

# 2017 ANNUAL REPORT & 2016 FINANCIAL REPORT



Photo taken by Travis Stewart

**DISTRICT OF CHETWYND**

***"Community Carved by Success"***

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*Some of the photographs presented throughout the Annual Report are courtesy of Glenda Pye, Travis Stewart and Danielle Dendy.*

## 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 a 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; and
- ❖ Any other information the Council considers advisable.



Photo taken by Travis Stewart

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 2016 and projected operations for 2017 and beyond.



## Message from the Mayor



The years slip by so quickly we would scarcely notice their passage if it were not for certain events and accomplishments marking the way.

There are several exceptional accomplishments and events that we can note with satisfaction. In no order of magnitude or importance, the inauguration of the new sewer treatment plant that has reduced our Biological Oxygen Demand count to almost zero comes to mind. This accomplishment has been noticed by Ministry of Environment officials and Chetwynd is no longer on the list of offenders. The commercial sewer dump near the commercial water source on Nicholson Road is still under construction. When completed, this facility will detect illegal dumping of restricted materials.

Late in 2016 the new access from Highway 29 to the Industrial Park was opened for service with paving to be completed in 2018. I find this access particularly helpful.

Street upgrading goes on each year almost as a matter of course and over the next decade the District should see most of its streets brought up to standard. Concurrent with the upgrading of street surfaces will be the upgrading of sub-surface infrastructure as noted in the capital plan.

Chetwynd's response to the flood of June required a major outlay of funds, much of which is recoverable from the Government. While 80% of the cost of repairs can be recovered, it still has a major impact on operating and capital budgets. Once again I want to record my deep appreciation for those who went beyond the call of duty to limit the flood damage and return our home town to its natural beauty and function.

On the lighter side, after a successful season of serving the tourist traffic, the newly renovated Visitor Centre was made available to the Arts Council for the winter months. Perhaps there is room for a permanent association.

I have written on other occasions of Chetwynd's dependence on wheels to keep its economy moving. If anything, this dependence is accelerating. With Conuma Coal moving into full-operation mode at Brule and Wolverine mines, we see the dependence in stark reality with coal trucks parked where drivers can find space to park them. This challenge will have to be solved sooner than later. In the meantime, Chetwynd's traditional dependence on trucking to support the timber industry is not diminishing.

Finally, I want to acknowledge and appreciate Chetwynd's on-going relationship with Northern Health. Throughout 2016 the medical occupancy of the new clinic slowly climbed. At the time of writing four physicians and one nurse practitioner are providing patient care in the clinic and hospital.

Recruiting and retaining of professionals is always front and centre in our plans and we do not expect this to change in the future.

Success to all in 2017

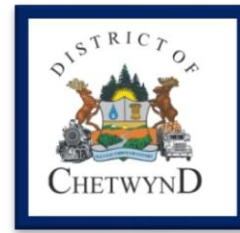
Sincerely,

Merlin Nichols, Mayor

# Mayor and Council Roles

## General Role of Council

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.



Left to Right: Councillor Laura Weisgerber, Councillor Ernest Pfanner, Councillor Clay Bassendowski, Mayor Merlin Nichols, Councillor Mel Deck, Councillor Alec Brownlee, Councillor Rochelle Galbraith

## **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.



Photo taken by Danielle Dendy

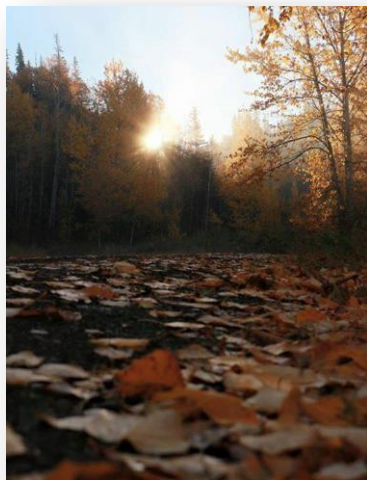


Photo taken by Danielle Dendy

## **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.

## **Declarations of Disqualifications**

There were no declarations of disqualifications made under Section III of the Community Charter in 2016.



## Council Biographies & Portfolios – 2017

### Mayor Merlin Nichols



#### Portfolio:

- Committee of the Whole Chair
- Economic Development Commission
- Civic Properties Commission
- Peace River Regional District
- South Peace Economic Development Commission
- Site C Regional Community Liaison Committee
- Treaty Land Entitlement Joint Planning Committee Liaison
- Recycling and Solid Waste Committee Chair

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), which was, 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, become a building contractor working mostly in Vancouver, and clean the Vancouver post office for about ten months – 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 on other campuses, until retirement in 2001.

Elected first to Chetwynd Council in 2001.

Merlin was elected to the office of Mayor in 2012 and is currently serving his second term.



Photo taken by Glenda Pye

## Councillor Clay Bassendowski



### Portfolio:

- Committee of the Whole
- Northern Development Initiative Trust Alternate
- Municipal Insurance Authority Alternate
- BC Hydro Peace River/Williston Reservoir Advisory Committee
- Chetwynd Communication Society Liaison
- Heritage/Museum Society Liaison
- Recycling and Solid Waste Committee

Clay was born in Saskatoon, Saskatchewan where he attended elementary and high school. Clay graduated from the Forest Technology of NAIT with honors in 1996 and is a Registered Forest Technician with the Association of B.C. Forests Professionals. He has worked for West Fraser for 21 years; 15 years in the bush as an Operations Supervisor, 6 years in the planer as a Quality Control Supervisor and in 2017 has gone back to an Operations Supervisor in the Woods Department.

Clay met his wife Dianne, a life-long resident, shortly after moving to Chetwynd in 1996 where today they enjoy raising their 10 year old daughter Ireland.

Between work, family and Council Clay's schedule is busy but when there is spare time he enjoys riding his motorcycle, camping, skiing, exercising and playing guitar.

Clay was elected to council in 2014 and he looks forward to continuing to serve the community of Chetwynd.



Photo taken by Glenda Pye



## Councillor Alec Brownlee



### Portfolio:

- Committee of the Whole
- Civic Properties Commission
- Peace River Regional District Alternate
- Treaty Land Entitlement Joint Planning Committee Liaison
- Recycling and Solid Waste Committee

Born in Red Deer, Alberta, and as a teenager, moved to British Columbia. Alec graduated from GP Vanier Senior Secondary School in Courtenay, BC. He has worked throughout the Province from Vancouver Island to the Yukon Border as a Heavy Duty Mechanic.

His first move to the Peace River area was to Dawson Creek in 1990 with Finning. After numerous moves, finally settled in Chetwynd in 1997 and was employed by West Fraser. He was a Board Director and an active volunteer for the Pine Valley Exhibition Park for a number of years. He is currently employed by Caribou Road Services as Maintenance Superintendent.

Alec is currently settled into his second term as Councillor for the District of Chetwynd.



Photo taken by Glenda Pye

## Councillor Mel Deck



### Portfolio:

- Committee of the Whole
- Fire Department Liaison
- Economic Development Commission
- Recycling and Solid Waste Committee

Mel was born in Denzil, Saskatchewan. His family moved to Saskatoon when he was 8 years old where he attended St. Thomas and St. Matthew's grade schools and Holy Cross High School. He relocated to Chetwynd in late 1981 and was employed at West Fraser Mills for 30 years as a Supervisor and an Environmental Auditor. He retired from West Fraser Mills in June of 2012. He has also run a small painting company since moving to Chetwynd.

Mel and his wife Donna have been married for 34 years; they have two daughters as well as two grandchildren. They enjoyed raising their family in Chetwynd and being involved with the sports that they participated in. They now have the pleasure of watching their grandchildren grow up here and once again supporting the events and activities they are involved in. Mel enjoys hunting, fishing, camping and generally what Chetwynd has to offer.

Mel was happy to be elected onto Council in late 2014 and looks forward to continuing to serve the community of Chetwynd which has been so good to him and his family.



Photo taken by Danielle Dendy



- Committee of the Whole
- Chetwynd Public Library Liaison
- Recycling and Solid Waste Committee

Born in Dayton, Ohio, Rochelle and her family of eight immigrated to Canada in 1967 and took up residence in Chetwynd.

Having attended school in Chetwynd, Rochelle continued her education after graduation, receiving many certificates from Northern Lights College, the Justice Institute of BC and Royal Roads University. She has just received her Level 2 Certificate in Local Government Leadership from the Local Government Leadership Academy.

Rochelle has worked, volunteered and been involved in a variety of clubs and organizations in Chetwynd, including spending eight years working with the District of Chetwynd as the Deputy Coordinator for their Municipal Emergency Plan. She is currently working for Northern Lights College as the Community Adult Literacy Coordinator.

Rochelle was first elected to the District of Chetwynd Council in 2011 and was reelected to her second term in 2014. Rochelle sits on a variety of committees as a representative for Chetwynd. She and her husband, Gordie, have been married for over 35 years and have two adult children. In her spare time, she enjoys golfing, camping and travelling.



Photo taken by Glenda Pye



- Committee of the Whole
- Economic Development Commission
- Civic Properties Commission
- Northern Health Liaison
- RCMP Liaison
- Recycling and Solid Waste Committee

Ernest is currently settled into his second term as Councillor for the District of Chetwynd and appreciates the opportunity to represent Chetwynd for his second term. He enjoys working with Council, representing the community and having a voice for local government. He has participated in the Union of British Columbia Municipalities Local Government Leadership Academy and has received Level 1 and 2 Certificates in Local Government Leadership. Ernest enjoys participating on his Council-appointed positions within the community.

