



## District of Wells

<b>Meeting Date</b>	June 13, 2017
<b>Report Date:</b>	June 8, 2017
<b>Memo to:</b>	Mayor and Council
<b>From:</b>	Andrew Young, Chief Administrative Officer
<b>Subject:</b>	Annual Community Report for year ended December 31, 2016

### **Purpose/Issue:**

To present to Council the District of Wells' Annual Community Report for the year ended December 31, 2016.

### **Background / Analysis:**

The Ministry of Community, Sport and Cultural Development (MCSCD) requires British Columbia's local governments to prepare an Annual Community report. For Council's consideration a copy of the District of Wells Annual Community report for the year ended December 31, 2016 is attached to this report. In brief, the District's Annual Community report contains the following:

- Audited annual financial statements for the previous year;
- List of the permissive tax exemptions provided by Council, and for each exemption, the amount of property tax that would have been imposed during the previous year if the exemption had not been granted;
- Report on the municipality's services and operations for the previous year;
- Progress report on the performance of the municipality with respect to established objectives and measures for 2016;
- Statement of objectives and measures that will be used as the basis for determining the municipality's performance during 2017 and the beginning of 2018.

The annual report must be made available for public inspection. And after making the report public, Council must wait a minimum of two weeks before holding a public meeting on the report. The publication period is intended to provide citizens with time to review the report, ask questions, and prepare submissions. Furthermore, notice must be given of the date, time and place of the annual meeting in accordance with the *Community Charter's* requirements for public notice. Based on Council's availability, staff has confirmed that the Council meeting can take place on June 27<sup>th</sup>, 2017 at 7:00 PM in the Council Chambers at the District of Wells Municipal Hall.

Please note BC's local governments are required to present their annual community reports at a public meeting before June 29<sup>th</sup> and accept it by June 30<sup>th</sup>. There is no requirement that the Annual Community Report be submitted to the Province.

**Budget, Policy, Staffing:**

None

**Legal Considerations:**

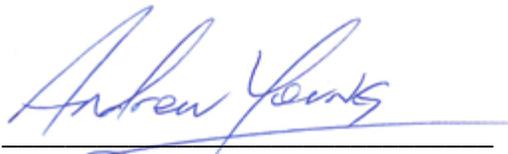
None

**Options / Recommendations:**

That Council:

1. Receives the District of Wells Annual Community Report for the year ended December 31, 2016, as presented, for public review and comment; **AND**
2. Acknowledges that notice has been given in accordance with the Community Charter (BC) requirements for public notice and that the District of Wells Annual Community Report for the year ended December 31, 2016 will be presented at an annual meeting to be held on June 27th, 2017 at the District of Wells Council Chamber at 7:00 PM in order to receive public comment.

Staff recommends that Council approves the above.



Andrew Young, MCIP, RPP  
Chief Administrative Officer

Attachment:

- District of Wells Annual Community Report for the year ended December 31, 2016



District of Wells  
Annual Community Report  
For the Year ended December 31, 2016  
Published June 2017

**District of Wells  
Annual Community Report  
For the year ended December 31, 2016**

**Report Contents**

1. 2016 Municipal Operations Highlights
2. Evaluation of 2016 Objectives and Actions
3. Permissive Tax Exemptions for the year ended December 31, 2016
4. Audited Financial Statements for the year ended December 31, 2016
5. 2017 Objectives and Actions



## District of Wells 2016 Municipal Operations Highlights

- Secured over \$555,000 in government and non-government grants to offset cost of municipal operations and capital projects;
- Minimized tax rate increase at 3% and utility rate increase of 0% in 2016;
- Retired Water Reservoir debenture in 2016;
- UBCM 2016 – Council representatives lobbied selected Provincial Ministers for: release of Crown lands in Wells; support for local infrastructure upgrades; visual quality protection to protect tourism values; restrictions on logging to avoid damage to flood protection infrastructure; and, replacement of bridge on the Purden Lake Connector and other associated road improvements;
- Wells-Barkerville Community Forest Board – provided in-kind support to same;
- Provided \$9,050 in annual grants-in-aid to local organizations;
- Provided low or no cost facilities for local organizations, for example:
  - Island Mountain Arts for ArtsWells and summer school programs;
  - Wells and Area Community Association for the Community Garden;
  - Wells Best Seniors for the Seniors Centre; and
  - Wells and Area Trails Society for storage of trail grooming equipment.
- Operated a subsidized weekly Transit System Service between Wells and Quesnel;
- Supported the Wells Volunteer Fire Brigade providing fire protection for Wells and Barkerville and reducing local fire insurance premiums;
- Provided support to construct addition to Wells Fire Hall to shelter fire trucks;
- Participated in joint marketing initiatives with Barkerville Historic Town and the regional Cariboo Chilcotin Coast Tourism Association (CCCTA);
- Supported and organized community events, workshops and programs;
- Hosted 3<sup>rd</sup> Annual Volunteer Appreciation Night;
- Operated and maintained all municipal buildings and facilities;
- Operated and maintained municipal water and sewer utilities;
- Provided street lighting and garbage collection;
- Worked with ICBC and the Province to improve speed reader signage along Highway 26;
- Continued Wednesday Snow Clearing days to improve efficiency of snow clearing operations;
- Sustained general cleanup and grass cutting operations in high visibility areas, playing fields and parks throughout the tourist season;
- Operated the District website (improvements planned for 2017);
- Maintained Northern Development Initiative Trust (NDIT) Façade Improvement program in Wells;
- Sustained NDIT Love Wells program.



