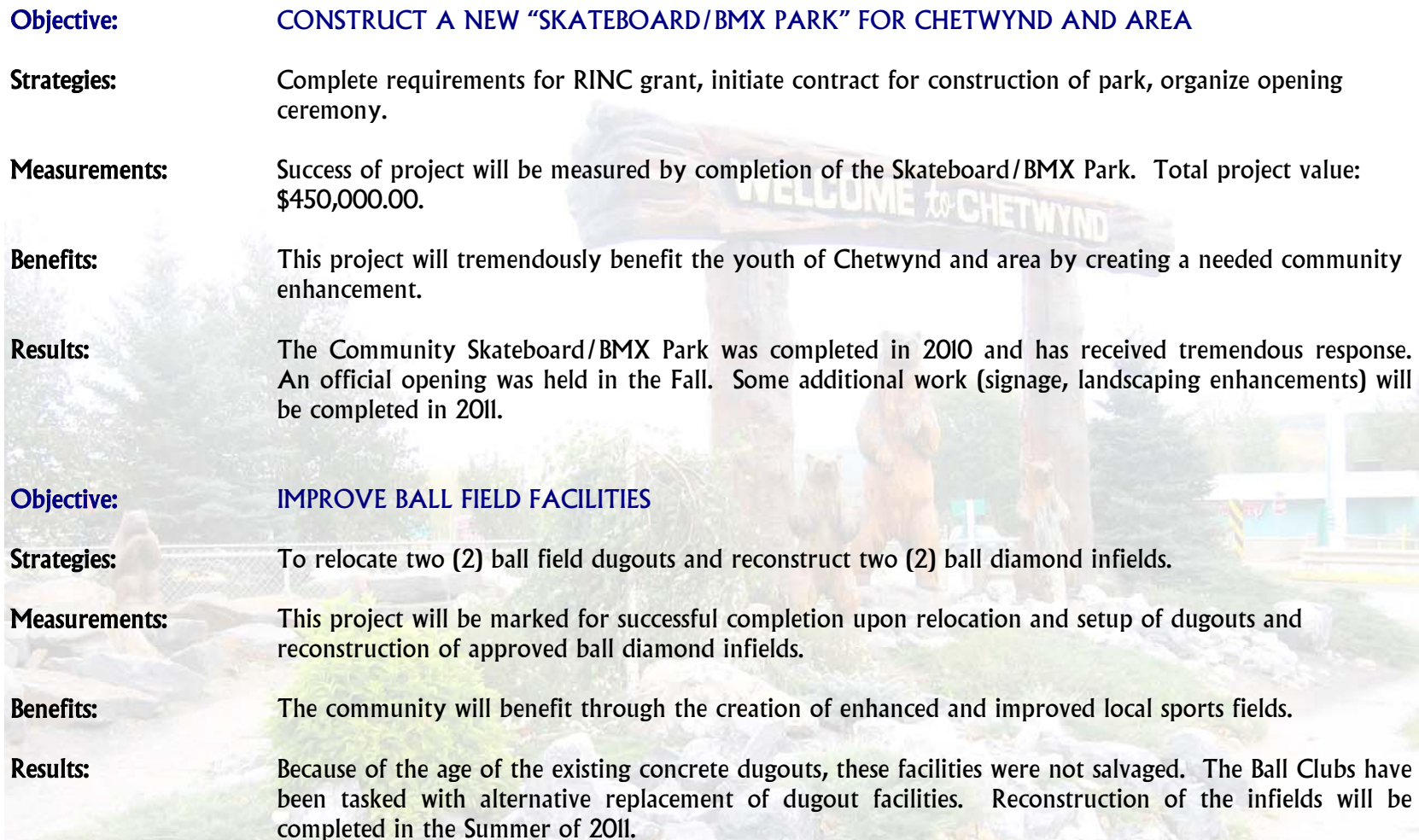
**Strategies:** A number of streets, sidewalks and pathways have been identified for major upgrading or new construction. Capital work will be initiated on these identified projects:

- ◆ Commercial and town centre sidewalks
- ◆ Accessibility and age friendly curb cuts (wheelchair accessible ramps)
- ◆ 47<sup>th</sup> Avenue & 52<sup>nd</sup> Street sidewalk
- ◆ Extension of curb & gutter and sidewalks





<b>Measurements:</b>	Success of these projects will be measured individually by completion of each of the identified projects.
<b>Benefits:</b>	These projects will benefit the residents of the municipality by providing opportunities for increased mobility, improved accessibility and opportunities for enhanced pedestrian movement in the community, offsetting and reducing dependence on motor vehicles.
<b>Results:</b>	<p>The only sidewalk project completed in 2010 was the Curb &amp; Gutter and new Sidewalk at the Public Library. The Walking Path between 52A Avenue and 53 Avenue was completed in 2010 by paving and planting trees.</p> <p>Outstanding projects will be re-scheduled for priority consideration in future years.</p>
<b>Objective:</b>	<b>COMPLETE PHASE II OF A COMMUNITY TRAILS UPGRADING PROJECT</b>
<b>Strategies:</b>	Apply for provincial/federal Job Opportunities funding and, if successful, hire up to seven laid off community (industrial) workers.
<b>Measurements:</b>	<p>Success of this project will be measured in three ways:</p> <ul style="list-style-type: none"><li>i) By receipt of grant,</li><li>ii) By successful hiring of project workers, and</li><li>iii) By completion of Phase II of the planned Community Trails program.</li></ul>
<b>Benefits:</b>	This project will benefit laid off industry workers (forestry and other) and the community in general through the establishment of additional hiking and biking trails.
<b>Results:</b>	An application was submitted for funding for Phase II of the Community Trails Upgrading Project but was unsuccessful. The greenspace trail system was audited in 2010 and maps were developed for GPS and trailhead access. The system will continue to be audited and maintained through the system in 2011.



<b>Objective:</b>	CONSTRUCT A NEW "SKATEBOARD/BMX PARK" FOR CHETWYND AND AREA
<b>Strategies:</b>	Complete requirements for RINC grant, initiate contract for construction of park, organize opening ceremony.
<b>Measurements:</b>	Success of project will be measured by completion of the Skateboard/BMX Park. Total project value: \$450,000.00.
<b>Benefits:</b>	This project will tremendously benefit the youth of Chetwynd and area by creating a needed community enhancement.
<b>Results:</b>	The Community Skateboard/BMX Park was completed in 2010 and has received tremendous response. An official opening was held in the Fall. Some additional work (signage, landscaping enhancements) will be completed in 2011.
<b>Objective:</b>	IMPROVE BALL FIELD FACILITIES
<b>Strategies:</b>	To relocate two (2) ball field dugouts and reconstruct two (2) ball diamond infields.
<b>Measurements:</b>	This project will be marked for successful completion upon relocation and setup of dugouts and reconstruction of approved ball diamond infields.
<b>Benefits:</b>	The community will benefit through the creation of enhanced and improved local sports fields.
<b>Results:</b>	Because of the age of the existing concrete dugouts, these facilities were not salvaged. The Ball Clubs have been tasked with alternative replacement of dugout facilities. Reconstruction of the infields will be completed in the Summer of 2011.

# DISTRICT OF CHETWYND

## 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT

### 2011 OBJECTIVES

**Objective:** RIGHT IN / RIGHT OUT RECREATION CENTRE HIGHWAY ACCESS

To create a secondary vehicle access into and out of the Chetwynd and District Recreation Centre.

**Strategies:** To partner with the Peace River Regional District and apply for a Towns for Tomorrow Grant to construct a much needed secondary access to and from the community recreation complex. Secondly to work in liaison and cooperation with the Ministry of Transportation to construct the project.

**Measurements:** This objective will be measured by two counts:  
1. Being successful in receiving Towns for Tomorrow Grant approval; and  
2. Completing construction of the right in/right out highway access.

**Benefits:** This project will benefit the community and the region by providing a convenient and safe access/egress point to the Chetwynd and District Recreation Centre, relieving congestion and pressure on the current single access road service.

**Objective:** NICHOLSON ROAD REALIGNMENT

To reconstruct a secondary access road serving the Chetwynd Industrial Park previously abandoned due to faulty alignment with Highway #29.

**Strategies:** To work with adjacent land owners in acquiring land required to realign the current municipal street to make a proper and approved connection to Highway #29 and to coordinate the project through the Ministry of Transportation to acquire the necessary Highways' approvals and permits.

**Measurements:** Success of this project will be measured by completion of necessary land transactions, survey work and acquiring permission from the Ministry of Transportation to construct.

**Benefits:** The District of Chetwynd is feeling pressure from industrial enterprises for improved access to and from its Industrial Park. The residents and businesses of the community will benefit by improved traffic flows, secondary access to the Industrial Park and enhanced local business opportunities.



