

# ANNUAL REPORT

2015

## FAREWELL TO FORMER SMITHERS MAYOR AND FREEMAN JAMES A. DAVIDSON

November 21, 1931 – June 30, 2015

In 1988, Jim ran for and won the position of Town Alderman under the slogan “Jim Davidson – Down to Earth Policies”. He was Alderman from 1988-1990, Mayor from 1990-1993 and 1996, Councillor from 1993-1998, and Mayor from 2002-2008 and subsequently Freeman of Smithers from 2008-2015. He was particularly proud of his work developing a relationship with the Wet’suwet’en and establishing a partnership to create the Wetzin’kwa Community Forest. Other key projects include the airport runway expansion, the CN Overpass, and the building of the new town hall on Aldous Street. He enjoyed collaborating with the public in order to make his community a better place to live. He loved Smithers and the people of the Bulkley Valley.



1990



2002



2005

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## Smithers | Mayor's Message

### 2015 Summary

Jim Davidson once told me that our town isn't just about a collection of roads, buildings and pipes; it's about people. As I flip through the pages of this annual report, it's the many faces of the people who form the fabric of our community that stand out the most.

Many Bulkley Valley residents were saddened to hear of Jim's passing this past summer. His love for our town and its people came through in his work as Mayor and under his leadership Smithers saw many accomplishments. He will be greatly missed.

It was a year of other transitions, too. Our new Town Council took the helm and began laying out its plans for the term ahead with an ambitious list of 17 strategic priorities. From rebuilding the Chandler Park soccer fields to the new Small Business Task Force, these priorities support the vision laid out in our Official Community Plan.

We said goodbye in 2015 to our Chief Administrative Officer of nine years, Deborah Sargent, who moved on to exciting new opportunities as the City Manager of the City of Campbell River. After an extensive recruitment and selection process we were thrilled to welcome our new CAO, Anne Yanciw. Anne brings with her a love of small, northern communities and a depth of experience in Local Government Administration.

I hope you enjoy reading through the list of accomplishments in this Annual Report as much as I did. Sometimes I find we can get lost in our ever-growing task list and miss the big picture: that each year our community becomes a more vibrant, dynamic and enjoyable place to live.

Finally, I'd like to thank all of our Town of Smithers Staff for their hard work. Whether mowing grass, preparing meeting agendas, negotiating contracts or fixing broken water mains, their work supports the high quality of life we all enjoy here in Smithers.

Taylor Bachrach  
Mayor



# MAYOR'S REPORT



Photo: Council's Strategic Priorities Release - Press Conference, April 20<sup>th</sup>  
Deputy Mayor Gladys Atrill, Mayor Taylor Bachrach and Councillor Shelley Browne.

## 2014 - 2018 Council Strategic Priorities Implementation Plan

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Expand our Airport Terminal</li> <li>2. Build a new Cultural Centre</li> <li>3. Redevelop the Chandler Park fields</li> <li>4. Develop greenways (people-focused transportation corridors)</li> <li>5. Enhance public space at Bovill Square</li> <li>6. Improve connections between our downtown and "front country" tourism assets</li> <li>7. Implement Asset Management Planning</li> <li>8. Complete a plan for Central Park</li> <li>9. Create an Affordable Housing Plan and implementation strategy</li> </ol> | <ol style="list-style-type: none"> <li>10. Create a Small Business Task Force</li> <li>11. Create a Community Food System Task Force</li> <li>12. Complete a Shared History research project in partnership with the Wet'suwet'en</li> <li>13. Facilitate mixed-use downtown development</li> <li>14. Transform our community's energy profile</li> <li>15. Implement community well-being indicators</li> <li>16. Pursue innovative joint-governance opportunities between the Town of Smithers and rural residents</li> <li>17. Continually improve citizen engagement</li> </ol> |
|--|---|



## MAYOR'S REPORT



Photo: Smithers booth at the Canada Winter Games in Prince George, Mayor Bachrach and Deputy Mayor Atrill, February 21<sup>st</sup>.



Photo: Mayor Taylor Bachrach representing Smithers at the Canada Winter Games in Prince George Medal Ceremony, February 21<sup>st</sup>.



Photo: Smithers New Arena Grand Opening Ceremony, January 14<sup>th</sup>.



## MAYOR'S REPORT



Photo: Lieutenant Governor Judith Guichon visit to Smithers on February 25<sup>th</sup>.

Photo: Smithers Council's youngest delegation ever, 6 year old Wynter Lilles and her dad Eeric - regarding playground equipment at the Dogwood Park, June 9<sup>th</sup>.





# MAYOR'S REPORT

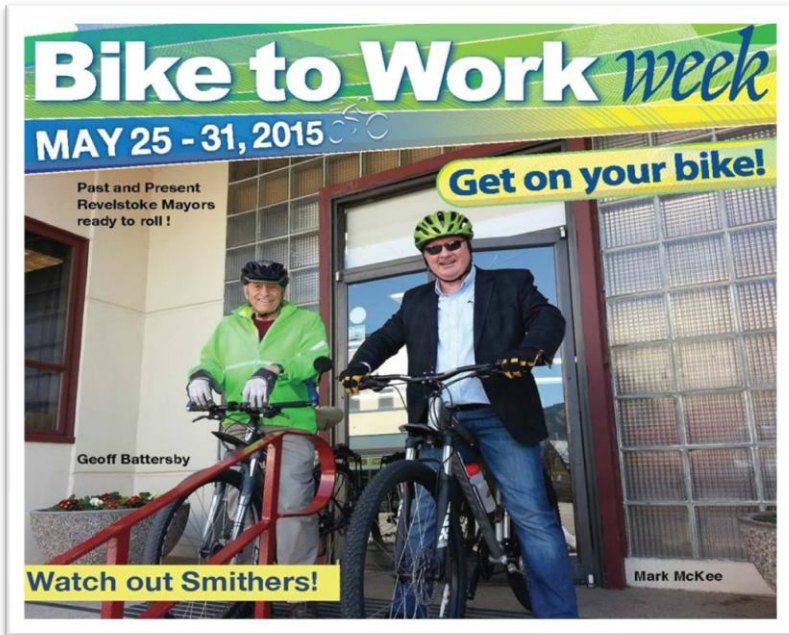


Photo: City of Revelstoke Council – Bike to Work Week Challenge, May 25 to 31.



Photo: Town of Smithers Council (Deputy Mayor Gladys Atrill, Mayor Taylor Bachrach, Councillor Bill Goodacre, and Councillor Shelley Browne) Bike to Work Week Challenge response.



Photo: Liliana Dragowska, Planner, and Councillor Greg Brown, displaying the Bike to Work trophy for the winner of the Challenge - the City of Revelstoke whose community biked 18,646km versus Smithers 12,854km.





# MAYOR'S REPORT



Photo: Community to Community Forum Councillor Wray, Chief Namoks (John Ridsdale), RDBN Director Mark Fisher, March 7<sup>th</sup>

Photo: 2<sup>nd</sup> Annual Stolen Sisters March, held March 13<sup>th</sup>



Photo: National Aboriginal Day Ceremonies, June 21<sup>st</sup>

Photo: Dze L K'ant Friendship Centre 40 year celebration, June 26<sup>th</sup>





## MAYOR'S REPORT



Photo: Smithers Secondary School Curling Team - Provincial Champions with Council, March 10<sup>th</sup>



Photo: Jason Oliemans and Mayor Bachrach at the Ski Cross on Hudson Bay Mountain, March 17<sup>th</sup>

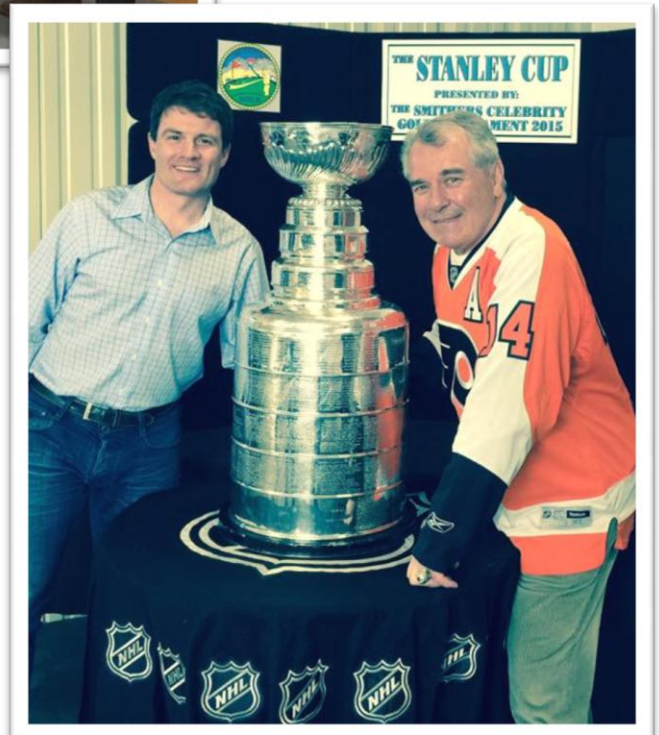


Photo: Mayor Bachrach and Smithers-raised Joe Watson (former NHL Philadelphia Flyers player) bringing the Stanley Cup home to the Smithers New Arena, March 17<sup>th</sup>



# MAYOR'S REPORT



Photos: Canada Day Celebrations at Bovill Square, July 1<sup>st</sup>



Photo: Staff Sgt. Kirsten Marshall, being presented with a farewell gift by Mayor Bachrach, January 13<sup>th</sup>



Photo: Canada Day fireworks display, July 1<sup>st</sup>.



# MAYOR'S REPORT



Photo: Council tour of Ambleside Park subdivision, July 14<sup>th</sup>



Photo: Council tour of PIR, June 12<sup>th</sup>



Photo: Council tour of the Smithers RCMP Detachment, August 11<sup>th</sup>



Photo: Council tour of the Smithers Cemetery, August 18<sup>th</sup>



# MAYOR'S REPORT



Photo: Mayor Bachrach and former NHL player Bobby Orr at the Smithers Celebrity Hockey Game in the Civic Arena, August 13<sup>th</sup>.



Photo: New Arena Opening Ceremonies, January 14<sup>th</sup>  
Mayor Bachrach and Evan Jaarsma, Smithers Minor Hockey, cut the ribbon to officially open the Smithers New Arena.



Photo: New Arena Opening Ceremonies, January 14<sup>th</sup>  
Former Councillor Northrup, Mayor Bachrach, Former Councillor Bandstra, and Councillor Goodacre cut the cake.



Photo: New Arena Opening Ceremonies, January 14<sup>th</sup>  
Councillors Wray and Brown skate.

Below: Councillor Briennesse and Chief Administrative Officer Deborah Sargent skate.

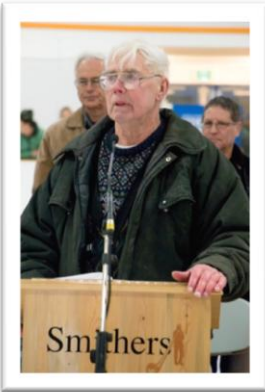
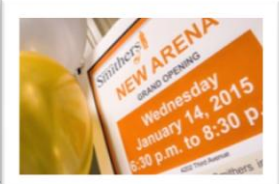
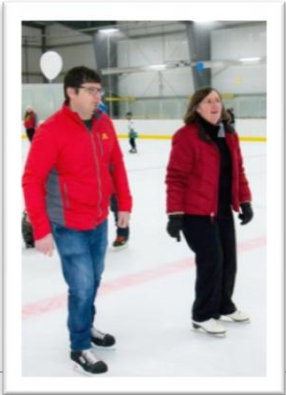


Photo Left: New Arena Opening Ceremonies speech by the Former Mayor Jim Davidson.



Photo Left: Alex Cuba performs at the Arena Grand Opening.



# MAYOR'S REPORT



Photo: City West Grand Opening, April 7<sup>th</sup>



Photo: BV Wholesale 100<sup>th</sup> Anniversary, August 4<sup>th</sup>



Photo: Smithers Lumber Yard 100<sup>th</sup> Anniversary, September 12<sup>th</sup>



Photo: Grand Opening of the Smithers Christian Reformed Church, September 26<sup>th</sup>



## MAYOR'S REPORT



Photo: Ms. Forbes Grade 3 Class Tour from Walnut Park Elementary School, December 16<sup>th</sup>.



Photo: Mr. Boone's Grade 8/9 Class Tour from BV Christian School, November 26<sup>th</sup>.



Photo: Mr. Stolte's Grade 4/5 Class Tour from BV Christian School, September 30<sup>th</sup>.



Photo: Mrs. Campbell's Grade 5 Class Tour from Walnut Park Elementary School, October 26<sup>th</sup>.



# MAYOR'S REPORT



Photo: Mayor Bachrach participates in a panel discussion during the 2015 Union of British Columbia Municipalities Convention in Vancouver.



Photo: Mayor Bachrach, Deputy Mayor Atrill, and Councillor Briensse during the 2015 Union of British Columbia Municipalities Convention in Vancouver.



Photo: Open for Business Awards Presentation 2015 Union of British Columbia Municipalities Convention in Vancouver.



Photo: Mayor Bachrach being interviewed by BC Healthy Communities during the 2015 Union of British Columbia Municipalities Convention in Vancouver.





# MAYOR'S REPORT



Photo: Committee of the Whole meeting regarding the Town of Smithers Capital Asset Management Plan, March 3<sup>rd</sup>. Councillors Browne and Goodacre, with M. Allen, Director of Development Services and L. Ford, Director of Finance.



Photo: Council Table Talk Session held February 27<sup>th</sup>



Photo: Members of the Smithers Town Council joined the Smithers District Chamber of Commerce to conduct the "Business Walk", October 20<sup>th</sup>.



Photo: Councillor Browne discussing the proposed four storey hotel development during the Open House held November 1<sup>st</sup>.



## MAYOR'S REPORT



Photo: Main Street view.



Photo: Smithers Community Services Association English Language & Multicultural Services Program members with Mayor Bachrach, November 13<sup>th</sup>.



Photo: Mayor Bachrach with “Business Person of the Year” Gary Huxtable, BV Electric, at the annual Smithers District Chamber of Commerce “Business and Community Awards”, held November 14<sup>th</sup>.



## CHIEF ADMINISTRATIVE OFFICER'S REPORT

### 2015 Summary

In September of 2015 the Town of Smithers said farewell, after nine years of service, to Deborah Sargent. In November, it was announced that Anne Yanciw would be joining the Town of Smithers in the role of Chief Administrative Officer in the new year.

When Council offered the role of Town of Smithers' Chief Administrative Officer to me in November 2015, I felt as though I had won a lottery. Four months into the role that feeling has not diminished but rather has grown stronger as I get to know the community, Council and Staff. Reviewing the annual report provides me a visual learning of Town activity in 2015 and sets a high bar for 2016. I look forward to continuing the delivery of high quality services to the town while supporting Council in achieving their objectives throughout this coming year.

Anne Yanciw  
Chief Administrative Officer

Want to help lead a great little mountain town?

**Town of Smithers** The Town of Smithers, BC is hiring a Chief Administrative Officer. Application deadline: October 5, 2015. More info at [Smithers.ca](http://Smithers.ca).



Photo: Deborah Sargent's last Council Meeting August 25<sup>th</sup>.



## COMMUNITY PROFILE

Smithers has a population of 5,404, as per 2011 Statistics Canada, with another 15,000 people in the surrounding area. Smithers offers a greater variety of amenities and services than other towns similar to its size because of the central location and excellent transportation options. Highway 16, the Smithers Regional Airport, Canadian National Rail, VIA Rail, bus lines and close proximity to the Port of Prince Rupert keep Smithers globally connected.

The Bulkley Valley is well known for its diverse economy. Agriculture, forestry, mining, guide/outfitting, recreation, tourism, Local, Provincial and Federal Government offices, transportation, health care, education, service and small business ventures all provide many employment options. With the recent port expansion in this region, Smithers is well situated to tap into international trade opportunities.

The Town of Smithers is nestled in the Bulkley Valley between Hudson Bay Mountain, Babine Mountains, the Telkwa Range and the Hazelton Range. Proximity to these mountains offers outstanding outdoor recreational pursuits for both residents and visitors. Popular activities include downhill and cross country skiing, golfing, mountain biking, kayaking and canoeing, camping, world-class fishing, hiking, and snowmobiling, along with a wide range of indoor recreation opportunities. Smithers also boasts a rich culture in music and the arts.

The aboriginal people of this area are the Wet'suwet'en, a Carrier people of the Athapaskan language group, whose oral history recounts a story of their origins in the Village Dizlegh, on the Bulkley River just east of Hazelton.

The combination of services, recreation and cultural experiences creates an influx of people to the Valley. This phenomenon is termed 'amenity migration.' Smithers will continue to be a place to live by choice, in a beautiful mountain valley inhabited by friendly, vibrant people. For more information on Smithers, please refer to [www.smithers.ca](http://www.smithers.ca) for an expanded community profile.

## OVERVIEW OF THE ANNUAL REPORT PROCESS

The Community Charter and the Local Government Act are the pieces of provincial legislation by which local governments obtain their authority to create bylaws, collect taxes, conduct elections and perform services for their citizens. This legislation also requires that municipalities develop annual reports as a means of informing the public on the activities and functions that are achieved throughout each year. Municipalities are also required to identify objectives, strategies and measures to report on the effectiveness and efficiency of municipal programs.

As these objectives, strategies and measures are refined and reporting practices are improved over the years, a comprehensive picture of municipal operations will be available to the public, funding agencies, partners and any other organization that seeks the information.

The information contained in this year's Annual Report depicts the comprehensive progress report for the year 2015 and includes objectives for 2016.



## CORPORATE SERVICES

### 2015 Summary

The Corporate Services Department is responsible for Human Resources/Labour Relations, Corporate Administration, Freedom of Information and Protection of Privacy, and Occupational Health and Safety.

In 2015, Corporate Services continued to provide valuable support to other Town functions, as well as providing the core function of ensuring that all critical and permanent Town documents such as Bylaws, Council and Committee Agendas and Minutes are maintained according to legislation. Corporate Services also continued to manage and negotiate new and existing Leases, Contracts and Agreements.

In 2016, Corporate Services is committed to strengthening the workplace. Human Resources programs such as the Employee Performance Evaluation, Service Recognition, New Employee Orientation, Occupational Health & Safety and standardized recruiting procedures will continue to prove their value in achieving a culture of trust, transparency and consistency.



Photo: Alpenhorn Man Statue on Main Street.



## SMITHERS REGIONAL AIRPORT

### 2015 Summary

Since the 2009 transfer from Transport Canada, the Smithers Regional Airport is a wholly owned entity of the Town of Smithers. This significant milestone was complemented by the strong focus on improving and upgrading facilities and infrastructure positioning our regional airport as a viable economic development entity into the future.