## EVALUATION OF 2016 GOALS AND OBJECTIVES

### 1. Enhance Community Life

OBJECTIVE	ACTIONS	RESULTS
<b>Update local legislation</b>	<ul style="list-style-type: none"> <li>• Amend Traffic Bylaw to include ATV corridor</li> <li>• Evaluate and update Comprehensive Fees Bylaw</li> <li>• Draft Sanitary Sewer and Water Bylaws</li> <li>• Conduct comprehensive review of District policies</li> <li>• Draft Records Management Policy</li> <li>• Complete implementation of Adjudication system</li> </ul>	<p>District Council endorsed ATV corridor change by resolution</p> <p>Reviewed in 2015. Review suggested for 2017</p> <p>Per Council direction in 2016 to be advanced in 2017</p> <p>Reviewed by staff. Some old policies need to be updated / replaced</p> <p>New staff in 2016-17; To be pursued in 2017</p> <p>New staff in 2016-17; training in 2017</p>
<b>Recognize community volunteers and local non-profit groups</b>	<ul style="list-style-type: none"> <li>• Host 3rd annual Volunteer Appreciation Night</li> <li>• Support inter-group communications and co-operation</li> <li>• Support local non-profit organizations through grants-in-aid and property tax exemptions</li> </ul>	<p>Done</p> <p>Sustained</p> <p>Done</p>

OBJECTIVE	ACTIONS	RESULTS
<b>Road safety</b>	<ul style="list-style-type: none"> <li>• Apply to ICBC’s Road Improvement Program for cost sharing on second speed sign</li> </ul>	Done. Seeking re-confirmation for 2017 budget year.
<b>Wildlife interface</b>	<ul style="list-style-type: none"> <li>• Explore options to improve the urban/wildlife interface in Wells</li> </ul>	No Action taken
<b>Beautification</b>	<ul style="list-style-type: none"> <li>• Organize Annual Town Clean-up</li> <li>• Work with the Province to address unsightly Crown properties</li> <li>• Actively seek opportunities to enhance Willow River Park</li> </ul>	<p>Traditional supporters not available in 2016, to be pursued in 2017</p> <p>Significant improvements made in 2016; ongoing work with Province</p> <p>Possible enhancements / grants identified to be pursued in 2017</p>
<b>Community Events</b>	<ul style="list-style-type: none"> <li>• Support local groups to organize a winter community event</li> </ul>	Supported by Marketing staff (e.g. Gourmet Ski Tour event)
<b>Community Health and Recreation</b>	<ul style="list-style-type: none"> <li>• Maintain Fitness Centre and actively promote membership to the facility</li> <li>• Improve local medical services access</li> <li>• Support maintenance and development of the trail network</li> </ul>	<p>Done</p> <p>Done</p> <p>Done</p>

## 2. Economic Diversification and Tourist Attraction

OBJECTIVE	ACTIONS	RESULTS
<b>Increase online marketing</b>	<ul style="list-style-type: none"> <li>• Create an active Facebook site for tourists</li> <li>• Improve investment attraction content on wells.ca</li> <li>• Improve facility rental information on wells.ca</li> <li>• Actively promote lovewellsbc.com</li> </ul>	<p>New Facebook page being developed</p> <p>Sustained</p> <p>Sustained</p> <p>Done</p>
<b>Improve tourist oriented advertising</b>	<ul style="list-style-type: none"> <li>• Increase winter tourism promotion</li> <li>• Map tourist attractions along Highway 26 and promote online</li> <li>• Promote Wells at trade shows</li> </ul>	<p>Supported</p> <p>To be pursued in 2017</p> <p>Done</p>
<b>Print advertising</b>	<ul style="list-style-type: none"> <li>• Maintain existing level of print marketing</li> </ul>	Done
<b>Partnered marketing</b>	<ul style="list-style-type: none"> <li>• Actively partner with Barkerville Heritage Trust and other local and regional groups on marketing initiatives</li> </ul>	Done
<b>Facility rental</b>	<ul style="list-style-type: none"> <li>• Actively promote Wells as a wedding destination</li> </ul>	Sustained existing level
<b>Wells Heritage</b>	<ul style="list-style-type: none"> <li>• Work with Wells Heritage Society (WHS) to expand heritage walking tour in Wells</li> <li>• Create Heritage Registry</li> </ul>	<p>Supported in 2016. To be completed in 2017 by WHS</p> <p>Advance in 2017-18 with WHS</p>

3. Sustainable Wells

OBJECTIVE	ACTIONS	RESULTS
<b>Support development of new employment opportunities</b>	<ul style="list-style-type: none"> <li>• Support private sector initiatives that provide new employment and services</li> <li>• Support Barkerville Heritage Trust</li> </ul>	<p>District supports these initiatives (ongoing)</p> <p>Actively support (e.g. through CAO-CEO meetings)</p>
<b>Support development of new accommodation</b>	<ul style="list-style-type: none"> <li>• Support services and housing options for an aging population</li> <li>• Investigate viable option and actions to address the seasonal housing shortage in Wells</li> <li>• Work with the Province to expedite the release of Crown owned lots for public sale</li> </ul>	<p>Age Friendly Community project applied for and support secured</p> <p>Research work conducted with BHT, more work required in 2017</p> <p>Seeking release of Crown owned lots in partnership with BHT</p>
<b>Community Planning</b>	<ul style="list-style-type: none"> <li>• Actively seek funds to develop an integrated Community Plan</li> <li>• Actively seek funds to improve municipal strategic planning</li> </ul>	<p>Grant funds for project secured in 2016</p> <p>Age Friendly Community grant application made in 2016 – confirmed in early 2017</p>
<b>Volunteer Fire Brigade</b>	<ul style="list-style-type: none"> <li>• Organize recruitment drive</li> <li>• Pursue member certification and training</li> <li>• Work with Barkerville Heritage Trust and other community partners to fund and construct a shelter for new fire truck</li> </ul>	<p>Done</p> <p>Active</p> <p>Construction of Fire Hall began in late 2016 and well advanced in early 2017</p>

OBJECTIVE	ACTIONS	RESULTS
<b>Emergency Planning</b>	<ul style="list-style-type: none"> <li>• Update Emergency Management Plan</li> <li>• Draft emergency preparedness informational brochure for the public</li> </ul>	<p>Final review required by Committee</p> <p>For 2017</p>
<b>Community Forest</b>	<ul style="list-style-type: none"> <li>• Actively support the Wells-Barkerville Community Forest Board through staff time and administrative support</li> </ul>	<p>Sustained in 2016</p>
<b>Support Staff employed by the District of Wells</b>	<ul style="list-style-type: none"> <li>• Support staff by providing training and development opportunities</li> <li>• Support staff retention with competitive salaries, benefits and lifestyle incentives</li> </ul>	<p>Done</p> <p>Staff changes in 2016 New staff recruited in 2016 and 2017</p>
<b>Maintain Community Church</b>	<ul style="list-style-type: none"> <li>• Assess viability</li> </ul>	<p>Assess building in 2017</p>
<b>Energy conservation</b>	<ul style="list-style-type: none"> <li>• Investigate options for renewable energy at the School</li> <li>• Continue to utilize and promote energy efficient options as recommended in CEEP document</li> <li>• Continue maintenance and operation of geothermal system at the Wells-Barkerville Community School</li> </ul>	<p>District selected high efficiency propane fired boiler option as most practical effective system for the elementary school</p> <p>Ongoing</p> <p>Maintained – but the system is costly to operate with single phase electrical power</p>