Ernest was born in Dawson Creek and has called Chetwynd home ever since. Ernest and his wife, Laurie, have raised three children in Chetwynd and appreciate all that Chetwynd and area has to offer. He has been an active member of the Chetwynd Volunteer Fire Department for 28 years and enjoys hunting, fishing and camping as well as spending time horseback riding and hiking in our local mountains.



Photo taken by Danielle Dendy



## Councillor Laura Weisgerber

### Portfolio:



- Committee of the Whole
- Economic Development Commission
- Northern Development Initiative Trust
- Municipal Insurance Authority
- Chamber of Commerce Council Liaison
- BC Hydro Peace Region Non-Profit Community Fund Committee

Born in Dawson Creek, Laura moved to Chetwynd a few years later with her parents and family. Starting Grade 1 at Windrem Elementary, she graduated from Chetwynd Secondary in 1979.

In 1980 she started at the TD Bank and worked there for over 23 years with a couple short breaks to have her two sons. In 2006, she retired from banking, but after a summer off, found herself a little bored and went to work at Aim Trucking where she is today.

Laura has volunteered for many years with the Moberly Lake and Natural Springs Golf Courses and sat on the executive of the Curling Club for well over 15 years.

Being raised and later raising her own sons with her husband, Brent, in Chetwynd, she knows that Chetwynd has a lot to offer and believes that the best is yet to come.

Laura was reelected to her second term as Councillor in 2014.



Photo taken by Danielle Dendy



# Municipal Services

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 by 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) collection and disposal through contract service.
<b>Parks Facilities</b>	❖ Maintenance of community owned parks and facilities; parks equipment maintenance and upgrading.
<b>Cemetery Services</b>	❖ Maintenance and operation of community cemetery.
<b>Animal Control</b>	❖ Provision of animal control services (primarily dog control and licensing).
<b>Building Inspection</b>	❖ Provision of building inspection services to provide compliance with Provincial building, plumbing and fire code regulations.

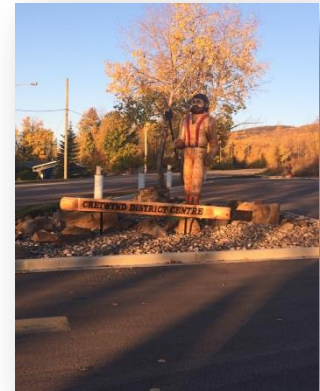
<b>Subdivision Approvals</b>	❖ Subdivision approvals to ensure compliance with local land development regulations to ensure a level of consistency in land servicing.
<b>Zoning and Land Use</b>	❖ Provision of regulations to ensure a level of consistency and advance indication of land uses.
<b>Bylaw Enforcement</b>	❖ Enforcement of local land use, noise, nuisance and related regulations. <i>Enforcement initiated upon complaint.</i>
<b>Economic Development</b>	❖ Attraction of economic development interests and new business opportunities as well as business retention and promotion.
<b>Tourism Development</b>	❖ Operation of Visitor Centre, promotion of tourism development and tourism attraction opportunities.
<b>Recreation Centre and Programs</b>	❖ Provision of recreational facilities and programs, in partnership with the Peace River Regional District.
<b>Protective Services (Fire Department)</b>	❖ Provision of fire protection services in Chetwynd and the rural fire protection area.
<b>Municipal Emergency Plan</b>	❖ Provision of guidelines to meet the local government's responsibilities to prepare for, respond to and recover from disasters or emergencies.
<b>Airport</b>	❖ Provision of airport services for small aircraft and helicopters. The airport facilitated 23 medivacs in 2016. (These stats only include medivacs during the hours of the weather station operations)



# Departmental Services

## Administration and Finance Departments:

- Principally supported by:
  - Chief Administrative Officer
  - Deputy Director of Corporate Administration
  - Director of Financial Administration and Manager of Financial Services
  - 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 record keeping and reporting, budgeting, coordination of burials and cemetery records, planning (both fiscal and land use), land development and personnel management.



## Engineering , Public Works & Parks:

- Principally supported by:
  - Director of Engineering & Public Works
  - Building Inspector
  - Engineering Staff
  - Public Works Staff
  - Seasonal Public Works Staff
  - Seasonal Parks 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, bylaw enforcement and parks & grounds maintenance.



### **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.



### **Visitor Centre:**

- Principally supported by:
  - Visitor Centre Manager
  - Seasonal Staff
- More specifically involving activities related to providing information on local features, attractions and recreational opportunities to tourists and residents.



### **Recreation:**

- Principally supported by:
  - Director of Parks & Recreation
  - Manager of Leisure & Facility Services
  - Recreation Programs Manager
  - Maintenance Staff
  - Aquatic Staff
  - Clerical and Recreation Staff
- More specifically involving activities related to management of the recreation complex, provision of recreation programs and maintenance of recreation facilities.



## Progress Report – 2016 Goals and Objectives

### TO DEVELOP AND IMPLEMENT PLANNED AND SUSTAINABLE PRACTICES

#### WORLDHOST TRAINING

**Objective:**

To implement WorldHost training community-wide.

**Strategy:**

Chetwynd has obtained a WorldHost designation as per license agreement.

**Measurement:**

The Visitor Centre Manager will be trained as a WorldHost instructor and then provide World Host training to the community. The measurement will be the successful completion of WorldHost instructor training by the Visitor Centre Manager, and the delivery of WorldHost training to members of the community.

**Benefit:**

The benefits of this service will be improved customer service throughout the community for the business, service and tourism sectors.

**Result:**

- ❖ *Fundamentals Workshops were well received by some businesses in the community in Spring/Summer with 9 WorldHost workshops hosted and 45 people attending. Will continue to offer the workshops throughout the Fall and Winter season with a hope of offering WorldHost to secondary school students as part of their curriculum.*





## MARKETING OF DISTRICT OWNED LANDS

### Objective:

The objective is to market specific District owned land.

### Strategy:

Remarket and redesign promotional materials respecting District-owned lands for residential and commercial development opportunities.

### Measurement:

Land sales, implementation of marketing.

### Benefit:

The benefits of this project will be the development of land that is currently vacant, and increased property tax revenue.

### Result:

- ❖ *Industrial, commercial and other areas have been re-inventoried and we have also completed marketing of these lots using social media, the District of Chetwynd's website at [www.gochetwynd.com](http://www.gochetwynd.com) and other related marketing tools.*



## DOWNTOWN CORE

### Objective:

Attraction of new businesses to the downtown core.

### Strategy:

To promote Chetwynd's downtown area to existing and potential new businesses.

### Measurement:

The measurement of this project will be marketing and targeting the specific sectors or needs, and the development of vacant space.

### Benefit:

The benefit of this project will be more businesses downtown and a vital, appealing downtown area.

### Result:

- ❖ *Over 40 updated information packages were sent out after an inventory of available commercial space. Photos were taken and a data base created of available rentals. New commercial spaces have opened, and have been added to the inventory and data base.*



## BOULEVARD WALKWAY

### Objective:

Boulevard walkway and beautification plan.

### Strategy:

To plan and implement an attractive and sustainable highway boulevard walkway design, including pathways, lighting, gardens and a welcome to Chetwynd sign on and around the modified Expo mound.

### Measurement:

The measurement of this project will be the successful completion of the project.

### Benefit:

The benefit of this program will be an attractive and safe community that draws visitors, tourists and potential new businesses, as well as appealing to residents.

### Result:

- ❖ *New poles and lights were installed on the boulevard between the Rodeo Sub entrance and 53<sup>rd</sup> Avenue beside the car wash. East entrance (Expo mound) has been completed.*



## BUSINESS FAÇADE IMPROVEMENT PROGRAM

### Objective:

The objective of this program is to support economic development by encouraging private investment in local business façade improvements.

### Strategy:

To apply for a Northern Development Initiative Trust (NDIT) matching funds program for commercial façade improvement through partnering agreements with local businesses, to enhance economic viability and vibrancy through visual improvements.

### Measurement:

The measurement of this project will be the successful completion of the project.

### Benefit:

The benefit of this program will be revitalization of the downtown core, resulting in an attractive community that draws visitors, tourists and potential new businesses, as well as appealing to residents and fostering community pride.

### Result:

- ❖ *There were four successful applications and three commercial façade renovations in 2016. One applicant has requested more time due to changes in scope of the renovation or new build. The District is moving into Phase Four of the program in 2017.*

Before:



After:



Before:



After:





## GREENSPACE SIGNAGE

### Objective:

The objective of this program is to have signage in place along the trail system.

### Strategy:

To implement signage into the trail system from the completed plan and inventory.

### Measurement:

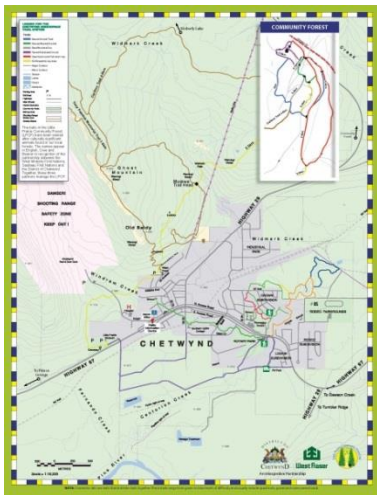
The measurement of this project will be placement of the new signage including interpretive signage, in the trail system and Little Prairie Community Forest.