### 2015 Major Objectives and Results

- **Strategic Growth**
  - Marketed property for lease in the new light industrial zone
  - Continued to seek grant funding for the upgrades to the terminal building, based on the 2014 Consultant's Study recommendations, which include a larger passenger hold room with washrooms.
  - Continued to promote the new branding and completed signage upgrades
  - Continued relationship building with airport contractors and tenants.
- **Infrastructure Enhancements**
  - Applied for Federal Gas Tax grant funding for the Terminal Expansion project
  - Unsuccessful in the Build Canada grant for Terminal Expansion project
  - Constructed a new energy efficient equipment storage building
  - Improved the parking lot, new pavement, runway edge graveling, and improved taxiway edge drainage
  - Upgraded Harvard Way (gravel, ditching, and culverts) as part of the leasehold subdivision access improvements
  - Installed a new parking meter and new animal resistant garbage and recycle receptacles
- **Operations**
  - Received new Airport Capital Assistance Program funded equipment: Front end loader with ramp plow, 4X4 truck with plow, and a towed runway sweeper
  - Replaced the primary airside friction reporting pick-up truck
  - Fully implemented the Airport Security Plan (ASP) and conducted an audit of this ASP system, with the implementation of an Airport Security Committee.
  - Hired a new contractor, Glacier Café, to operate the airport café



# SMITHERS REGIONAL AIRPORT

## 2015 Major Objectives and Results continued

- **Safety**
  - Ongoing Safety Management System/Quality Control Quality Assurance development
  - Implementation of the new Airport Security Program and ongoing commitment to Staff training
  - Conducted Airport Operational emergency training including a Table Top Exercise
  - Conducted an external Safety Management System Audit

## 2016 Summary Major Projects and Strategies

- **Strategic Growth**
  - Planning and tendering of architectural and engineering design of the new Terminal Modernization Project
  - Tendering the airport vehicle rental concession
- **Infrastructure Enhancements**
  - Tendering a water study to determine best options for water upgrades
  - Paving/completion of the service roads in and out of the new equipment storage building
- **Operations**
  - Training new employees on the airport safety, security, legislation, regulation, policies and procedures
- **Safety**
  - Ongoing Safety Management System/Quality Control Quality Assurance development
  - Internal audits and continued staff training and involvement
  - Working with the Airport Security Committee to conduct “Discussion Based Exercises” (formally known as a table top)



Photo (left):  
New Airside Garbage containers, which can be unloaded from the front.



Photo (right):  
New Parking Meter



# SMITHERS REGIONAL AIRPORT



Photos: New Airport Capital Assistance Program funded 4x4 Plow Truck and a towed Runway Sweeper.







# SMITHERS REGIONAL AIRPORT



Photos: New Airport Capital Assistance Program funded Front end Loader with Ramp Plow





# SMITHERS REGIONAL AIRPORT



Photos: Construction of the new Airport Runway Equipment Storage Building





# SMITHERS REGIONAL AIRPORT



Photo: Grand Opening of the new Airport Runway Equipment Storage Building, November 16<sup>th</sup>  
Left to right: Councillors Briennesse, Atrill, Goodacre, Mayor Bachrach, Steve Corneau (Builder),  
Councillor Browne, and Rob Blackburn, Smithers Regional Airport Manager.



Photo: Smithers Regional Airport Terminal Building



# SMITHERS REGIONAL AIRPORT

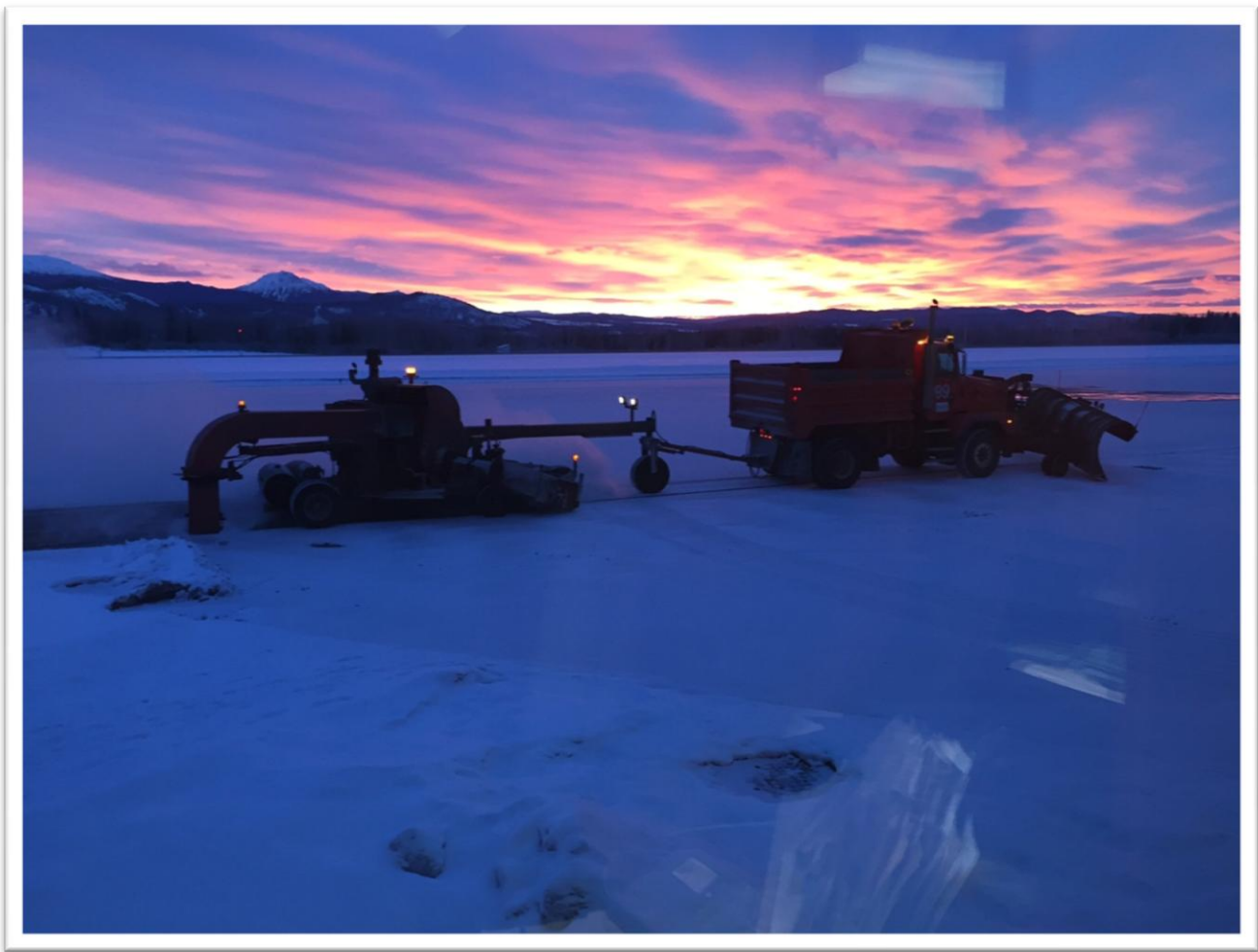


Photo: Sunrise at the Smithers Regional Airport



# SMITHERS REGIONAL AIRPORT

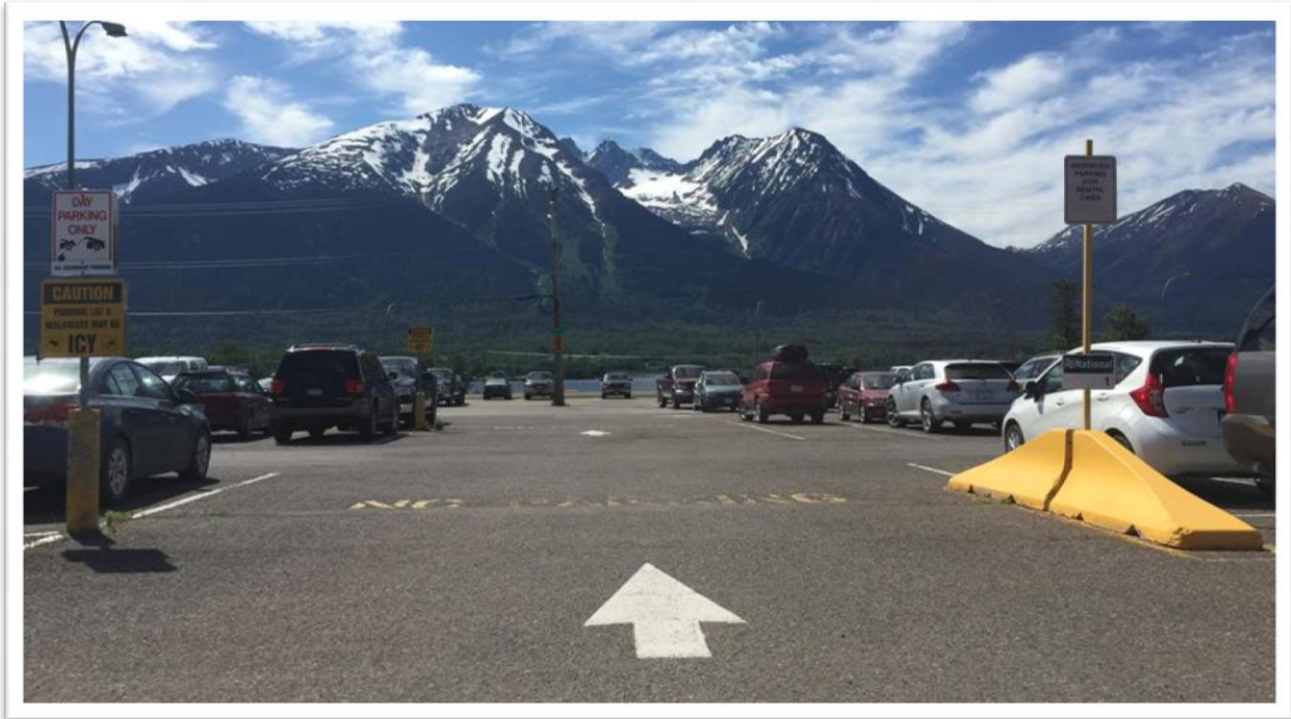


Photo (above): Smithers Regional Airport parking lot improvements, June 12<sup>th</sup>.



Photo (above): New Runway Truck #30



## WORKS AND OPERATIONS

### 2015 Summary

The Works and Operations Department is responsible for the operation and maintenance of the Town's infrastructure as well as construction of specific capital works projects. The areas of responsibility include: streets and sidewalks; snow removal and sanding; sanitary sewer system and sewage treatment plant; storm water collection system; potable water supply and distribution system; parks and trail systems; cemetery; civic centre (arena); garbage collection; public works yard; municipal vehicle fleet and municipal buildings.

In addition to required communications around holiday garbage/residential curbside recycling pickup schedules, spring clean-up week, garbage cart sales/delivery, residential curbside recycling cart delivery, snow clearing, water main flushing etc., 2015 saw over 396 Request for Service from residents and businesses in the areas of responsibility of the department.

Through the 5 Year Municipal Vehicle Replacement Program, the Works and Operations Department added to their fleet by way of a parks garbage truck, a commercial/residential garbage truck, and one loader mounted angle blade for snow clearing.

### 2015 Major Objectives and Results

- **Fleet Replacement**
  - Replacement of 1999 One Ton cab/chassis - parks garbage truck
  - Replacement of 2002 commercial/residential garbage truck
  
- **Infrastructure Enhancements**
  - Asphalt resurfacing of existing paved roads/streets funded from the Capital program (\$430k)
  - Replaced /upgraded commercial water meters (221) from Utilities Capital
  - Repurposed garbage cans on Main Street to further promote recycling in the downtown core



## WORKS AND OPERATIONS

### 2016 Summary Major Objectives and Results

- **Fleet Replacement**
  - Tender process for one loader mounted angle blade for snow clearing
  - Replacement of 4x4 Pickup
  - Replacement of electric ice resurfacer
  
- **Infrastructure Enhancements**
  - Tree replacement on Main Street
  - Playground equipment at Dogwood Park
  - Heritage Park Rugby Field Completion



Photo (left): New Unit 25  
Replacement cab & chassis



Photo (right): New Garbage Truck



# WORKS AND OPERATIONS



Photo (above): Grader

Photo (below): New Top Dresser for Chandler Park Field







## WORKS AND OPERATIONS

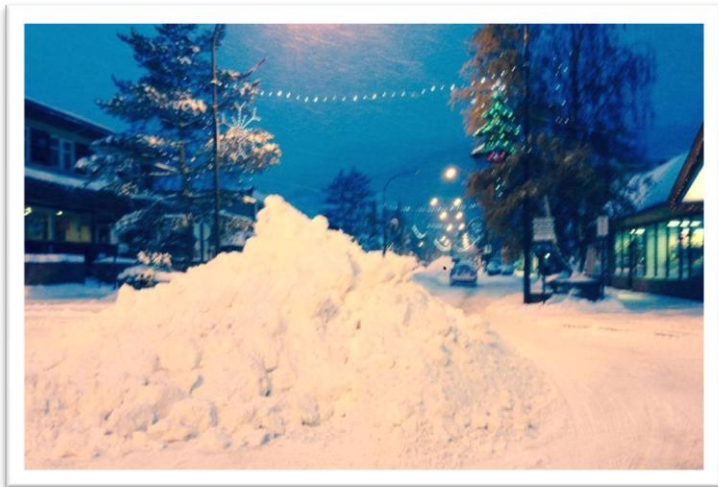


Photo (left): Snow clearing operations on Main Street, January 6<sup>th</sup>



Photo (right): Fire hydrant break February 10<sup>th</sup>



Photo (left): Council tour of the Sewage Treatment Plant, January 8<sup>th</sup>



# WORKS AND OPERATIONS



Photo: Presentations to Council by Mrs. Jackson's Grade 11 Class, January 30<sup>th</sup>



Photo: Implementation of Steve Dielman and Brad Wickson's proposed idea from Mrs. Jackson's Grade 11 Class presentations, June 18<sup>th</sup>



# WORKS AND OPERATIONS



Photos: Picnic tables and benches installed at Bovill Square.





## DEVELOPMENT SERVICES

### 2015 Summary

The Development Services Department is responsible for the following functions: Planning, Engineering, Building Inspection, Business Licensing, Bylaw Enforcement, Animal Control, Community Policing, and Cemetery Administration.

Several key infrastructure projects were completed in 2015, including the new Airport Runway Equipment Storage Building, 19<sup>th</sup> Avenue paving, and phase 1 of the LED Streetlight Replacement Program.

### 2015 Major Objectives and Results

- **Planning**
  - Bovill Square signage, coordinated with the BV Arts Council.
  - Downtown Entrance sign, coordinated with the Downtown Merchants Association
  - Community to Community Forum: Town of Smithers and the Office of the Wet'suwet'en; initiated a "*Shared History Project*".
  - Backyard Chickens permitted as per amendments to the Zoning bylaw.
  - Homelessness review of northern communities and discussions with Smithers groups and support agencies.
  - Community Vitality presentation and workshop, in partnership with Northern Health and BV Social Planning.
  
- **Building Inspection**
  - 72 building permits issued with 5 new single family homes started and 1 multi-family development project started
  - Total construction value of \$5,179,597, with the majority from single family residential permits at \$2,846,547, commercial permits at \$1,193,550, and industrial and institutional permits at \$1,139,500.
  - Continued development and implementation of the Town's Buildings & Facilities Maintenance Plan
  - Downtown Spruce-up Program: administered the \$20,000 program for four projects up to \$5,000 in façade improvements
  
- **Business Licensing**
  - 59 new business licenses issued
  - 616 total businesses operating



## DEVELOPMENT SERVICES

### 2015 Major Objectives and Results

- **Engineering**
  - New Airport Runway Equipment Storage Building: achieved Substantial Completion on November 13, 2015.
  - First Avenue storm sewer extension and repaving between Columbia and Queen Streets.
  - LED Streetlight Conversion Project – awarded the contract and signed the supply agreement with BC Hydro under the Power Smart Program.
  - Princess Crescent Senior’s Housing Project “*Ptarmigan Meadows*” off-site works including new curb-and-gutter, concrete sidewalk, storm sewer and pavement overlay.
  - Town Hall exterior wood staining project.
  - Airport Terminal sidewalk.
  - Ranger Park building re-roofing contract.
  - Central Park Building and Library Building crawlspace upgrades.
  - Heritage Park Rugby Field upgrades design and planning. The work was completed by Town Works and Operations.
  - Bovill Square bench seating and picnic tables.
  - Traffic Marking contract completed by Yellowhead Pavement Marking with two additional zebra crosswalks added on 7<sup>th</sup> Avenue at Morice Drive and on Bulkley Drive at Reister Avenue.
  - Riverside Campground Cookhouse upgrades contract.
  
- **Prevention and Community Safety**
  - **Bylaw Enforcement/Animal Control**
    - Increased fine amounts and amended Property Maintenance Bylaw.
    - Established working relationship with Society for the Protection of Cruelty to Animals to assist in cruelty investigations within the Town of Smithers.
    - Provided opportunities for promotion of cycling education and awareness
    - Established relationship with local housing foundation to increase efficiency in responding to Property Maintenance issues.
    - Conducted “Aggressive Dog” education and awareness for community members.
    - Provided training sessions for Town Staff: Sharps Disposal, Workplace Bullying/Harassment, and Town Watch.
    - Monitored homeless issues on Town and Crown lands and maintained an effective relationship with the local service providers.
    - Reviewed and amended the current enforcement procedures for the Sign Bylaw in conjunction with Town Planner and direction from Senior Staff.



## DEVELOPMENT SERVICES

### 2015 Major Objectives and Results continued

- **Prevention and Community Safety**

- **Crime Prevention**

- Continued with existing programming and developed new educational initiatives in accordance with the Crime Prevention Education Continuum (CPEC) guidelines
    - Maintained existing programs and developed new education and awareness programs as dictated by the community's needs
    - Continued to provide programming within School District 54 in accordance with the RCMP Crime Prevention Education Continuum (ie. DARE, BRAVE, Drug awareness, etc.)
    - Coordinated efforts with RCMP, Ministry of Transportation and Infrastructure, Town Staff, and volunteer agencies in response to graffiti removal and prevention.
    - Co-facilitated training for residents and service providers around prevention of "Elder Abuse".
    - Established and maintained working relationships with fellow agencies in providing Crime Prevention services/Programming (RCMP, ICBC, School District 54, Positive Living Northwest, Broadway Shelter, Smithers Community Services, Northern Health, Town of Smithers, and the Smithers Harm Reduction Committee.)
    - Maintained a volunteer workforce of approximately 32-35 volunteers in accordance with RCMP guidelines for volunteer management.



Photo: Ptarmigan Meadows, January 19<sup>th</sup>



Photo: Bryton Group Hotel Rezoning Application for construction of a four-storey hotel, June 19<sup>th</sup>



## DEVELOPMENT SERVICES

### 2016 Summary Major Projects and Strategies

- **Engineering, Planning & Building Inspection**
  - Airport Terminal Building Expansion and Modernization and District Energy System; if \$4M grant received, detailed design to proceed.
  - Asset Management Plan: apply for grants to develop a plan.
  - LED Streetlight Conversion Project: complete the Streetlights LED Conversion contract in the spring, only on Town streetlights (metal, ornamental poles). BC Hydro and Ministry of Transportation and Infrastructure to complete, in the near future, LED conversions on remaining streetlights in Town and on Highway 16.
  - Princess Crescent Senior's Housing Project "*Ptarmigan Meadows*" lane paving to be completed.
  - Walkway LED Lights Veterans' Park, along walkway behind Library to Railway Avenue.
  - Sidewalk Capital Upgrades, Road Paving and Accessible Curb letdowns.
  - Fire Department Storage Building design and construction.
  - Airport Water Master Plan to determine potable water source upgrades.
  - Chandler Park Fields Upgrades: re-tender with revised scope to use rolled sports turf.
  - Community to Community Forum: Town of Smithers and the Office of the Wet'suwet'en to complete the "*Shared History Project*".
  - Downtown Spruce-up Program: apply for and administer the 2016 program to provide business owners up to \$20,000 in façade improvements.
  - Downtown Accessibility Improvement Program: assist the Access Smithers Working Group to secure funds and administer.
  - Fall Fairgrounds Accessible Washroom: re-tender and construct by the 2016 Fall Fair.
  - Cemetery Block 10 Project: preparations for use, drainage and road access.
  - Facilities Maintenance Plan: continue updating the plan and implementing the ongoing improvements to various municipal buildings such as: Gymnastics Building furnace replacement, Library Ground Source Heat Pump.
  - Wood Burning Appliance Survey for Town residents.
  - Perimeter Trail improvements at Willowvale Wetlands, in partnership with Access Smithers and BV Naturalists.
  - Small Business Task Force recommendations to Council.
  - Subdivision Servicing and Development Standards bylaw amendments.
  - Completion of the Sign Bylaw review process.
  - Age-Friendly Assessment and Action Plan.
  - Community Vitality Report Card and feedback.