<b>Reduce debentures</b>	<ul style="list-style-type: none"> <li>Minimize borrowing except where external funding sources are available for loan repayment</li> </ul>	Debentures retired in 2016
<b>Maintain an adequate financial reserve</b>	<ul style="list-style-type: none"> <li>Maintain reserve funds equivalent or greater than one year's total tax and utility revenue</li> </ul>	District maintained 80% of one year of reserve funds (\$130,000 of \$166,000). District needs to re-build its reserves ideally to 18 month level (\$250,000)
<b>Minimize tax and utility rate increases</b>	<ul style="list-style-type: none"> <li>3% overall Tax Rate increases in 2016 and each year thereafter until 2018.</li> <li>Evaluate utility rates in 2016 to meet expenditure needs</li> </ul>	<p>Policy sustained in 2016</p> <p>Rates remained unchanged in 2016. Need to be evaluated and updated in 2017 for 2018</p>

**4. Public Infrastructure Management**

<b>OBJECTIVE</b>	<b>ACTIONS</b>	<b>RESULTS</b>
<b>Water and Sewer Operations</b>	<ul style="list-style-type: none"> <li>Install fence at Water Plant</li> <li>Actively seek funds for emergency generators at water and sewer facilities</li> <li>Operate and maintain Sewer Treatment Plant and Water Filtration Plant</li> </ul>	<p>For 2017-18</p> <p>For 2017-18</p> <p>Ongoing</p>
<b>Storm Water Drainage System</b>	<ul style="list-style-type: none"> <li>Complete culvert replacement in North Wells to improve lot drainage</li> </ul>	For 2017-18 per Council's decision in 2016

<p><b>Lowhee Dike Maintenance</b></p>	<ul style="list-style-type: none"> <li>• Conduct regular inspections of the Lowhee Dike to assess condition and undertake required repairs</li> <li>• Work with Province to assess current state and future management of the Dike</li> </ul>	<p>Inspection completed in 2015. Province contacted in 2016 concerning opportunities to undertake repairs (if needed).</p> <p>Ministries of Environment and FLNRO unable to agree on actions – responsibility for the dike rests with Provincial Government</p>
<p><b>Maintenance of Public Facilities</b></p>	<ul style="list-style-type: none"> <li>• Actively seek funds for painting of the Wells-Barkerville Community School</li> <li>• Evaluate maintenance needs of the School and Community Hall</li> <li>• Repair and refinish Town Hall floor</li> <li>• Improve security of District owned facilities</li> <li>• Complete maintenance of ‘Welcome to Wells’ display and Visitor’s Information Centre</li> <li>• Maintain new sections of Barkerville Cemetery</li> </ul>	<p>No funding secured in 2016. To be pursued in 2017 in partnership (hopefully) with IMA</p> <p>Some early assessment work conducted by District staff of the school and community hall. Upgrades to WCH electrical system to be pursued in 2017 with NDIT grant support.</p> <p>Post 2017, per Council decision in 2016</p> <p>Completed in 2015-16</p> <p>Need to seek grants in 2017 to undertake this work</p> <p>Limited funds available in 2016 and 2017 for this work.</p>

**District of Wells  
Annual Community Report  
For the year ended December 31, 2016**

**Tax Exemptions for 2016 Tax Year (per Bylaw 146, 2015)**

**UNDER DIVISION 7, PART 7 OF THE COMMUNITY CHARTER**

<b>Name of Organization</b>	<b>Folio #</b>	<b>Class</b>	<b>2016 Rates</b>	<b>2016 Assessment</b>	<b>Tax Exempted</b>
Wells Historical Society	09351.002	6	23.41361	\$ 108,200	\$ 3,007
Wells Historical Society	05541.991	6	23.41361	\$ 28,100	\$ 1,132
Island Mountain Arts Society	01650.000	6	23.41361	\$ 53,000	\$ 1,715
Island Mountain Arts Society	01771.010	1	10.16162	\$ 16,800	\$ 171
Island Mountain Arts Society	01682.002	1	10.16162	\$ 180,100	\$ 1,830
Wells Recreation Society	01480.002	6	23.41361	\$ 336,900	\$ 8,362
Royal Canadian Legion Branch 128	01433.001	6	23.41361	\$ 80,400	\$ 2,356
<b><u>TOTAL</u></b>					<b><u>\$ 18,573</u></b>

Consolidated Financial Statements of



**DISTRICT OF WELLS**

Year ended December 31, 2016



## DISTRICT OF WELLS

Consolidated Financial Statements

Year ended December 31, 2016

### Consolidated Financial Statements

Management's Responsibility for the Consolidated Financial Statements

Independent Auditors' Report

Consolidated Statement of Financial Position 1

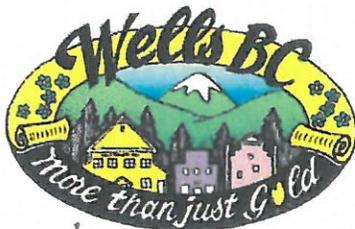
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DISTRICT OF WELLS  
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### **MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS**

The accompanying consolidated financial statements of the District of Wells (the "District") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the District. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the District's consolidated financial statements.

  
\_\_\_\_\_  
Mr. Andrew Young,  
Chief Administrative Officer



KPMG LLP  
177 Victoria Street, Suite 400  
Prince George BC V2L 5R8  
Canada  
Telephone (250) 563-7151  
Fax (250) 563-5693

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the District of Wells

We have audited the accompanying consolidated financial statements of the District of Wells (the "District"), which comprise the consolidated statement of financial position as at December 31, 2016, the consolidated statements of operations and accumulated surplus, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

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

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

### *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 our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the District'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 District'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.