### Benefit:

The benefit of this program will be the new signage throughout the trail system for identification and way-finding without confusion, and to enhance enjoyment of outdoor spaces.

### Result:

- ❖ *On October 25, 2016 the Little Prairie Community Forest Board, West Fraser representatives, District of Chetwynd Mayor & Council and staff gathered to officially open the Community Forest Interpretive Site.*





## BOULEVARD TREE REPLACEMENT

### Objective:

The objective of this project is to begin a 3 year program of removing existing diseased and dying poplar trees along the highway and replace them with new hardy, fast growing trees.

### Strategy:

In 2016 80 trees were removed in the worst affected area, from Highway 29 to Nicholson Road. 2016 was year 1 of a 3-year plan.

### Measurement:

The measurement of this project will be to complete planting of the new trees with a 100% survival rate.

### Benefit:

The benefit of this project will be to leave a legacy of beautiful, treed boulevards for future residents and visitors, and increase safety by removing trees that could be a hazard to pedestrians.

### Result:

❖ *2016 project phase is completed with good feedback from the community.*



## NICHOLSON ROAD NORTH CONSTRUCTION

### Objective:

The objective of this project is to connect Nicholson Road to Highway 29.

### Strategy:

This project was not initially planned for 2016 but a 50% partnership with Canadian Forest Products Ltd. made it possible.

### Measurement:

The measurement of this project is connecting the industrial subdivision to Highway 29 with the cooperation of Ministry of Transportation & Infrastructure.

### Benefit:

The benefit of this project is to improve traffic flow in the industrial subdivision.

### Result:

❖ *The road was successfully constructed with asphalt scheduled in 2018.*



## TO EFFECTIVELY MANAGE ENVIRONMENTAL ISSUES

### ONGOING EFFORTS TO MITIGATE ENVIRONMENTAL CONCERNS

**Objective:**

The objective of this program is to continue to diligently monitor the community for environmental concerns and prevent or mitigate any negative impacts.

**Strategy:**

To evaluate new actions and review current actions for environmental impact, as well as decreasing production of greenhouse gases (GHG's) in the municipal fleet wherever possible, encouraging recycling and water conservation in the community, and monitoring sewage effluent quality.

**Measurement:**

Success is determined by a measurable reduction in GHG's, water consumption and improved effluent quality over the long term.

**Benefit:**

Benefits of these initiatives include improvements to the environment in the immediate and surrounding areas of Chetwynd.

**Result:**

- ❖ *Continued with our inflow and infiltration program on our sewage collection system. The benefit of this is decreased flows to the treatment plant. Our sewer lagoon improvements have created a remarkable improvement in effluent quality to the Pine River. Biochemical Oxygen Demand (BOD's) were reduced from exceeding the District's permitted levels to close to zero.*



Photo taken by Travis Stewart

## SEWAGE SYSTEM LAGOON UPGRADES

### Objective:

The objective of this program is to complete sewage lagoon capacity & treatment efficiencies in order to achieve Ministry of Environment requirements and provide capacity for future growth.

### Strategy:

Received Building Canada Fund Grant in 2015 for \$2.99 million for the \$4.5 million project; Received additional funding from the Peace River Regional District of \$500,000.00, and have the ability to borrow up to \$1.5 million to complete construction. The project was tendered and construction began in Spring of 2016.

### Measurement:

The measurement of this project will be the successful completion of the upgrades to the lagoon.

### Benefit:

The benefit of this program will be to stay within the District's permitted discharge limits, reduce environmental impact and achieve capacity for future growth of the community.

### Result:

***Improvements completed with better than expected results. In the winter of 2015 before the upgrades our Biochemical Oxygen Demand's (BOD's) hit 120 (our permit requirement is <30 mg/L) and our TSS (Total Suspended Solids) hit 75 (our permit requirement is <40). After the upgrades in the winter of 2016 our BOD's were at 8.9 mg/L and our TSS was at 4.6 mg/L. These results are a remarkable achievement.***



## WATER AND SEWER DISTRIBUTION AND COLLECTION SYSTEM

**Objective:**

The objective of this project is to obtain a GPS inventory of outside critical infrastructure.

**Strategy:**

Collect a GPS inventory of all infrastructure such as hydrants, valves, manholes, curb stops, etc.

**Measurement:**

The measurement for this project will be to collect the best GPS computerized inventory possible.

**Benefit:**

Benefits will be to instantly locate critical infrastructure such as valves, manholes, etc., especially in cases of emergency. Also allows us to locate valves and manholes that get buried over time.

**Result:**

❖ *Unable to complete this project in 2016 as funds were diverted to another project.*

## ROAD REHABILITATION PROGRAM

**Objective:**

The objective of this program is to continue implementation of the 5 year Road Rehabilitation Program.

**Strategy:**

To rehabilitate roads in the priority established in Year 4 of the 5-Year Road Rehabilitation Program.

**Measurement:**

The measurement of this project will be the successful rehabilitation of 51A NE, 44 Place NE and 44A Street NE.

**Benefit:**

The benefit of this program will be improved roadways and reduced maintenance of failing roads.

**Result:**

❖ *51A NE, 44 Place NE and 44A Street NE were rehabilitated. With surplus funds 46 Ave NW from Hillside Ave to Hillside St NW was also resurfaced in 2016.*



## WATER DISTRIBUTION SYSTEM

### Objective:

The objective of this program is to improve the safety and reliability of the water distribution system.

### Strategy:

Replace existing underground malfunctioning pressure reducing valve with an enclosed above ground valve system.

### Measurement:

The measurement of this project will be the successful abandonment of the malfunctioning dangerous pressure reducing valve and chamber to a safer and more reliable technology.

### Benefit:

The benefit of this program will be improved efficiencies throughout the water distribution system. Fire zones can be controlled, water will circulate to and from water reservoir #2 while maintaining proper chlorination and reducing potentially unhealthy water aging.

❖ *Project completed in 2016. Hydro issues have delayed commissioning of the system until Spring 2017.*



## 2017 Goals and Objectives

### TO DEVELOP AND IMPLEMENT PLANNED AND SUSTAINABLE PRACTICES

#### WORLDHOST TRAINING

**Objective:**

To implement WorldHost training community-wide.

**Strategy:**

Chetwynd has obtained a WorldHost designation as per license agreement.

**Measurement:**

The Visitor Centre Manager has been trained as a WorldHost instructor and has been providing World Host training to the community. The measurement will be the continued delivery of WorldHost training to members of the community.

**Benefit:**

The benefits of this service will be improved customer service throughout the community for the business, service and tourism sectors.

#### MARKETING OF DISTRICT OWNED LANDS

**Objective:**

The objective is to market specific District owned land.

**Strategy:**

Remarket and redesign promotional materials respecting District-owned lands for residential and commercial development opportunities.

**Measurement:**

Land sales, implementation of marketing.

**Benefit:**

The benefits of this project will be land that is currently vacant being developed and increased property tax revenue.

## ECONOMIC DEVELOPMENT STRATEGY PLANNING

**Objective:**

The objective is to develop an updated plan with short-term and long-term planning goals.

**Strategy:**

The strategy planning will include interviews, input from the community during the tradeshow weekend and will involve several key stakeholders.

**Measurement:**

Received a grant of \$48,000 from the Rural Dividend Program. Hired a consultant and implemented the project; will be initializing and releasing plan by the fourth quarter 2017.

**Benefit:**

The benefits of this project will be short, medium and long term goals identified within the strategy, with the end result of attracting more firms, skilled labour force and their families to the community and retaining those already located here.

## RETENTION AND RECRUITMENT STRATEGY

**Objective:**

Retain existing and recruit new businesses to Chetwynd.

**Strategy:**

Working on strategies to implement a Pilot Program partnering and implementing programs including collecting stamps, Chetwynd dollars and other fun local shopping experience programs for participating businesses to retain local shoppers in our community and enhance the experience.

**Measurement:**

The measurement of this project will be retaining existing businesses and recruiting new businesses to locate in town.

**Benefit:**

The benefit of this strategy will be retaining local shoppers in our community.

## TO MAINTAIN A LIVABLE, SAFE AND HEALTHY COMMUNITY

### BOULEVARD WALKWAY

**Objective:**

Boulevard walkway and beautification plan – Phase II.

**Strategy:**

To plan and implement an attractive and sustainable highway boulevard walkway design, including pathways, lighting, gardens and welcome sign on and around the modified Expo mound. Phase II of the plan is to install boulevard lighting from the Rodeo Sub entrance to the Centurion Creek bridge.

**Measurement:**

The measurement of this project will be the successful completion of the project.

**Benefit:**

The benefit of this program will be an attractive and safe community that draws visitors, tourists and potential new businesses, as well as appealing to residents. This project is designed to encourage more physical activity by lighting up portions of the trail system.

### BUSINESS FAÇADE IMPROVEMENT PROGRAM

**Objective:**

The objective of this program is to support economic development through encouraging private investment in local business façade improvements.