## DEVELOPMENT SERVICES

### 2016 Summary Major Projects and Strategies continued

- **Prevention and Community Safety**

- **Bylaw Enforcement/Animal Control:**

- Apply newly created regulations in the Property Maintenance Bylaw when directed.
  - Continue to provide opportunities for promotion of cycling education and awareness within the Town.
  - Research, develop, and implement a Bylaw Notice adjudication system for processing and enforcing Town Bylaws.
  - Assist in the development and eventual implementation of the Sign Bylaw amendments.
  - Continue to implement the ticketing book/procedure for dogs at large and failure to pick up after pets. Increase enforcement in this area particularly on public trails, walkways, and parks.
  - Monitor homeless issues on Town or Crown lands and maintain an effective relationship with local service providers to assist in managing issues as they arise.

- **Crime Prevention:**

- Continue to provide programming within School District 54 in accordance with the RCMP Crime Prevention Education Continuum (ie. DARE, BRAVE, Drug Awareness, etc.)
  - Supervise and coordinate all volunteer activities through the Smithers Community Police Office, including training, volunteer engagement and retention initiatives and ensure all members are qualified to RCMP Volunteer management standards/guidelines.
  - Provide educational/engagement opportunities for the community with a focus on Seniors Safety, Youth Engagement, and harm reduction for homeless and/or “at risk” populations.
  - Work closely with ICBC, Senior Staff, Ministry of Transportation and Infrastructure, and School District 54 in developing cyclist/pedestrian safety initiatives.





## DEVELOPMENT SERVICES

### 2015 Award of Excellence Winners

#### **RESIDENTIAL WINNER:**

3955 Second Avenue, Smithers Community Services Association – six patio homes



#### **COMMERCIAL, INDUSTRIAL, AND INSTITUTIONAL WINNER:**

3664 Highway 16, Smithers Mall Holdings



#### **MIXED USE WINNER:**

1012 Columbia Street, Mark Weme - renovation of four (4) new residential suites and Façade upgrade of a mixed light industrial and residential building.





## DEVELOPMENT SERVICES

**Want to help business flourish in Smithers?**  
APPLY TODAY TO SIT ON THE **SMALL BUSINESS TASK FORCE**

» Application information and terms of reference available at [Smithers.ca](http://Smithers.ca)

Town of **Smithers**

Photo: On October 13<sup>th</sup>, Council appointed six members of the public, as well as representatives from the Smithers District Chamber of Commerce and Council to sit on the newly created Small Business Task Force, with meetings to start in the new year. The purpose of the Task Force is the following: a) Review the Town of Smithers' current processes and regulations affecting small business development, and; b) recommend to Town Council changes that would improve the overall business environment and support the objectives of the Town's Official Community Plan.



# DEVELOPMENT SERVICES



Photo (Above): Main Street Entrance Sign, August 7<sup>th</sup>  
 Photos (Below): Bovill Square Signage installed in 2015





## DEVELOPMENT SERVICES



Photo: New stop sign at the corner of 3<sup>rd</sup> Avenue and Queen Street, March 25<sup>th</sup>



Photo: Perimeter Trail by Alpine Estates is closed to the public due to the unstable bank. A new route to connect the Perimeter Trail is to be determined.



Photos: Smithers Community Police vehicle and the Smithers Speed Watch sign





# DEVELOPMENT SERVICES

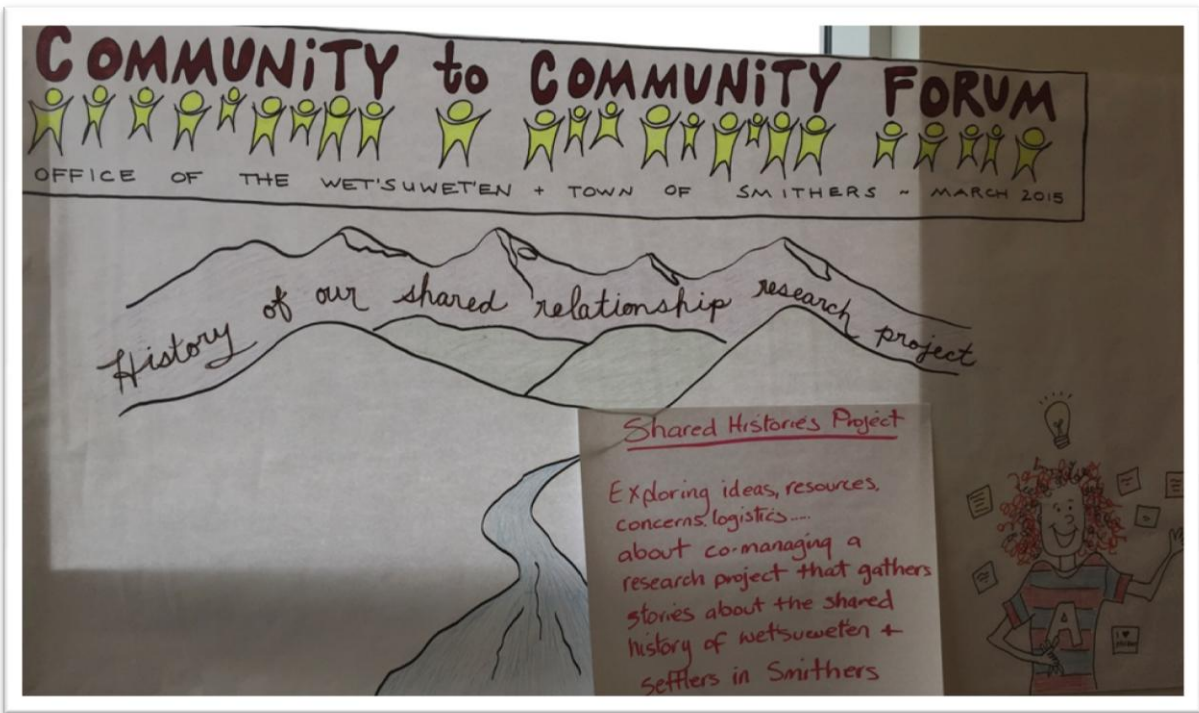
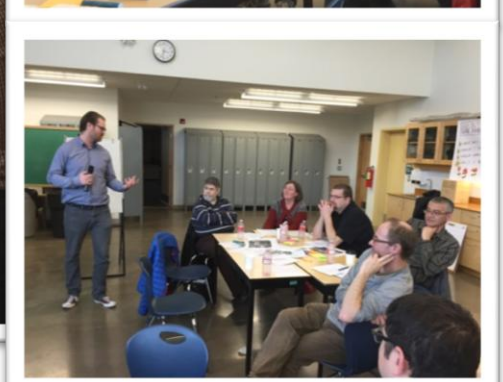
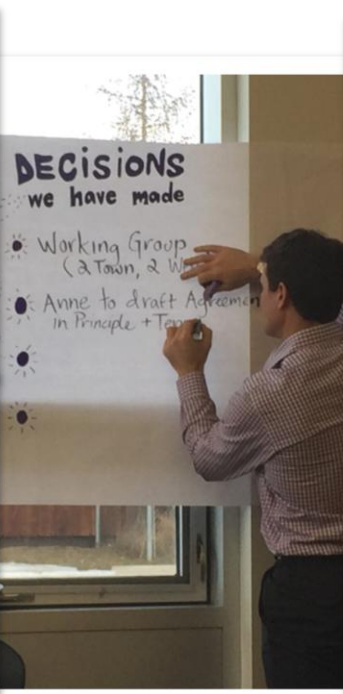


Photo: Community 2 Community Forum between the Office of the Wet'suwet'en and the Town of Smithers, March 6<sup>th</sup>





## DEVELOPMENT SERVICES



Photo: Committee of the Whole meeting re: Boarding for Brant – Skateboard Park Expansion, July 7<sup>th</sup>



Photo: Chandler Park Fields Upgrade Advisory Committee meetings, May 11<sup>th</sup>



# DEVELOPMENT SERVICES

## Community Vitality

*How do we measure progress?*

with **Dr. Trevor Hancock**

Wednesday, October 7 2015

Della Herman Theatre, Smithers

7:00 pm

Free admission

Villages, towns and cities around the world are all asking the same question: *how do we define progress?*

Dr. Hancock will speak about common elements of community health and vitality, and how different jurisdictions are setting the opportunity to better track improvements in our quality of life.

Dr. Trevor Hancock is a public health physician and health promotion specialist and is currently a professor and senior advisor at the new School of Public Health and Social Policy at the University of Victoria. His main areas of interest are health promotion, healthy cities and communities, healthy public policy, environmental health, health policy and planning, and health literacy. Dr. Hancock is one of the founders of the global Healthy Cities and Communities movement and has been identified as one of the leading voices in the relationship between human and ecosystem health and the need to integrate health and sustainability at the community level. He is the founding Chair of the Ontario Healthy Communities Coalition and was also instrumental in creating BC Healthy Communities. He has consulted to healthy city development projects in several countries (mainly between the USA as well as across Canada).

## Making New Connections

Developing a community vitality measuring tool for Smithers and the Bulkley Valley

Report prepared by Theresa Healy & Sabrina Dosanjh-Gantner  
Population Health Leads for Healthy Community Development at Northern Health  
December 2015

Photos: Community Vitality Workshops, October 7<sup>th</sup> and 8<sup>th</sup>





# DEVELOPMENT SERVICES



Photo: Speedee Interior Stationery participates in the 2016 Storefront Spruce Up Program, Sept 29<sup>th</sup>.

**Town of Smithers**

## Smithers Storefront Spruce Up

**Deadline to Apply**  
April 17<sup>th</sup>, 2016 !!

**How Does it Work?**

The Program reimburses 50% of eligible reconstruction costs up to a maximum of \$5,000 per project. Every application will be reviewed by the Program Review Committee. For approved projects, cheques are issued upon project completion and final inspection.

**What are the Benefits?**

- Enhance the downtown streetscape for a more inviting and interesting place to walk and shop.
- Attract and retain tenants.
- Engage city, private, municipal, local businesses and the community.
- Stimulate local construction and downtown economy.

**THIS**

**NOT THIS**

**What is Required to Apply for Funding?**

An application package is available at the Town Office and online at [www.smithers.ca](http://www.smithers.ca). All projects shall include a cost estimate and conceptual design drawings that reflect elements of the alpha theme and encourage a pedestrian friendly environment.

**Are Permits Needed?**

Development, building and sign permits are required where applicable. Check the program guide at [www.smithers.ca](http://www.smithers.ca) or contact Development Services.

Telephone: 250-847-3800  
Email: [development@smithers.ca](mailto:development@smithers.ca)



Photo: Advisory Planning Commission meeting held September 30<sup>th</sup>, reviewing the Smithers McDonald's Restaurant Development Variance Permit application to install a LED animated sign. This application resulted in the December 10<sup>th</sup> Council decision to review the "Sign Bylaw".



Photo: Community Input meeting regarding the Skateboard Park Expansion Project, October 8<sup>th</sup>.





DEVELOPMENT SERVICES

# Backyard Chickens

(what do you think, Smithers?)

**HOW?**

Minimum 1m<sup>2</sup> of fully enclosed run area, and 0.5m<sup>2</sup> of coop floorspace, per hen.

3m setbacks from property line and principal building

PRINCIPAL BUILDING

**WHAT?**

**NO**  
ROOSTERS!

**YES!**  
(HENS)

**NO**  
TURKEYS, GEESE, PIGS, GIRAFFES, ETC

**UP TO 6 LAYING HENS**

**WHY?**  
(IT'S THE EGGS, ISN'T IT.)

**WHERE?**

In the **R1, R2** and **R6** residential zones\*

On lots bigger than **550m<sup>2</sup>** (a 50' x 125' lot = 580m<sup>2</sup>)

\*Plus in the P1 zone if associated with a community garden.

**Are you chicken?**

Come cluck your support or sqawk your opposition at the public hearing Tuesday, November 10 at Town Hall, 6:30pm. (No pecking). Details at [Smithers.ca](http://Smithers.ca)

Photo: On December 8<sup>th</sup>, Council adopted Bylaw No. 1780 "Animal Control and Licencing" that permits the keeping of Backyard Hens in select Residential Zones.



# DEVELOPMENT SERVICES

## Sign Bylaw Review

Complete the online survey

**1** **SURVEY LAUNCHED**  
December 10<sup>th</sup> - January 25<sup>th</sup> 2016

**2** **DOWNTOWN SIGNAGE TOURS**  
January 19<sup>th</sup> 2016 - 12 noon  
January 21<sup>st</sup> 2016 - 4 pm  
MEET @ **BOVILL SQUARE**

**3** **DRAFT BYLAW**  
February 2016

**4** **COMMUNITY REVIEW OF DRAFT BYLAW**  
March 2016

**5** **FINAL REVIEW**  
March 2016

**REVISED SIGN BYLAW**

More info at [Smithers.ca](http://Smithers.ca) or 250-847-1600

Town of **Smithers**

Photo: On December 8<sup>th</sup>, Council approved the "Sign Bylaw Review" to commence on December 10<sup>th</sup>



## DEVELOPMENT SERVICES



Photo: Crowds gather at the BV Farmers Market, May 9<sup>th</sup>.



## RECREATION, PARKS AND CULTURE

### 2015 Summary

The Recreation, Parks and Culture Department completed many park improvements in 2015. The department continues to improve and develop new programs through strong partnerships with School District 54, Northwest Community College and BC sport organizations.

### 2015 Major Objectives and Results

- **Programs**
  - Implemented the Max Galaxy Recreation Software Program for Town facilities and recreation programs
  - Return of the BC Basketball Coaching Clinic for Steve Nash Basketball coaches and Steve Nash Basketball program
  - Partnered with Aboriginal Sport Council to develop after school programs and a youth recreation leadership program
  - Developed an indoor skateboard program for the months of November to March
  
- **Arena**
  - Daily coordination of arena scheduling for community groups, School District No. 54 and three independent school boards



Photos: Ranger Park Building and Playground equipment



## RECREATION, PARKS AND CULTURE

### 2015 Major Objectives and Results continued

- **Events**
  - Hosted several events including: Spirit of the Mountains Winter Festival, Mine Rescue Competition at Heritage Park, and the Canada Day community celebrations
  - Canada Day events moved to a later time at Bovill Square and fireworks in Elks Park.
- **Emergency Social Services (ESS)**
  - Assisted the families displaced from the Main Street fire.
  - Hosted ESS reception centre preparation/inventory session with volunteers
  - Attended Emergency Measures Committee meetings
- **Infrastructure Enhancements**
  - Completed Cookhouse upgrades at Riverside Municipal Campground and RV Park

### 2016 Summary Major Projects and Strategies

- **Event**
  - Host community for the Provincial Bantam Hockey Championship, Minerals North and Canadian Ski Cross Championships
- **Infrastructure Enhancements**
  - Increasing the number of camp sites at Municipal Campground
- **New Program Development**
  - Hiring of a new Recreation Coordinator



Photo: Grand Opening of the Bulkley Valley Agricultural and Industrial Association's 96<sup>th</sup> Annual Fall Fair Exhibition, with Charlie McClary and Mayor Bachrach, August 27<sup>th</sup>

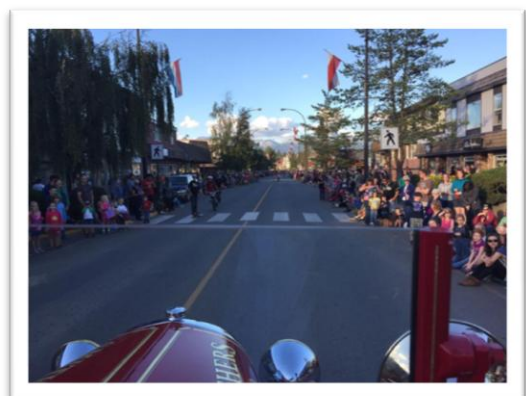


Photo: View of Main Street from the Fall Fair Parade, August 26<sup>th</sup>



# RECREATION, PARKS AND CULTURE



Photo: Grand Opening of the Smithers Bike Park, August 23<sup>rd</sup>



Photo: Music on Main at Bovill Square, June 19<sup>th</sup>



## RECREATION, PARKS AND CULTURE



Photo: Outdoor Movie Night "Back to the Future" at Bovill Square, September 11<sup>th</sup>





## SMITHERS FIRE DEPARTMENT

### 2015 Summary

Smithers Fire Rescue has consistently retained a volunteer force of 42 firefighters over the years. Organizationally, Smithers Fire Rescue fosters the Town's commitment to a positive, trusting and collaborative environment.

Firefighters provide services beyond structural firefighting such as: First Responder (pre-hospital care); Highway Rescue; Aircraft Firefighting; Fire Prevention; and Public Fire Safety Education. Fire prevention focuses on areas such as code enforcement and fire inspection services. Public fire safety education provides general information on preventing accidents in the home and workplace through lectures, tours, printed materials and fire extinguisher demonstrations. We have seen significant success in our education of children in the elementary school setting. They absorb our information and in turn take it home to the dinner table and educate their families.



### 2015 Major Objectives and Results

- Increased insurance coverage for firefighters to include critical illness
- Adopted new training standards as required by provincial government
- Assisted with organizing the 2015 Mine Rescue Competition in Smithers in June.

### 2016 Summary of Major Objectives and Strategies

- Construction of an emergency management storage building
- Meeting legislative compliance for the provincial firefighting standard.
- Increasing stipend for the Smithers Volunteer Firefighter Association.





# SMITHERS FIRE DEPARTMENT



Photo: Zobnick Road grass fire, April 16<sup>th</sup> (photo credit Smithers Interior News)

Photo: Main Street fire, July 27<sup>th</sup>





# SMITHERS FIRE DEPARTMENT



Photo: 96th Annual Fall Fair Parade – Mayor Bachrach and Fire Chief Stecko in the Smithers Fire Rescue’s very first fire truck the “Model A”, August 26<sup>th</sup>



Photo (left): McHappy Day at the Smithers McDonald’s with Fire Chief Stecko (left) and Deputy Fire Chief Zacharias (right), May 6<sup>th</sup>.