**Objective:** CROWN LAND DEVELOPMENT

To complete a Crown Land residential subdivision project started in the late 1970's and early 1980's and to re-introduce several remaining lots onto the market from the original Phase I development.

**Strategies:** To work with the Ministry of Natural Resource Operations in developing a partnership to complete a subdivision project initiated several decades ago.

To lead the process of development of land, and dialogue/negotiations with local First Nations groups.

To develop construction, financing and marketing models for the development project.

**Measurements:** This project will be measured through various means including receiving support from local First Nations for the project, development of a partnership agreement/understanding with the Crown, construction of the subdivision and successful sale of new residential lands.

**Benefits:** This project will benefit local residents by creating new housing development opportunities; industry by creating land inventory for a growing workforce; local business by increasing consumers; and the municipality by increasing the District's local taxation base.

**Objective:** CLIMATE ACTION INITIATIVE IMPLEMENTATION

To find ways and means of advancing the District's Climate Action Initiative.

**Strategies:** To work with the Peace River Regional District to establish a Regional Climate Action Office intended to advance the goals and objectives of all participating municipalities and regional communities.

**Measurements:** Success of this initiative will be measured through implementation of a Regional Climate Action Plan.

**Benefits:** Beyond the over-riding benefits of a cleaner environment, more effective and efficient use of energy, this initiative will benefit all regional residents through improved lower cost local government operations and enhanced personal energy efficiency opportunities.

**Objective:** MUNICIPAL HALL PRE-PLANNING

The Municipality is planning to construct a new Municipal Hall. Final selection of a location for the new facility and development of a preliminary design for the project will be taken in 2011.

**Strategies:** To create a process for the selection of the ultimate location for a new Municipal Hall and to develop a preliminary design concept for the actual building.

**Measurements:** Success in completing this task will be measured by final selection of a site for the new facility and through completion of a design concept for the building.

**Benefits:** This project will benefit the community by creating a new, attractive, energy-efficient focal point and will provide opportunities for other community groups to secure much needed office space in the old municipal office.

**Objective:** **HOTEL DEMOLITION**

District Council has declared the High Country Inn (former Chetwynd Motor Inn) as a hazardous structure and a nuisance. The objective will be to follow the legal process to demolish and remove the structure.

**Strategies:** To tender for removal of hazardous materials, demolition of site and site remediation. Following removal of the structure, the owner will be invoiced for the costs of removing the structure and remediating the site.

**Measurements:** This project will be considered successfully completed once the building has been removed and the site reclaimed.

**Benefits:** The community will benefit by removing a hazardous and unsightly structure. Community health, safety and aesthetic concerns will be resolved.

**Objective:** **HEALTHY COMMUNITIES COORDINATOR**

To hire a new Healthy Communities Coordinator who will provide dual roles as Healthy Communities Coordinator and Youth Services Coordinator.

**Strategies:** To redraft the Job Description for the Healthy Communities Coordinator to include Youth Services Coordinator and to advertise for and select a qualified candidate for the new position of Healthy Communities Coordinator.

**Measurements:** This task will be deemed successful upon placement of a new Healthy Communities Coordinator.

**Benefits:** The community will benefit by services offered through the office of the Healthy Communities Coordinator.



**Objective:** COMPLETE VARIOUS STUDIES, BYLAWS AND PROCEDURES

Studies and Plans

To complete the following study and planning processes:

- Community Sustainability Plan
- Water Conservation Plan
- Sewer Capacity Study
- Rodeo Subdivision Streets/Drainage Study
- River Supply (Water) Study

**Strategies:** To work with planning consultants to complete the various studies and plans identified.

**Measurements:** Success of these tasks will be measured individually by completion of each assignment.

**Benefits:** The community will benefit through proper forward thinking and planning and the development of processes which lead to efficient and effective service delivery.

Bylaws

To adopt a series of new or enhanced bylaws including the following:

- Airport Regulations and Fees
- Soils Removal Regulations
- Municipal Ticket Information (MTI)

**Strategies:** To research, develop and adopt the above noted bylaws.

**Measurements:** Success of this program will be measured by adoption of the above noted bylaws by the current Council.

**Benefits:** The community will benefit as a whole by improved regulation of municipal and other facilities.

**Objective:** PINE VALLEY EXHIBITION (EQUESTRIAN) HALL – ROOF REPLACEMENT

To replace the roof covering on the 28,672 sq. ft. Pine Valley Exhibition (Equestrian) Hall.

**Strategies:** To develop a partnership liaison with the Pine Valley Exhibition Park Association (PVEP) and the Peace River Regional District to undertake a major replacement of the roof covering at the Equestrian Centre.

**Measurements:** Success will be measured by completion of the re-roofing project.

**Benefits:** This project will benefit the user groups of the PVEP and allow for improved and increased use of the facility.



## DISTRICT OF CHETWYND 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT

### MAJOR CAPITAL & PLANNING PROJECTS FOR 2012 (AND BEYOND)

**Objective:** CONTINUAL IMPROVEMENT OF WATER AND SEWER SYSTEMS AND ROAD INFRASTRUCTURE

A series of water, sewer and road improvements and/or rehabilitation initiatives have been identified. The District's focus will be to review and plan project priorities and match infrastructure enhancements with road upgrading requirements, wherever possible.

**Objective:** TO UPGRADE WATER LINE FROM THE LOW LIFT STATION (RIVER) TO RAW WATER RESERVOIRS

The need for water main transmission line upgrading, to allow for increased pumping capacity from the District's River Supply to its Raw Water Storage Reservoirs, has been identified as an intermediate need. Emphasis will be placed on completion of survey work and design planning for this capital project. Funding solutions and construction timing will be determined following completion of pre-design work.

**Objective:** COMPLETE WATER TREATMENT PLAN UPGRADES

Growth pressure on the community is necessitating that the District complete upgrades to its Water Treatment Plant to address additional capacity demands.

The District will confirm best method of treatment and plant expansion, and prepare a pre-design for the project. Capital funding determination and construction will follow.

**Objective:** CONSTRUCT A NEW MUNICIPAL HALL

The District has been setting funds aside for the construction of a new Municipal Hall. While siting and project pre-design will be completed in 2011, capital funding, final construction design and actual construction is not projected for 2 – 3 years.

**Objective: RE-ALIGNMENT OF THE SOUTH ACCESS ROAD BEHIND 7-11**

The District has identified a need to re-align South Access Road in the vicinity of 7/11 and PetroCan to improve current congestion in traffic flows. Over the next couple of years, efforts will be made to secure the required lands for the re-alignment and redesign of traffic flows in this area. Project construction will follow.

**Objective: BUILD A NEW STORM DRAINAGE TRUNK MAIN IN HIGHWAY 97 BOULEVARD FROM HIGHWAY 29 NORTH TO TELUS BUILDING AND THEN TO CANFOR YARD**

The need to improve storm drainage from Highway 97 and 29 will be planned and designed over the next few years. Construction of this work will follow.

**Objective: COMPLETION OF RECREATION CENTRE MASTER PLAN**

The District will work closely with the Peace River Regional District to complete a Master Development Plan for the lands surrounding the Chetwynd and District Recreation Centre. Construction components to follow in future years as specific needs/priorities are identified.

**Other projects on Council radar:**

- ◆ Measuring Up the North – Accessibility Initiatives
- ◆ Climate Change Action Initiatives
- ◆ Acquisition of Right-of-Ways for future Road and Infrastructure Upgrades
- ◆ Highway 29/Nicholson Road Intersection – Construction (2012)
- ◆ Westgate Road Improvements

**DISTRICT OF CHETWYND**  
**2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT**  
**PUBLIC INPUT AND DISQUALIFICATIONS**

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**PUBLIC INPUT**

Input was sought from residents through an advertising promotion. As well, an opportunity was provided for input into the Annual Report following an overview presentation of the Report at a Regular Council Meeting held June 6, 2011.

**DECLARATIONS OF DISQUALIFICATION**

Declarations of Disqualification made under Section III of the Community Charter:

NONE

## DISTRICT OF CHETWYND

### 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT

#### PERMISSIVE & REVITALIZATION TAX EXEMPTIONS

##### PERMISSIVE TAX EXEMPTIONS

In 2010, the District of Chetwynd Council adopted Tax Exemption Bylaw No. 930, 2010, which provided permissive tax exemptions for various properties. Following is a record of the properties and the value of the exemption for 2011.