**Strategy:**

To apply for a Northern Development Initiative Trust (NDIT) program of matching funds for façade improvement, through partnering agreements with local businesses, to enhance economic viability and vibrancy through visual improvements.

**Measurement:**

The measurement of this project will be the successful completion of the project.

**Benefit:**

The benefit of this program will be revitalization of the downtown core, resulting in an attractive community that draws visitors, tourists and potential new businesses, as well as appealing to residents and fostering community pride.

## BOULEVARD TREE REPLACEMENT

**Objective:**

The objective of this project is to continue with year 2 of the 3 year project by removing existing diseased and dying poplar trees along the highway and replace with new hardy fast growing trees.

**Strategy:**

Continue in 2017, to replace 68 trees in the next affected areas, that being North and South Access roads along Highway 97 to 54<sup>th</sup> Street SW.

**Measurement:**

The measurement of this project will be to complete the plantings of the new trees with a 100% survival rate.

**Benefit:**

The benefit of this project is to continue to leave a legacy of beautiful, treed boulevards for future residents and visitors, and to increase safety by removing trees that could be a hazard to pedestrians.

## TO EFFECTIVELY MANAGE ENVIRONMENTAL ISSUES

### ONGOING EFFORTS TO MITIGATE ENVIRONMENTAL CONCERNS

**Objective:**

The objective of this program is to continue to diligently monitor the community for environmental concerns and prevent or mitigate any negative impacts.

**Strategy:**

To evaluate new actions and review current actions for environmental impact, as well as decreasing production of greenhouse gases (GHGs) in the municipal fleet wherever possible, encouraging recycling and water conservation in the community, and monitoring sewage effluent quality.

**Measurement:**

Success is determined by a measurable reduction in GHG's, water consumption and improved effluent quality over the long term.

**Benefit:**

Benefits of these initiatives include improvements to the environment in the immediate and surrounding areas of Chetwynd.



## TO MAINTAIN & UPGRADE MUNICIPAL INFRASTRUCTURE, EQUIPMENT & FACILITIES

### EAST TRUNK MAIN REPLACEMENT

**Objective:**

The objective of this project is to replace a 1000m section of the East Trunk Main which is over its capacity and crumbling.

**Strategy:**

This project was previously denied grant funding but due to its urgent nature the District of Chetwynd will finance the project by borrowing. An alternative approval process was successfully completed in order to borrow up to \$1,500,000 as necessary. Gas Tax Revenue may also be used for this project.

**Measurement:**

The measurement of this project will be the successful tendering and construction of this project.

**Benefit:**

The benefit of this project will be to eliminate surcharges of this main, and remove risk of negative impacts either to the environment or potentially residents' homes.

### WATER DISTRIBUTION SYSTEM

**Objective:**

The objective of this program is to improve the safety and reliability of the water distribution system.

**Strategy:**

Replace second underground malfunctioning pressure reducing valve with an enclosed above ground valve system.

**Measurement:**

The measurement of this project will be the successful abandonment of the malfunctioning equipment and install new equipment above ground. This will also eliminate risks of District crews entering an underground chamber with active traffic above.

**Benefit:**

The benefit of this program will be improved efficiencies throughout the water distribution system. Fire zones and water pressures can be controlled. Water will cycle in reservoir #1 and ensure water is circulating through the system as designed.

## NEW WATER TREATMENT PLANT

**Objective:**

The objective of this project is to construct a new water treatment plant to replace the old and failing existing plant.

**Strategy:**

With Federal and Provincial grant funding we will replace a failing rapid sand filtration system and install a new technology in the way of a membrane water treatment plant which will also increase water production by 30%.

**Measurement:**

Success will be measured by the removal of the old plant and installation of the new plant with no interruption of water supply to the community.

**Benefit:**

The benefit of this project will be a reliable source of safe drinking water for many years to come with the ability to expand capacity should the community grow and need it.

## AIRPORT RUNWAY REHABILITATION

**Objective:**

The objective of this project is to resurface the 40 year old airport runway and improve safety to those pilots that need to use it.

**Strategy:**

With Provincial grant funding will rehabilitate the runway surface and substructure which has a total surface area of 500,000 square feet.

**Measurement:**

Success will be measured by the full completion of the project while staying within budget parameters.

**Benefit:**

The benefit of this project will be that users of this facility, especially medivacs, can rely on their ability to land in Chetwynd for years to come.

## WATER MAIN LOOPING PROJECT

**Objective:**

The objective of this project is to loop the dead end water mains in the industrial subdivision to improve water flows for fire fighting purposes and improve water quality.

**Strategy:**

Design and tender this construction work and complete in 2017.

**Measurement:**

The successful completion of this looping project while staying within budget parameters.

**Benefit:**

The benefit of this project will be that on completion fire flows will be improved and this in turn will provide better public safety. In addition, water quality will be improved, also providing better public safety.



Photo taken by Travis Stewart

## PEACE RIVER AGREEMENT

The Peace Region has access to rural industrial assessment through the Peace River Agreement (formerly called Fair Share).

Unlike most municipalities in BC where industry is primarily located within municipal boundaries, the story in the Peace is the exact opposite, where most industry is typically located beyond municipal boundaries.

Rural industry impacts community through industrial vehicle movement, passage of goods and supplies, transport of product and transient worker activity.

The Peace River Agreement is meant to capture industrial assessments outside of municipal boundaries in an effort to offset social and economic impacts to communities. Chetwynd has used its Peace River Agreement funding for the majority of capital projects outlined in this Annual Report. A small portion goes towards operations, as rural industry and its workforce place extra ordinary pressures on community. These pressures are only met through financial resource support of programs such as the Peace River Agreement.





## 2016 Chainsaw Carvings





## Permissive Tax Exemptions

In 2016, the District of Chetwynd adopted Tax Exemption Bylaw No. 1041, 2016 for the purpose of granting permissive tax exemptions for 2017 for the following organizations:

Organization	Estimated Value of Exemption for 2017
Chetwynd Fellowship Baptist Church	\$ 3,115.10
Chetwynd Shared Ministry Society	\$ 667.09
Chetwynd Temple Society	\$ 648.89
Church of the Nazarene	\$ 1,059.86
Little Prairie Christian Fellowship	\$ 2,354.62
Pentecostal Assemblies of Canada	\$ 3,218.80
Church of Jesus Christ of Latter Day Saints	\$ 1,661.45
Roman Catholic Episcopal Corporation of Prince Rupert	\$ 3,711.22
Royal Canadian Legion, Chetwynd Pacific Branch No. 258	\$ 1,184.08
Tansi Friendship Centre Society	\$ 1,152.90
Tansi Friendship Centre Society	\$ 3,026.08
Trustees of the Chetwynd Congregation of Jehovah's Witnesses	\$ 4,678.80
Chetwynd Senior Citizen's Housing Society, Surerus Place	\$ 6,790.67

## Revitalization Tax Exemption

The District of Chetwynd has 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.

Organization	Estimated Value of Exemption for 2017
West Fraser Mills Ltd.	\$ 18,952.20
Canadian Forest Products Ltd.	\$ 49,446.00

## Development Statistics

### Building Permits

Class	Building Permits Issued		\$ Value of Permit	
	2015	2016	2015	2016
Residential	14	10	\$1,202,000	\$352,200
Commercial/Industrial	4	10	\$359,000	\$3,767,788
Institutional	0	0	0	0

### Development Permits

Class	Development Permits Issued		Development Variance Permits Issued	
	2015	2016	2015	2016
Residential	0	0	0	1
Commercial/Industrial	4	4	1	0
Other	0	0	0	0