## FINANCE/IT DEPARTMENT

### 2015 Summary

#### 2015 Major Objectives and Results

- Prepare new Cemetery User Fee bylaw for 2015, 2016 and 2017.
  - A thorough analysis of the Cemetery fees and charges bylaw occurred in 2015. This involved comparisons with other communities. Overall an 11% increase for 2015 fees was recommended and accepted by Council.
- Prepare new Recreation Fees and Charges bylaw for the arena for the 2015/2016 ice season.
  - New Recreation fees and charges bylaw was put forward and adopted in the spring of 2015 for the 2015/2016 ice season.
- Prepare new Administrative Fees and Charges bylaw with adjusted fees for criminal record checks for commercial purposes.
  - Council reviewed the criminal record check fees during the 2016 budget process and no changes were made.
- Implement new recreation web based software including facility booking module to allow for more accessible public booking of facilities (starting with the new arena) and integration of the booking information with the accounts receivable Vadim module for improved invoicing.
  - A Request For Proposal was issued in the spring of 2015. Max Galaxy software (a web based software) was selected. Training took place July and in the fall of 2015. Arena booking process was started September 2015. The programming and campsite modules were implemented in the fall of 2015.
- Work with Works and Operations Department concerning the installation of new water meters with electronic meter reading equipment. Ensure that the electronic meter reading information is able to be uploaded to Vadim to facilitate improved utility billing.
  - All commercial water meters were replaced with ones able to be read electronically in 2015. The final part of the electronic water meter electronic reading and utility billing process was completed by the fall of 2015.
- Building Canada grant application process for the Airport Terminal Expansion Project.
  - Assisted with financial information required for not only the Build Canada grant application but also the Gas Tax Strategic Priorities capital grant application for the Smithers Airport Expansion Project. Build Canada grant not successful but the Gas Tax Strategic Priorities application was.



## FINANCE/IT DEPARTMENT

### 2015 Major Objectives and Results continued

- Loan Authorization process for the Airport Terminal Expansion project if Building Canada grant is successful.
  - To occur in 2016 due to the results of the Gas Tax Strategic Priorities grant application results not available until early 2016.
- Asset management program - grant application process.
  - The Town hired Opus Dayton and Knight to submit a grant application through the UBCM Gas Tax grant process in the spring of 2015. Found out in early 2016 that the Town's grant application was not successful.
- Information Technology (IT) goals and objectives:
  - Completed the connectivity improvements between locations: improved VPN quality between Works Yard, Airport, Arenas and Town Office.
  - Better visibility: inventory server to be completed in 2016 with new software, new networking monitoring system completed
  - Better security: improved backup hardware, software and practices
  - Airport Security: increased number and quality of surveillance cameras

### Other Accomplishments in 2015

- Submitted 2014 GHG Emission reporting to the Province in the spring of 2015 including SmartTOOL reporting on all 2014 GHG consumption. Prepared a report for Council April 2015, showing the change in GHG emissions over the past few years.
- Renegotiated a five year (final) loan commitment from the Smithers Curling Club.
- Council and Transit Committee reviewed the Smithers and District Service Performance check-in prepared by BC Transit. As a result transit fees were adjusted. Also a request was submitted to BC Transit to consider approving the expansion of the Smithers and District Transit Service to end at 6:00 p.m. Monday to Friday.
- Other IT accomplishments in 2015:
  - Moved computers over to the Windows 7 platform.
  - Installed a second domain controller at the Town Office.
  - Installed a new telephone system at Ranger Park Building and the Town Office resulting in reduced phone costs; started the move of communication systems to fibre.
  - Assisted with the implementation of Max Galaxy.
  - Set up the Arena laptops for the Arena workers to review the new online arena scheduling.
  - Monitoring system to check on important devices, informed right away if any important device fails.



# FINANCE/IT DEPARTMENT

## 2016 Summary of Major Objectives and Strategies

- Submit a revised Grant-in-Aid Policy to Council.
- 3 year Permissive Taxation cycle is to occur in 2016 for the 2017, 2018 and 2019 tax years.
- Loan Authorization process for the Airport Modernization Project.
- New Recreation Fees and Charges bylaw for the 2016 field user season and 2016/2017 Ice user season.
- Review of Water Meter Fee structure.
- Install new Vadim E3 software system.
  
- IT goals and Objectives:
  - Conduct an “Inventory and Investigation” study.
  - Develop formalized IT processes.
  - Purchase IT inventory software and maintain inventory of all IT equipment (including communication equipment) at all sites; involves putting bar codes on all IT equipment).
  - Work with Works and Operations to restructure the computer room in a cost effective manner.
  - Continue to research and evaluate the Town communication systems to result in an eventual proposal or options for change.
  - Make sure all cash accepting hardware (ie. debit machines, etc.) are PCI compliant.
  - Continue to move remaining communication systems to fibre.
  - Setting up a more regular maintenance program for employee computers and the servers.
  - Investigation adding an additional mail server.
  - Work with implementation of new Vadim e3 software change.
  - Develop a hardware life cycle plan.

Photo: Council Budget meeting, Councillor Goodacre; Mark Allen, Director of Development Services; and Leslie Ford, Director of Finance, February 11<sup>th</sup>





# FINANCE/IT DEPARTMENT

## 5.06% increase in property tax revenue

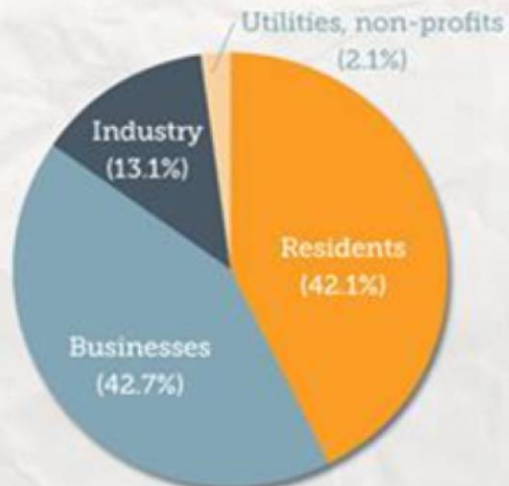
New arena net additional costs	<b>\$67,229</b>
Increased cost of general operations	<b>\$130,251</b>
No transfer from general surplus	<b>\$35,500</b>
Net additional RCMP costs	<b>\$33,522</b>
<b>Total increase</b>	<b>\$266,502</b>

### Changes in tax and fees for average homeowner:

- Total 2015 property tax:**  
**\$1,213** (\$71 increase from 2014)
- Water and sewer fees:**  
**\$433** (\$9 increase from 2014)
- Garbage:**  
**\$118** (\$0.77 decrease from 2014)



**What am I paying for?**  
What 2015 municipal tax paid on average residential property (assessed at \$258,472) pays for



**Who pays what?**  
Breakdown of revenue share by assessment class



# FINANCE/IT DEPARTMENT

## Capital Budget Highlights

*Here are some of the capital projects we plan to tackle in 2015, paid for using grants and Town reserves:*

● Airport terminal expansion (pending grant)	<b>\$6,000,000</b>
● Fire Department storage building	<b>\$450,000</b>
● Airport equipment storage building	<b>\$450,000</b>
● Chandler Park soccer field upgrades	<b>\$300,000</b>
● Replace Town street lights with LEDs	<b>\$225,000</b>
● Water meter upgrade program	<b>\$122,000</b>
● Other capital projects	<b>\$2,599,987</b>
<b>Total 2015 Capital Budget</b>	<b>\$10,146,987</b>



# TOWN OF SMITHERS

## 2015 Statement of Property Tax Exemptions

### Town of Smithers Statement of Property Tax Exemptions

For the Year Ended December 31, 2015  
Unaudited

In accordance with Section 98(2)(b) of the Community Charter, the following properties in the Town of Smithers were provided permissive property tax exemptions by Council in 2015

Assessment Roll Number	Legal Description	Civic Address	Organization	Reason for Proposed Exemption	Value of Permissive Exemption
------------------------	-------------------	---------------	--------------	-------------------------------	-------------------------------

#### Senior Housing Exemptions (Section 224 (2)(h))

0003-010	Lot A, Plan PRP46504, Section 30, Township 4, Range 05	3668 Eleventh Ave	Northern Health Authority	Long Term Care and Housing of Senior Citizens (Bulkley Lodge) over and above statutory exemption	\$21,534
0932-000	Lot 32, Plan 4928, DL 865, Range 5	3985 Pioneer Pl	Bulkley Senior Citizens Housing Society	Housing of Senior Citizens (Pioneer Place) over and above statutory exemption	\$2,842
1225-380	Lot 5, Plan PRP1346, Range 05, DL 5714	4210 Astlais Pl	BV Christian Seniors Care Society	Housing of Senior Citizens: Exempt portion only 6,000 sq ft building and 25% land- over and above statutory exemption	\$1,306
1300-500	Lot A, Plan 11458, DL 865, Range 05	Mountainview Dr	Bulkley Senior Citizens Housing Society	Housing of Senior Citizens (Pioneer Place Extension)- over and above statutory exemption	\$1,659
1300-600	Lot B, Plan 11458, DL 865, Range 05	Pioneer Pl	Bulkley Senior Citizens Housing Society	Housing of Senior Citizens (Pioneer Place Extension) over and above statutory exemption	\$357

#### Public Worship Exemptions (Sections 224 (2)(f) and 24 (2)(g))

0005-000	Lot 1, Plan 12203, DL 5289, Section 30, Township 4, Range 05	1636 Princess St	Anglican Synod Diocese of Caledonia	Public Worship- over and above statutory exemptions	\$3,421
0019-000	Parcel A, Block 28, Plan 1054, DL 5289, Range 05	3696 Fourth Ave	BC Corporation of the Seventh Day Adventists	Public Worship- over and above statutory exemptions	\$747
0477-004	Lot 1, Plan 9143, DL 865, Range 05	4054 Broadway Ave	Roman Catholic Episcopal Corp of Prince Rupert	Public Worship (not including the residence)- over and above statutory exemptions	\$966
0685-700	Lot 15-22, Block 125, Plan 1054, DL 865, Range 05	1471 Columbia Dr	Christian Reformed Church of Smithers	Public Worship- over and above statutory exemptions	\$1,289
0692-200	Lots 32-36, Block 135, Plan 1054, DL 865, Range 05	3919 Seventh Ave	Baptist Regular Convention of BC	Public Worship- over and above statutory exemptions	\$847
0747-010	Lots 33 - 36, Block 143, Plan 1054, DL 865, Range 05	3889 Eighth Ave	Trustees Smithers United Church	Public Worship- over and above statutory exemptions	\$1,004
0789-000	Parcel A, Block 159, Plan 1054, Section 31, Township 4, Range 05	1833 Main St	Evangelical Free Church of Smithers	Public Worship- over and above statutory exemptions	\$3,508
0860-720	Lot 72, Plan PRP5258, DL 865, Range 05	4034 Walnut Dr	Christian Reformed Church of Smithers	Public Worship and Not-for-profit over and above statutory exemptions	\$9,932
1220-000	Lot 5, Plan 4075, DL 865, Range 05	4414 Highway 16	Doug Hamblin, Doug Bibelow, Wolfgang Doehler	Public Worship (Jehovah Witness Church)- over and above statutory exemptions	\$446
1225-690	Lot 1, Plan PRP 14290, DL 865, Range 05	3974 Tenth Ave	President of Lethbridge Stake	Public Worship (Church of Jesus Christ Latter Day Saints)- over and above statutory exemptions	\$2,444
1717-765	Lot A, Section 30, Township 4, Plan PRP 46819, Range 05	3115 Gould Place	Bethel Reformed Church of Smithers	Public Worship- over and above statutory exemptions	\$5,673

#### Private School Exemptions (Section 224 (2)(h))

0477-004	Lot 1, Plan 9143, DL 865, Range 05	4054 Broadway Ave	Roman Catholic Episcopal Corp of Prince Rupert	All of St. Joseph's School excluding the residence- over and above statutory exemptions	\$9,556
1717-200	Lot B, Plan 11184, Section 30, Township 4, Range 05	3575 Fourteenth Ave	Christian School Society of Smithers and Telkwa	Cover all BV Christian High School exemptions- over and above statutory exemptions	\$57,904





# TOWN OF SMITHERS

## 2015 Statement of Property Tax Exemptions

### Town of Smithers Statement of Property Tax Exemptions

For the Year Ended December 31, 2015  
Unaudited

In accordance with Section 98(2)(b) of the Community Charter, the following properties in the Town of Smithers were provided permissive property tax exemptions by Council in 2015

Assessment Roll Number	Legal Description	Civic Address	Organization	Reason for Proposed Exemption	Value of Permissive Exemption
------------------------	-------------------	---------------	--------------	-------------------------------	-------------------------------

#### Hospital Exemption (Section 224 (2)(h))

0694-075	Parcel A, Plan 9565, Blocks 138 and 138, Plan 1054, DL 865, Range 05	3950 Eighth Ave	Northern Health Authority	Non residential part of BV District Hospital- over and above statutory exemptions	\$45,895
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#### Non-Profit Organization Exemptions (Cultural and Charitable) (Section 224 (2)(a))

0110-000	Lot 17, Block 39, Plan PRP1054, DL 5289, Range 05	3768 2nd Ave	Grendel Group	25% of land and improvements allocated as an exemption	\$971
0133-000	Parcel A, Block 40, Plan PRP1054, DL 5289, Range 05	3840 1st Ave	Royal Canadian Legion	class 8 assessment given an exemption	\$637
0154-020	Lots 1 -2, Block 41, Plan 1054, DL 5289, Range 05	3704 First Ave	BV Museum	exempt all of old St James Church	\$2,735
0238-200	Parcel D, Lot 44 and Lot 5289, Block 55, Plan 1054, DL 5289	3873 1st Avenue	Wet'suwet'en Treaty Office Society	property used for cultural and not-for-profit purposes, exemption given to entire property assessment	\$3,148
0274-020	Lots 21-22, Block 57, Plan 1054, DL 5289, Range 05	1065 Main St	Governing Council of Salvation Army in Canada	exempt portion attributed to Food Bank	\$2,862
0708-050	Lots 1-36, Block 140, Plan 1054, DL 865, Range 05	1621 Main St	LB Warner Centre	to give exemption to the areas leased by the BV Gymnastics Association, BV Search and Rescue Society, and BV Museum Society est 10% land and approximate value of improvements to Gymnastics building	\$2,122
1223-870	Lot A, Plan 12656, Section 30, Range 05,	3736 16th Avenue	Ranger Park Building	to give exemption to portion leased by the BV Search and Rescue Society (estimated at 2/3 of the basement being 1893 sq feet which is 22% of the total building and therefore 22% of the land)	\$1,100
1223-900	Lot A, Plan 12707, DL 865, Land District 14, Range 05	1425 Main St.	Smithers Central Park Building Society	exempt all of Central Park Building	\$7,331
1501-010	Lot A, Plan PRP 42327, DL 5714, Range 05	3815 Railway Ave	Smithers Community Services Association	exempt Heritage portion of old CN Railway Station (approximately 65% of land and building), leased (business) portions remain taxable	\$5,965

#### Recreational Exemptions (Section 224 (2)(l))

0602-075	Plan 1054, DL 865	Third St	Smithers Curling Club	exempt all of the Curling Club building and footprint of land it sits on	\$14,623
1224-000	Lot A, Plan PRP 13685 except Plan PRP 13746, Section 2, Township 1A, Range 05	Scotia St	Smithers Golf and Country Club	exempt all land of the Smithers Golf Club	\$6,024

#### Partnering Agreements (Section 225)

0655-000		Hyw 16/Main St	Husky Oil Ltd	partnering agreement to allow Town to use area for public park use from 2013 to 2022	\$4,152
----------	--	----------------	---------------	--	---------

\$223,000

The Value of the Permissive Tax Exemptions is the amount of municipal property taxes that would have been imposed on each property had it not been exempt in 2015. The value of the annual tax exemption has been calculated using 2015 municipal property tax rates.

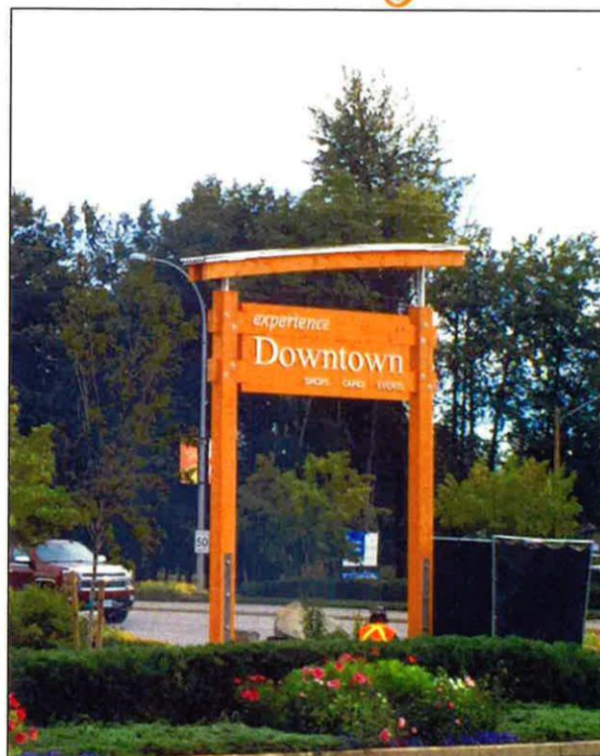
Leslie Ford  
Director of Finance



# TOWN OF SMITHERS



Photo (Back Row): Councillors Wray, Brienesse, and Brown  
(Front Row): Deputy Mayor Atrill, Mayor Bachrach, Councillors Goodacre and Browne.



# Audited Consolidated Financial Statements December 31, 2015

1027 Aldous Street, Box 879, Smithers,  
BC V0J 2N0  
Phone: 250-847-1600, Fax: 250-847-1601  
Website: [www.smithers.ca](http://www.smithers.ca)



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**Town of Smithers  
Consolidated Financial Statements  
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*December 31, 2015*

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2015 Consolidated Financial Statements – Financial Highlights

**To Mayor Bachrach and Members of Council:**

I hereby submit the audited consolidated financial statements for the Town of Smithers for the fiscal year ended December 31, 2015, pursuant to Section 167 of the *Community Charter*.

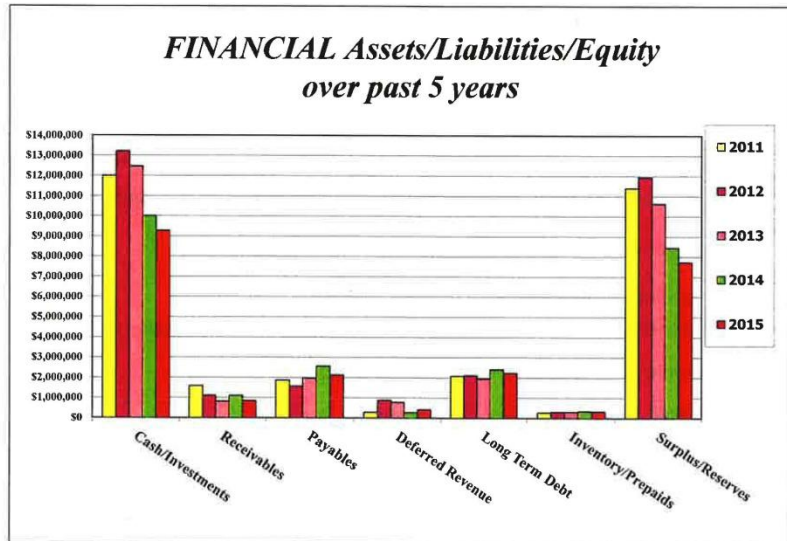
The consolidated financial statements include a Management Report, the Auditor's Report, Consolidated Statements, Notes to the Financial Statements and Supplementary Schedules. The Consolidated Financial Statements reflect the Town's overall financial position as at December 31, 2015 and the results of its operations and changes in its financial position for the year including the 2015 financial results of the Smithers Public Library.

All governments in Canada are required to comply with Public Sector Accounting Board (PSAB) reporting. The net underlying goal of the Public Sector Financial Reporting models is to identify the net economic resources available to a government. Economic resources are the means to provide services or satisfy liabilities.