Owner	Property Description	Value of Exemption for 2011
BC Corporation Seventh Day Adventist	Lot 17, 18 & 19, Block 4, Plan 11989, District Lot 398	\$ 1,935.20
President of the Lethbridge Stake	Lot 1, Plan 29072, District Lot 482	\$ 1,591.55
Church of the Nazarene	Lot 18, Plan 10186, District Lot 1814	\$ 654.95
Trustees of the Chetwynd Congregation of Jehovah's Witnesses	Lot 2, Plan 29072, District Lot 482	\$ 3,152.91
Pentacostal Assemblies of Canada	Lot 16, Plan 10202, District Lot 482	\$ 999.64
Peace River Presbyterian Church	Parcel B (S25457), Block 1, Plan 9154, District Lot 1813	\$ 405.46
Chetwynd Shared Ministry Society	Lot 1, Plan 24825, District Lot 398	\$ 660.14
The Roman Catholic Episcopal Corporation of Prince Rupert	Portion of Block D, District Lot 482, excluding Plans 18501, 20172, 27784, 29072 and PGP35575	\$ 8,385.27
Chetwynd Temple Society	Parcel A (U27227), Block 3, Plan 11989, District Lot 398	\$ 370.04
Convention of Regular Baptist Churches of BC	Lot 2, 3, 4, 5 & 6, Plan 15224, District Lot 398	\$ 2,387.36
The Board of School Trustees of School District No. 59 (Peace River)	Lot 11, Block F, Plan 8869, District Lot 1991	\$ 5,924.80
Tansi Friendship Centre Society	Lot 4, Block 3, Plan 9154, District Lot 398	\$ 771.97
Tansi Friendship Centre Society	Lot 1, Plan PGP37406, District Lot 398	4,733.41
Royal Canadian Legion Chetwynd Pacific Branch No. 258	Lot 11, Plan 10927, District Lot 482	\$ 642.06
Chetwynd Women's Resource Society	Lot 4, Plan 13337, District Lot 1905	\$ 304.77



## **REVITALIZATION TAX EXEMPTIONS**

The District of Chetwynd has established a revitalization tax exemption program for the purpose of encouraging revitalization of an area(s) of the municipality. Following is a record of the properties for which Revitalization Tax Exemptions have been granted and the amount of tax savings for 2011.

Owner	Property Description	Value of Exemption for 2011
Chetwynd Motels Ltd. (Pomeroy Inn & Suites)	Lot A, Plan 13879 and Lots A & B, Plan 27449, District Lot 398	\$ 17,014.80
Northern Oasis Car Wash Ltd.	District Lot 1816, Land District 44	\$ 1,824.97
Rhodem Enterprises Ltd. (Westwind Motel)	Lot A, Plan 30724, District Lot 1816	\$ 20,632.30
YoMo Management Ltd.	Lots 14 & 15, Block F, Plan 8869, District Lot 1991	\$ 2,382.60

# **DISTRICT OF CHETWYND**

## **2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT**

### **SCHEDULES & APPENDICES**

**APPENDIX “1”**

**COUNCIL BIOGRAPHIES**

**Mayor & Councillor**

# DISTRICT OF CHETWYND

## 2010 ANNUAL REPORT AND 2009 FINANCIAL REPORT

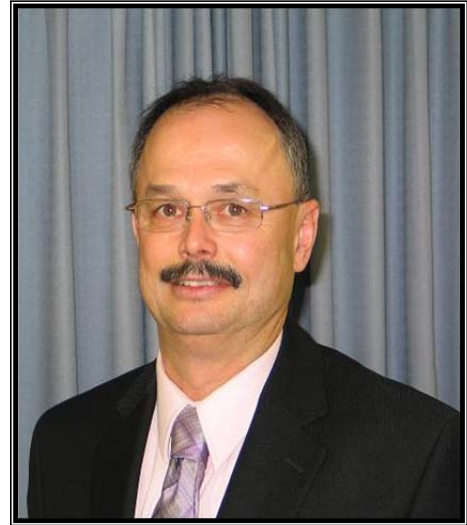
### COUNCIL BIOGRAPHIES

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#### Mayor Evan Saugstad

Evan has been a resident of Chetwynd since 1994 and Mayor since 2002. He currently serves as the Chair of the Board of Directors of the Northern Development Initiative Trust (NDIT). He is also Chetwynd's representative to the Peace River Regional District.

Mayor Saugstad is currently employed by Spectra Energy as a Community Coordinator for their expansion projects in northeast BC.



#### Current Council Appointments:

- ◆ Northern Development Initiative Trust (Chair, NDIT Board of Directors)
- ◆ Economic Development Commission (Chair)
- ◆ South Peace Economic Development Commission (Chair)
- ◆ Civic Properties Commission
- ◆ Peace River Regional District (Director)
- ◆ Finance Strategy Committee

## Councillor Brenda Maisey

Brenda Maisey is currently serving her third term as Councillor for the District of Chetwynd.

As Chair of the District's Social Issues Committee, she has been a driving force behind the expansion of the Healthy Communities Program, the formation of a Social Planning Council and a Community Youth Strategy for Chetwynd.

Councillor Maisey's portfolio also includes Economic Development, Finance Strategy, Tourism Liaison to the Chamber of Commerce and the Northern Rockies Alaska Highway Tourism Association, NCLGA Liaison to Measuring Up the North and WHO Age Friendly Communities and Liaison to Arts and Multi-Cultural Committees.



Previous to this Council term, Councillor Maisey also served six years on the Community Improvements/Communities In Bloom Committee and the Civic Properties Commission.

Brenda is a retired Administrator, Project Manager and Employment Counsellor. Volunteer work during this term has resulted in two New Horizons for Seniors projects which have enabled the Pine Valley Seniors' Association to renovate their Recreation Centre, increase programs and recruit more members.

Since emigrating from England to Moberly Lake thirty years ago, Brenda and her husband, Keith, have been involved in many community organizations and initiatives. They have four grown children and eleven grandchildren spread across three provinces.

### Current Council Appointments:

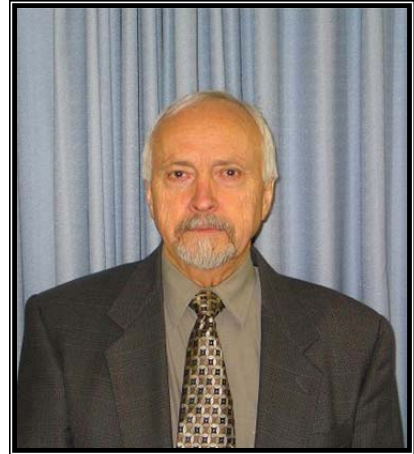
- ◆ Economic Development Commission
- ◆ Social Issues Committee (Chair)
- ◆ Finance Strategy Committee
- ◆ Chetwynd Community Arts Council (Liaison)
- ◆ Measuring Up the North Initiative (NCLGA Liaison)
- ◆ Northern Rockies Alaska Highway Tourism Association (NRAHTA) and Alaska Highway Community (AHC) Board (Board Member/Liaison)
- ◆ Sukunka Group - Social Planning Society (Liaison)



### Councillor Merlin Nichols

Born in a snowstorm in Saskatchewan (1940), the coldest place in this great nation. Moved to Little Prairie in 1949 with parents and settled at Big Lake (under a tarp temporarily); during the first years a two-day horse and wagon trip from Campbell's store (now the museum).

Finished elementary school by correspondence and attended high school in California and Alberta.



Graduated from the University of British Columbia having attended universities in California, Washington, and Michigan. During his academic education, Merlin found time to marry and have a family, haul logs (still has his Class 1), become a building contractor working mostly in Vancouver and clean the Vancouver post office – all for the sake of paying education expenses.

Moved back home to Chetwynd in 1970 to teach school. Employed by the BC Vocational School in 1974, Merlin transitioned to Northern Lights College at its beginning and stayed with the College, working to develop the Chetwynd Campus and several of the ongoing programs, until retirement in 2001.

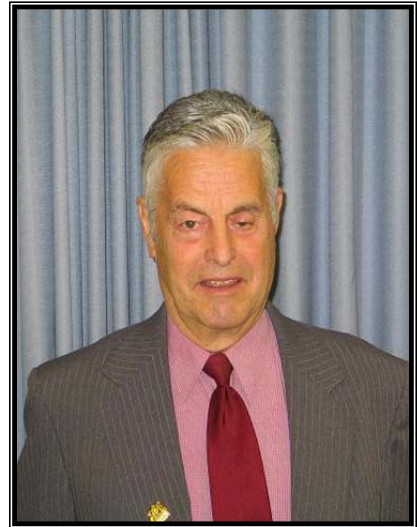
Elected first to Chetwynd Council in 2001.

#### Current Council Appointments:

- ◆ Peace River Regional District (Alternate Director)
- ◆ Northern Development Initiative Trust (Alternate)
- ◆ Community Improvements Committee
- ◆ Finance Strategy Committee
- ◆ Social Issues Committee
- ◆ Chetwynd Spirit Committee
- ◆ Pine Valley Seniors' Association (Liaison)
- ◆ Pine Valley Exhibition Park (Liaison)

### Councillor Bob Nicholson

Bob is 78 years old and is a retired farmer / rancher. Having lived all but one year of his life in Chetwynd, Bob has been married for 42 years and has two grown children (a son and a daughter) and five grandchildren. Bob has been a Councillor for 24 years and served on most, if not all, committees. He was the District's representative for the Peace River Regional District for 7 years and the alternative representative for several years after that. Before being elected to Council, Bob volunteered as president and other positions in Chetwynd Minor Hockey for several years. Bob is active in the Chetwynd Fellowship Baptist Church.