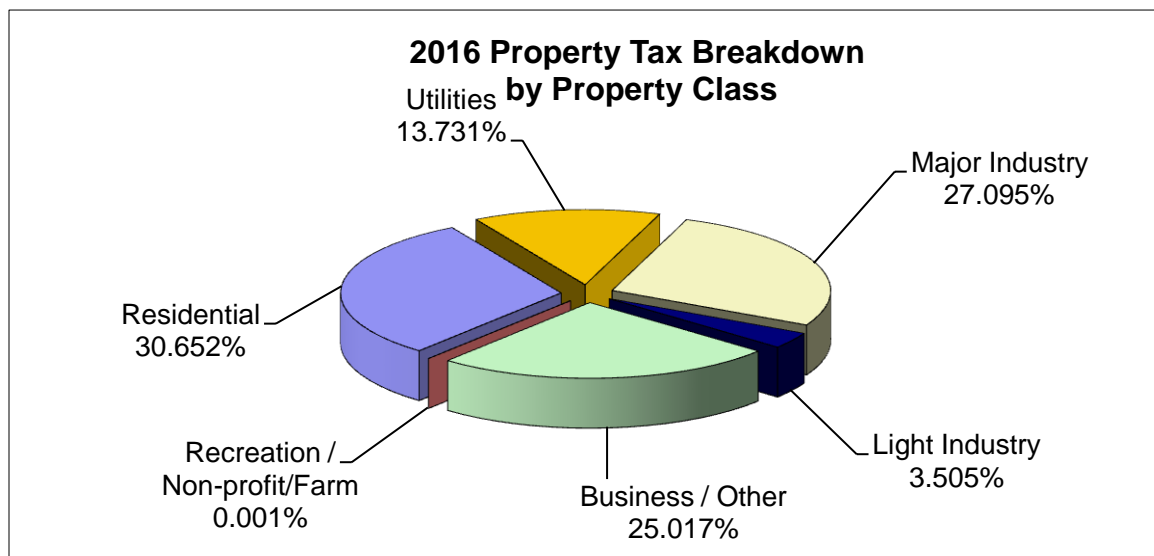
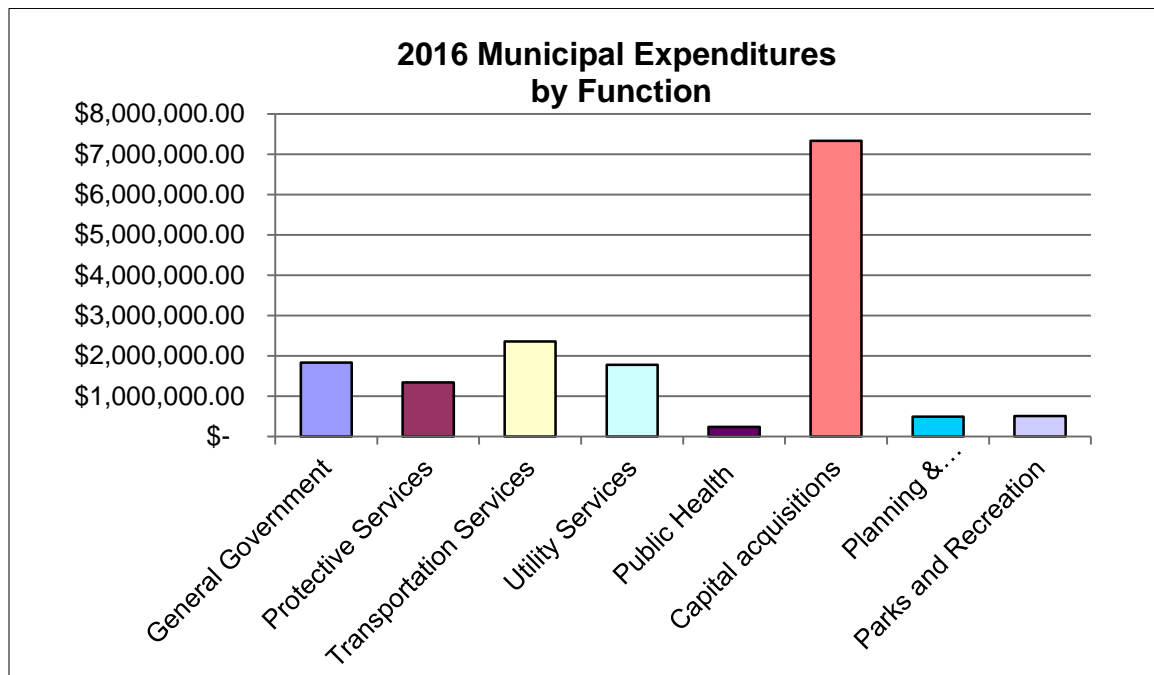
### Temporary Commercial Permits and Board of Variance Applications

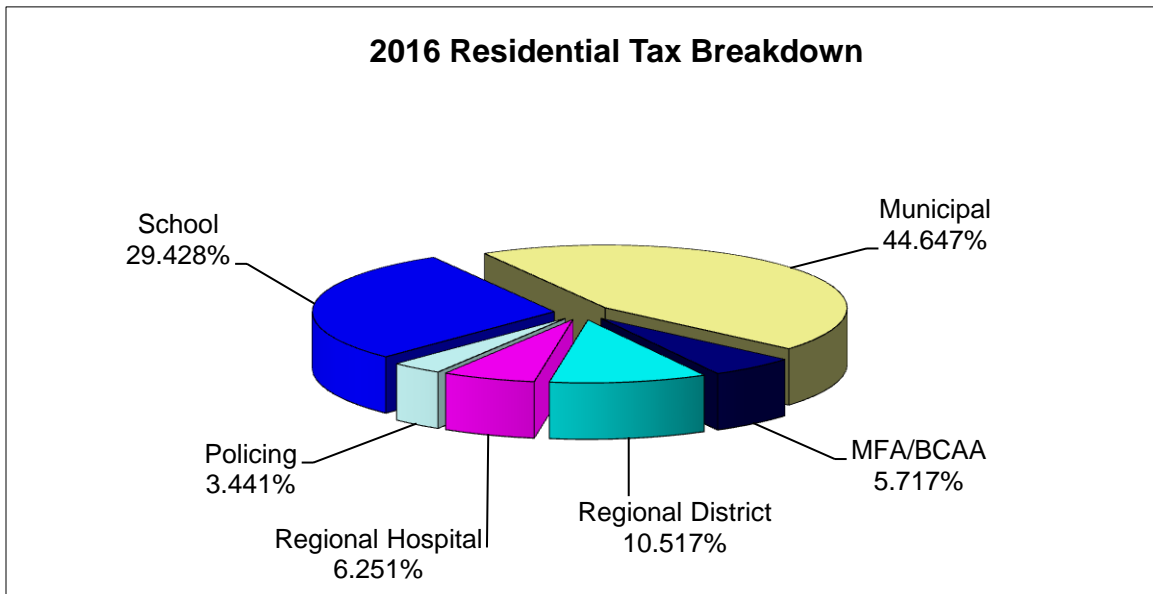
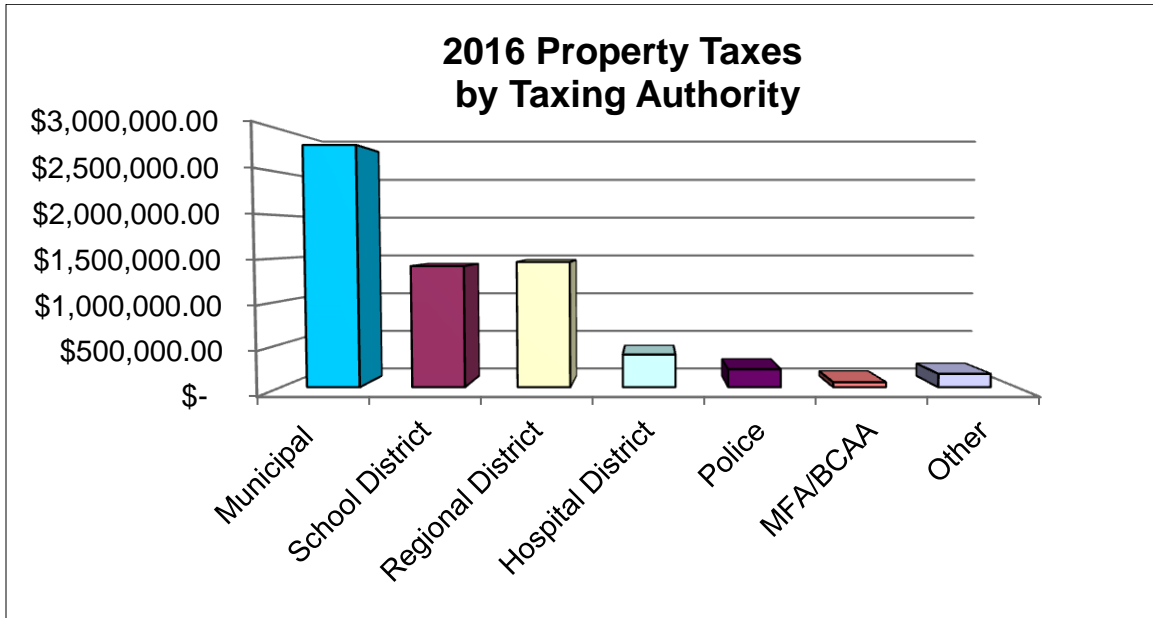
Class	Temporary Commercial Permits Issued		Board of Variance Applications	
	2015	2016	2015	2016
Residential	0	0	0	0
Commercial/Industrial	1	1	0	0
Other	0	0	0	0

### Zoning and Official Community Plan Amendments

Class	Zoning Amendments		OCP Amendments	
	2015	2016	2015	2016
Residential	0	0	0	0
Residential/Commercial	0	0	0	0
Residential/Industrial	0	0	0	0
Commercial/Industrial	1	0	0	0
Institutional	0	0	0	0

## Financial Statistics





## 2016 Financial Statements & Auditor's Report

Attached are the Audited Financial Statements and Independent Auditor's Report for the District of Chetwynd for the year ended December 31, 2016.



Photo taken by Travis Stewart





**Consolidated Financial Statements**  
Year Ended December 31, 2016

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## MANAGEMENT REPORT

The accompanying consolidated financial statements and other information contained in this Financial Report are the responsibility of the management of the District of Chetwynd.

These consolidated financial statements have been prepared by management. Financial statements are not precise since they include certain amounts based on estimates and judgements. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The District maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the District's assets are properly accounted for and are adequately safeguarded.

The elected Council of the District of Chetwynd are responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council carries out their responsibility principally at Committee of the Whole meetings and at Regular Council meetings.

Council considers for approval the engagement or re-appointment of external independent auditors and reviews the periodic financial reports.

The consolidated financial statements have been audited by Sander Rose Bone Grindle LLP, Chartered Professional Accountants, the external independent auditors, in accordance with Canadian generally accepted auditing standards on behalf of Council, residents and ratepayers of the District of Chetwynd. Sander Rose Bone Grindle LLP have full and free access to Council.