**2015 Financial Highlights:**

*The Consolidated Statement of Financial Position (Assets, Liabilities and Accumulated Surplus) (page 9) is prepared in accordance with PSAB. This statement is designed to show the details of and changes in, net economic resources of the Town.*

- **Net Financial Assets:** Net Financial assets are resources available to finance future operations. The Town continues to be in a Net Financial Asset position, meaning that it had more assets on hand at the end of the year than liabilities owing.

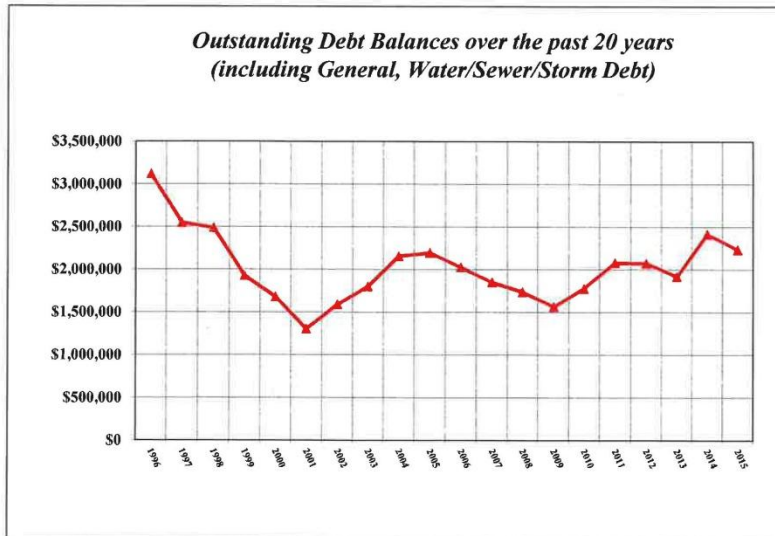


- **Cash and Investments** reduced from \$10M to \$9.3M due to using cash flow from surplus and reserves for capital projects. As mentioned in Note 1 c) the Town continues to have enough unrestricted cash to cover off liabilities. However should reserves/surpluses continue to decrease, as they have over the past few years, having enough unrestricted cash to cover liabilities may not occur in the future.



2015 Consolidated Financial Statements – Financial Highlights

- **Accounts Receivables** reduced from \$1,091,859 to \$849,076 due to less grant funds being owed to the Town at end of 2015. Taxes receivable was slightly higher at the end of 2015 than at 2014, primarily due to the amounts owed by large tax customers.
  - The Town billed out over \$14.2M to taxpayers and customers in 2015, which included property taxes (for all taxing authorities), garbage fees, water/sewer fees, cemetery fees, arena fees, recreation fees, airport fees, etc. Out of all revenue billed only \$285 was considered uncollectible in 2015.
- **Loans receivable** was lower due to the \$5,000 loan payment made in 2015 by the Smithers Curling Club. The Curling Club loan was renegotiated in 2015 and the loan will be completely repaid by 2019.
- **Accounts Payables** decreased from \$2,562,082 to \$2,124,364 due to less holdbacks and refundable contract securities owed at the end of 2015.
  - An accrual for Contaminated Sites was set up at the end of 2015 under the provisions of PSAB 3260. \$150,000 has been put aside to take care of the known contaminated section under one of the older buildings at the LB Warner Site.
- **Deferred Revenue** increased in 2015 due to the funds received from School District #54 to be used over 10 years to pay for their ice usage at the new arena.
- **Capital Lease**, entered into in 2012 for the installation of the TRACR system at the Airport, was paid out in 2015.
- **Long Term Debt** decreased from \$2,410,593 to \$2,230,364.

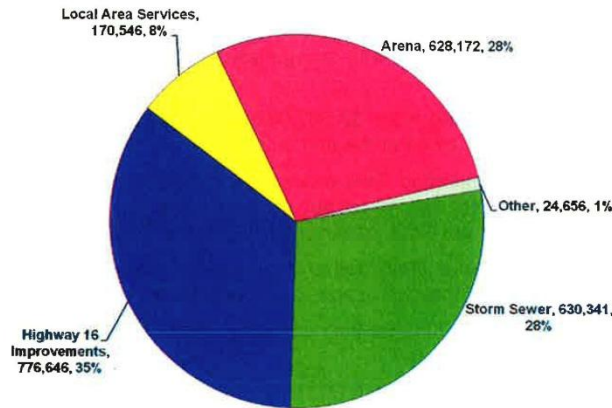




2015 Consolidated Financial Statements – Financial Highlights

- The Graph below shows that the largest percentage of current outstanding debt pertains to the Highway 16 Improvement project. The Highway 16 Improvement project debt will be completely paid by 2024.

**Breakdown of the Outstanding Debt as at Dec 31/15**



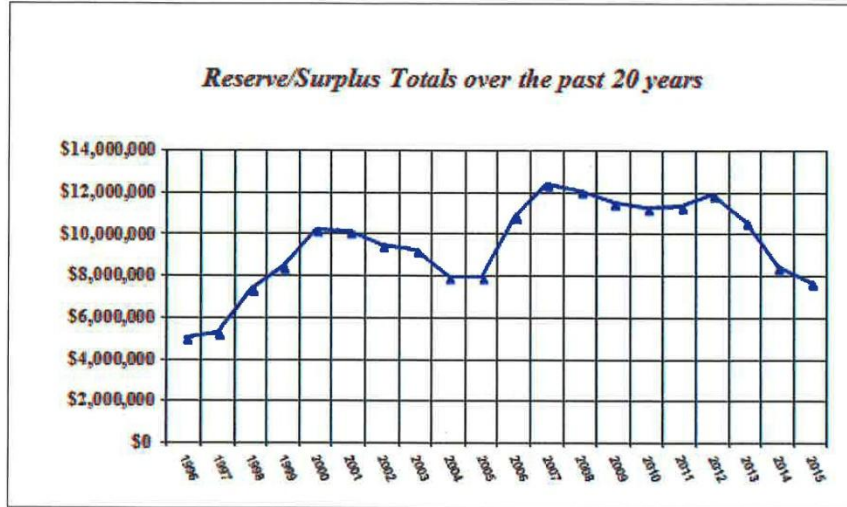
- **Non-Financial Assets:** These are resources that are meant to be consumed in the provision of municipal services.
  - **Tangible Capital Assets (TCA):** The Town recorded \$3M in purchased new tangible capital assets in 2015 and \$2.9M in amortization.
    - Also the Town obtained over \$1.6M in “donated assets” (which included part of 19<sup>th</sup> Avenue paving and completed infrastructure at Ambleside Subdivision).
    - At the end of 2015 the Town had \$112M worth of Tangible Capital assets, with the largest category being that of Engineered Structures (Roads, Streets, Lanes, Runways, Paths, and Parks). After Amortization the Town’s assets are estimated to have a value of \$57M, which means that the Town has assets that average 50% amortized.
  - **Other Assets** are comprised of prepaid expenses and inventory. This amount was slightly lower at the end of 2015 due to having less inventory on hand (salt, sand, gravel, fuel).
  - **Accumulated Surplus:** This figure is the sum of the net financial assets and the non-financial assets. It includes all of the operating surpluses, capital reserves and statutory reserves and the Town’s net investment in capital assets, *Equity in Capital Assets*.
    - The Town’s Surplus and Reserve amounts decreased from \$8.4M to \$7.7M due to the use of surplus and reserves for capital projects.
    - Equity in Capital Assets is calculated by taking the Tangible Capital Asset costs (net of accumulated amortization) less the Town’s outstanding Long Term Debt. At the end of December 31, 2015 the Town had an increase in its net equity investment in its municipal capital assets, from \$53M in 2014 to \$54.9M in 2015.
    - The Town’s total Accumulated Surplus at the end of 2015 increased from \$61.6M to \$62.8M due to the capital additions.





## 2015 Consolidated Financial Statements – Financial Highlights

2015 ending surplus and reserve balances were within the defined parameters of the Town's Operating Surplus and Capital Reserve Policy guidelines. The following graph shows the total ending annual balance of the Town's surpluses/reserves over the past 20 years. 2015 surplus and reserve levels have decreased to below 2004 and 2005 reserve/surplus balance levels.

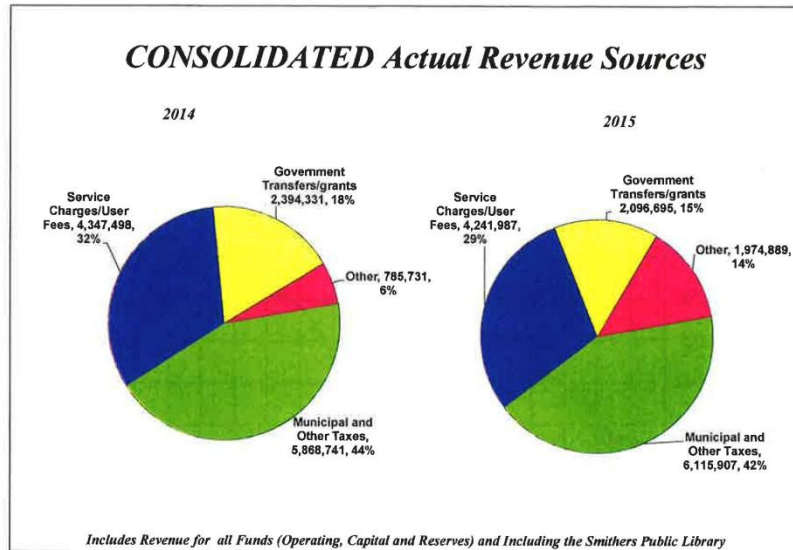


The Consolidated Statement of Operation is prepared in accordance with the new PSAB format. This statement shows the extent to which revenues recognized were sufficient to offset the cost of the services provided and also shows the changes in the accumulated surplus balance.

- **Consolidated Revenue** includes all revenue for operations, capital projects and reserve funding. Revenue categories also include Smithers Public Library revenue.
  - **Taxation and Other Tax revenue** represented 42% of the Town's total consolidated revenue in 2015 as compared to 2014 when it was 44%.
  - **Government Transfers/Grant revenue** was less in 2015 due to less capital projects completed in 2015 using grant funds.
  - **Service Charges/User fees** were lower in 2015 due to less fees received at the Airport and in Utilities (water and sewer fees). Schedule L on page 41 shows the breakdown of the fees and charges received compared to 2014 and compared to budget. 2015 Recreation fees were lower than budget due to less arena revenue received than originally anticipated.
  - **Other Revenue** includes "donated value" of capital assets, of which there were considerable in 2015. The donated value of the completed infrastructure that the Town has taken over at Ambleside Subdivision (Phase I), including roads, water and sewer, came to over \$1.6M.



2015 Consolidated Financial Statements – Financial Highlights



- **Consolidated Expenses** are economic resources that are consumed to provide municipal services. All consolidated expense costs shown on the Consolidated Statement of Operations includes operating costs, related interest on debt and amortization costs. The budget figures shown represent the 2015 budget approved in May 2015 plus the approved 2015 Smithers Public Library's budget.
  - The following chart shows the actual main expense categories, with non- operating costs broken out.

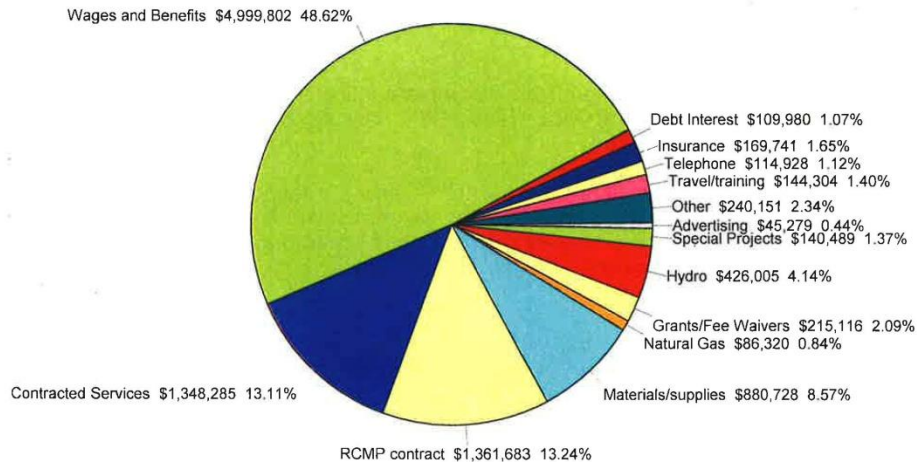
EXPENSES	2015 Original	2015 Actual	Budget Variance
<i>Operations</i>			
General Government Services	\$1,468,305	\$1,380,918	(\$87,387)
Protective Services (incl RCMP)	2,523,837	2,436,379	(87,458)
Transportation and Transit Services	1,451,703	1,441,143	(10,560)
Garbage Collection/Recycling Services	256,685	244,080	(12,605)
Public Health/Cemetery Services	55,303	64,950	9,647
Dev't Services/Tourism/Econ Dev't	866,830	768,706	(98,124)
Recreation and Culture Services	1,678,303	1,633,699	(44,604)
Utility (Water, Sewer, Storm) Services	1,155,535	956,603	(198,932)
Airport Services	1,263,743	1,250,467	(13,276)
<b>Total operating expenses</b>	<b>10,720,244</b>	<b>10,176,945</b>	<b>(543,299)</b>
<i>Other</i>			
Interest on Debt	109,980	109,980	0
Less Net Fleet costs deducted off expense categories (for PSAB purposes)	(275,595)	(319,601)	(44,006)
Net Loss Disposal of Assets		14,114	14,114
Contaminated Sites Accrual (transferred from capital plan)		150,000	150,000
Amortization - Tangible Capital Assets	2,600,000	2,935,811	335,811
	<b>2,434,385</b>	<b>2,890,304</b>	<b>455,919</b>
Plus Net Library expenses (over and above the Town's grant)	173,133	165,487	(7,646)
<b>Total Consolidated Expenses, for PSAB purposes</b>	<b>\$13,327,762</b>	<b>\$13,232,736</b>	<b>(\$95,026)</b>



## 2015 Consolidated Financial Statements – Financial Highlights

- All Operating budget areas, except cemetery operations, were under budget in 2015. Cemetery operations were over budget due to the increase in burials in 2015 resulting in increased wage costs (but also increased offsetting cemetery revenue – see Schedule L). The largest of the expense category areas in 2015 continues to be Protective Services, which includes the RCMP contract costs. In total consolidated expenses were under budget by \$95,026.
- The following chart shows the types of expenses that the Town has within its consolidated operations. Amortization has not been included because it is not a funded expense (merely added as an in and out item for PSAB financial statement purposes). Wages and benefits remain the largest type of cost at 48.6% of the Town's operating expenses.

### Types of 2015 Consolidated Expenses (not including Amortization)



*Notes to the Consolidated Financial Statements (pages 13 – 23):* Notes to the Financial Statements provide further detail as to specific accounting policies and the composition of certain financial numbers, and should be read in conjunction with the Statements.

Respectfully submitted,

Leslie Ford, CA  
Director of Finance  
May 10, 2016



MANAGEMENT REPORT

The Consolidated Financial Statements of the Town of Smithers have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Mayor and Council of the Town of Smithers is responsible for ensuring that management fulfils its responsibilities for financial reporting and maintaining internal controls and exercises this responsibility through Council. The Council reviews internal financial reports on a monthly basis and external Audited Financial Statements yearly.

The external auditors, Edmison Mehr, Chartered Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Town's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to financial management of the Town of Smithers and meet when required.

On behalf of the Town of Smithers

Leslie Ford, CA  
Director of Finance  
May 10, 2016



EDMISON MEHR  
CHARTERED PROFESSIONAL ACCOUNTANTS

---

Box 969 1090 Main Street  
Smithers, B.C. V0J 2N0  
Tel (250)847-4325 Fax (250)847-3074  
E-mail: info@edmisonmehr.ca

Partners:  
BRIAN R. EDMISON, B.A., CPA, CA  
MICHAEL B. MEHR, B.Comm, CPA, CA  
JEANNE M. MACNEIL, B.Comm, CPA, CA

INDEPENDENT AUDITOR'S REPORT

To the Council of  
Town of Smithers  
Smithers, BC

We have audited the accompanying financial statements of Town of Smithers, which comprise the Consolidated Statement of Financial Position as at December 31, 2015, and the Consolidated Statements of Operations, Cash Flows, and 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 financial statements in accordance with Canadian Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Town of Smithers as at December 31, 2015, and the results of its operations, cash flows and net financial assets for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Smithers, BC  
May 10, 2016

  
Edmison Mehr



**Town of Smithers**  
**Consolidated Statement of Financial Position**  
*As at December 31, 2015*

	2015	2014
<b>FINANCIAL ASSETS</b>		
Cash and Investments (Note 2)	\$9,280,520	\$9,999,477
Accounts Receivable (Note 3)	849,076	1,091,859
Deposits - Municipal Finance Authority (Note 4)	45,932	44,785
Loans Receivable (Note 5)	17,109	22,109
Investment in Wetzin'kwa Community Forest Corporation (Note 14)	1	1
	10,192,638	11,158,231
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities (Note 6)	2,124,365	2,562,082
Restricted Revenue - Municipal Finance Authority (Note 4)	45,932	44,785
Deferred Revenues (Note 7)	423,924	264,359
Capital Lease (Note 8)	-	24,037
Long Term Debt (Schedule A)	2,230,364	2,410,593
	4,824,585	5,305,856
<b>NET FINANCIAL ASSETS</b>	<b>5,368,053</b>	<b>5,852,375</b>
Commitments and Contingencies (Note 13)		
<b>NON FINANCIAL ASSETS</b>		
Tangible Capital Assets (Notes 1 and 9, Schedule B)	57,168,895	55,472,005
Prepaid Expenses and Supply Inventory (Note 10)	325,469	341,295
	57,494,364	55,813,300
<b>ACCUMULATED SURPLUS</b> (Notes 11 & 16, Schedule G)	<b>\$62,862,417</b>	<b>\$61,665,675</b>

The accompanying notes and schedules are an integral part of these financial statements



**Town of Smithers**  
**Consolidated Statement of Operations**  
*For the Year Ended December 31, 2015*

	<b>2015 Actual</b>	<b>2015 Budget (unaudited)</b>	<b>2014 Actual</b>
<b>REVENUE</b> (Schedules F & H)			
Property Taxes and Grants in Lieu (Schedule C)	\$6,115,907	\$6,102,292	\$5,868,741
Government Transfers/Grants (Schedule D)	2,096,695	6,431,204	2,394,331
Service Charges/User Fees (Schedule L)	4,241,987	4,309,081	4,347,498
Investment Income	183,315	207,109	215,321
Net Gain on Disposal of Tangible Capital Assets	-	27,500	126,093
Other Revenue (Donations/Donated Assets)	1,791,574	162,900	444,317
Total Revenue	<u>14,429,478</u>	<u>17,240,086</u>	<u>13,396,301</u>
<b>EXPENSES</b> (Schedules E, F & H)			
General Government Services	1,441,958	1,548,305	1,457,382
Protective Services (incl RCMP)	2,480,572	2,593,837	2,402,994
Transportation and Transit Services	2,063,108	1,997,983	1,969,523
Solid Waste Management/Recycling Services	271,887	273,685	308,886
Public Health/Cemetery Services	66,738	56,803	62,057
Development/Economic Development/Tourism Services	934,308	878,330	819,846
Recreation and Cultural Services	2,225,261	2,071,009	2,082,195
Utility (Water, Sewer and Storm Sewer) Services	1,536,109	1,745,067	1,517,818
Airport Services	2,198,681	2,162,743	2,192,394
Net Loss on Disposal of Tangible Capital Assets	14,114	-	-
Total Expenses	<u>13,232,736</u>	<u>13,327,762</u>	<u>12,813,095</u>
<b>Annual Surplus (Deficit)</b> (Note 16)	1,196,742	3,912,324	583,206
<b>Accumulated Surplus, beginning of year</b>	61,665,675	61,665,675	61,082,469
<b>Accumulated Surplus, end of year</b>	<u>\$62,862,417</u>	<u>\$65,577,999</u>	<u>\$61,665,675</u>