#### Current Council Appointments:

- ◆ Economic Development Commission
- ◆ Municipal Insurance Association (Voting Delegate)
- ◆ Finance Strategy Committee (Chair)
- ◆ Chetwynd Spirit Committee
- ◆ Chetwynd Communications Society (Liaison)
- ◆ Chetwynd Fire Department (Liaison)
- ◆ Chetwynd Seniors' Housing Society (Liaison)
- ◆ Little Prairie Heritage Society/Museum (Liaison)

### Councillor Laverne Norris

Laverne moved to Chetwynd in the mid 1960's with his parents and family. After graduating from Chetwynd Secondary School, he left Chetwynd for a number of years. While away, Laverne experienced what it was like to live in other communities, large and small. He realized how much he missed Chetwynd and the surrounding area so he returned in 1980 where he and his wife have since lived and raised their three daughters.

Over the years, Laverne has been employed in the lumber, health and oil & gas industries, as well as owning and operating his own business. He is currently employed by Spectra Energy.



Laverne believes that it is important for citizens to be involved in their community and this is what first led him to run for Council where he is currently serving his third consecutive term.

#### Current Council Appointments:

- ◆ Peace River Regional District (Alternate Director)
- ◆ Civic Properties Commission
- ◆ Chetwynd Health Services Committee
- ◆ Community Improvements Committee
- ◆ Finance Strategy Committee
- ◆ RCMP Liaison

### Councillor Joanne Roberts

Joanne Roberts is currently serving her second term as Councillor for the District of Chetwynd. She enjoys her work on Council and is pleased to be serving the people of Chetwynd. She is very passionate about local issues and strives to do what is best for Chetwynd and its residents.

Joanne is involved in the community and her passion is quilting. Through the Quintessential Quilters' Guild, Care quilts are made for the community and Soldier quilts are made and shipped overseas.



Born and raised here, Joanne has seen many changes over the years. She loves camping and the slower pace that summer permits. She loves to spend time with family and friends, cherishing these times in her busy schedule. Joanne and her husband, Ross, have four children and six grandchildren.

#### Current Council Appointments:

- ◆ Economic Development Commission
- ◆ South Peace Economic Development Commission (Alternate)
- ◆ Chetwynd Health Services Committee
- ◆ Community Improvements Committee (Chair)
- ◆ Chetwynd Spirit Committee (Chair)
- ◆ Finance Strategy Committee
- ◆ Chetwynd Chamber of Commerce (Liaison)

### Councillor Kathy Weaver

A long-time resident of Chetwynd (1969), Kathy Weaver is active within the community in a variety of roles. In the past, she has volunteered with the Emergency Program, coached minor ball, worked as a Girl Guide Leader and as a PAC member. Other volunteer activities have included the Cancer Society and the Alzheimer Walk for Memories.

Active in the school community, Kathy has traveled with students both in and out of Canada. She has fundraised for various school projects and is an active steward with BCGEU on worksites and provincially.



Kathy enjoys working for the people of Chetwynd, bringing their wishes to Council and taking the message of Council back to the community.

#### Current Council Appointments:

- ◆ Civic Properties Commission
- ◆ Municipal Insurance Association (Alternate Voting Delegate)
- ◆ Chetwynd Health Services Committee
- ◆ Finance Strategy Committee
- ◆ Social Issues Committee
- ◆ Chetwynd Public Library (Liaison)
- ◆ Sukunka Group – Social Planning Society (Liaison)
- ◆ Northern Rockies Alaska Highway Tourism Association (Alternate Liaison)



**APPENDIX “2”**

**DEVELOPMENT STATISTICS**

## DISTRICT OF CHETWYND

### 2011 ANNUAL REPORT AND 2010 FINANCIAL REPORT

#### DEVELOPMENT STATISTICS

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##### BUILDING PERMITS

Class	Permits Issued		\$ Value of Permits	
	2009	2010	2009	2010
Residential	10	14	\$2,391,900	\$1,765,000
Commercial	3	3	\$180,000	\$2,800,074
Institutional	0	2	0	\$850,000

##### DEVELOPMENT PERMITS

Class	Development Permits Issued		Development Variance Permits Issued	
	2009	2010	2009	2010
Residential	0	0	0	0
Commercial	0	0	0	0
Other	0	0	0	0

##### TEMPORARY COMMERCIAL PERMITS AND BOARD OF VARIANCE APPLICATIONS

Class	Temporary Commercial Permits Issued		Board of Variance Applications	
	2009	2010	2009	2010
Residential	0	0	4	2
Commercial	0	0	0	0
Other	0	2	0	0

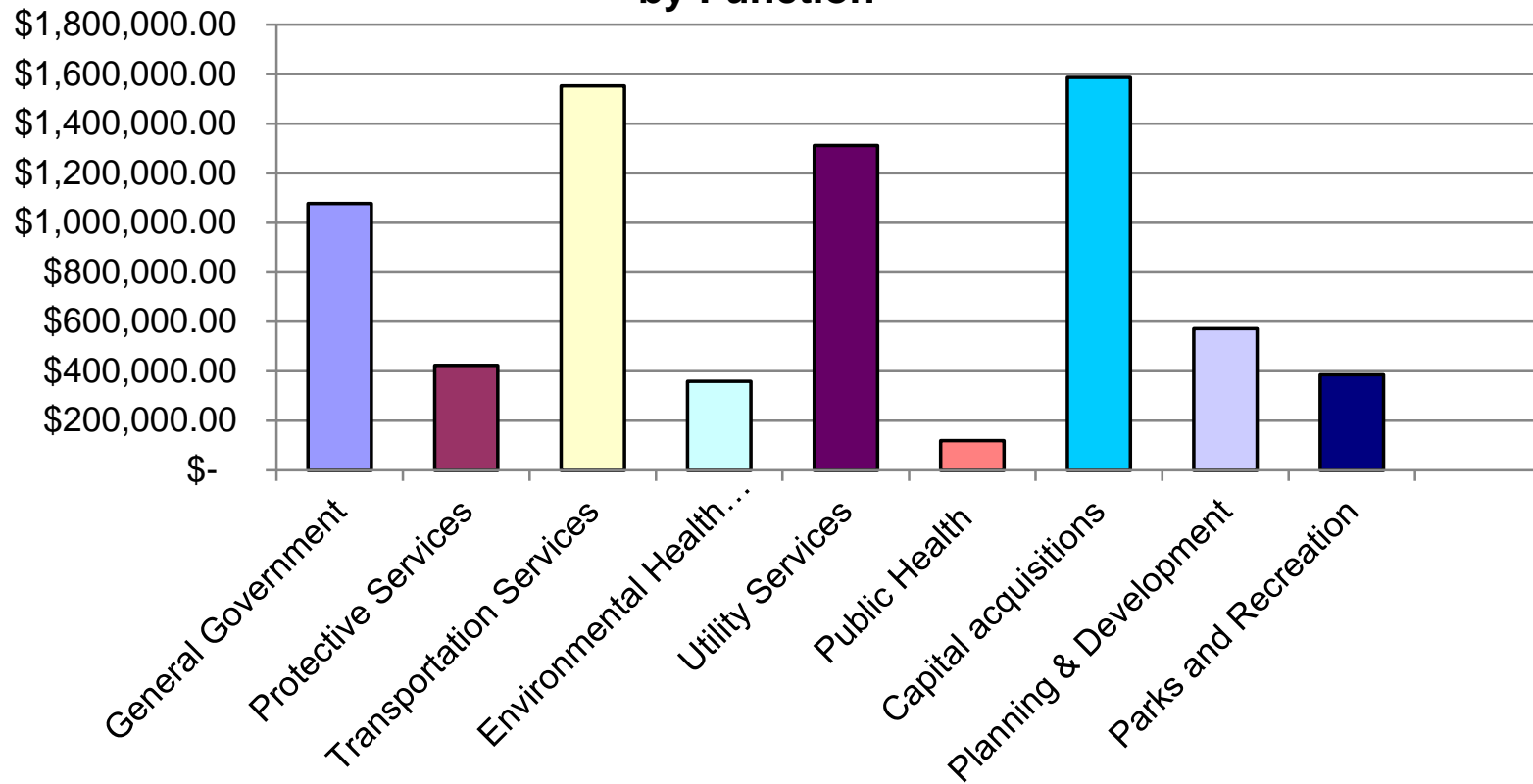
##### ZONING AND OFFICIAL COMMUNITY PLAN AMENDMENTS

Class	Zoning Amendments		OCP Amendments	
	2009	2010	2009	2010
Residential	0	0	0	0
Commercial	0	1	0	0
Other	0	1	0	1