Kevin Franson  
Director of Financial Administration  
Dated



Doug Fleming  
Chief Administrative Officer  
Dated



**CHARTERED PROFESSIONAL ACCOUNTANTS**

*Partners*

- \* Ben Sander, B. Comm., FCPA, FCA
- \* Dale J. Rose, CPA, CA
- \* Alan Bone, B. Comm., CPA, CA
- \* Jason Grindle, B. Comm., CPA, CA
- \* Jaron Neufeld, B. Comm., CPA, CA

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**INDEPENDENT AUDITOR'S REPORT**

To the Mayor and Council of the District of Chetwynd

**Report on the Financial Statements**

We have audited the accompanying consolidated statements of the District of Chetwynd, which comprise consolidated statement of financial position as at December 31, 2016 and the consolidated statements of operations and cash flows 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 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 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 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.

**Basis for Qualified Opinion**

The District has not adopted the new Section PS 3260, Liability for Contaminated Sites, of the Public Sector Accounting Board handbook which establishes how to account for and report a liability associated with the remediation of contaminated sites. The effects on the consolidated financial statements as a result of not adopting the new section are that liabilities and expenditures could be understated and accumulated surplus could be overstated, the amounts, if any, are not known at this time.

### **Qualified Opinion**

In our opinion, except for the failure to adopt Section PS 3260, Liability for Contaminated Sites, of the Public Sector Accounting Board handbook, these consolidated financial statements present fairly, in all material respects, the financial position of the District of Chetwynd as at December 31, 2016 and the results of its operation, its cash flow and change in net financial assets for the year end then ended in accordance with Canadian Public Sector Accounting Standards.

**Fort St. John, BC  
April 27, 2017**

*Sander Rose Bone Grindle LLP*  
**Chartered Professional Accountants**



# DISTRICT OF CHETWYND

## Consolidated Statement of Financial Position

December 31, 2016

	2016	2015
<b>Financial Assets</b>		
Cash and cash equivalents (Note 2)	\$ 2,043,377	\$ 3,009,742
Accounts receivable (Note 3)	3,199,529	1,862,287
MFA Debt Reserve (Note 4)	46,653	45,887
Land held for resale	350,050	590,050
	<b>5,639,609</b>	<b>5,507,966</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 5)	2,028,214	1,523,449
Long term debt (Note 11)	1,541,974	1,600,000
Debt Reserve Fund (Note 4)	46,653	45,887
	<b>3,616,841</b>	<b>3,169,336</b>
<b>Net Financial Assets</b>	<b>2,022,768</b>	<b>2,338,630</b>
<b>Non-Financial Assets</b>		
Inventory	33,658	43,324
Prepaid Expenses	53,793	52,695
Tangible capital assets (Note 8)	43,488,306	37,627,161
	<b>43,575,757</b>	<b>37,723,180</b>
<b>Accumulated Surplus (Note 14)</b>	<b>\$ 45,598,525</b>	<b>\$ 40,061,810</b>

Approved by:



Kevin Franson

Director of Financial Administration

See accompanying notes to the consolidated financial statements

# DISTRICT OF CHETWYND

## Consolidated Statement of Operations

Year Ended December 31, 2016

	2016	2016 Budget (unaudited)	2015
<b>Revenue</b>			
Taxes (Note 9)	\$ 3,019,416	\$ 3,184,129	\$ 2,873,536
Grants in lieu of taxes	39,662	54,132	42,141
Services provided to other governments	154,834	170,471	150,360
Sale of Services	1,295,873	1,192,949	1,230,794
Other revenue from own sources	741,291	433,247	733,310
Government transfers	8,319,258	7,561,100	4,168,715
Gain (Loss) on disposal of assets	(24,382)	-	(23,715)
	<b>13,545,952</b>	<b>12,596,028</b>	<b>9,175,141</b>
<b>Expenses</b>			
General Government Services	1,815,853	1,638,749	1,694,029
Protective Services	1,326,548	408,300	399,891
Transportation Services	2,086,216	1,412,129	2,085,244
Utility Services	1,685,355	1,349,022	1,662,886
Public Health Services	172,405	161,845	158,682
Planning and Development	483,279	484,759	552,605
Parks and Recreation	439,581	425,109	427,433
	<b>8,009,237</b>	<b>5,879,913</b>	<b>6,980,770</b>
<b>Current year surplus</b>	<b>5,536,715</b>	<b>6,716,115</b>	<b>2,194,371</b>
Accumulated Surplus, beginning of year	40,061,810	40,061,810	37,867,439
<b>Accumulated Surplus, end of year</b>	<b>\$ 45,598,525</b>	<b>\$46,777,925</b>	<b>\$40,061,810</b>

See accompanying notes to the consolidated financial statements

# DISTRICT OF CHETWYND

## Consolidated Statement of Cash Flows

Year Ended December 31, 2016

	2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Current Year Surplus	\$ 5,536,715	\$ 2,194,371
Amortization of tangible capital assets	1,410,011	1,278,032
Loss on disposal of assets	24,382	23,715
	<b>6,971,108</b>	<b>3,496,118</b>
<b>Changes in non-cash working capital components</b>		
Receivables - (increase)	(1,337,242)	(414,670)
Land for resale - decrease	240,000	6,000
Accounts payable - increase	504,765	102,652
Inventory - decrease (increase)	9,666	(11,511)
Prepaid expenses - (increase) decrease	(1,098)	49,329
	<b>(583,909)</b>	<b>(268,200)</b>
<b>TOTAL CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>6,387,199</b>	<b>3,227,918</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Acquisition of tangible capital assets	(7,341,343)	(5,129,996)
Proceeds on disposal of tangible capital assets	45,805	3,739
Proceeds from long term debt	-	1,600,000
Repayment of long term debt	(58,026)	-
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(7,353,564)</b>	<b>(3,526,257)</b>
	<b>(966,365)</b>	<b>(298,339)</b>
Cash and cash equivalents at beginning of period	3,009,742	3,308,081
<b>Cash and cash equivalents at end of period</b>	<b>\$ 2,043,377</b>	<b>\$ 3,009,742</b>

See accompanying notes to the consolidated financial statements

# DISTRICT OF CHETWYND

## Consolidated Statement of Net Financial Assets

Year Ended December 31, 2016

	2016	2015
Current Year Surplus	\$ 5,536,715	\$ 2,194,371
Amortization	1,410,011	1,278,032
Decrease (increase) in inventory	9,666	(11,511)
Proceeds on disposal of tangible capital assets	45,805	3,739
Gain on disposal of tangible capital assets	24,382	23,715
(Increase) decrease in prepaid expenses	(1,098)	49,329
Acquisition of capital assets	(7,341,343)	(5,129,996)
	(315,862)	(1,592,321)
Net Financial Assets, beginning of year	2,338,630	3,930,951
Net Financial Assets, end of year	\$ 2,022,768	\$ 2,338,630

See accompanying notes to the consolidated financial statements

# DISTRICT OF CHETWYND

## Significant Accounting Policies

December 31, 2016

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. These services include general government, protective, transportation, public health and welfare, environmental development, recreation and culture and water and sewer utilities.

### 1. Significant Accounting Policies

The consolidated financial statements of the District of Chetwynd are the representation of management prepared in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants. The significant accounting policies are as follows:

#### Basis of consolidation

The consolidated financial statements reflect a combination of the district's General Fund, Capital Fund and Reserve Fund. Interfund transactions and balances have been eliminated.

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

Capital Fund - Capital funds are established for general, water and sewer capital. Capital funds are used to record the acquisition of capital assets.

Portfolio Investment - as the District does not effect any influence over the portfolio investment they are recorded at cost.

Reserve Fund - 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 Fund - 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.

#### Deferred revenue

Receipts that are restricted by legislation or direction of senior governments or by agreement with external parties are deferred when received. When qualifying expenditures are incurred the related revenue is realized.

Revenue received in advance of services to be provided in a later period is recorded as deferred revenue until those services are provided.

#### Basis of accounting

The district follows the accrual method of accounting for revenues and expenses. 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. Prior year balances have been restated to reflect current year presentation.



# DISTRICT OF CHETWYND

## Significant Accounting Policies

December 31, 2016

### 1. Significant Accounting Policies continued

#### Use of estimates

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### Government transfers

Government transfers are recognized in the financial statements as revenue in the period that the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

#### Budget presentation

The budget approved in May 2016 is presented in the consolidated financial statements, any subsequent amendments have not been included 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 \$925,728 to \$433,247 and to reduce Operation expenses from \$6,372,394 to \$5,879,913.

#### Financial instruments

The District's financial instruments consist of cash, receivables, short term deposits, 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.

#### 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.

#### Land held for resale

Properties available for sale include real estate properties which are ready and available to be sold and for which there is a market. They are valued at the lower of cost or expected net realizable value.

#### Prepaid expenses

Prepaid expenses consist mainly of unexpired insurance premiums, support contracts and deposits which are amortized over the term of the respective policies or as they are used.

# DISTRICT OF CHETWYND

## Significant Accounting Policies

December 31, 2016

### 1. Significant Accounting Policies continued

#### Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all charges directly attributable to placing the asset in its intended location and condition of use. Contributed tangible capital assets are recorded at fair market 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

#### Inventories

Inventory of supplies include gravel piles and other materials held for consumption are recorded at the lower of cost and replacement cost and are measured using Average Weighted Cost.