The accompanying notes and schedules are an integral part of these financial statements



**Town of Smithers**  
**Consolidated Statement of Cash Flows**  
*For the Year Ended December 31, 2015*

	2015	2014
<b>Cash provided by (used for):</b>		
<b>Operating Transactions</b>		
Annual Surplus (Deficit)	\$1,196,742	\$583,206
Non Cash items included in Annual Deficit:		
Actuarial Adjustment	(45,649)	(39,467)
Amortization	2,935,811	2,919,032
Net (Gain) Loss on Disposal of Tangible Capital Assets	14,114	(126,093)
Change in Other Non-Cash items:		
Change in Prepaid/Inventory Expenses	15,826	(31,128)
Change in Accounts Receivable	242,783	(300,330)
Change in Accounts Payables	(437,717)	587,313
Change in Deferred Revenue	159,565	(512,987)
Cash provided by Operating Transactions	<u>4,081,475</u>	<u>3,079,546</u>
<b>Capital Transactions</b>		
Proceeds on Disposal of Tangible Capital Assets	12,086	284,200
Donated Assets	(1,661,051)	(112,800)
Cash used to Acquire Tangible Capital Assets	(2,997,850)	(6,241,480)
Cash applied to Capital Transactions	<u>(4,646,815)</u>	<u>(6,070,080)</u>
<b>Investing Transactions:</b>		
Loan Proceeds from Curling Club	5,000	4,999
Cash provided by Investing Transactions	<u>5,000</u>	<u>4,999</u>
<b>Financing Transactions:</b>		
Long Term Debt Principal Repayments	(134,580)	(113,928)
Capital Lease (Repayments)	(24,037)	(11,500)
Proceeds from Debt Issues	-	650,000
Cash provided by Financing Transactions	<u>(158,617)</u>	<u>524,572</u>
<b>Increase (decrease) in Cash and Investments</b>	<b>(718,957)</b>	<b>(2,460,963)</b>
<b>Cash and Investments, beginning of year</b>	<b>9,999,477</b>	<b>12,460,440</b>
<b>Cash and Investments, end of year</b>	<b><u>\$9,280,520</u></b>	<b><u>\$9,999,477</u></b>

The accompanying notes and schedules are an integral part of these financial statements





**Town of Smithers**  
**Consolidated Statement of Net Financial Assets**  
*For the Year Ended December 31, 2015*

	2015	2015 Budget (unaudited)	2014
<b>Annual Income (Deficit)</b>	\$1,196,742	\$3,912,324	\$583,206
Acquisition of Tangible Capital Assets	(4,658,901)	(10,146,987)	(6,354,280)
Amortization of Tangible Capital Assets	2,935,811	2,600,000	2,919,032
(Gain) Loss on Disposal of Tangible Capital Assets	14,114	-	(126,093)
Proceeds on Disposal of Tangible Capital Assets	12,086	27,500	284,200
	<u>(500,148)</u>	<u>(3,607,163)</u>	<u>(2,693,935)</u>
Net Change in Prepaid Expenses	(1,301)	-	(11,047)
Net Change in Inventory of Supplies	17,127	-	(20,081)
	<u>15,826</u>	<u>-</u>	<u>(31,128)</u>
<b>Change in Net Financial Assets</b>	<b>(484,322)</b>	<b>(3,607,163)</b>	<b>(2,725,063)</b>
<b>Net Financial Assets, beginning of year</b>	<b>5,852,375</b>	<b>5,852,375</b>	<b>8,577,438</b>
<b>Net Financial Assets, end of year</b>	<b><u>\$5,368,053</u></b>	<b><u>\$2,245,212</u></b>	<b><u>\$5,852,375</u></b>

The accompanying notes and schedules are an integral part of these financial statements



**Town of Smithers**  
**Notes to Consolidated Financial Statements**

*December 31, 2015*

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**GENERAL**

The Town of Smithers was incorporated as a municipality in 1921. The principal activities of the Town include the provision of local government services to the residents of the incorporated area. These services include administrative, protective, transportation, solid waste management, cemetery, planning, economic development, tourism, recreation, culture, water, sewer and airport.

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Principles of consolidation:**

The consolidated financial statements reflect the combined results and activities of the Town of Smithers. The statements exclude trust assets that are administered by the Town for the benefit of external parties. Interfund transactions have been eliminated on consolidation. The Smithers Public Library financial activities have been consolidated with the Town's financial activities for financial statement purposes.

**(b) Fund accounting:**

The resources and operations of the Town have been segregated for accounting and financial reporting purposes into the following funds:

Operating Funds:

Operating Funds report the General, RCMP, Utility (Water, Sewer and Storm Sewer), Fleet Maintenance and Airport operations.

Capital Funds:

Capital Funds report the acquisition and disposal of property and equipment and their related financing. It also includes Capital Reserves that have been established for specific purposes, primarily for capital purposes.

Reserve Funds:

Under the *Community Charter*, Council may, by bylaw, establish reserve funds for particular purposes. Money in the reserve fund, and interest earned thereon, must be expended only for the purpose for which the fund was established.

**(c) Financial Assets and Liabilities:**

The Municipality is not subject to significant risk from market, foreign currency, price or interest rate risk. The significant financial risk to which the Municipality is exposed include the following:

Credit Risk:

Credit Risk is the risk of loss associated with a counterparty's inability to fulfill its payment obligations. Financial instruments that potentially subject the Municipality to a concentration of credit risk consist primarily of cash, investments and accounts receivable. The Municipality limits its exposure to credit loss by placing its cash with approved Canadian financial institutions and the Municipal Finance Authority. The Municipality's maximum exposure to credit risk for cash, investments and accounts receivables are the amounts disclosed in the Statement of Financial Position. Management believes that the credit risk concentration with respect to financial instruments included in cash, investments and receivables is minimal.



**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

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*Fair Value:*

The Municipality estimates the fair value of its financial instruments based on current interest rates, market value and pricing of financial instruments with comparable terms. Unless otherwise indicated, the carrying value of these financial instruments approximates their fair market value because of the near maturity of those instruments.

*Liquidity Risk:*

Liquidity risk is the risk that the Municipality will not be able to meet its financial obligations as they fall due. The Municipality's approach to managing liquidity is to evaluate current and expected liquidity requirements under both normal and stressed conditions to ensure that it maintains sufficient reserves of cash or have an available credit facility to meet its liquidity requirements in the short and long term.

As at December 31, 2015 the Town of Smithers has unrestricted cash of \$6,203,564 (December 31, 2014: \$7,085,160) to settle its total liabilities of \$4,824,585 (December 31, 2014: \$5,305,856).

*Interest Rate Risk:*

The Town of Smithers is exposed to Interest rate risk to the extent that the cash and term deposits maintained at the financial institutions are subject to a floating rate of interest. Fixed interest instruments subject the Town to a fair value risk, while the floating rate interest subject it to a cash flow risk.

**(d) Revenue Recognition:**

The Town of Smithers follows the restricted contribution method for recording revenues. Restricted contributions related to general operations are recognized as revenue in the Operating Funds in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the Operating Funds in the year received or receivable if the amount to be received can be reasonably estimate and collection is reasonably assured.

Taxation revenue is recognized at the time of issuing the property tax notices for the fiscal year. Sale of services and user fee revenues are recognized when the Town renders the service or product.

**(e) Expense Recognition:**

Operating and Capital Expenses are recognized on the accrual basis in the period when goods and services have been received. Interest expense is accrued on longterm debt to year-end.

**(f) Government Transfers:**

Government transfers are recognized as revenues, or expenses, in the period that the events giving rise to the transfers occur.

Entitlement transfers are received from the provincial and federal governments according to prescribed legislation and/or regulations. These can include the Strategic Investment Funds and the Traffic Fine Sharing Revenue.

**(g) Cash and Investments:**

Investments are recorded at cost, except for Investment in the Municipal Financial Authority (MFA) of British Columbia pooled investments, which are carried at market value. Cash and investments



**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

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include cash held on deposit, investment held with the MFA and term deposits held with the Bulkley Valley Credit Union.

**(h) Inventory:**

Inventory is comprised of supply inventory. Inventory is valued at the lower of cost or net realizable value and is recorded at weighted average. No items were written down to net realizable value.

**(i) Tangible Capital Assets:**

Tangible Capital Assets, comprised of capital assets and capital work-in-progress, are recorded at cost, net of capital asset disposals, write-downs and accumulated amortization. Tangible capital assets are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put into service. Donated tangible capital assets are reported at fair market value at the time of donation. Estimated useful lives are as follows:

Major Asset Category	Useful Life Range
Land	Unlimited
Buildings	15 to 50 Years
Machinery & Equipment, Vehicles	5 to 20 Years
Office Equipment and Computers	5 to 10 Years
Engineering Structures (Roads, Streets, Parks)	10 to 75 Years
Utility Systems (Water, Sewer, Storm)	20 to 100 Years

An impairment loss is recognized when the carrying amount of a tangible capital asset is not fully recoverable. The loss is measured as the excess carrying amount over its fair value. The fair value is the market value or the sum of the undiscounted cash flows expected to result from its use or eventual disposition. Tangible capital assets are tested for recoverability when events or changes in circumstances indicate that its carrying amount may not be recoverable.

**(j) Use of Estimates:**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported revenue and expenditures during the reporting period. Significant areas requiring the use of management estimates relate to the determination of employee benefit plans, allowance for doubtful accounts receivable, provision for contingencies and prior years tangible capital asset historical costs and related amortization. Actual results could differ from management's best estimates as additional information becomes available. Adjustments, if any, will be reflected in the financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

**(k) Segmented Information:**

The Town of Smithers is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed. The nature of the segments and the activities they encompass are as follows, and quantitative data on these segments can be found in Schedule F.



## **Town of Smithers**

### **Notes to Consolidated Financial Statements**

*December 31, 2015*

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*General Government:* This segment includes the revenue and expenses associated with Legislative (Council), Administration, Finance, Information Technology and the Municipal Building services. It also includes the Elections costs (in an election year).

*Protective Services:* This segment includes the revenue and expenses associated with Municipal RCMP, Fire Department, Bylaw Enforcement/Animal Control and Building Inspection services.

*Transportation and Transit:* This segment includes the revenue and expenses associated with Works Yard costs, vandalism, and all operating costs associated with all Roads and Streets (snow removal, sanding, street lighting, dust control, line marking, sidewalk maintenance, Highway 16 boulevard work, street sweeping and drainage ditches) and the Smithers and Area Transit service.

*Solid Waste Management/Recycling:* This segment includes the revenue and expenses associated with garbage (solid waste) and curbside recycling collection

*Public Health/Cemetery:* This segment includes the revenue and expenses associated with Smithers Cemetery services.

*Development Services, Economic Development and Tourism:* This segment includes the revenue and expenses associated with Engineering, Planning, Economic Development and Tourism services.

*Recreation and Culture:* This segment includes the revenue and expenses associated with Arenas, Parks and Playgrounds, Recreation programs and cultural facilities services.

*Airport:* This segment includes the revenue and expenses associated with operating the Smithers Regional Airport.

*Utilities:* This segment includes the revenue and expenses associated with providing water, sewer and storm sewer services.

#### **(l) Budget Presentation:**

Budget amounts are from the Town's Five Year Financial Plan for the years 2015 – 2019, adopted by Council on May 12, 2015 with minor subsequent reallocations and reclassifications to conform to financial statement presentation (see Note 16). The Smithers Public Library's 2015 budget, as approved by Council, has been included with the Town's budget figures within the financial statements.

#### **(m) Comparative Figures:**

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

#### **(n) Financial Instruments:**

##### *Measurement of Financial Instruments:*

The Town of Smithers initially measures its financial assets and financial liabilities at fair value.

The Town subsequently measures all of its financial assets and financial liabilities at amortized cost, except for the investments in equity instruments that are quoted in an active market, which are



**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

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measured at fair value. Changes in fair value are recognized in net income.

Financial Assets measured at amortized cost include accounts receivable, deposits – MFA, loans receivable and investment in Wetzin'kwa Community Forest Corporation.

Financial Liabilities measured at amortized cost include accounts payable and accrued liabilities, restricted revenue-MFA, deferred revenue and long-term debt.

*Impairment*

Financial Assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

*Transaction Costs:*

The Town recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

**2. CASH AND INVESTMENTS**

	<b>2015</b>	<b>2014</b>
Restricted Cash and Investments - Statutory Reserves	\$3,076,956	\$2,914,317
Unrestricted Cash and Investments	6,080,745	6,957,543
Smithers Public Library Cash/Investments	122,819	127,617
	<u>\$9,280,520</u>	<u>\$9,999,477</u>

Cash and Investments include \$4,990,267 (2014: \$5,039,302) invested in the Intermediate Fund and Bond Fund Investments within the Municipal Finance Authority Pooled Investment program; and \$3,000,000 (2014: \$3,616,255) in term deposits. Interest earned on investments throughout the year averaged 1.50% for term deposits, 1.45% for MFA Intermediate Fund investments and 2.47% for MFA Bond Fund investments.

**3. ACCOUNTS RECEIVABLE**

	<b>2015</b>	<b>2014</b>
Due from Provincial Government	\$2,770	\$4,661
Due from Federal Government	108,240	362,127
Trade and Accrued Receivables	204,034	220,603



**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

Utilities Receivable	12,038	13,494
Taxes Receivable	398,084	318,535
Due From Other Government Bodies/Organizations	119,254	166,818
Smithers Public Library Accounts Receivables	4,656	5,621
	<u>\$849,076</u>	<u>\$1,091,859</u>

Accounts Receivables are shown net of estimated uncollectible receivables.

**4. MUNICIPAL FINANCE AUTHORITY DEPOSITS (RESTRICTED REVENUE)**

	<b>2015</b>	<b>2014</b>
Cash Deposits*	\$45,932	\$44,785
Demand Notes	111,287	111,287
	<u>\$157,219</u>	<u>\$156,072</u>

The Town of Smithers issues its debt instruments through the Municipal Finance Authority of BC (MFA). As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits are held by the MFA to act as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the Town with interest and the demand notes are cancelled.

\*Only the cash deposits portion of the MFA Deposits is included as a Financial Asset.

**5. LOANS RECEIVABLE**

	<b>2015</b>	<b>2014</b>
Loan to Smithers Curling Club	\$17,109	\$22,109

The Town of Smithers approved a loan to the Smithers Curling Club, under the authority of Section 24 of the *Community Charter*, to provide assistance to the club to pay for their ice plant. The loan is to be repaid, plus interest at 3%, by March 2019.

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>2015</b>	<b>2014</b>
Trade Payables and Accrued Liabilities	\$887,553	\$836,911
Payroll Payable and Accrued Payroll Benefits	573,777	567,147
Due to Provincial Government	28,289	38,456



**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

Due to Other Government Bodies	246	1,338
Holdbacks and Refundable Contracts Securities Payable	466,133	1,095,917
Accrued Contaminated Sites Liability	150,000	-
Smithers Public Library Accounts Payables	18,367	22,313
	<u>2,124,365</u>	<u>\$2,562,082</u>

Accrued Payroll benefits include an estimated value for accrued sick pay that could be paid out over the next few years to employees, in accordance with the provisions of the CUPE Union agreement.

Effective April 1, 2014 Canadian municipalities were required under PSAB 3260 to account for contaminated site liabilities that exist on non-productive municipal owned lands. The Town has identified one site within the LB Warner property that has known remaining contaminated soil. The estimated cost of remediation, \$150,000, has been set up as a Contaminated Sites Liability accrual. There are other identified contaminated sites but they are within sites that are in productive use.

**7. DEFERRED REVENUES**

	<u>2015</u>	<u>2014</u>
Operating Revenue Received in Advance	\$117,471	\$40,475
Other Capital Funding/Grants Received in Advance	26,958	6,957
Deferred Tax Revenue	279,495	216,927
	<u>\$423,924</u>	<u>\$264,359</u>

Federal Gas Tax Funds are included within the Town's Capital Funds (see Note 11) and all gas tax related transactions, including the gas tax funds received, occur within the Town's Gas Tax Capital Reserve (see Schedule J).

**8. CAPITAL LEASE**

The Town of Smithers entered into a capital lease agreement in 2013 with Tradewind Scientific Ltd. to finance the acquisition of a Touch Screen-Based Runway Condition Reporting System (TRACR). The capital lease was paid out by December 31, 2015.

**9. TANGIBLE CAPITAL ASSETS** (Schedule B)

	<u>2015</u>	<u>2014</u>
Land	\$7,957,407	\$7,714,794
Buildings	11,641,103	11,398,907





**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

Machinery and Equipment, Vehicles	3,606,867	3,234,374
Office Equipment and Computers	70,946	84,631
Engineered Structures	19,698,217	18,960,078
Utilities	14,005,806	13,937,195
Work In Progress	188,549	142,026
	<u>\$57,168,895</u>	<u>\$55,472,005</u>

**10. PREPAID EXPENSES AND SUPPLY INVENTORY**

	<u>2015</u>	<u>2014</u>
Prepaid Expenses	\$92,185	\$92,219
Inventory of Supplies	231,949	249,076
Smithers Public Library Prepaid Expenses	1,335	-
	<u>\$325,469</u>	<u>\$341,295</u>

**11. ACCUMULATED SURPLUS**

	<u>2015</u>	<u>2014</u>
Operating Funds (Schedules G, H and I)	\$3,844,102	\$4,698,362
Capital Funds (Schedules G, H and J)		
Capital Reserves and Other	892,386	904,697
Equity in Tangible Capital Assets	54,938,530	53,037,374
Reserve Funds (Schedules G, H and K)	3,076,956	2,914,317
Library Accumulated Surplus	110,443	110,925
	<u>\$62,862,417</u>	<u>\$61,665,675</u>

Equity in Tangible Capital Assets represents the net book value of total Tangible Capital Assets less Long-term Debt obligations required to obtain those assets.

**12. PENSION INFORMATION**

The municipality 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 the 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, 2014, the plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.



**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

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Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of members and employer contributions sufficient to provide benefits for average future entrants to the plan. The 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 of December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2015 with results available in 2016.

The Town of Smithers paid \$352,168 (2014: \$334,972) for employer contributions to the plan in fiscal year 2015, which represents 2% of the total plan contributions. The Town of Smithers expects to pay \$380,469 for employer contributions in the next fiscal year.

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.

The Town of Smithers employees contributed \$290,879 (2014: \$280,097) to the plan in fiscal year 2015.

**13. COMMITMENTS AND CONTINGENCIES**

**(a) Provincial Ministry of the Attorney General:**

Under an agreement with the Ministry of the Attorney General, the Town is obligated to pay for municipal policing services comprised of nine officers, two clerks, one court liaison officer and a proportionate share of accommodation costs.

**(b) Federal Department of Transportation:**

The Federal Government continues to carry on all functions relating to air navigation and air traffic control, civil aviation security and Canadian inspection services.