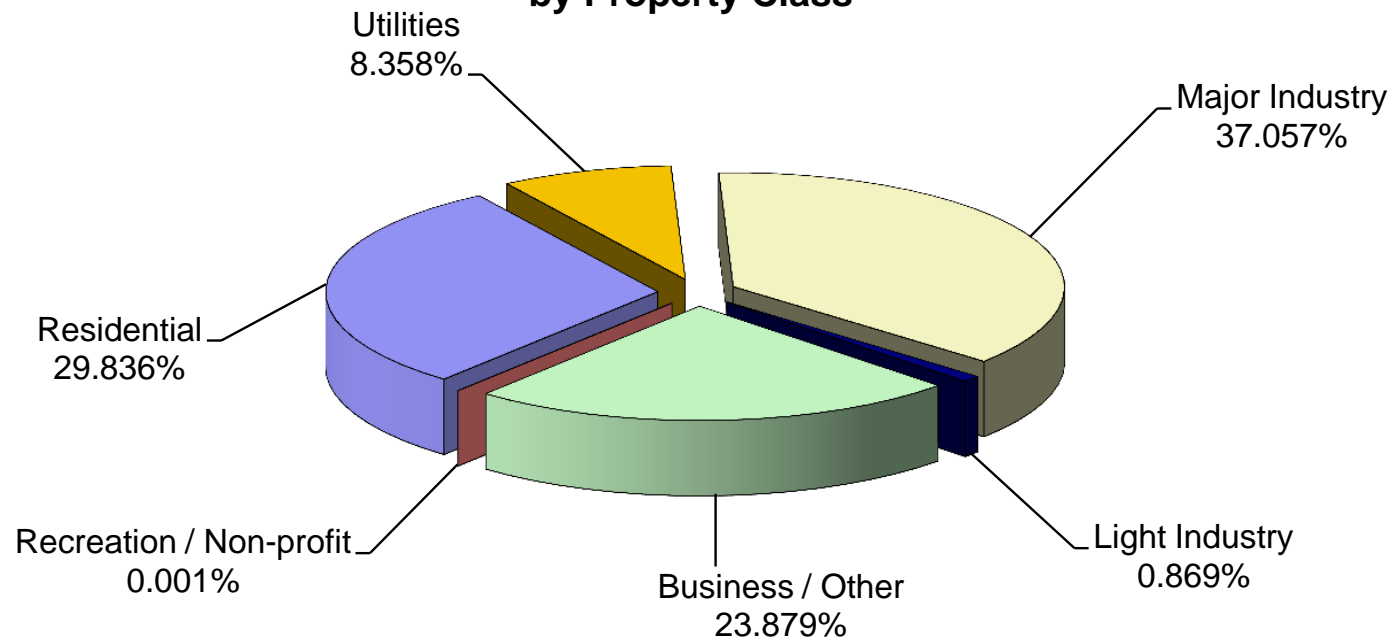
# **APPENDIX “3”**

## **FINANCIAL STATISTICS**

## 2010 Municipal Expenditures by Function

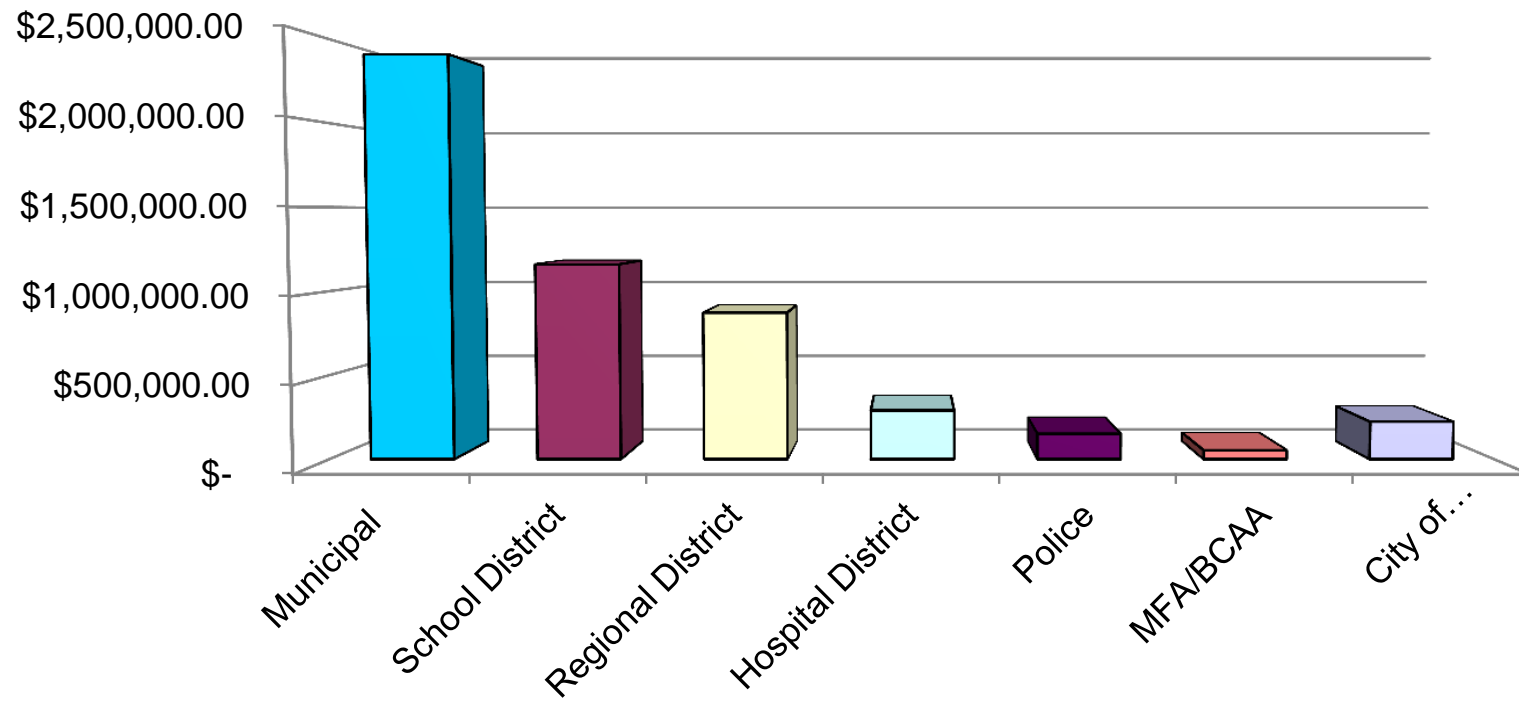


### 2010 Property Tax Breakdown by Property Class

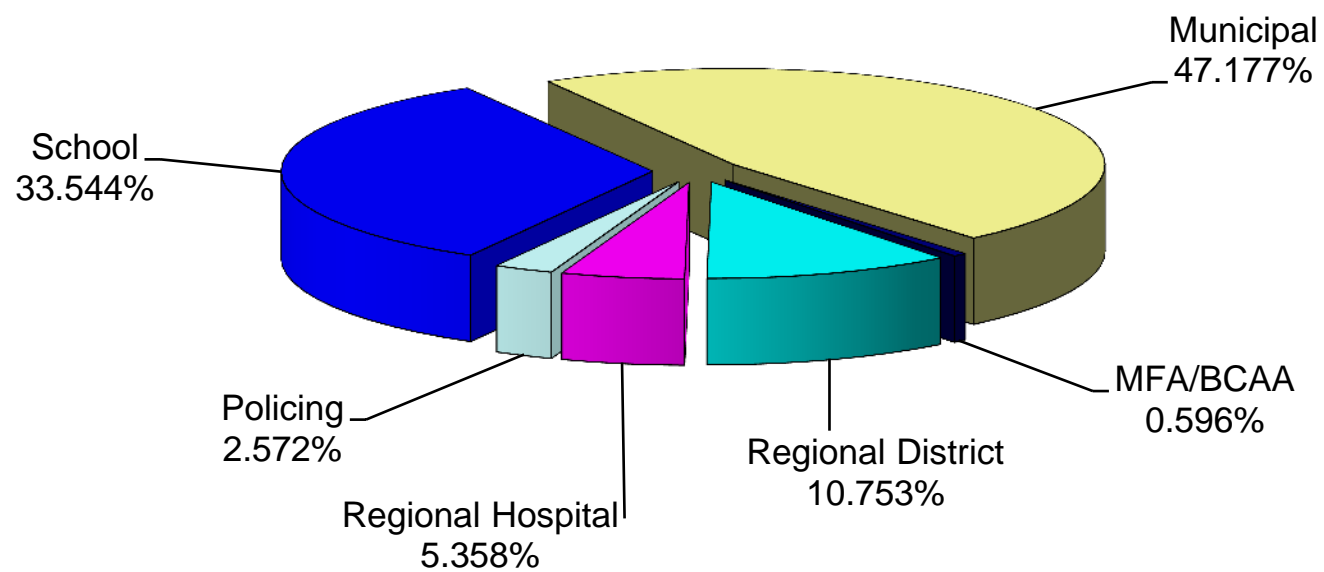




## 2010 Property Taxes by Taxing Authority



## 2010 Residential Tax Breakdown



## **APPENDIX “4”**

# **2010 FINANCIAL STATEMENTS & AUDITOR’S REPORT**

## Responsibility for Financial Reporting

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The accompanying Consolidated Financial Statements and all other information contained in this Annual Report are the responsibility of the management of the District of Chetwynd. The preparation of the periodic financial statements involves the use of estimates and approximations because the precise determination of financial information frequently depends on future events. These Consolidated Financial Statements have been prepared by the management within reasonable limits of materiality and within the framework of Canadian generally accepted accounting principles for governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

