

2023 Annual Report





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About Smithers

Smithers has a population of 5,378 with another 5,587 individuals in the surrounding area as of the 2021 Census. Smithers offers a greater variety of amenities and services compared to other towns of similar size due in part to its central location and excellent transportation options: Highway 16, the Smithers Regional Airport, Canadian National Rail, VIA Rail, bus lines and the close proximity to the Port of Prince Rupert keep Smithers globally connected.

The Indigenous people of the 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 Town of Smithers is nestled in the Bulkley Valley between Hudson Bay Mountain, the 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, stand-up paddle boarding, 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 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 on the province's west coast, Smithers is well-situated to tap into international trade opportunities.

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 for an expanded community profile.



Main Street, Photo Credit: Tourism Smithers

Message from the Mayor



This Annual Report for the Town of Smithers gives me the perfect opportunity for reflection. 2023 was another busy year!

Council adopted its Strategic Priorities for 2023 – 2026. The areas of focus are Economic Prosperity, Community Livability, Environmental Sustainability, Infrastructure and Asset Management, Partnerships and Organizational Excellence.

We also embarked on the creation of a new Economic Development Strategy, to be finalized in 2024. A Parks and Recreation Master Plan is underway too and will identify what residents consider priorities for our parks and recreation facilities.



Other notable projects in 2023 - the Civic Centre Ice Plant Replacement was completed in December. This project was on the books for many years and will now serve all who use the arenas – hockey players, figure skaters and those who just enjoy ice skating - for decades to come.

The Perimeter Trail was finally reconnected via Highway 16 and Toronto Street. The pathway provides a safe route for pedestrians and cyclists from the trail along Chicken Creek to Dogwood Park.

Emergency riverbank repairs were undertaken on the Bulkley River at Rosenthal Road. This section was scheduled for erosion control in 2023 but became emergency work as a result of erosion in the spring freshet. The planned project is now on the books for 2024, with a \$2.3 million dollar grant from the Provincial Government.

2023 was an average busy year in Smithers with almost \$20 million in building permits processed by Development Services.

The Smithers Regional Airport (YYD) continues to rebuild its business post pandemic, with nearly 64,000 passengers in 2023 closing in on the 75,000 passengers in 2019. The number of aircrafts using YYD is up at 10,487 vs 9,957 in 2019.

Council adopted an Accessibility Plan for the Town and the Smithers Public Library in December. This provides a road map to becoming a more accessible and inclusive community for all people.

Smithers got some great attention from the film and TV industry in 2023. In May, an advanced screening of the Netflix motion picture *The Mother*, filled the Roi Theatre with lucky ticket holders. The film created a stir in 2020, as much of it was shot in this area. In the credits, the producers acknowledge filming in the territory of the Witsuwit'en people. This was the 3rd film premiere in our little mountain town!

Smithereens also enjoyed the excitement of *Amazing Race Canada* when the crews and competitors came to town to shoot an episode last April. Local businesses were part of the segment and residents enjoyed watching the activity downtown. More fun was had at the many viewing parties held when the episode was aired last July.

We said goodbye to Chief Administrative Officer Dianna Plouffe in November. She was with the Town for 9 years and was highly respected and we wish her all the best. We conducted a successful recruitment for her successor and were pleased to announce that Michael Dewar accepted the role effective January 2024. We very much look forward to working with him.

There was also change in leadership at the Smithers Fire Department when Chief Kelly Zacharias retired. Kelly became Deputy Fire Chief in 2004 and Chief in December 2021. We wish Kelly all the best in his retirement. In August, Derek Dickson was welcomed as the new Fire Chief of the Smithers Department.

I offer a heartfelt thank you to all Town Staff for their work year-round. Parks and facilities, roads and sidewalks, water and sewer systems, garbage and recycling, the airport, and fire and emergency services, paying the bills and answering your calls and emails. Staff deliver all of the services we count on and all of the jobs are important to keeping the town functioning.

Finally, I want to extend my deep appreciation to members of Council – John Buikema, Calvin Elliott, Laura Leonard, Genevieve Paterson, Sam Raven and Deputy Mayor Frank Wray. Each brings a unique perspective to the Council table and all are dedicated to making this community a great place to live, work, and play now and into the future. I am honoured to work alongside each of them

Sincerely,



Gladys Atrill
Mayor

Town Council Membership 2023



MAYOR GLADYS ATRILL

- Bulkley Valley Regional Pool and Recreation Centre Advisory Committee (Alternate)
- Fall Fair Management Committee (Alternate)
- Northwest Regional Advisory Committee (Northern Development Initiative Trust)
- Northwest Regional Hospital District Board
- Regional District of Bulkley Nechako Board
- Smithers District Transit Committee
- Telkwa Coal Project - Working Group/Mine Review Committee
- Standing Committee on Strategic Priorities