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*Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District of Wells as at December 31, 2016, and its consolidated results of operations, its consolidated change in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

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Chartered Professional Accountants

April 25, 2017

Prince George, Canada



## DISTRICT OF WELLS

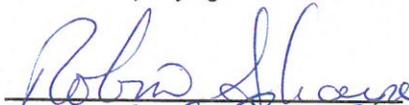
### Consolidated Statement of Financial Position

December 31, 2016, with comparative information for 2015

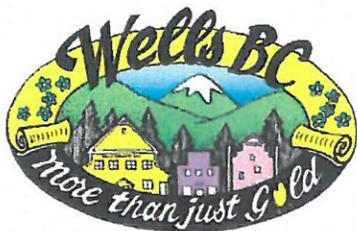
	2016	2015
<b>Financial assets:</b>		
Cash and cash equivalents	\$ 426,698	\$ 303,256
Accounts receivable (note 2)	128,338	191,756
Investment in and advances to Wells Barkerville Community Forest Corporation (note 3)	3,115	955
	<u>\$ 558,151</u>	<u>\$ 495,967</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	\$ 36,055	\$ 30,838
Deferred revenue	14,000	-
Long-term debt, net of sinking funds (note 4)	-	12,387
	<u>50,055</u>	<u>43,225</u>
Net financial assets	508,096	452,742
<b>Non-financial assets:</b>		
Prepaid expenses	4,323	8,240
Property acquired for taxes	10,163	4,620
Tangible capital assets (note 5)	6,056,509	6,026,882
	<u>6,070,995</u>	<u>6,039,742</u>
<b>Accumulated surplus (note 6)</b>	<u>\$ 6,579,091</u>	<u>\$ 6,492,484</u>

Commitments and contingencies (note 7)

See accompanying notes to consolidated financial statements.

 Mayor

 Chief Administrative Officer



## DISTRICT OF WELLS

### Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2016, with comparative information for 2015

	2016 Budget	2016 Actual	2015 Actual
<b>Revenues:</b>			
Taxation (note 8)	\$ 171,257	\$ 196,219	\$ 185,543
Government transfers (note 9):			
Federal	59,843	62,835	61,435
Provincial	480,357	385,158	407,461
Other	75,505	40,108	82,114
Donation in kind	-	202,395	-
Other revenue from own sources	73,859	40,740	77,442
Utility user fees	73,785	74,120	72,866
Sale of services	16,525	16,310	16,799
<b>Total revenues</b>	<b>951,131</b>	<b>1,017,885</b>	<b>903,660</b>
<b>Expenditures:</b>			
General government services	655,394	720,178	766,629
Protective services	21,269	18,260	12,136
Water utility	79,509	101,830	110,973
Sewer utility	73,827	91,010	90,547
<b>Total expenditures</b>	<b>829,999</b>	<b>931,278</b>	<b>980,285</b>
<b>Annual surplus (deficit)</b>	<b>121,132</b>	<b>86,607</b>	<b>(76,625)</b>
Accumulated surplus, beginning of year	6,492,484	6,492,484	6,569,109
<b>Accumulated surplus, end of year</b>	<b>\$ 6,613,616</b>	<b>\$ 6,579,091</b>	<b>\$ 6,492,484</b>

See accompanying notes to consolidated financial statements.



## DISTRICT OF WELLS

### Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Annual surplus (deficit)	\$ 121,132	\$ 86,607	\$ (76,625)
Acquisition of tangible capital assets	(151,113)	(206,589)	(30,645)
Amortization of tangible capital assets	-	176,962	175,625
Loss on disposal of tangible capital assets	-	-	2,219
	(151,113)	(29,627)	147,199
Use of prepaid expenses	-	8,240	-
Purchase of property acquired for taxes	-	(5,543)	-
Purchase of prepaid expenses	-	(4,323)	(8,240)
Change in net financial assets	(29,981)	55,354	62,334
Net financial assets, beginning of year	452,742	452,742	390,408
Net financial assets, end of year	\$ 422,761	\$ 508,096	\$ 452,742

See accompanying notes to consolidated financial statements.



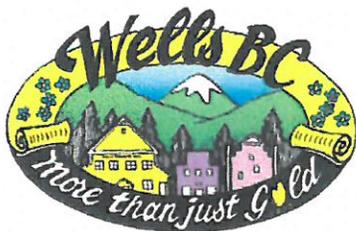
## DISTRICT OF WELLS

### Consolidated Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus (deficit)	\$ 86,607	\$ (76,625)
Item not involving cash:		
Amortization of tangible capital assets	176,962	175,625
Loss on disposal of tangible capital assets	-	2,219
Changes in non-cash operating working capital:		
Accounts receivable	63,417	(35,251)
Accounts payable and accrued liabilities	5,218	(67,754)
Prepaid expenses	3,917	(8,240)
Deferred revenue	14,000	(1,138)
Net change in cash from operating activities	350,121	(11,164)
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(206,589)	(30,645)
Acquisition of property acquired for taxes	(5,543)	-
<b>Financing activities:</b>		
Advances to Wells Barkerville Community Forest Corporation	(2,160)	-
Repayment of long-term debt	(12,387)	(11,797)
Net change in cash from financing activities	(14,547)	(11,797)
Increase (decrease) in cash and cash equivalents	123,442	(53,606)
Cash and cash equivalents, beginning of year	303,256	356,862
Cash and cash equivalents, end of year	\$ 426,698	\$ 303,256

See accompanying notes to consolidated financial statements.



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements

Year ended December 31, 2016

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District of Wells (the "District") is a municipality that was created in 1998 under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, water and sewer services.

### 1. Significant accounting policies:

The consolidated financial statements of the the District are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the District and which are owned or controlled by the District.

(ii) Accounting for Region and School Board Transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School Board are not reflected in these consolidated financial statements.

(iii) Trust funds:

Trust funds and their related operations administered by the District are not included in these consolidated financial statements.



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 1. Significant accounting policies (continued):

#### (a) Basis of consolidation (continued):

##### (iv) Investment in Government Business Enterprises:

The District's investment in the Wells Barkerville Community Forest Corporation, a wholly-owned subsidiary, is accounted for on a modified equity basis, consistent with Canadian generally accepted accounting principles as recommended by PSAB. Under the modified equity basis, the Wells Barkerville Community Forest Corporation's accounting policies are not adjusted to conform with those of the District and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual earnings or loss of the Wells Barkerville Community Forest Corporation in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends that the District may receive from the Wells Barkerville Community Forest Corporation will be reflected as reductions in the investment asset account.

#### (b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

#### (c) Revenue recognition:

Revenues are recognized in accordance with the provisions of the Community Charter. The District is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the District's taxation revenues.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or deposits.