#### Appropriated surplus

Certain amounts, as approved by the District Council, are set aside in reserves for future operating and capital expenditures. Transfers to and/or from these reserves are shown as interfund transfers in various fund operations schedules.

# DISTRICT OF CHETWYND

## Significant Accounting Policies

December 31, 2016

### 1. Significant Accounting Policies continued

#### Segment disclosure

The District's operations and activities are organized and reported by funds and departments. The General Fund reports on operations which include services provided by the District such as general government, protective services, transportation services, utility services, public health services, planning and development and parks and recreation services. Operating results are reported by the following segments are included in Note 15.

#### **General Government**

General Government operations are primarily funded by property taxation. The expenses within the department are for the legislative, general administration, community service grants and rental property operating costs within the municipality.

#### **Protective Services**

Protective services are comprised of fire protection services, building inspection services and bylaw enforcement as well as the Provincial Emergency Program.

#### **Transportation Services**

Transportation services are responsible for the delivery of municipal public works services related to engineering services, maintenance of streets and roads, bridges, drainage systems, street lighting, and airport maintenance as well as the maintenance of workshops, yards and other buildings.

#### **Utility Services**

Utility Services include the operating and maintenance of the District's water and wastewater systems as well as the collection and disposal of solid waste.

#### **Public Health Services**

Public Health Services include the operations and maintenance of the cemetery as well as community health initiatives.

#### **Planning and Development Services**

Planning and Development services include long range planning, economic development and tourist information services.

#### **Parks and Recreation Services**

Parks and Recreation services provide services related to recreation and leisure, including grounds, boulevard, trails and wood carving maintenance.

# DISTRICT OF CHETWYND

## Notes to the Consolidated Financial Statements

December 31, 2016

### 2. Cash and cash equivalents

	2016	2015
Cash on hand	\$ 2,115	\$ 1,830
Cash and bank	645,652	184,432
Short term and MFA money market deposits	1,395,610	2,823,480
	<b>\$ 2,043,377</b>	<b>\$ 3,009,742</b>

### 3. Receivables

	2016	2015
Property tax receivable	\$ 438,797	\$ 307,998
Due from Other Governments	2,375,443	752,268
Trade receivables	385,289	802,021
	<b>\$ 3,199,529</b>	<b>\$ 1,862,287</b>

### 4. Municipal Finance Authority Debt Reserve Fund and Demand Note

The District issues its debt instruments through the Municipal Finance Authority (MFA). As a condition of these borrowings, a portion of the debenture proceeds are withheld by the MFA as a debt reserve fund. The District also executes demand notes in conjunction with each debenture whereby the District may be required to loan certain amounts to the MFA.

The details of the cash deposits and demand note are as follows:

			2016	2015
	Cash Deposit	Demand Note		
General Operations	\$ 16,766	\$ 29,887	\$ 46,653	\$ 45,887

# DISTRICT OF CHETWYND

## Notes to the Consolidated Financial Statements

December 31, 2016

### 5. Accounts payable and accrued liabilities

	2016	2015
Other government agencies	\$ 145,346	\$ 99,787
Trade payables	947,047	822,135
Wages and employee benefits payable	217,170	262,570
Holdbacks and trust	718,651	338,957
Total	\$ 2,028,214	\$ 1,523,449

### 6. Line of Credit

The district holds a line of credit which includes a demand operating facility of up to \$300,000 at Scotia Banks Prime Lending Rate and a Revolving equipment financing loan of up to \$500,000 at Scotia Leasing's Base Rate plus 1.25%. The balance of the credit facilities were \$ NIL (2015: \$ NIL) at December 31<sup>st</sup>.

### 7. Pension liability

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local government.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The District of Chetwynd paid \$331,219 (2015 - \$306,547) for employer contributions to the plan in fiscal 2016.

The next valuation will be as at December 31, 2018, with results available in 2019.

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



# DISTRICT OF CHETWYND

## Notes to the Consolidated Financial Statements

December 31, 2016

### 8. Tangible Capital Assets

	Land	Buildings	Machinery, Equipment	General Infrastructure	Utility Infrastructure	Work in Progress	2016	2015
Cost								
Balance, beginning of year	\$ 789,881	\$11,566,954	\$ 8,022,306	\$ 18,729,547	\$ 18,261,841	\$ 1,028,141	\$58,398,670	\$53,513,815
Additions	86,805	710,917	948,903	905,786	5,025,343	691,729	8,369,483	8,324,005
Disposals	-	-	(472,513)	(61,756)	-	(1,028,141)	(1,562,410)	(3,439,150)
<b>Balance, end of year</b>	<b>876,686</b>	<b>12,277,871</b>	<b>8,498,696</b>	<b>19,573,577</b>	<b>23,287,184</b>	<b>691,729</b>	<b>65,205,743</b>	<b>58,398,670</b>
Accumulated Amortization								
Balance, beginning of year	-	2,135,126	5,671,410	6,869,664	6,095,309	-	20,771,509	19,711,164
Amortization	-	212,808	357,816	465,511	373,876	-	1,410,011	1,278,032
Disposals	-	-	(405,603)	(58,480)	-	-	(464,083)	(217,687)
<b>Balance, end of year</b>	<b>-</b>	<b>2,347,934</b>	<b>5,623,623</b>	<b>7,276,695</b>	<b>6,469,185</b>	<b>-</b>	<b>21,717,437</b>	<b>20,771,509</b>
<b>Net book value, end of year</b>	<b>\$ 876,686</b>	<b>\$ 9,929,937</b>	<b>\$ 2,875,073</b>	<b>\$ 12,296,882</b>	<b>\$ 16,817,999</b>	<b>\$ 691,729</b>	<b>\$43,488,306</b>	<b>\$37,627,161</b>

# DISTRICT OF CHETWYND

## Notes to the Consolidated Financial Statements

December 31, 2016

### 9. Net Municipal Property Taxes

	2016	2016 Budget (unaudited)	2015
Net Municipal Property Taxes	\$ 3,004,088	\$ 3,184,129	\$ 2,880,047
<b>Add: Requisitions collected on behalf of other taxing authorities</b>			
Provincial School/Policing	1,620,635	1,415,456	1,604,544
Regional District	1,458,014	1,407,212	1,436,921
Regional Hospital District	380,961	334,085	371,596
B.C. Assessment Authority	57,179	57,559	59,726
MFA	130	117	126
City of Dawson Creek	155,412	170,352	161,726
	<b>6,676,419</b>	<b>6,568,910</b>	<b>6,514,686</b>
<b>Deduct: Requisitions remitted to other taxing authorities</b>			
Remitted to other taxing authorities	3,657,003	3,384,781	3,641,150
	<b>\$ 3,019,416</b>	<b>\$ 3,184,129</b>	<b>\$ 2,873,536</b>

### 10. Related Party Transactions

The District owns one third of Little Prairie Community Forest Inc. a company incorporated in the Province of British Columbia. The Board of Directors of the company are comprised of two representatives from each the District, West Moberly First Nations, and Sauleau First Nations. The District does not have any control over the corporation and therefore reports the investment as a portfolio investment.

The District, West Moberly First Nations, and Sauleau First Nations are limited partners with Little Prairie Community Forest Inc., the unlimited partner. The partnership operates as Little Prairie Community Forest LLP and was created for the purpose of harvesting the timber in the areas around the three partner's communities, in an economic and environmentally responsible manner. All management functions are provided by Little Prairie Community Forest Inc and its board of directors. The district accounts for the partnership through proportionate consolidation.

# DISTRICT OF CHETWYND

## Notes to the Consolidated Financial Statements

December 31, 2016

### 11.

#### Long Term Debt

- a. The District obtains debt instruments through the Municipal Finance Authority of British Columbia (MFA) pursuant to security issuing bylaws under authority of the Community Charter to finance certain expenditures. The District is required to make their repayment on outstanding debt to a sinking fund as outlined below.

	Year of maturity	Balance, beginning of year	Additions	Principal payments	Actuarial adjustment	Balance, end of year
MFA Issue 131	2035	\$ 1,600,000	\$ 0	\$ 56,578	\$ 1,448	\$ 1,541,974

The principal repayment on long term debt required in each of the next five years is as follows:

	Effective Interest Rate	Total	2017	2018	2019	2020	2021	Subsequent
MFA Issue 131	2.19%	\$ 1,074,978	\$ 56,578	\$ 56,578	\$ 56,578	\$ 56,578	\$ 56,578	\$ 792,088

### 12. Contingent liabilities

The District of Chetwynd is potentially exposed to lawsuits arising from the ordinary course of operations. Although the outcome of such matters cannot be predicted with certainty, management does not consider the District of Chetwynd's exposure to lawsuits material to these financial statements.