COUNCILLOR JOHN BUIKEMA

- Finance Committee - Chair
- Bulkley Valley Regional Pool and Recreation Centre Advisory Committee
- Smithers Skate Park Society
- Smithers District Chamber of Commerce
- Standing Committee on Strategic Priorities



COUNCILLOR CALVIN ELLIOTT

- Bulkley Valley Regional Pool and Recreation Centre Advisory Committee
- Cycle 16 Society
- Municipal Insurance Association of British Columbia (Alternate)
- Smithers Library Board
- Standing Committee on Strategic Priorities



COUNCILLOR LAURA LEONARD

- Bulkley Valley Museum
- Bulkley Valley Regional Pool and Recreation Centre Advisory Committee (Alternate)
- Finance Committee - Vice-Chair
- Municipal Insurance Association of British Columbia
- Standing Committee on Strategic Priorities

Town Council Membership 2023



COUNCILLOR GENEVIEVE PATERSON

- Bulkley Valley Lakes District Airshed Management Society
- Fall Fair Management Committee
- Smithers District Transit Committee
- Smithers Health Committee
- Standing Committee on Strategic Priorities



COUNCILLOR SAM RAVEN

- Access Smithers
- Accessibility Advisory Committee
- Advisory Planning Commission
- Dze L K'ant Friendship Centre - National Indigenous Peoples Day Committee
- Smithers Gallery Association
- Standing Committee on Strategic Priorities



COUNCILLOR FRANK WRAY

- Deputy Mayor/ November 2022 – present
- Advisory Planning Commission
- Fall Fair Management Committee
- Northwest Regional Hospital District Board (Northern Development Initiative Trust) (Alternate)
- Regional District of Bulkley Nechako Board (Alternate)
- Telkwa Coal Project – Working Group/ Mine Review Committee
- University of Northern British Columbia – Northern Medical Trust
- Standing Committee on Strategic Priorities

Council's Strategic Priorities Plan 2022 - 2026

In early 2023, Council and senior management convened for two days in a strategic priorities workshop. The purpose of the workshop was to identify strategic priorities that Council and staff will focus on during the 4 year term.

Built on the recently adopted Official Community Plan and other significant Town projects, Council identified six Strategic Focus Areas and accompanying priorities for 2023-2026.

Economic Prosperity

1. ECONOMIC DEVELOPMENT

Support the growth and diversification of the local economy.

2. SMITHERS REGIONAL AIRPORT

Continue Smithers' tradition of being home to many services to the resource industry, entrepreneurs, and employees.



Community Livability

1. HOUSING AFFORDABILITY AND DIVERSITY

Strive for adequate, appropriate, and diverse housing for all.

2. ACTIVE TRANSPORTATION

Encourage active transportation modes of travel.

3. RECREATION

Provide recreation opportunities for residents and visitors of all ages, abilities, and income levels. Promote community health and wellbeing.

4. ACCESSIBILITY

Strive to be a more inclusive and accessible community for all ages and abilities.

5. CIVIC FACILITIES AND GATHERING PLACES

Support civic facilities and gathering places that meet the cultural, spiritual and social needs of the community and contributes to a vibrant, thriving downtown.

6. COMMUNITY WELL BEING

Advocate for the provision of services and adequate shelter for vulnerable populations.

7. CHILDCARE

Encourage home-based business and co-location opportunities for childcare.

8. COMMUNITY SAFETY

Engage with stakeholders and other levels of government regarding crime prevention strategies.

Environmental

1. SMITHERS COMMUNITY ENERGY EMISSIONS PLAN

Reduce Town greenhouse gas emissions by 40% below 2007 levels by 2030.

2. CLIMATE RESILIENCY

Reduce the risk of harm to public health and property by restricting development in areas prone to floods, wildfire, and erosion .

3. REMEDIATE CONTAMINATED LAND

Minimize the negative impacts on the environment.

4. MAINTAIN A GREEN CANOPY

Identify opportunities to increase tree cover and protect wetlands.

Infrastructure and Asset Management

1. TOWN ASSETS

Ensure the successful development and sustainability (environmental and fiscal) of the community by making wise asset management decisions.

2. WATER SUPPLY

Ensure a safe water supply for the residents of Smithers that is delivered and used with water conservation in mind. Reduce negative impacts of storm water discharge on the environment.

3. SEWER AND STORM

Operate and maintain an effective and efficient sanitary sewer and storm water system.