#### (d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding agency or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 1. Significant accounting policies (continued):

(e) Cash and cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(f) Property acquired for taxes:

Property acquired for taxes is carried at the lower of cost and net realizable value. Cost consists of the original purchase price and applicable carrying charges.

(g) Non-financial assets:

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

(i) Tangible capital assets:

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

Asset	Useful life
Building and site improvements	15 - 40 years
Machinery and equipment	5 - 20 years
Mountain trail systems	20 years
Road infrastructure	15 - 50 years
Water infrastructure	25 - 80 years
Sewer infrastructure	50 - 80 years

Tangible capital assets are tested annually for any impairment in value based on continued usefulness of the assets and their related carrying values. Any impairment in carrying value would be recorded in the period that the impairment occurs.



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

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### 1. Significant accounting policies (continued):

(g) Non-financial assets (continued):

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Interest capitalization:

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(h) Contaminated sites:

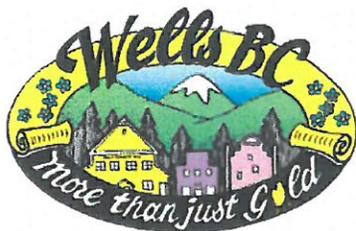
Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (a) an environmental standard exists,
- (b) contamination exceeds the environmental standard,
- (c) the organization is directly responsible or accepts responsibility for the liability,
- (d) future economic benefits will be given up, and
- (e) a reasonable estimate of the liability can be made.

(i) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of tangible capital assets and obligations related to employee future benefits. Actual results could differ from those estimates.



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

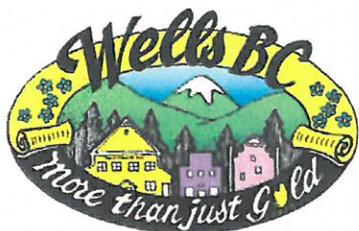
### 2. Accounts receivable:

	2016	2015
Taxes	\$ 74,411	\$ 86,117
Grants	45,660	83,416
Sales tax	8,017	14,124
Miscellaneous	250	8,099
	<b>\$ 128,338</b>	<b>\$ 191,756</b>

### 3. Investment in and advances to Wells Barkerville Community Forest Corporation:

	2016	2015
Advances	\$ 3,015	\$ 855
Investment in shares	100	100
	<b>\$ 3,115</b>	<b>\$ 955</b>

There are no specific terms of repayment on the unsecured, non-interest bearing advances. The above company is in the process of developing a community forest, the economic benefits of which will accrue to the local area. The District has submitted and received approval on their community forest, but no operations have occurred as at December 31, 2016.



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

#### 4. Long-term debt, net of sinking funds:

The District issues 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 capital expenditures.

Sinking Fund balances, managed by MFA, are used to reduce long-term debt.

	By-Law Number	Interest rate	Year of maturity	Gross debt	Sinking Fund Assets	Net debt 2016	Net debt 2015
Water Fund:							
Water	3264	5.69%	2016	\$ 47,413	\$ 47,413	- \$	12,387

Debt is reported net of sinking fund balances on the statement of financial position.

- (a) Sinking fund instalments are invested by the MFA and earn income which, together with principal payments, are expected to be sufficient to retire the sinking debt at maturity. For sinking fund agreements, the MFA has established either a normal sinking fund or a capital repayment equalization fund.



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 5. Tangible capital assets:

	2016							Total
	Land	Building and site improvement	Mountain trail systems	Machinery and equipment	Road infrastructure	Water infrastructure	Sewer infrastructure	
<b>Cost:</b>								
Balance, beginning of year	\$ 257,524	\$ 2,872,045	\$ 181,580	\$ 668,000	\$ 727,244	\$ 2,274,191	\$ 1,319,257	\$ 8,299,841
Additions	-	4,194	-	-	-	71,833	130,562	206,589
Disposal	-	-	-	-	-	-	-	-
Balance, end of year	257,524	2,876,239	181,580	668,000	727,244	2,346,024	1,449,819	8,506,430
<b>Accumulated amortization:</b>								
Balance, beginning of year	-	824,474	7,711	565,643	178,941	411,135	285,055	2,272,959
Amortization expense	-	71,855	1,135	43,347	14,545	28,832	17,248	176,962
Balance, end of year	-	896,329	8,846	608,990	193,486	439,967	302,303	2,449,921
Net book value, end of year	\$ 257,524	\$ 1,979,910	\$ 172,734	\$ 59,010	\$ 533,758	\$ 1,906,057	\$ 1,147,516	\$ 6,056,509

During the year, Barkerville Gold Mines Ltd. donated water and sewer infrastructure totalling \$202,395 included in additions above.



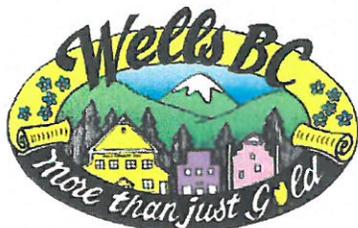
## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 5. Tangible capital assets (continued):

	2015							Total
	Land improvements	Building and site improvements	Mountain trail systems	Machinery and equipment	Road infrastructure	Water infrastructure	Sewer infrastructure	
<b>Cost:</b>								
Balance, beginning of year	\$ 257,524	\$ 2,864,850	\$ 181,580	\$ 672,637	\$ 708,957	\$ 2,274,191	\$ 1,319,257	\$ 8,278,996
Additions	-	7,195	-	5,163	18,287	-	-	30,645
Disposals	-	-	-	(9,800)	-	-	-	(9,800)
Balance, end of year	257,524	2,872,045	181,580	668,000	727,244	2,274,191	1,319,257	8,299,841
<b>Accumulated amortization:</b>								
Balance, beginning of year	-	752,763	6,576	529,725	164,579	382,708	268,564	2,104,915
Disposal	-	-	-	(7,581)	-	-	-	(7,581)
Amortization expense	-	71,711	1,135	43,499	14,362	28,427	16,491	175,625
Balance, end of year	-	824,474	7,711	565,643	178,941	411,135	285,055	2,272,959
<b>Net book value, end of year</b>	<b>\$ 257,524</b>	<b>\$ 2,047,571</b>	<b>\$ 173,869</b>	<b>\$ 102,357</b>	<b>\$ 548,303</b>	<b>\$ 1,863,056</b>	<b>\$ 1,034,202</b>	<b>\$ 6,026,882</b>