In carrying out its responsibilities, management maintains appropriate systems of internal accounting controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

Sander Rose Bone Grindle, LLP, as the Municipality's independent auditors, have audited the Consolidated Financial Statements. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the Consolidated Financial Statements are free of material misstatement and present fairly the financial position and results of operations of the Municipality in accordance with Canadian generally accepted accounting principles.



W.J. Caldwell  
Director of Financial Administration



Doug Fleming  
Chief Administrative Officer

Partners

- \* Ben Sander, B. Comm., C.A.
- \* Dale J. Rose, C.A.
- \* Alan Bone, B. Comm., C.A.
- \* Jason Grindle, B. Comm., C.A.

**INDEPENDENT AUDITORS' REPORT**

To the Mayor and Council of the District of Chetwynd

**Report on the Financial Statements**

We have audited the accompanying consolidated statement of financial position of the District of Chetwynd as at December 31, 2010, and the consolidated statements of operations, cash flow and changes in net financial assets for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the 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 financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' 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 auditors' judgement, including the assessment of 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, these consolidated financial statements present fairly, in all material respects, the financial position of the District of Chetwynd as at December 31, 2010 and the results of its operations, its cash flow and changes in net financial assets for the year then ended in accordance with Canadian public sector accounting standards.

Fort St. John, BC  
May 2, 2011

  
Chartered Accountants



Member, Chartered Accountants of British Columbia

\* Denotes Professional Corporations



# DISTRICT OF CHETWYND

## Consolidated Statement of Financial Position December 31, 2010

		2010		2009
<b>Financial Assets</b>				
Cash and cash equivalents, note 3	\$	2,378,531	\$	1,238,895
Accounts receivable, note 4		2,901,124		2,422,093
		5,279,655		3,660,988
<b>Liabilities</b>				
Accounts payable, note 5		1,383,810		893,671
<b>Net Financial Assets</b>		<b>3,895,845</b>		<b>2,767,317</b>
<b>Non-financial Assets</b>				
Tangible capital assets, note 8		30,058,439		29,948,369
Inventories		30,745		30,092
Prepaid expenses		68,743		54,094
Tax sale properties, note 6		12,024		12,568
		30,169,951		30,045,123
<b>Accumulated Surplus, schedule 3</b>	\$	<b>34,065,796</b>	\$	<b>32,812,440</b>

See accompanying notes to the consolidated financial statements



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W.J. Caldwell  
Director of Financial Administration

# DISTRICT OF CHETWYND

## Consolidated Statement of Operations December 31, 2010

	2010 Budget	2010 Actual	2009 Actual
<b>Revenue</b>			
Taxes, note 9	\$ 2,641,885	\$ 2,702,143	\$ 2,727,986
Services provided to other governments	164,045	158,528	151,268
Sale of services	1,017,301	1,176,890	1,047,665
Other revenue from own sources	234,340	340,286	261,797
Government transfers	3,119,638	3,780,482	3,816,465
Appropriation from surplus	1,175,828	-	-
Gain (Loss) on disposal of assets	-	(168,653)	15,304
	<u>8,353,037</u>	<u>7,989,676</u>	<u>8,020,485</u>
<b>Expenses</b>			
General government	1,350,477	1,140,721	1,152,904
Protective services	505,776	424,188	410,108
Transportation services	1,288,205	1,484,562	1,545,372
Utility services	1,421,460	1,310,043	1,341,381
Public health services	218,201	119,479	178,180
Development services	716,080	571,607	684,323
Parks and recreation	722,040	380,481	933,166
Amortization	-	1,305,239	1,181,520
	<u>6,222,239</u>	<u>6,736,320</u>	<u>7,426,954</u>
<b>Current year Surplus (Deficit)</b>	<u>2,130,798</u>	<u>1,253,356</u>	<u>593,531</u>
Accumulated Surplus, beginning of year, as previously stated, note 2	-	53,300,932	51,525,881
Prior period adjustment	-	(20,488,492)	(19,306,972)
<b>Accumulated Surplus, beginning of year restated</b>	<u>32,812,440</u>	<u>32,812,440</u>	<u>32,218,909</u>
<b>Accumulated Surplus, end of year</b>	<u>\$ 34,943,238</u>	<u>\$ 34,065,796</u>	<u>\$ 32,812,440</u>

See accompanying notes to the consolidated financial statements

# DISTRICT OF CHETWYND

## Consolidated Statement of Cash Flow December 31, 2010

	2010	2009
<b>Cash provided (used) by:</b>		
<b>Operating transactions</b>		
Excess of Revenue Over Expenses	\$ 1,253,356	\$ 593,531
Non-cash charges to operations		
Net change in inventory	(653)	(11,533)
Net change in prepaid expenses	(14,649)	44,359
Net change in accounts receivable	(479,031)	(1,041,421)
Net change in accounts payable	490,139	28,032
Net change in tax sale properties	544	(7,810)
Loss on disposal of assets	168,653	-
Amortization	1,305,239	1,181,520
Cash provided from operations	2,723,598	786,678
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(1,586,338)	(2,032,438)
Disposal of tangible capital assets	2,376	-
	(1,583,962)	(2,032,438)
Increase (decrease) in cash and cash equivalents	1,139,636	(1,245,760)
<b>Cash and cash equivalents, beginning of year</b>	<b>1,238,895</b>	<b>2,484,655</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 2,378,531</b>	<b>\$ 1,238,895</b>

See accompanying notes to the consolidated financial statements

# DISTRICT OF CHETWYND

## Consolidated Statement of Net Financial Assets December 31, 2010

	2010	2009
<b>Excess of Revenue Over Expenses</b>	<b>\$ 1,253,356</b>	<b>\$ 593,531</b>
Decrease (increase) in prepaid expenses	(14,649)	44,359
Decrease (increase) in inventory	(653)	(11,533)
Decrease (increase) in tax sale properties	544	(7,810)
Disposal of tangible capital assets	2,376	-
Acquisition of tangible capital assets	(1,586,338)	(2,032,438)
Loss on disposal of capital assets	168,653	-
Amortization of tangible capital assets	1,305,239	1,181,520
	(124,828)	(825,902)
<b>Increase (decrease) in Net Financial Assets</b>	<b>1,128,528</b>	<b>(232,371)</b>
<b>Net Financial Assets, beginning of year</b>	<b>2,767,317</b>	<b>2,999,688</b>
<b>Net Financial Assets, end of year</b>	<b>\$ 3,895,845</b>	<b>\$ 2,767,317</b>

See accompanying notes to the consolidated financial statements

# Notes to the Consolidated Financial Statements

## YEAR ENDED DECEMBER 31, 2010

The District of Chetwynd is incorporated under the *Local Government Act of British Columbia*. The District's principal activities include the provision of local government services to residents and businesses of the incorporated area.

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

The consolidated financial statements of the District of Chetwynd are the representations of management prepared in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

The consolidated financial statements reflect a combination of the Capital, Operating and Reserve Funds. Interfund transactions and balances have been eliminated.

Previous year's amounts have been restated to conform to the current year's presentation.

#### Operating Funds

Operating Funds are established for general, water and sewer operations of the District. Operating Funds are used to record the costs associated with providing District services.

#### Capital Funds

Capital Funds are established for general, water and sewer capital. Capital Funds are used to record the acquisition costs of capital assets.

#### Reserve Funds

These funds hold assets necessary to finance future capital expenditures and are subject to the statutory restrictions of the Community Charter of British Columbia. Restrictions include the requirement that funds and interest earned thereon may only be expended for specific purposes and these expenditures be approved by a Bylaw passed by the District Council.

#### Cemetery Care Trust Funds

This Fund is intended to provide earnings that can be used for the upkeep of the cemetery, and has been established pursuant to the Cemetery Care Act. The Cemetery Care Trust Fund is excluded from the District's Consolidated Financial Statements, per PSAB guidelines.