4. NATURAL ASSETS

Actively work to protect and maintain natural drainage courses and wetlands as natural assets.

Partnerships

1. **OUR RELATIONSHIP WITH THE WET'SUWET'EN**

Recognize and respect the traditional, ancestral territory of the Wet'suwet'en Nation. Commit to local actions that advance Truth and Reconciliation.

2. **BUILD COMMUNITY PARTNERSHIPS**

Foster an environment that relies on community dialogue, collaboration, innovation, and partnerships in continuing to build a stronger, resilient and more inclusive community.

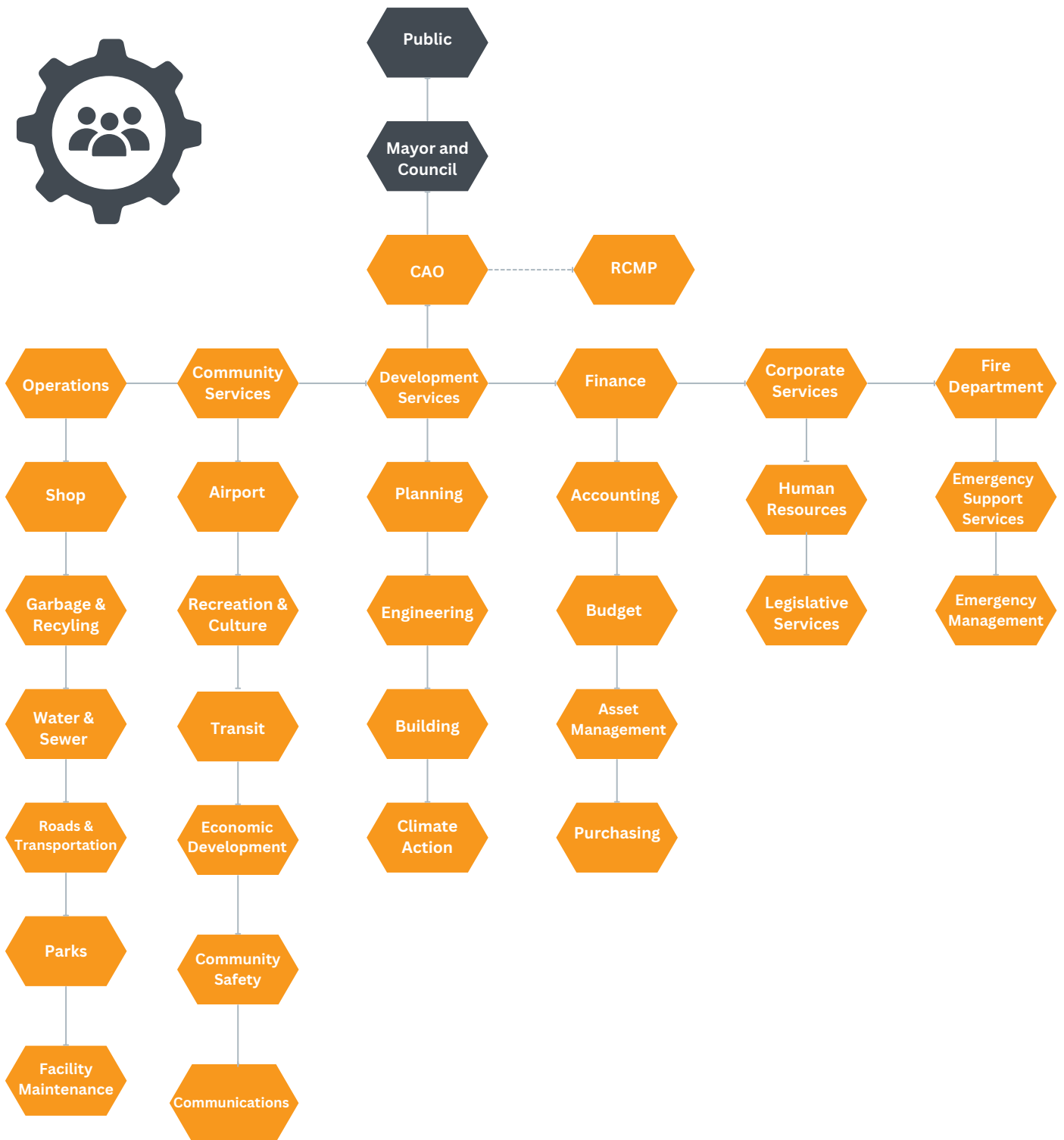
Organizational Excellence

1. **CULTURE AND EFFECTIVENESS**

Create an effective, accountable, and inclusive organization with strong governance structures. Strive to be an employer of choice.