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 6. Accumulated surplus:

Accumulated surplus consists of individual fund surpluses (deficiencies) and reserve funds as follows:

	2016	2015
<b>Surplus (deficiency):</b>		
Invested in tangible capital assets	\$ 6,056,509	\$ 6,014,495
General fund	414,393	319,549
Water utility fund	(30,582)	6,658
Sanitary sewer fund	8,194	84,256
<b>Total surplus</b>	<b>6,448,514</b>	<b>6,424,958</b>
<b>Reserves set aside by Council:</b>		
CWF restricted capital funding	130,577	67,526
<b>Total reserve funds</b>	<b>130,577</b>	<b>67,526</b>
	<b>\$ 6,579,091</b>	<b>\$ 6,492,484</b>



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 7. Commitments and contingencies:

- (a) The District is responsible, as a member of the Cariboo Regional District, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The District issues debt instruments through the MFA. As a condition of these borrowings, 1% of gross proceeds are required by the MFA for the District to deposit into a debt reserve fund. The District is also required to execute demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the MFA. These demand notes are contingent in nature and are not reflected in the accounts. The demand notes issued at December 31, 2016 aggregated \$Nil (2015 - \$5,655).
- (c) 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 administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided 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 2 contributors from the District.

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 actuarial 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 paid \$17,851 (2015 - \$19,225) for employer contributions to the Plan in fiscal 2016.

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



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

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### 7. Commitments and contingencies (continued):

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

- (d) The District is obligated to collect and transmit property taxes levied on District of Wells taxpayers in respect of the following bodies:

Ministry of Education, Province of British Columbia  
Cariboo Regional District  
Cariboo-Chilcotin Regional Hospital District  
British Columbia Assessment Authority  
Municipal Finance Authority  
Royal Canadian Mounted Police

- (e) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute toward the deficit.



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 8. Net taxation revenue:

As indicated in note 7(d), the District is required to collect taxes on behalf of and transfer the appropriate portion of these amounts to the government agencies below:

	2016	2015
Taxes collected:		
General purposes	\$ 183,122	\$ 174,088
Grants in lieu of taxes	14,211	14,419
Collection of other governments	105,390	127,424
	<u>302,723</u>	<u>315,931</u>
Transfers to other governments:		
Provincial government	61,808	70,857
Cariboo Regional District	24,783	34,773
Cariboo-Chilcotin Regional Hospital District	11,238	13,890
B.C. Assessment Authority	1,001	1,472
Royal Canadian Mounted Police	7,674	9,396
	<u>106,504</u>	<u>130,388</u>
	<u>\$ 196,219</u>	<u>\$ 185,543</u>



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 9. Government transfers:

The District recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The government transfers reported on the Consolidated Statement of Operations and Accumulated Surplus are:

	2016	2015
Provincial grants:		
Unconditional	\$ 369,682	\$ 401,338
Miscellaneous	15,476	6,123
Subtotal provincial grants	385,158	407,461
Federal grants:		
Gas tax	62,835	60,789
Community health	-	646
Subtotal federal grants	62,835	61,435
Other grants:		
Northern Development Initiative Trust	40,108	82,114
<b>Total government transfers</b>	<b>\$ 488,101</b>	<b>\$ 551,010</b>



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

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### 10. Segmented information:

The District is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the District's operations and activities are organized and reported by service areas. Municipal services are provided by departments and their activities are reported in these service areas. Service areas that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

a) General Government Services:

General government services operations provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the District.

b) Protective Services:

Protective services is comprised of emergency management and regulatory services.

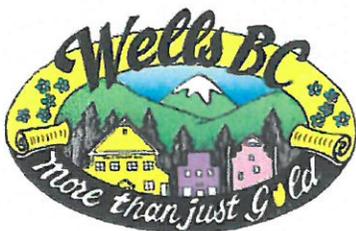
c) Water Utility:

The water utility installs and maintains the water systems and facilities within the District. The treatment and distribution of water in the District through Public Works is included in this segment.

d) Sewer Utility:

The sewer utility installs and maintains the sewer systems and facilities within the District. The collection of sewage in the District through Public Works is included in this segment.

The following statement provides additional information for the foregoing functions. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.



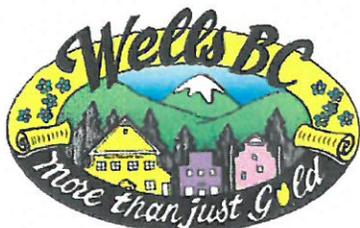
## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 10. Segmented information (continued):

	2016				
	General Government	Protective Services	Water Utility	Sewer Utility	Total
<b>Revenue:</b>					
Government transfers	\$ 488,101	\$ -	\$ -	\$ -	\$ 488,101
Donation in kind	202,395	-	-	-	202,395
Taxation	111,287	-	45,872	39,060	196,219
Other revenue from own sources	40,740	-	-	-	40,740
Utility user fees	-	-	39,418	34,702	74,120
Sale of services	16,310	-	-	-	16,310
<b>Total revenue</b>	<b>858,833</b>	<b>-</b>	<b>85,290</b>	<b>73,762</b>	<b>1,017,885</b>
<b>Expenses:</b>					
Salaries, wages and employee benefits	331,963	907	-	-	332,870
Operating	270,285	15,699	34,206	19,285	339,475
Interest	894	-	4,118	-	5,012
Insurance	25,416	1,654	-	-	27,070
Amortization	130,802	-	28,832	17,248	176,882
Administrative recovery	(89,151)	-	34,674	54,477	-
Professional services	17,155	-	-	-	17,155
Mayor and council remuneration and travel	32,814	-	-	-	32,814
<b>Total expenses</b>	<b>720,178</b>	<b>18,260</b>	<b>101,830</b>	<b>91,010</b>	<b>931,278</b>
<b>Annual surplus (</b>	<b>\$ 138,655</b>	<b>\$ (18,260)</b>	<b>\$ (16,540)</b>	<b>\$ (17,248)</b>	<b>\$ 86,607</b>



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 10. Segmented information (continued):