#### Budget Presentation

Budget amounts reflect the annual provision approved by Council on May 10, 2010 as part of the District's Financial Plan Bylaw and have not been audited. The budget has been adjusted to remove internal equipment charges. The effect of this adjustment is to reduce "Revenue from Own Sources" from \$828,921 to \$238,921 and to reduce Operation expenses from \$5,836,215 to \$5,246,215.

#### Revenue and Expenditure Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues and expenditures are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due

#### Segment Disclosure

The District has reported revenues and expenditures for the main areas of activities reported in the Statement of Operations by Segment, Note 10. Revenue and expense related to activities of these segments is tracked to be consistent with commonly used financial reporting done by other municipalities.

#### Use of Estimates

These financial statements have been prepared in accordance with accounting practices generally accepted in Canada. In preparing these financial statements management has made estimates and assumptions that affect the amounts reported. Significant estimates include assumptions made to establish the historical cost and useful life of tangible capital assets in order to adopt Section PS 3150, Tangible Capital Assets, of the Public Sector Accounting Board handbook. Actual results could differ from those estimates.

# Notes to the Consolidated Financial Statements

YEAR ENDED DECEMBER 31, 2010

## Financial Instruments

The District's financial instruments consist of cash, receivables, Municipal Finance Authority (MFA) money market fund deposits, payables and accruals. Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest, currency or credit risks arising from these financial instruments. MFA unit cost investments are reported at market value as at December 31.

## Tangible Capital Assets

Capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to the acquisition or construction of the tangible capital asset, including transportation, site preparation, design, engineering, and legal fees. Contributed capital assets are recorded at fair value at the time of donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land	n/a
Buildings	60 years
Machinery and equipment	5 – 30 years
Infrastructure	15 – 75 years

## Non-Financial Assets

Tangible capital assets and other non financial assets are accounted for as assets by the municipality because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the municipality unless they are sold.

## 2. Change in Accounting Policy

The District has implemented Public Sector Accounting Board (PSAB) sections 3150 Tangible Capital Assets. Section 3150 requires governments to record and amortize their tangible capital assets in their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction.

### Methods used for determining the cost of each major category of tangible capital assets

The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. When historical costs records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The District applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. After defining replacement or reproduction cost, indices including the consumer price index were used as a resource for determining appropriate indices in order to deflate the replacement or reproduction cost to an estimated historical cost at the year of acquisition. The change in accounting policy has been applied retroactively with the restatement of the prior period. The impact of adopting the Tangible Capital Assets (Section 3150) Standard was as follows:

Consolidated Statement of Operations	2010	2009
Opening Surplus as previously stated	\$ 53,300,932	\$ 51,525,881
Assets previously capitalized written off	(6,627,341)	(6,627,341)
Increase in Amortization expense	(14,606,801)	(13,425,281)
Contributed assets not previously recorded	745,650	745,650
	<u>(20,488,492)</u>	<u>(19,306,972)</u>
Restated opening accumulated surplus	\$ <u>32,812,440</u>	\$ <u>32,218,909</u>



# Notes to the Consolidated Financial Statements

YEAR ENDED DECEMBER 31, 2010

	2010	2009
<b>3. CASH AND CASH EQUIVALENTS</b>		
Cash on hand	\$ 1,630	\$ 1,550
Bank	522,538	354,679
MFA money market deposits	1,854,363	882,666
	<b>\$ 2,378,531</b>	<b>\$ 1,238,895</b>
<b>4. ACCOUNTS RECEIVABLE</b>		
Taxes	\$ 326,192	\$ 352,741
Due from other governments	2,150,459	1,919,000
Trade receivables	424,473	150,352
	<b>\$ 2,901,124</b>	<b>\$ 2,422,093</b>
<b>5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES</b>		
Due to other governments	\$ 58,429	\$ 58,100
Trade accounts	1,036,888	510,463
Payroll accruals	116,468	169,548
Holdbacks and trust	172,025	155,560
	<b>\$ 1,383,810</b>	<b>\$ 893,671</b>
<b>6. TAX SALE PROPERTIES</b>		
Properties sold may be redeemed by the owner for one year following the sale at the amount outstanding at the tax sale date, plus interest on that balance up to the date of redemption.	\$ 12,024	\$ 12,568

## 7. PENSION LIABILITY

The District 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 pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 163,000 active members and approximately 60,000 retired members. Active members include approximately 35,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers. The District of Chetwynd paid \$216,006 for employer contributions to the plan in fiscal 2010.

# Notes to the Consolidated Financial Statements

YEAR ENDED DECEMBER 31, 2010

## 8. TANGIBLE CAPITAL ASSETS

		Land	Buildings	Machinery, Equipment	General Infrastructure	Utilities Infrastructure	Work in Progress		2010 Actual		2009 Actual
<b>Cost:</b>											
Balance, beginning of year	\$	494,730	4,585,364	6,981,082	13,969,030	16,757,883	1,767,080	\$	44,555,170	\$	42,522,732
Additions		224,351	145,275	497,347	1,928,820	548,531	6,098		3,350,422		2,032,437
Disposals		-	-	(30,645)	(179,418)	-	(1,766,460)		(1,976,523)		-
Balance, end of year	\$	719,081	4,730,639	7,447,784	15,718,432	17,306,414	6,718	\$	45,929,069	\$	44,555,170
<b>Accumulated Amortization:</b>											
Balance, beginning of year	\$	-	1,550,368	4,118,856	4,786,447	4,151,128	-	\$	14,606,801	\$	13,425,281
Disposals		-	-	(30,645)	(10,765)	-	-		(41,410)		-
Amortization		-	95,754	408,530	475,091	325,864	-		1,305,239		1,181,520
Balance, end of year		-	1,646,122	4,496,741	5,250,773	4,476,992	-		15,870,630		14,606,801
<b>Net book value, end of year</b>	<b>\$</b>	<b>719,081</b>	<b>3,084,517</b>	<b>2,951,043</b>	<b>10,467,659</b>	<b>12,829,422</b>	<b>6,718</b>	<b>\$</b>	<b>30,058,439</b>	<b>\$</b>	<b>29,948,369</b>

# Notes to the Consolidated Financial Statements

YEAR ENDED DECEMBER 31, 2010

## 9. MUNICIPAL TAXATION

	2010	2009
Municipal property taxes	\$ 2,675,900	\$ 2,718,711
Add: requisitions on behalf of other taxing authorities		
Provincial School/Policing Tax	1,325,202	1,370,125
Regional District	881,561	951,239
Regional Hospital District	293,451	305,708
B.C. Assessment Authority	53,209	54,332
Municipal Finance Authority	100	102
City of Dawson Creek	224,006	247,205
	5,453,429	5,647,422
Deduct: requisitions remitted to other taxing authorities	2,751,286	2,919,436
	<u>\$ 2,702,143</u>	<u>\$ 2,727,986</u>

Notes to the Consolidated Financial Statements  
Consolidated Schedule of Segmented Disclosure  
YEAR ENDED DECEMBER 31, 2010

NOTE 10

<b>REVENUES</b>	<b>2010 Budget</b>	<b>General Government</b>	<b>Protective Services</b>	<b>Transport. Services</b>	<b>Utilities</b>	<b>Public Health</b>	<b>Planning &amp; Develop.</b>	<b>Parks &amp; Recreation</b>	<b>2010 Actual</b>	<b>2009 Actual</b>
Municipal Taxes	2,641,885	2,672,330	-	-	29,813	-	-	-	\$ 2,702,143	\$ 2,727,986
Services to other governments	164,045	158,528	-	-	-	-	-	-	158,528	151,268
Sale of services	1,017,301	1,553	4,093	-	1,133,523	11,489	24,832	1,400	1,176,890	1,047,665
Other revenue	234,340	216,620	76,920	45,679	-	500	567	-	340,286	261,797
Government transfers	3,119,638	2,324,859	150,150	978,055	-	34,000	143,418	150,000	3,780,482	3,816,465
Gain (Loss) from disposal of assets	-	-	-	(168,653)	-	-	-	-	- (168,653)	15,304
Appropriation from surplus	1,175,828	-	-	-	-	-	-	-	-	-
	<u>8,353,037</u>	<u>5,373,890</u>	<u>231,163</u>	<u>855,081</u>	<u>1,163,336</u>	<u>45,989</u>	<u>168,817</u>	<u>151,400</u>	<u>7,989,676</u>	<u>8,020,485</u>
<b>EXPENSES</b>										
Salaries and benefits	2,671,474	594,056	234,723	875,907	521,343	83,107	163,972	223,768	2,696,876	2,972,809
Travel and training	213,641	74,028	24,860	11,428	7,180	1,100	10,691	-	129,287	139,151
Contracted services	1,762,686	191,020	58,220	233,406	538,739	30,336	286,357	66,245	1,404,323	1,557,829
Materials and supplies	773,488	52,313	65,671	202,373	113,913	3,694	26,232	58,752	522,948	805,913
Insurance, licenses & dues	205,100	101,269	16,108	53,394	7,948	140	6,360	500	185,719	234,394
Utilities and telephone	301,654	51,379	22,844	107,036	118,569	-	4,151	10,400	314,379	315,758
Other	294,196	76,656	1,762	1,018	2,351	1,102	73,844	20,816	177,549	219,580
Amortization	-	56,611	70,938	660,502	446,482	-	-	70,706	1,305,239	1,181,520
	<u>6,222,239</u>	<u>1,197,332</u>	<u>495,126</u>	<u>2,145,064</u>	<u>1,756,525</u>	<u>119,479</u>	<u>571,607</u>	<u>451,187</u>	<u>6,736,320</u>	<u>7,426,954</u>
	<u>2,130,798</u>	<u>4,176,558</u>	<u>(263,963)</u>	<u>(1,289,983)</u>	<u>(593,189)</u>	<u>(73,490)</u>	<u>(402,790)</u>	<u>(299,787)</u>	<u>\$ 1,253,356</u>	<u>\$ 593,531</u>