**(c) Financial Contracts:**

The Town has the following equipment and service operating future obligations:

	MFA Operating Lease Obligations @ 2% interest rate	Other Obligations	Total
2016	\$2,712	\$163,850	\$166,562
2017	-	82,133	\$82,133
	\$2,712	\$245,983	\$248,695



**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

- (d) **Bulkley Valley Economic Development Association:**  
 In 2011 the Town of Smithers signed an Economic Development Funding Agreement, along with the Regional District of Bulkley Nechako and the Office of the Wet'suwet'en, to provide annual funding to the Bulkley Valley Economic Development Association (BVEDA) for Economic Development and Tourism Services. In 2014 all funding partners approved continued funding for BVEDA until December 31, 2017. The Town has committed to paying the BVEDA \$70,000 annually plus 100% of the Additional 2% Hotel Room Tax received
- (e) **Contract of Purchase and Sale with Ambleside Projects Ltd.:**  
 In 2012 the Town of Smithers signed a 10-year purchase/sale agreement with Ambleside Projects Ltd. to allow the company to purchase and develop 18 hectares of Town owned Land adjacent to the Willowvale Neighbourhood. The agreement requires a minimum of 12 lots to be developed in each year of the agreement. The contract was revised in 2013 adjusting the commencement of the purchase/sale agreement to 2013. In 2013 the first phase of the Ambleside Development (consisting of 13 lots and 2.2 acres of property) was purchased and paid for by Ambleside Projects Ltd. In 2014 the second phase of the Ambleside Development (consisting of 12 lots) was purchased and paid for by Ambleside Projects Ltd. No lots were purchased by Ambleside Development in 2015.
- (f) **Legal Actions:**  
 The Town of Smithers has been named defendant in various legal actions. No reserve or liability has been recorded regarding any of the legal actions or possible claims because the amount of loss, if any, is indeterminable. Settlement, if any, made with respect to these actions would be accounted for as a charge to expenditures in the period in which the outcomes are known.

**14. SHAREHOLDER INVESTMENT**

Pursuant to Section 185 of *the Community Charter*, the Town of Smithers and the Village of Telkwa were given approval by the BC Inspector of Municipalities in 2007 to form two corporations: Wetzin'kwa Management Services Ltd (previously called 0765119 B.C. Ltd.) and Wetzin'kwa Community Forest Corporation. The sole shareholders of Wetzin'kwa Management Services Ltd are the Town of Smithers and the Village of Telkwa, at 100 shares valued at \$1. Wetzin'kwa Management Services Ltd is the sole shareholder of the Wetzin'kwa Community Forest Corporation.

**15. TRUSTS**

The following were Trust Fund balances on hand at the end of December 31, 2015:

	2015	2014
Miscellaneous Trust Funds	-	\$918
Cemetery and Columbarium Care Trust Fund (Schedule M)	80,647	74,802
	<u>\$80,647</u>	<u>\$75,720</u>



**Town of Smithers**  
**Notes to Consolidated Financial Statements**  
*December 31, 2015*

**16. COMPLIANCE WITH LEGISLATIVE FINANCIAL PLAN REQUIREMENTS**

The legislative requirements for the Financial Plan are that cash inflows for the period must equal cash outflows. Cash inflows and outflows include such items as: debt proceeds, transfers to and from reserves and surplus, debt principal repayment and asset sale proceeds. These items are not recognized as revenues and expenses in the Consolidated Statement of Operations as they do not meet the public sector accounting standard requirements. The legislation does not require (but does not preclude) the funding of non-cash items such as amortization or liability accruals to provide for future cash requirements, thus, there is no legislative requirement to include these items in the Financial Plan. However, these items are recognized as expenses in the Statement of Operations.

Thus, the financial items included in the legislative Financial Plan and the Public Sector Accounting Statement of Operations are different. The purpose of this note is to explain the difference between these two requirements and demonstrate how the legislative requirement for a balanced budget, or Financial Plan net balance of "0", has been met.

	<b>2015 Actual</b>	<b>2015 Budget</b>	<b>2014 Actual</b>
Accumulated Surplus (Deficit) - Statement of Operations	1,196,742	\$3,912,324	\$583,206
Adjustments to non-cash items:			
Amortization expense	2,935,811	2,600,000	2,919,032
Tangible Capital Assets (TCA) - contributed	(1,661,051)	-	(112,800)
(Gain) Loss on disposal of TCA	14,114	(27,500)	(126,093)
Actuarial Adjustment	(45,649)	(45,649)	(39,467)
Adjustments for cash items, not recognized as revenue or expenses in the Statement of Operations:			
Tangible Capital Asset costs	(2,997,850)	(10,146,987)	(6,241,480)
Proceeds from sale of Capital Assets	12,086	27,500	284,200
Debt principal repayment	(158,617)	(134,580)	(125,428)
Debenture Issuing Costs	-	-	10,400
Debt Proceeds	-	2,000,000	650,000
Net Transfers from (to) Statutory Reserves	(162,639)	329,206	(148,508)
Net Transfers from (to) Capital Reserves	12,311	518,215	1,888,218
Net Transfers from (to) Operating Surplus	854,742	967,471	458,720
Balanced Financial Plan/Operations	<u>0</u>	<u>0</u>	<u>0</u>



**Town of Smithers**  
**Schedule of Changes in Debt**  
 For the Year Ended December 31, 2015

Schedule A

	Town Bylaw #	MFA Issue #	Interest Rate	Maturity Date	Balance December 31 2014	Annual Principal Payments	Actuarial Adjustments *	Balance December 31 2015
<b>GENERAL CAPITAL</b>								
<i>Debentures:</i>								
Highway 16- 1st Instalment	#1402	#77	6.06%	June 2022	\$259,313	(\$15,121)	(\$12,034)	\$232,158
Highway 16- 2nd Instalment	#1427	#79	5.49%	June 2023	285,175	(15,121)	(10,741)	259,313
Highway 16- 3rd Instalment	#1328	#81	2.40%	April 2024	309,806	(15,121)	(9,510)	285,175
2006 Downtown Main Street	#1467	#97	4.66%	April 2016	48,366	(17,325)	(6,385)	24,656
2008 LAS: 2nd Ave Sidewalk	#1548	#105	4.90%	June 2019	12,676	(1,924)	(417)	10,335
2009 LAS: 1st Ave Sidewalk	#1597	#110	4.50%	June 2020	11,099	(1,430)	(243)	9,426
2012 LAS: 4200 Block 2nd Ave	#1657	#124	3.15%	April 2033	142,681	(4,958)	(198)	137,525
New Arena	#1508	#127	3.30%	April 2034	650,000	(21,828)	-	628,172
					1,719,116	(92,828)	(39,528)	1,586,760
<b>UTILITY CAPITAL</b>								
2004 LIP: Railway Ave Sewer	#1443	#81	4.86%	April 2019	16,194	(1,799)	(1,132)	13,263
2011 South Trunk Storm Sewer	#1601	#116	4.20%	April 2026	675,283	(39,953)	(4,989)	630,341
					691,477	(41,752)	(6,121)	643,604
<b>TOTAL</b>					<b>\$2,410,593</b>	<b>(\$134,580)</b>	<b>(\$45,649)</b>	<b>\$2,230,364</b>

\* Actuarial adjustments represent interest earned on sinking funds held by the Municipal Finance Authority. Such interest is used to reduce the principal amount of outstanding debt.

	General	Sewer	Storm
2016	92,828	1,799	39,953
2017	75,504	1,799	39,953
2018	75,504	1,799	39,953
2019	75,504	1,799	39,953
2020	73,580	-	39,953
<b>total</b>	<b>\$392,920</b>	<b>\$7,196</b>	<b>\$199,765</b>



**Town of Smithers**  
**Schedule of Changes in Tangible Capital Assets and Accumulated Amortization**  
 For the Year Ended December 31, 2015

Schedule B

	Land	Buildings	Machinery & Equipment	Engineered Structures	Utilities	Office Equip Computers	Work in Progress	2015 Total	2014 Total
<b>TANGIBLE CAPITAL ASSETS - COST</b>									
Opening Balance	\$7,714,794	\$20,040,947	\$9,261,981	\$38,268,895	\$31,745,347	\$627,113	\$142,026	\$107,801,103	\$101,887,739
Add: Additions	242,613	952,093	869,029	789,766	83,773	20,128	40,448	2,997,850	6,241,480
Add: Donated Assets	-	-	-	1,077,837	577,139	-	6,075	1,661,051	112,800
Less: Disposals	-	-	(143,396)	-	-	(22,296)	-	(165,692)	(440,916)
Work-in-Progress Adjustment	-	-	-	-	-	-	-	-	-
Closing Balance	<u>7,957,407</u>	<u>20,993,040</u>	<u>9,987,614</u>	<u>40,136,498</u>	<u>32,406,259</u>	<u>624,945</u>	<u>188,549</u>	<u>112,294,312</u>	<u>107,801,103</u>
<b>ACCUMULATED AMORTIZATION</b>									
Opening Balance	-	8,642,040	6,027,607	19,308,817	17,808,152	542,482	-	52,329,098	49,692,875
Add: Amortization	-	709,897	470,336	1,129,464	592,301	33,813	-	2,935,811	2,919,032
Less: Acc. Amortization on Disposals	-	-	(117,196)	-	-	(22,296)	-	(139,492)	(282,809)
Closing Balance	-	<u>9,351,937</u>	<u>6,380,747</u>	<u>20,438,281</u>	<u>18,400,453</u>	<u>553,999</u>	-	<u>55,125,417</u>	<u>52,329,098</u>
Net Book Value for year ended December 31, 2015	<u>\$7,957,407</u>	<u>\$11,641,103</u>	<u>\$3,606,867</u>	<u>\$19,698,217</u>	<u>\$14,005,806</u>	<u>\$70,946</u>	<u>\$188,549</u>	<u>\$57,168,895</u>	
Net Book Value, year ended December 31, 2014	<u>\$7,714,794</u>	<u>\$11,398,907</u>	<u>\$3,234,374</u>	<u>\$18,960,078</u>	<u>\$13,937,195</u>	<u>\$84,631</u>	<u>\$142,026</u>		<u>\$55,472,005</u>



**Town of Smithers**  
**Schedule of Net Taxation and Grants in Lieu**  
*For the Year Ended December 31, 2015*

**Schedule C**

	2015	2015 Budget	2014
<b>TOTAL MUNICIPAL TAXATION</b>			
Real Property Taxes - Municipal	\$5,533,526	\$5,536,551	\$5,284,958
Penalties and Interest on Taxes	73,770	57,000	63,103
Local Improvement (Local Area Service) Taxes	21,711	21,711	21,711
1% Utility Taxes	146,320	150,330	152,627
Grants in Lieu of Taxes	213,431	216,700	212,887
	<u>5,988,758</u>	<u>5,982,292</u>	<u>5,735,286</u>
<b>Plus: TAXES COLLECTED ON BEHALF OF OTHER TAXING AUTHORITIES</b>	<u>4,438,730</u>	<u>4,392,180</u>	<u>4,262,680</u>
<b>OTHER TAXES: 2% Hotel Taxes</b>	<u>127,149</u>	<u>120,000</u>	<u>133,455</u>
Total Taxes Collected	<u>10,554,637</u>	<u>10,494,472</u>	<u>10,131,421</u>
<b>Less: TAXES PAID TO OTHER TAXING AUTHORITIES</b>			
Ministry of Finance (School Taxes)	(2,550,868)	(2,550,000)	(2,484,485)
Bulkley Nechako Regional District	(1,400,611)	(1,250,000)	(1,224,869)
Regional Hospital District	(423,817)	(530,000)	(491,025)
BC Assessment	(63,248)	(62,000)	(62,124)
Municipal Finance Authority	(186)	(180)	(177)
	<u>(4,438,730)</u>	<u>(4,392,180)</u>	<u>(4,262,680)</u>
<b>TOTAL</b>	<u>\$6,115,907</u>	<u>\$6,102,292</u>	<u>\$5,868,741</u>



**Town of Smithers**  
**Schedule of Government Transfers/Grant Revenue**  
*For the Year Ended December 31, 2015*

Schedule D

	2015	2015 Budget	2014
<i>Provincial</i>			
Carbon Tax Rebate	\$17,806	\$17,500	\$17,512
Childcare Operating Funds	2,259	3,500	3,093
Community Recreation	-	-	546,000
Highway 16 Improvement Funds	10,000	10,000	10,000
Library Operating	26,592	26,592	26,592
Strategic Investment Funds/Small Community	546,493	520,000	345,185
Traffic Fines Revenue Sharing	91,465	90,000	57,902
<i>Federal</i>			
Airport Capital Assistance Program	506,565	479,860	234,145
Canada Day Grant	-	1,000	1,300
<i>Regional District</i>			
Rural Fire Protection Cost Sharing	159,839	156,320	160,798
Emergency Services Contribution	3,000	3,000	3,000
Transit Service Contribution	5,000	5,000	5,000
Rural Recreation and Culture Cost Sharing	233,380	239,972	250,027
Rural Contribution to Capital Projects	40,447	250,000	-
<i>UBCM</i>			
Community to Community Forum	3,215	5,000	-
Gas Tax Funds	271,329	4,380,466	271,329
<i>Other</i>			
Affordable Recreation/Jump Start Funding	16,097	10,000	13,567
Bulkley Valley Credit Union	7,500	10,000	-
BC Chamber of Commerce	10,000	10,000	-
CN EcoConexions	13,429	-	-
MIA Risk Management Grant	-	4,250	3,712
Miscellaneous Other	54,789	86,244	67,593
Northern Trust Development Initiative	77,500	77,500	325,960
Northern Health	-	-	6,616
Wetzink'wa Community Forest Corporation	-	45,000	45,000
<b>TOTAL</b>	<b>\$2,096,695</b>	<b>\$6,431,204</b>	<b>\$2,394,331</b>





**Town of Smithers**  
**Schedule of Consolidated Expenditures by Object**  
*For the Year Ended December 31, 2015*

Schedule E

	2015	2015 Budget	2014
<b>TYPES OF EXPENDITURES</b>			
Advertising and Promotion	\$45,279	\$55,781	\$44,114
Amortization	2,935,811	2,600,000	2,919,032
Contracted Services	1,348,285	1,319,784	1,283,798
Grants to Organization/Fee Waivers	215,116	218,423	221,653
Hydro	426,005	406,682	388,683
Insurance	169,741	196,485	162,319
Interest on Debt	109,980	109,980	111,345
Materials and Supplies	880,728	910,344	923,952
Miscellaneous	240,151	124,972	88,826
Natural Gas	86,320	113,500	92,838
Net Loss on Disposal of Capital Assets	14,114	-	-
RCMP Contract	1,361,683	1,451,031	1,282,211
Special Operating Projects	140,489	309,950	198,514
Telephone	114,928	102,507	102,202
Travel, Training, Memberships	144,304	199,859	149,252
Wages and Employee Benefits/Council Stipends	4,999,802	5,208,464	4,844,356
<b>TOTAL</b>	<b>\$13,232,736</b>	<b>\$13,327,762</b>	<b>\$12,813,095</b>



**Town of Smithers**  
**Statement of Operations - by Segment**  
*For the Year Ended December 31, 2015*

Schedule F

	<b>General Government</b>	<b>Protective Services incl RCMP</b>	<b>Transportation &amp; Transit</b>	<b>Solid Waste Management/ Recycling</b>	<b>Public Health/ Cemetery</b>
<b>REVENUE</b>					
Property Taxation	\$1,151,503	\$2,022,730	\$1,251,701	-	\$22,587
Service Charges/User Fees	79,766	79,443	80,706	\$346,247	49,487
Government Transfers/Grants	164,610	322,261	186,155	-	1,885
Investment Income	23,655	9,962	25,087	-	276
Net Gain Disposal of Capital Assets	-	-	-	-	-
Other Revenue	3,412	-	500	-	-
<b>Total</b>	<b>1,422,946</b>	<b>2,434,396</b>	<b>1,544,149</b>	<b>346,247</b>	<b>74,235</b>
<b>EXPENSES</b>					
Amortization expense	86,040	110,381	728,120	27,807	1,788
Goods and Services	417,568	1,689,949	586,751	113,390	28,580
Interest on Debt	-	-	64,723	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Salaries, Wages and Benefits	938,349	680,241	683,514	130,690	36,370
<b>Total</b>	<b>1,441,957</b>	<b>2,480,571</b>	<b>2,063,108</b>	<b>271,887</b>	<b>66,738</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$19,011)</b>	<b>(\$46,175)</b>	<b>(\$518,959)</b>	<b>\$74,360</b>	<b>\$7,497</b>



Schedule F

Development Services/Econ Devt/Tourism	Recreation & Culture incl Library	Airport	Utilities (Water/Sewer/Storm)	Capital and Reserve Funds	Total 2015	Total 2014
\$538,067	\$692,740	-	\$6,814	\$429,765	\$6,115,907	\$5,868,741
134,186	542,836	\$1,693,833	1,225,161	10,322	4,241,987	4,347,498
161,534	433,409	-	-	826,841	2,096,695	2,394,331
7,530	18,359	29	-	98,417	183,315	215,321
-	-	-	-	-	-	126,093
-	92,380	-	-	1,695,282	1,791,574	444,317
841,317	1,779,724	1,693,862	1,231,975	3,060,627	14,429,478	13,396,301
15,602	448,202	972,898	544,973	-	2,935,811	2,919,032
359,670	743,807	586,573	496,741	-	5,023,029	4,938,362
-	10,725	-	34,532	-	109,980	111,345
-	-	-	-	14,114	14,114	-
150,000	-	-	-	-	150,000	-
409,036	1,022,530	639,209	459,863	-	4,999,802	4,844,356
934,308	2,225,264	2,198,680	1,536,109	14,114	13,232,736	12,813,095
(\$92,991)	(\$445,540)	(\$504,818)	(\$304,134)	\$3,046,513	\$1,196,742	\$583,206



**Supplementary  
Information for  
Consolidated Financial  
Statements**



EDMISON MEHR  
CHARTERED PROFESSIONAL ACCOUNTANTS

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Box 969 1090 Main Street  
Smithers, B.C. V0J 2N0  
Tel (250)847-4325 Fax (250)847-3074  
E-mail: info@edmisonmehr.ca

Partners:  
BRIAN R. EDMISON, B.A., CPA, CA  
MICHAEL B. MEHR, B.Comm, CPA, CA  
JEANNE M. MACNEIL, B.Comm, CPA, CA

INDEPENDENT AUDITOR'S COMMENTS ON SUPPLEMENTARY INFORMATION

To the Council of  
Town of Smithers  
Smithers, BC

We have audited the consolidated financial statements of the Town of Smithers, which comprise the Consolidated Statement of Financial Position as at December 31, 2015, and the Consolidated Statements of Operations, Cash Flows, and Net Financial Assets for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated May 10, 2016. The following supplementary 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 and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves.