	2015				
	General Government	Protective Services	Water Utility	Sewer Utility	Total
<b>Revenue:</b>					
Government transfers	\$ 551,010	\$ -	\$ -	\$ -	\$ 551,010
Taxation	100,157	-	46,116	39,270	185,543
Other revenue from own sources	77,442	-	-	-	77,442
Utility user fees	-	-	38,833	34,033	72,866
Sale of services	16,799	-	-	-	16,799
<b>Total revenue</b>	<b>745,408</b>	<b>-</b>	<b>84,949</b>	<b>73,303</b>	<b>903,660</b>
<b>Expenses:</b>					
Salaries, and employee benefits	328,102	907	-	-	329,009
Operating	322,946	9,691	27,312	27,960	387,909
Interest	1,001	-	4,395	-	5,396
Insurance	24,975	1,538	-	-	26,513
Professional services	23,778	-	-	-	23,778
Amortization	130,707	-	28,427	16,491	175,625
Administrative recovery	(96,935)	-	50,839	46,096	-
Loss on disposal of capital assets	2,219	-	-	-	2,219
Mayor and council remuneration and travel	29,836	-	-	-	29,836
<b>Total expenses</b>	<b>766,629</b>	<b>12,136</b>	<b>110,973</b>	<b>90,547</b>	<b>980,285</b>
<b>Annual deficit</b>	<b>\$ (21,221)</b>	<b>\$ (12,136)</b>	<b>\$ (26,024)</b>	<b>\$ (17,244)</b>	<b>\$ (76,625)</b>



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

### 11. Trust funds:

The District maintains a cemetery perpetual care fund in accordance with the Cemeteries and Funeral Services Act. The trust fund balance sheet at December 31, 2016 is as follows:

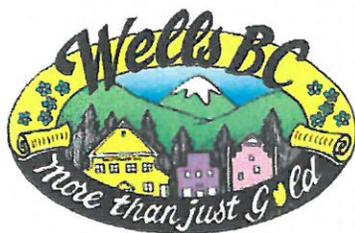
	2016	2015
Cash and cash equivalents	\$ 1,092	\$ 1,089
Cemetery trust fund	1,092	1,089

The trust funds are not included in the District's consolidated statement of financial position.

### 12. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2016 operating and capital budgets approved by Council on May 12, 2016. Amortization was not contemplated on development of the budget and, as such, has not been included. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenues:	
Operating budget	\$ 983,171
Less:	
Transfer from other funds	(32,040)
Total revenue	951,131
Expenses:	
Operating budget	983,171
Less:	
Capital expenditures	(151,113)
Debt principal payments	(2,059)
Total expenses	829,999
Annual surplus	\$ 121,132



## DISTRICT OF WELLS

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2016

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### 13. Comparative information:

Certain of the comparative figures have been reclassified to conform with the presentation adopted for the current year.

### 14. Economic dependence:

The District derives a significant portion of its government grant revenue from the Province of British Columbia through the Small Community Protection Program. Any changes to this funding could have an impact on the ongoing operation of the District.



**DISTRICT OF WELLS  
2017-18 GOALS AND OBJECTIVES**

<b>1. Enhance Community Life</b>	
<b>OBJECTIVE</b>	<b>ACTIONS</b>
<b>Update Local Legislation</b>	<ul style="list-style-type: none"> <li>– Evaluate and update Comprehensive Fees Bylaw</li> <li>– Draft new Water and Sanitary Sewer Bylaws</li> <li>– Amend Traffic Bylaw to include ATV corridor</li> <li>– Update District policies</li> <li>– Develop Wells Records Management and Retention Policy</li> <li>– Train staff on Adjudication system</li> </ul>
<b>Recognize community volunteers and local non-profit groups</b>	<ul style="list-style-type: none"> <li>– Host 4<sup>th</sup> Annual Volunteer Appreciation Night (2017 and ongoing)</li> <li>– Support local non-profit organizations through grants-in-aid and property tax exemptions</li> </ul>
<b>Road safety</b>	<ul style="list-style-type: none"> <li>– Apply to ICBC Road Improvement Program for cost sharing on second speed sign (2017)</li> </ul>
<b>Wildfire Interface</b>	<ul style="list-style-type: none"> <li>– Seek funds to conduct Wells’ urban/wildfire interface assessment and develop a prescription for the interface (2017-18). Distribute pamphlets to public about WF risks</li> </ul>
<b>Beautification</b>	<ul style="list-style-type: none"> <li>– Support Annual Clean-up</li> <li>– Work with the Province to address unsightly Crown properties</li> <li>– Seek opportunities and funds to enhance appearance of Willow River Park</li> </ul>
<b>Community events</b>	<ul style="list-style-type: none"> <li>– Support local groups to organize winter community events in Wells</li> </ul>

<p><b>Community Health &amp; Recreation</b></p>	<ul style="list-style-type: none"> <li>– Maintain Fitness Centre and support membership in the facility</li> <li>– Support further improvements in residents’ access to medical services</li> <li>– Support maintenance and development of the local trail network</li> </ul>
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<p><b>2. Economic Diversification and Tourist Attraction</b></p>	
<p><b>OBJECTIVE</b></p>	<p><b>ACTIONS</b></p>
<p><b>Increase online marketing</b></p>	<ul style="list-style-type: none"> <li>– Strengthen Facebook site for residents and tourists (2017 and ongoing)</li> <li>– Improve investment attraction content on wells.ca</li> <li>– Improve facility rental information on wells.ca</li> <li>– Actively promote lovewellsbc.com</li> </ul>
<p><b>Improve tourist oriented advertising</b></p>	<ul style="list-style-type: none"> <li>– Increase winter tourism promotion</li> <li>– Map tourist attractions along Highway 26 and promote online</li> <li>– Promote Wells at trade shows</li> </ul>
<p><b>Print advertising</b></p>	<ul style="list-style-type: none"> <li>– Maintain existing level of print marketing</li> </ul>
<p><b>Partnered marketing</b></p>	<ul style="list-style-type: none"> <li>– Actively partner with Barkerville Heritage Trust and other local and regional groups on marketing initiatives</li> </ul>
<p><b>Facility rental</b></p>	<ul style="list-style-type: none"> <li>– Actively promote Wells as a wedding and special event destination</li> </ul>
<p><b>Wells Heritage</b></p>	<ul style="list-style-type: none"> <li>– Work with the Wells Heritage Society to complete a heritage walking tour for Wells (2017)</li> <li>– Create Wells Heritage Registry (2017-18)</li> </ul>
<p><b>Wildlife interface</b></p>	<ul style="list-style-type: none"> <li>– Support opportunities to improve knowledge of Urban/Wildlife interface in Wells &amp; area</li> </ul>