# DISTRICT OF CHETWYND

## Notes to the Consolidated Financial Statements

December 31, 2016

13. Accumulated Surplus

	2016	2015
<b>General Fund Accumulated Surplus</b>		
General Fund Surplus	\$ (120,810)	\$ 1,021,224
Water Fund Surplus	129,059	459,325
Sewer Fund Surplus	61,795	-
Statutory Reserve Funds	1,016,472	1,145,295
Non-Stat Reserve Funds	2,538,523	1,408,805
Equity in Capital Assets	41,973,486	36,027,161
	<b>\$45,598,525</b>	<b>\$40,061,810</b>

# DISTRICT OF CHETWYND

## Notes to the Consolidated Financial Statements

December 31, 2016

### 14. Segmented Information

	General Gov't	Protective Services	Transport.	Utility Services	Public Health	Planning, Develop	Parks & Rec.	2016	2016 Budget (unaudited)	2015
Taxes	\$ 3,025,235	\$ -	\$ -	\$ 33,843	\$ -	\$ -	\$ -	\$ 3,059,078	\$ 3,238,261	\$ 2,915,677
Services provided to other governments	3,770	61,064	-	-	-	-	90,000	154,834	170,471	150,360
Sale of Services	1,280	7,396	1,900	1,247,184	14,800	20,646	2,667	1,295,873	1,192,949	1,230,794
Other revenue	208,607	61,970	385,051	700	84,963	-	-	741,291	433,247	733,310
Government transfers	3,786,945	866,621	-	3,456,636	30,000	166,856	12,200	8,319,258	7,561,100	4,168,715
Gain (Loss) on the disposal of assets	35,003	(23,598)	(13,506)	(22,281)	-	-	-	(24,382)	-	(23,715)
	7,060,840	973,453	373,445	4,716,082	129,763	187,502	104,867	13,545,952	12,596,028	9,175,141
Wages and benefits	947,104	203,868	854,691	435,678	88,527	275,834	234,860	3,040,562	3,085,553	2,946,054
Travel & Training	73,735	31,531	5,370	4,023	783	14,389	175	130,006	157,934	141,462
Contracted services	240,347	698,461	131,660	544,659	3,589	32,410	61,588	1,712,714	1,123,203	1,134,270
Materials and supplies	118,598	290,996	250,429	84,033	10,647	77,200	53,429	885,332	659,253	705,065
Insurance and licenses	82,856	5,649	62,720	3,746	266	1,743	-	156,980	168,467	150,499
Utilities and telephone	86,338	13,150	156,242	155,373	-	6,905	14,324	432,332	424,684	371,446
Other expenditures	126,381	858	2,770	867	35,200	74,798	426	241,300	260,819	253,942
Amortization	140,494	82,035	622,334	456,976	33,393	-	74,779	1,410,011	-	1,278,032
	1,815,853	1,326,548	2,086,216	1,685,355	172,405	483,279	439,581	8,009,237	5,879,913	6,980,770
Annual Surplus (Deficit)	\$ 5,244,987	\$ (353,095)	\$ (1,712,771)	\$ 3,030,727	\$ (42,642)	\$ (295,777)	\$ (334,714)	\$ 5,536,715	\$ 6,716,115	\$ 2,194,371





**CHARTERED PROFESSIONAL ACCOUNTANTS**

*Partners*

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- \* Alan Bone, B. Comm., CPA, CA
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18.

**AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION**

To the Mayor and Council of the District of Chetwynd

We have audited the consolidated financial statements of the District of Chetwynd, which comprise the consolidated statements of financial position as at December 31, 2016 and consolidated statements of operations, change in net financial debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. This report contained a qualified opinion on the consolidated financial statements as a whole. The following supplemental financial information is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the consolidated financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting records and other records used to prepare the consolidated financial statements or the consolidated financial statements.

Fort St. John, BC  
April 27, 2017

*Sander Rose Bone Grindle LLP*  
**Chartered Professional Accountants**



Member, Chartered Professional Accountants of British Columbia and Alberta

\* Denotes Professional Corporations

# DISTRICT OF CHETWYND

Year Ended December 31, 2015

## Schedule of Operations (unaudited)

Schedule 1

	General	Water	Sewer	2016	2016 Budget	2015
<b>Revenues</b>						
Taxes	\$ 3,025,236	\$ 20,427	\$ 13,415	\$ 3,059,078	\$ 3,238,261	\$ 2,915,677
Services provided to other governments	154,834	-	-	154,834	170,471	150,360
Sale of Services	337,556	670,919	287,398	1,295,873	1,192,949	1,233,794
Other Revenue	470,210	700	-	470,910	399,847	536,475
Government Transfers	4,738,747	-	-	4,738,747	3,601,500	3,653,699
Gain (Loss) on Sale of Assets	6,403	-	-	6,403	-	-
	8,732,986	692,046	300,813	9,725,845	8,603,028	8,490,005
<b>Expenses</b>						
General Government	1,675,359	-	-	1,675,359	1,638,749	1,584,913
Protective Services	1,244,513	-	-	1,244,513	408,300	314,236
Transportation Services	1,463,882	-	-	1,463,882	1,412,129	1,476,554
Utility Services	401,805	539,024	287,550	1,228,379	1,349,022	1,243,968
Public Health Services	139,012	-	-	139,012	218,423	157,399
Planning and Development	483,279	-	-	483,279	484,759	552,605
Parks and Recreation	364,802	-	-	364,802	425,109	373,063
	5,772,652	539,024	287,550	6,599,226	5,936,491	5,702,738
Current year Surplus (deficit)	2,960,334	153,022	13,263	3,126,619	2,666,537	2,787,267
Transfer from (to) Operating Funds	(81,944)	33,412	48,532	-	-	-
Transfer to capital fund	(1,438,862)	-	-	(1,438,862)	-	(134,611)
Transfer to Reserve Funds	(2,581,562)	(516,700)	-	(3,098,262)	(2,658,122)	(2,306,705)
Accumulated Surplus, beginning of year	(1,142,034)	(330,266)	61,795	(1,410,505)	8,415	345,951
	1,021,224	459,325	-	1,480,549	1,480,549	1,134,598
<b>Accumulated Surplus, end of year</b>	\$ (120,810)	\$ 129,059	\$ 61,795	\$ 70,044	\$ 1,488,964	\$ 1,480,549

# DISTRICT OF CHETWYND

Year Ended December 31, 2015

## Schedule of Capital Fund Operations (unaudited)

## Schedule 2

	2016	2016 Budget	2015
<b>Revenue</b>			
Donations	\$ 244,023	\$ 13,400	\$ 170,469
Grants	3,580,511	3,959,600	512,016
Gain (loss) on disposal of assets	(30,785)	-	(23,715)
	<b>3,793,749</b>	<b>3,973,000</b>	<b>658,770</b>
<b>Expenses</b>			
Amortization			
- General Government	140,494	-	109,116
- Protective Services	82,035	-	85,655
- Transportation Services	622,334	-	608,690
- Public Health Services	33,393	-	1,283
- Parks and Recreation Services	74,779	-	54,370
- Utility Services	456,976	-	418,918
	<b>1,410,011</b>	<b>-</b>	<b>1,278,032</b>
Current year Surplus (deficit)	<b>2,383,738</b>	<b>3,973,000</b>	<b>(619,262)</b>
<b>Interfund Transfers</b>			
Transfer from operations	1,438,862	-	134,611
Transfer from Reserve Funds	2,123,725	2,386,500	3,019,381
Transfer to Reserve Funds	-	-	(310,220)
	<b>3,562,587</b>	<b>2,386,500</b>	<b>2,843,772</b>
Change in Surplus	<b>5,946,325</b>	<b>6,359,500</b>	<b>2,224,510</b>
Accumulated Surplus, beginning of year	<b>36,027,161</b>	<b>36,027,161</b>	<b>33,802,651</b>
	<b>\$ 41,973,486</b>	<b>\$ 42,386,661</b>	<b>\$ 36,027,161</b>

# DISTRICT OF CHETWYND

Year Ended December 31, 2015

## Schedule of Reserve Fund Operations (unaudited)

## Schedule 3

	2016	2015
<b>Revenue</b>		
Interest	\$ 28,358	\$ 26,366
<b>Interfund Transfers</b>		
Transfer from operations	3,256,770	2,306,705
Transfer from capital	-	310,220
Transfer to capital fund	(2,123,725)	(3,019,381)
Transfer to operations	(158,508)	-
	<b>974,537</b>	<b>(402,456)</b>
<b>Change in Reserve Funds</b>	<b>1,000,895</b>	<b>(376,090)</b>
Reserve Funds, beginning of year	<b>2,554,100</b>	<b>2,930,190</b>
<b>Reserve Funds, end of year</b>	<b>3,554,995</b>	<b>2,554,100</b>
<b>Balance represented by:</b>		
<b>Reserves set aside by Council:</b>		
Snow Removal Reserve	45,944	11,856
Water Reserve Fund	533,754	16,839
Recreation Site Reserve	200,000	-
Administration Equipment	162	4,134
Finance Equipment	664	20,527
Gas Tax Reserve	301,050	136,306
Sustainability Reserve	654,546	578,842
Fair Share Reserve	802,403	640,301
	<b>2,538,523</b>	<b>1,408,805</b>
<b>Restricted Reserves</b>		
Capital Equipment Reserve	84,390	68,484
Fire Equipment Reserve	161,637	288,271
Medical Clinic Reserve	290,838	306,481
Land Sale	416,206	419,160
Tax Sale Land	63,401	62,899
	<b>1,016,472</b>	<b>1,145,295</b>
	<b>\$ 3,554,995</b>	<b>\$ 2,554,100</b>









# DISTRICT OF CHETWYND



Photo taken by Travis Stewart

May 2017 Sunset in Chetwynd, BC

## Municipal Office

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