CHARTERED ACCOUNTANTS

*Partners*

- \* Ben Sander, B. Comm., C.A.
- \* Dale J. Rose, C.A.
- \* Alan Bone, B. Comm., C.A.
- \* Jason Grindle, B. Comm., C.A.

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## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Mayor and Council of the District of Chetwynd

We have audited and reported separately herein on the consolidated financial statements of the District of Chetwynd for the year ended December 31, 2010.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements of the District taken as a whole. The current year's supplementary information included in Schedules 1 through 6 is presented for the purposes of additional analysis. Such supplementary information has not been subjected to the auditing procedures applied in the examination of the consolidated financial statements and accordingly, we express no opinion on it.

Fort St. John, BC  
May 2, 2011

*Sander Rose Bone Grindle*  
Chartered Accountants



Member, Chartered Accountants of British Columbia

\* Denotes Professional Corporations

# Schedule of Capital Fund Activities

SCHEDULE 1

YEAR ENDED DECEMBER 31, 2010

	<u>2010 Budget</u>	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>			
Grants	\$ 415,838	\$ -	\$ 400,000
Contributed Assets	-	12,471	-
Loss on disposal of assets	-	(168,653)	-
	<u>415,838</u>	<u>(156,182)</u>	<u>400,000</u>
<b>EXPENSES</b>			
Amortization			
- General Government	-	56,611	56,138
- Protective Services	-	70,938	66,807
- Transportation Services	-	660,502	564,938
- Utilities	-	446,482	435,995
- Parks & Recreation	-	70,706	57,642
	<u>-</u>	<u>1,305,239</u>	<u>1,181,520</u>
<b>Current year Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (1,461,421)</b>	<b>\$ (781,520)</b>
<b>INTERFUND TRANSFERS</b>			
Capital from Operations	13,000	1,038,330	4,822
Capital from Reserve Funds	<u>1,153,241</u>	<u>535,537</u>	<u>1,627,615</u>
	<u>1,166,241</u>	<u>1,573,867</u>	<u>1,632,437</u>
	<b>\$ 1,582,079</b>	<b>\$ 112,446</b>	<b>\$ 850,917</b>



# Schedule of Reserve Fund Activities

## SCHEDULE 2

YEAR ENDED DECEMBER 31, 2010

	2010	2009
<b>REVENUE</b>		
Interest	\$ 12,536	\$ 9,117
<b>INTERFUND TRANSFERS</b>		
Transfer from operating funds	1,957,472	2,011,767
Transfer to capital funds	(535,537)	(1,627,615)
	1,421,935	384,152
Change in Reserve Funds	1,434,471	393,269
Reserve Funds, beginning of year	1,472,897	1,079,628
<b>Reserve Funds, end of year</b>	<b>\$ 2,907,368</b>	<b>\$ 1,472,897</b>

# Schedule of Accumulated Surplus

SCHEDULE 3

YEAR ENDED DECEMBER 31, 2010

	General Fund	Water Fund	Sewer Fund	Capital Assets	Reserve Accounts	2010	2009
Balance, January 1, previously stated	1,271,735	(402,590)	522,029	50,436,861	1,472,897	\$ 53,300,932	\$ 51,525,881
Prior period adjustment	-	-	-	(20,488,492)	-	(20,488,492)	(19,306,972)
Balance, January 1, restated	1,271,735	(402,590)	522,029	29,948,369	1,472,897	\$ 32,812,440	\$ 32,218,909
Current year surplus (deficit)	2,738,544	(15,331)	(20,972)	(1,461,421)	12,536	1,253,356	593,531
Transfers - Operating Funds	(72,560)	102,052	(27,116)	(2,376)	-	-	-
Transfers - Reserve Funds	(1,957,472)	-	-	-	1,957,472	-	-
Transfers - Capital Funds	(1,038,330)	-	-	1,573,867	(535,537)	-	-
	941,917	(315,869)	473,941	30,058,439	2,907,368	\$ 34,065,796	\$ 32,812,440

# Schedule of Reserve Funds

SCHEDULE 4

YEAR ENDED DECEMBER 31, 2010

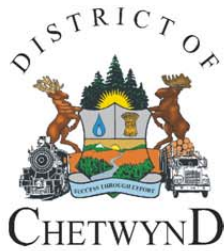
	2010	2009
<b>STATUTORY RESERVE FUNDS</b>		
Capital Works	\$ 259,206	\$ 242,423
Airport Equipment	10,726	10,659
Fire Department Equipment	160,119	157,721
Land Sale	245,744	244,198
Tax Sale Land	59,826	59,449
Municipal Office Building	1,006,483	501,134
	<u>\$ 1,742,104</u>	<u>\$ 1,215,584</u>
<b>NON-STATUTORY RESERVE FUNDS</b>		
Sewer Capital	1,501	1,492
PVEP Roof	6,103	6,065
Wood Waste Dump	2,649	2,632
Administration Equipment	3,962	2,938
Finance Equipment	15,274	10,187
Federal Gas Tax	391,770	233,999
Fair Share	744,005	-
	<u>1,165,264</u>	<u>257,313</u>
	<u><u>\$ 2,907,368</u></u>	<u><u>\$ 1,472,897</u></u>

# Schedule of Operations

YEAR ENDED DECEMBER 31, 2010

## SCHEDULE 5

	General Fund	Water Fund	Sewer Fund		2010	2009
<b>REVENUES</b>						
Municipal Taxes	2,702,143	-	-	\$	2,702,143	\$ 2,727,986
Services to other governments	158,528	-	-		158,528	151,268
Sale of services	244,154	613,285	319,451		1,176,890	1,047,665
Other revenue	315,279	-	-		315,279	252,680
Government grants	3,780,482	-	-		3,780,482	3,416,465
Proceeds from sale of asset	-	-	-		-	15,304
	<u>7,200,586</u>	<u>613,285</u>	<u>319,451</u>		<u>8,133,322</u>	<u>7,611,368</u>
<b>EXPENSES</b>						
Administration	1,140,721	-	-		1,140,721	1,152,904
Protective Services	424,188	-	-		424,188	410,108
Transportation Services	1,484,562	-	-		1,484,562	1,545,372
Utility Services – Administration	13,609	180,956	150,244		344,809	303,620
- Transmission, Collection, Disposal	327,395	231,894	109,155		668,444	643,754
- Purification and Treatment	-	194,172	78,626		272,798	372,644
- Bulk Station	-	21,594	2,398		23,992	21,363
Public Health1	119,479	-	-		119,479	178,180
Planning and Development	571,607	-	-		571,607	684,323
Parks and Recreation	380,481	-	-		380,481	933,166
	<u>4,462,042</u>	<u>628,616</u>	<u>340,423</u>		<u>5,431,081</u>	<u>6,245,434</u>
<b>Current year Surplus (Deficit)</b>	<b>2,738,544</b>	<b>(15,331)</b>	<b>(20,972)</b>	<b>\$</b>	<b>2,702,241</b>	<b>\$ 1,365,934</b>
Interfund Transfers	(3,068,362)	102,052	(27,116)		(2,993,426)	(2,016,589)
	(329,818)	86,721	(48,088)		(291,185)	(650,655)
Balance, beginning of year	<u>1,271,735</u>	<u>(402,590)</u>	<u>522,029</u>		<u>1,391,174</u>	<u>2,041,829</u>
Balance, end of year	<u><b>941,917</b></u>	<u><b>(315,869)</b></u>	<u><b>473,941</b></u>	<b>\$</b>	<u><b>1,099,989</b></u>	<b>\$ <u>1,391,174</u></b>



# DISTRICT OF CHETWYND



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