Smithers, BC  
May 10, 2016

  
Edmison Mehr



**Town of Smithers**  
**Statement of Financial Position - by Fund**  
 December 31, 2015

Schedule G

	Operating Funds			
	General Operating	Utility Operating	Airport Operating	RCMP Operating
<b>FINANCIAL ASSETS</b>				
Cash and Investments	\$6,080,745	-	-	-
Accounts Receivable	842,757	-	\$1,663	-
Deposit - Municipal Finance Authority	35,980	\$9,952	-	-
Loans Receivable	-	-	-	-
Due from Own Funds	-	1,016,736	1,110,100	\$355,001
Investment in Wetzin'kwa Community Forest Corporation	1	-	-	-
	<u>6,959,483</u>	<u>1,026,688</u>	<u>1,111,763</u>	<u>355,001</u>
<b>LIABILITIES</b>				
Accounts Payable and Accrued Liabilities	2,100,659	-	5,339	-
Due to Own Funds	3,357,113	-	-	-
Restricted Revenue - Municipal Finance Authority	35,980	9,952	-	-
Deferred Revenues	405,719	-	18,205	-
Trust Funds	-	-	-	-
Capital Lease	-	-	-	-
Long Term Debt (Schedule A)	-	-	-	-
	<u>5,899,471</u>	<u>9,952</u>	<u>23,544</u>	<u>-</u>
<b>NET FINANCIAL ASSETS</b>	<u>1,060,012</u>	<u>1,016,736</u>	<u>1,088,219</u>	<u>355,001</u>
<b>NON FINANCIAL ASSETS</b>				
Tangible Capital Assets (Schedule B)	-	-	-	-
Prepaid Expenses and Supplies Inventory	190,576	65,039	68,519	-
	<u>190,576</u>	<u>65,039</u>	<u>68,519</u>	<u>-</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$1,250,588</u>	<u>\$1,081,775</u>	<u>\$1,156,738</u>	<u>\$355,001</u>
<b>ACCUMULATED SURPLUS IS COMPRISED OF:</b>				
Operating Funds (Schedules H and I)	\$1,250,588	\$1,081,775	\$1,156,738	\$355,001
Capital Funds (Schedules H and J)	-	-	-	-
Reserve Funds (Schedules H and K)	-	-	-	-
	<u>\$1,250,588</u>	<u>\$1,081,775</u>	<u>\$1,156,738</u>	<u>\$355,001</u>



Schedule G

Capital Funds	Reserve Funds	Library Operations Consolidated	Other Consolidated Adjustments	Consolidated 2015	Consolidated 2014
-	\$3,157,603	\$122,819	(\$80,647)	\$9,280,520	\$9,999,477
-	-	4,656	-	849,076	1,091,859
-	-	-	-	45,932	44,785
\$17,109	-	-	-	17,109	22,109
875,276	-	-	(3,357,113)	-	-
-	-	-	-	1	1
892,385	3,157,603	127,475	(3,437,760)	10,192,638	11,158,231
-	-	18,367	-	2,124,365	2,562,082
-	-	-	(3,357,113)	-	-
-	-	-	-	45,932	44,785
-	-	-	-	423,924	264,359
-	80,647	-	(80,647)	-	-
-	-	-	-	-	24,037
2,230,364	-	-	-	2,230,364	2,410,593
2,230,364	80,647	18,367	(3,437,760)	4,824,585	5,305,856
(1,337,979)	3,076,956	109,108	-	5,368,053	5,852,375
57,168,895	-	-	-	57,168,895	55,472,005
-	-	1,335	-	325,469	341,295
57,168,895	-	1,335	-	57,494,364	55,813,300
\$55,830,916	\$3,076,956	\$110,443	-	\$62,862,417	\$61,665,675
-	-	\$110,443	-	\$3,954,545	\$4,809,287
\$55,830,916	-	-	-	55,830,916	53,942,071
-	\$3,076,956	-	-	3,076,956	2,914,317
\$55,830,916	\$3,076,956	\$110,443	-	\$62,862,417	\$61,665,675



**Town of Smithers**  
**Statement of Operations - by Fund**  
*For the Year Ended December 31, 2015*

Schedule H

	General Operating Fund	Utility Operating Fund	Airport Operating Funds	RCMP Operating Funds
<b>REVENUE</b> (Schedule F)				
Property Taxation and Grants in Lieu (Schedule C)	\$4,123,248	\$6,814	-	\$1,556,080
Government Transfers/Grants (Schedule D)	1,032,979	-	-	91,455
Service Charges/User Fees (Schedule L)	1,273,266	1,225,161	\$1,693,833	22,405
Investments/Actuarial Adjustments	82,709	-	29	-
Net Gain on Disposal of Tangible Capital Assets	-	-	-	-
Other Revenue	95,868	-	-	-
	<u>6,608,070</u>	<u>1,231,975</u>	<u>1,693,862</u>	<u>1,669,940</u>
<b>EXPENSES</b> (Schedules E and F)				
General Government Services	1,380,918	-	-	-
Protective Services	777,403	-	-	1,658,976
Transportation and Transit Services	1,505,866	-	-	-
Solid Waste Management/Recycling Services	244,080	-	-	-
Public Health/Cemetery Services	64,950	-	-	-
Development Services/Economic Development/Tourism	768,706	-	-	-
Recreation and Cultural Services	1,644,424	-	-	-
Utility Services (Water, Sewer, Stormsewer)	-	991,135	-	-
Airport Services	-	-	1,250,467	-
Net Cost of Tangible Capital Assets disposals	-	-	-	-
	<u>6,386,347</u>	<u>991,135</u>	<u>1,250,467</u>	<u>1,658,976</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>221,723</u>	<u>240,840</u>	<u>443,395</u>	<u>10,964</u>
<b>OTHER EXPENSES</b>				
Less: Annual Principal Payments (Debt and Capital Lease)	92,828	41,752	24,037	-
	<u>92,828</u>	<u>41,752</u>	<u>24,037</u>	<u>-</u>
<b>INTERFUND TRANSFERS</b>				
Transfer (to) From Capital Funds	(100,547)	(256,373)	(880,889)	-
Transfer (to) From Operating funds	-	-	-	-
Transfer (to) From Reserve Funds	(45,005)	-	(329,751)	-
	<u>(145,552)</u>	<u>(256,373)</u>	<u>(1,210,640)</u>	<u>-</u>
<b>Change in Accumulated Surplus Balances</b>	(16,657)	(57,285)	(791,282)	10,964
<b>Accumulated Surplus Balances, beginning of year</b>	1,267,245	1,139,060	1,948,020	344,037
<b>Accumulated Surplus Balances, end of year</b>	<u>\$1,250,588</u>	<u>\$1,081,775</u>	<u>\$1,156,738</u>	<u>\$355,001</u>





Schedule H

Library Operations	Total Operating Funds	Capital Funds	Statutory Reserve Funds	Consolidated Adjustments	Consolidated 2015	Consolidated 2014
	Schedule I	Schedule J	Schedule K			
-	\$5,686,142	-	\$429,765	-	\$6,115,907	\$5,868,741
\$353,950	1,478,384	\$826,841	-	(\$208,530)	2,096,695	2,394,331
17,000	4,231,665	10,322	-	-	4,241,987	4,347,498
2,160	84,898	54,483	43,934	-	183,315	215,321
-	-	-	5,685	(5,685)	-	\$126,093
16,380	112,248	1,720,281	294,603	(335,558)	1,791,574	444,317
389,490	11,593,337	2,611,927	773,987	(549,773)	14,429,478	13,396,301
-	1,380,918	86,040	-	(25,000)	1,441,958	1,457,382
-	2,436,379	110,381	-	(66,188)	2,480,572	2,402,994
-	1,505,866	728,120	-	(170,878)	2,063,108	1,969,523
-	244,080	27,807	-	-	271,887	308,886
-	64,950	1,788	-	-	66,738	62,057
-	768,706	15,602	-	150,000	934,308	819,846
389,972	2,034,396	448,202	-	(257,337)	2,225,261	2,082,195
-	991,135	544,974	-	-	1,536,109	1,517,818
-	1,250,467	972,899	-	(24,685)	2,198,681	2,192,394
-	-	19,799	-	(5,685)	14,114	0
389,972	10,676,897	2,955,612	-	(399,773)	13,232,736	12,813,095
(482)	916,440	(343,685)	773,987	(150,000)	1,196,742	583,206
-	158,617	(158,617)	-	-	-	-
-	158,617	(158,617)	-	-	-	-
-	(1,237,809)	1,237,809	-	-	-	-
-	-	-	(150,000)	150,000	-	-
-	(374,756)	836,104	(461,348)	-	-	-
-	(1,612,565)	2,073,913	(611,348)	150,000	-	-
(482)	(854,742)	1,888,845	162,639	-	1,196,742	583,206
110,925	4,809,287	53,942,071	2,914,317	-	61,665,675	61,082,469
\$110,443	\$3,954,545	\$55,830,916	\$3,076,956	-	\$62,862,417	\$61,665,675



**Town of Smithers**  
**Statement of Changes in Operating Funds**  
*For the Year Ended December 31, 2015*

Schedule I

	General Operating Surplus	Appropriated General Operating Surplus					2nd Sheet Ice Future Operating Reserve
		Recycling Operating Reserve	Emergency Services Operating Reserve	Economic Development Operating Reserve	Legal Reserve	Donated Funds Reserve	
<i>Transfers</i>							
Transfer to own Funds	-	-	-	(\$4,970)	-	-	(\$76,046)
Transfer from own Funds	\$68,752	\$12,500	-	12,181	\$26,493	\$26,000	-
Use of surplus to fund Tangible Capital Assets	(62,453)	-	-	(19,114)	-	-	-
Net Change in Operating Fund Balances	6,299	12,500	-	(11,903)	26,493	26,000	(76,046)
Operating Funds, beginning of year	1,061,425	10,929	35,985	57,511	-	-	101,395
Operating Funds, end of year	\$1,067,724	\$23,429	\$35,985	45,608	26,493	26,000	\$25,349



Schedule I

Total General Operating Surplus	Utility Operating Surplus	Airport Operating Surplus	RCMP Operating Surplus	Total Town Operating Funds	Library Operating Reserves	Total 2015	Total 2014
(\$81,016)	(\$69,470)	(\$32,377)	(\$80,000)	(\$262,863)	(\$482)	(\$263,345)	(\$424,078)
145,926	268,558	121,984	90,964	627,432	-	627,432	761,544
(81,567)	(256,373)	(880,889)	-	(1,218,829)	-	(1,218,829)	(796,186)
(16,657)	(57,285)	(791,282)	10,964	(854,260)	(482)	(854,742)	(458,720)
1,267,245	1,139,060	1,948,020	344,037	4,698,362	110,925	4,809,287	5,268,007
\$1,250,588	\$1,081,775	\$1,156,738	\$355,001	\$3,844,102	\$110,443	\$3,954,545	\$4,809,287



**Town of Smithers**  
**Statement of Changes in Capital Funds/Equity in Tangible Capital Assets**  
 For the Year Ended December 31, 2015

Schedule J

	Capital Reserves and Other			
	Debtenture Surplus Capital Funds	Cemetery Capital Funds	Second Sheet Ice Capital Reserve	Wetzin'kwa Grant Capital Reserve
<i>Revenue</i>				
Government Transfers/Grants	-	-	-	-
Service Charges/User Fees	-	\$10,322	-	-
Investment Income	-	-	-	\$94
Other Revenue incl donated value Tangible Capital Asset	-	-	-	-
Net Gain on Disposal of Tangible Capital Assets	-	-	-	-
	-	10,322	-	94
<i>Expenses</i>				
General Government Services	-	-	-	-
Protective Services	-	-	-	-
Transportation and Transit Services	-	-	-	-
Solid Waste Management/Recycling Services	-	-	-	-
Public Health/Cemetery Services	-	-	-	-
Development Services/Economic Development/Tourism	-	-	-	-
Recreation and Cultural Services	-	-	-	-
Utility Services (Water, Sewer, Stormsewer)	-	-	-	-
Airport Services	-	-	-	-
Net Loss on Tangible Capital Assets disposed of	-	-	-	-
	-	-	-	-
<i>Annual Surplus (Deficit)</i>	-	10,322	0	94
<i>Other Expenses</i>				
Debt Principal Payments	-	-	-	-
Tangible Capital Assets Acquired	-	-	-	-
	-	-	-	-
<i>Interfund Transfers</i>				
Transfer to (from) own Funds	-	-	-	(33,400)
Transfer (to) from Operating Funds	-	-	-	(5,204)
Transfer (to) from Statutory Reserve Funds	-	-	-	-
	-	-	-	(38,604)
Change in Capital Fund Balances	-	10,322	-	(38,510)
Capital Funds, beginning of year	155,277	18,131	13,890	45,046
Capital Funds, end of year	\$155,277	\$28,453	\$13,890	\$6,536



Schedule J

Gas Tax Capital Reserve	Facilities Maintenance Capital Reserve	Tangible Capital Assets	Total Capital Funds	Equity in Tangible Capital Assets	Total 2015	Total 2014
\$271,329	-	\$555,512	\$826,841	-	\$826,841	\$1,362,123
-	-	-	10,322	-	10,322	4,179
7,331	\$1,409	-	8,834	\$45,649	54,483	47,140
-	25,000	1,695,281	1,720,281	-	1,720,281	282,146
-	-	-	-	-	-	74,200
278,660	26,409	2,250,793	2,566,278	45,649	2,611,927	1,769,788
-	-	-	-	86,040	86,040	102,947
-	-	-	-	110,381	110,381	140,505
-	-	-	-	728,120	728,120	718,369
-	-	-	-	27,807	27,807	22,144
-	-	-	-	1,788	1,788	1,788
-	-	-	-	15,602	15,602	16,181
-	-	-	-	448,202	448,202	455,492
-	-	-	-	544,974	544,974	525,325
-	-	-	-	972,899	972,899	946,681
-	-	(6,399)	(6,399)	26,198	19,799	158,107
-	-	(6,399)	(6,399)	2,962,011	2,955,612	3,087,539
278,660	26,409	2,257,192	2,572,677	(2,916,362)	(343,685)	(1,204,951)
-	-	-	-	158,617	158,617	125,428
-	-	(4,658,901)	(4,658,901)	4,658,901	-	-
-	-	(4,658,901)	(4,658,901)	4,817,518	158,617	125,428
(262,192)	(27,000)	322,592	-	-	-	-
-	-	1,243,013	1,237,809	-	1,237,809	963,922
-	-	836,104	836,104	-	836,104	1,009,019
(262,192)	(27,000)	2,401,709	2,073,913	-	2,073,913	1,972,941
16,468	(591)	-	(12,311)	1,901,156	1,888,845	893,418
496,485	99,201	76,667	904,697	53,037,374	53,942,071	53,048,653
\$512,953	\$98,610	\$76,667	\$892,386	\$54,938,530	\$55,830,916	\$53,942,071



**Town of Smithers**  
**Statement of Changes in Reserve Funds**  
 For the Year Ended December 31, 2015

Schedule K

	Machinery and Equipment Replacement Reserve	Capital Works Land Sales Reserve	Parking Space Reserve	Recreation Facilities Reserve	Parkland Reserve	Infrastructure Reserve
	Bylaw #898	Bylaw #899	Bylaw #1292	Bylaw #1314	Bylaw #1330	Bylaw #1361
<i>Revenue</i>						
Property Taxation	-	-	-	-	-	\$429,765
Investment Income	\$16,080	\$6,685	\$3,526	\$465	\$499	-
Fees and Charges	-	-	-	-	-	-
Disposal Proceeds on Tangible Capital Assets	5,685	-	-	-	-	-
Other Revenue	237,067	-	-	32,851	-	-
	<u>258,832</u>	<u>6,685</u>	<u>3,526</u>	<u>33,316</u>	<u>499</u>	<u>429,765</u>
<i>Annual Surplus (Deficit)</i>	258,832	6,685	3,526	33,316	499	429,765
<i>Interfund Transfers</i>						
Transfer (to) from Operating Funds	28,800	(150,000)	-	-	-	-
Transfer (to) from Capital Funds	(104,372)	(188,614)	-	(24,479)	-	(430,000)
	<u>(75,572)</u>	<u>(338,614)</u>	<u>-</u>	<u>(24,479)</u>	<u>-</u>	<u>(430,000)</u>
Change in Statutory Reserve Fund Balances	183,260	(331,929)	3,526	8,837	499	(235)
Statutory Reserve Funds, beginning of year	941,817	799,674	243,224	23,705	34,420	2,980
Statutory Reserve Funds, end of year	<u>\$1,125,077</u>	<u>\$467,745</u>	<u>\$246,750</u>	<u>\$32,542</u>	<u>\$34,919</u>	<u>\$2,745</u>



Schedule K

Airport Machinery and Equipment Replacement Reserve	Local Area Service Fund	Forestry Reserve	Airport Infrastructure Reserve	Ambleside Subdivision Reserve	Greenhouse Gas Emission Reduction Reserve	Total 2015	Total 2014
Bylaw #1368	Bylaw #1389	Bylaw #1554	Bylaw #1672	Bylaw #1701	Bylaw #1751		
-	-	-	-	-	-	\$429,765	\$250,086
\$1,186	-	\$2,473	\$11,595	\$1,104	\$321	43,934	\$35,410
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,685	210,000
24,685	-	-	-	-	-	294,603	316,824
25,871	-	2,473	11,595	1,104	321	773,987	812,320
25,871	-	2,473	11,595	1,104	321	773,987	812,320
-	-	-	329,751	-	16,205	224,756	345,207
(43,139)	-	-	-	-	(45,500)	(836,104)	(1,009,019)
(43,139)	-	-	329,751	-	(29,295)	(611,348)	(663,812)
(17,268)	-	2,473	341,346	1,104	(28,974)	162,639	148,508
100,289	131	170,588	469,904	76,120	51,465	2,914,317	2,765,809
\$83,021	\$131	\$173,061	\$811,250	\$77,224	\$22,491	\$3,076,956	\$2,914,317



**Town of Smithers**  
**Schedule of Service Charges/User Fees**  
 For the Year Ended December 31, 2015

Schedule L

	2015	2015 Budget	2014
<i>General Fund</i>			
General Government Fees and Charges	\$167,210	\$171,675	\$173,366
Protective Services Fees and Charges	42,287	65,500	121,709
Transportation/Transit Fees and Charges	43,560	55,600	46,703
Solid Waste Management Fees and Charges	346,247	337,266	340,679
Cemetery/Public Health Fees and Charges	49,078	27,100	24,046
Development Services/Tourism/Econ Devt Fees	123,035	122,650	129,694
Recreation & Culture Fees and Charges	501,850	622,862	427,722
<i>Utility Fund</i>			
Water Services Fees and Charges	564,564	581,892	562,296
Sewer Services Fees and Charges	660,596	668,153	653,421
<i>RCMP Fund</i>			
RCMP Fees and Charges	22,405	19,000	17,025
<i>Airport Fund</i>			
Airport Fees and Charges	1,693,833	1,616,858	1,829,335
<i>Capital Fund</i>			
Cemetery Capital Development Reserve Fees	10,322	3,000	4,179
<i>Library</i>			
Library Fees and Charges	17,000	17,525	17,323
<b>TOTAL</b>	<b>\$4,241,987</b>	<b>\$4,309,081</b>	<b>\$4,347,498</b>





**Town of Smithers**  
**Schedule of Fund Position for the Cemetery and Columbarium Trust Fund**  
*For the Year Ended December 31, 2015*

**Schedule M**

	2015	2014
<b>FINANCIAL ASSETS</b>		
Cash and Investments	\$80,647	\$74,802
<b>NET FINANCIAL ASSETS</b>	<u>\$80,647</u>	<u>\$74,802</u>
<b>FINANCIAL POSITION</b>		
Fund Balance, beginning of year	\$74,802	\$72,653
Contributions	5,845	2,149
Fund Balance, end of year	<u>\$80,647</u>	<u>\$74,802</u>

The Cemetery Care and Columbarium Care Trust Fund is excluded from the Consolidated Financial Statements. The Town administers the Trust Fund for the perpetual care and maintenance of the Town owned cemetery and columbarium. As per the Cemetery Act, only the interest on the Trust Funds are used for cemetery operational purposes.



PO Box 879, 1027 Aldous Street  
Smithers, BC V0J 2N0

Telephone (250) 847-1600  
Fax (250) 847-1601

Website [www.smithers.ca](http://www.smithers.ca)