<b>3. Sustainable Wells</b>	
<b>OBJECTIVE</b>	<b>ACTIONS</b>
<b>Support a sustainable community</b>	<ul style="list-style-type: none"> <li>– Support private sector initiatives that provide new employment and services</li> <li>– Support Barkerville Heritage Trust and Park</li> </ul>
<b>Support development of new accommodation</b>	<ul style="list-style-type: none"> <li>– Support services and housing options for an aging population</li> <li>– Investigate viable options and actions to address seasonal housing shortage in Wells</li> <li>– Work with the Province to expedite the release of Crown owned lots for public sale</li> </ul>
<b>Community Planning</b>	<ul style="list-style-type: none"> <li>– Update Wells Official Community Plan (OCP) with integrated sustainability planning measures (dependent on grant funding arrangements and timing)</li> <li>– Provide ongoing support for municipal strategic planning</li> </ul>
<b>Volunteer Fire Brigade</b>	<ul style="list-style-type: none"> <li>– Organize recruitment drive for WVFB and pursue member certification and training</li> <li>– Work with Barkerville Heritage Trust and other community partners to fund and construct Fire Hall addition for new fire truck</li> </ul>
<b>Emergency Planning</b>	<ul style="list-style-type: none"> <li>– Complete update of Wells Emergency Management Plan (2017 and ongoing)</li> <li>– Prepare emergency preparedness information brochures for public (2017 and ongoing)</li> </ul>
<b>Community Forest</b>	<ul style="list-style-type: none"> <li>– Actively support the Wells-Barkerville Community Forest Board through staff time and administrative support</li> </ul>
<b>Support Staff employed by the District of Wells</b>	<ul style="list-style-type: none"> <li>– Support staff by providing training and development opportunities</li> <li>– Support staff retention with competitive salaries, benefits and lifestyle incentives</li> </ul>

<b>4. Public Infrastructure Management</b>	
<b>OBJECTIVE</b>	<b>ACTIONS</b>
<b>Maintain Public Facilities</b>	<ul style="list-style-type: none"> <li>– Evaluate future maintenance needs of the Wells Creative Learning Centre (WCLC) (a.k.a Wells-Barkerville Community School) and Wells Community Hall. Seek grant/s to conduct facility assessment of the WCLC. Investigate opportunities for facility repairs and improvements (e.g. WCLC roof).</li> <li>– Seek funds for re-painting of the WCLC (outside, inside and also the mural).</li> <li>– Repair and refinish Municipal Hall floor (to be undertaken in 2018)</li> <li>– Complete maintenance of ‘Welcome to Wells’ display and Visitor’s Information Centre (2017-18). Seek grants for this work.</li> </ul>
<b>Evaluate District owned facilities</b>	<ul style="list-style-type: none"> <li>– Evaluate stability of Wells United Church building and seek expressions of interest in it</li> </ul>
<b>Fire Hall improvements</b>	<ul style="list-style-type: none"> <li>– Work with Barkerville Heritage Trust (BHT) to complete the construction of Wells Fire Hall addition to accommodate existing and new fire trucks.</li> <li>– Funding for same provided by BHT, and District of Wells</li> </ul>
<b>Lowhee Dike Maintenance</b>	<ul style="list-style-type: none"> <li>– Conduct regular inspections of the Lowhee Dike to assess condition and required repairs</li> <li>– Work with BGM to evaluate state of brush dams in Lowhee Creek</li> <li>– Work with Provincial Government to assess current state of dike and develop a management for same</li> </ul>
<b>Energy Conservation</b>	<ul style="list-style-type: none"> <li>– Install new high-efficiency propane fired boilers system at the Wells Creative Learning Centre (WCLC), the old school building, to replace worn-out oil fired boilers</li> <li>– Maintain operation of geothermal system at the WCLC</li> <li>– Utilize and promote energy efficient options as recommended in CEEP document</li> </ul>
<b>Asset Management</b>	<ul style="list-style-type: none"> <li>– Complete municipal asset management plan in 2017 (subject to Prov. funding support)</li> </ul>

<b>Water and sewer operations</b>	<ul style="list-style-type: none"> <li>– Install fence at water treatment facility (2017-18)</li> <li>– Seek funds for emergency generators at water and sewer facilities (2018)</li> <li>– Operate and maintain Water Filtration and Treatment Centre and Sewage Treatment Plant facility (ongoing)</li> </ul>
<b>Storm Water Drainage System</b>	<ul style="list-style-type: none"> <li>– Complete culvert replacement in North Wells to improve lot drainage (2017-18)</li> </ul>
<b>Barkerville Cemetery</b>	<ul style="list-style-type: none"> <li>– Maintain sections of the Barkerville Cemetery as needed in 2017</li> <li>– Survey and mapping of Barkerville Cemetery required (2018). Investigate financial support from third parties (e.g. Wells Legion) for this and future work.</li> </ul>

<b>5. Municipal Financial Sustainability</b>	
<b>Reduce debentures</b>	<ul style="list-style-type: none"> <li>– Minimize municipal borrowing except where external funding sources are available for loan repayment. Note that Wells’ Water Reservoir debenture was retired in 2016.</li> </ul>
<b>Maintain an adequate financial reserve</b>	<ul style="list-style-type: none"> <li>– Maintain reserve funds equivalent to or greater than one year’s total tax and utility revenue (to support operations and unexpected expenditures and emergencies). Ideally this amount would represent 1.5 times the combined value of the District’s annual property tax and frontage taxes.</li> <li>– Replenish and augment reserve funds to help maintain eligibility for future grant funding opportunities through Federal and Provincial Governments</li> </ul>
<b>Minimize tax and utility rate increases</b>	<ul style="list-style-type: none"> <li>– Provide for 0% overall Tax Rate increase in 2017 (expected increase of 3% to be offset in 2017 by Community Forest dividend) followed by 3% Tax Rate increases in 2018 and after.</li> <li>– Evaluate utility rates to ensure District meets expenditure needs (2017 for 2018)</li> </ul>
<b>Municipal Accounting System</b>	<ul style="list-style-type: none"> <li>– Investigate opportunities to replace the District’s VADIM Accounting System with a less costly option and report those findings back to Council (2017-18)</li> </ul>