Organization



2023 By The Numbers

2023 vs 2022



60 new business licenses issued in 2023 vs 52 in 2022



63,783 passengers in 2023 vs **58,909** in 2022



80 building permits issued in 2023 vs **75** in 2023



419 Fire Rescue incidents in 2023 vs **298** in 2022



Residential building construction values in 2023 = **\$12,229,032** vs **\$6,321,000** in 2022



23 Planning and Development permits in 2023 vs **23** in 2022



2,414 reservations made at Riverside Municipal Campground in 2023 vs **1,928** in 2022



103 Council and Committee meetings in 2023 vs **100** in 2022



1,406 requests for services in 2023 vs **882** in 2022



15 Bulkley Emergency Support Service incident responses vs **13** in 2022



Corporate Services

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

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Organizational Excellence
- Partnerships
- Community Livability

Strategic Priorities

- Our Relationship with the Wet'suwet'en - recognize and respect the traditional, ancestral territory of the Wet'suwet'en Nation. Commit to local actions that advance Truth and Reconciliation.
- Build Community Partnerships.
- Culture and Effectiveness - create an effective, accountable and inclusive organization with strong governance structures. Strive to be an employer of choice.
- Community Safety.

2023 Summary

- Prioritized workplace health and employee wellness.
- Strived to achieve and maintain a corporate-wide culture of trust, transparency, diversity, inclusivity, and consistency.
- Supported the ongoing orientation of Mayor and Council through tours and professional development opportunities.
- Provided advice and support to other Town departments in the form of contract management, provision of legal services, legislative interpretation, meeting coordination, and development of risk management practices.
- Maintained permanent Town documents such as Bylaws, Council and Committee Agendas and Minutes in accordance with legislation.
- Responded to Freedom of Information and Protection of Privacy requests and the negotiating new leases, licenses, and agreements.

2023 Summary

- Livestreamed all public meetings of Council for better accessibility and transparency.
- Completed audio/visual updates to the equipment in the Council Chambers to provide improved livestream meetings and better access for members of the public.
- Focused on Records Management, with the staff in the Corporate Services Department encouraging compliance with the most current best practices for paper and electronic records for all departments.
- Undertook a Job Evaluation Project and worked to develop improved and updated job descriptions for most positions within the Town.
- Held a successful Community to Community Forum with the Office of the Wet'suwet'en which led to greater understanding and enabled collaboration.
- Facilitated and supported the recruitment of three new senior staff: Chief Administrative Officer, Director of Community Services, and Fire Chief.
- 2023 Recruitment of a new Human Resources Advisor and Executive Assistant.
- Concluded the Elect Her! Grant program partnership with the District of Kitimat.
- Created a consolidated list of meetings for the 2024 year including Committee of the Whole and Finance Committees.
- Supported the development and coordination of Minister meetings and discussion items for the Union of British Columbian Municipalities.
- Begun planning the North Central Local Government Association 2024 Annual General Meeting and Convention with the Regional District of Bulkley-Nechako and the District of Houston.
- Developed a grant management system in partnership with the Finance Department to ensure the effective management of grants and completion of reporting requirements.
- Concluded negotiations for the implementation of the 2023 - 2025 Collective Agreement.
- Worked with the Office of Wet'suwet'en and held cultural awareness training - Wet'suwet'en 101.
- Held the Annual Service Recognition to honour employees celebrating their 5, 10, 15, 20 etc. years of service with the Town of Smithers. This event notes and celebrates a number of long-time employees as they approach their retirements.
- Continued to complete work on the ElectHer Grant for women in local government.



103 meetings held in 2023

2024 Major Projects and Strategies

- Ensure a welcoming and safe workplace for all employees continues to be a priority of the Town.
- Prepare a Diversity, Equity, and Inclusion Report and Policy for Council review.
- Plan and execute a successful Community to Community Forum working collaboratively with the Office of the Wet'suwet'en.
- Continue to support the Town of Smithers' ongoing reconciliation responsibilities and work to align Town practices with the requirements of the Declaration on the Rights of Indigenous Peoples Act.
- Conclude the job description review and begin implementing revised job descriptions throughout the organization.
- Continue tracking and reporting the status of grant programs applied to. This will assist the Town in understanding the impact of applying for and acting on all grants awarded from external organizations.
- Support ongoing training and development of staff throughout the organization.
- Implement a new telephone system across all Town facilities.
- Transition Managed IT Services, ensuring limited downtime and improved service to Town users.
- Develop and deliver mandatory Bullying and Harassment Training for all Town of Smithers Employees.
- Review non-financial benefits provided to charitable and non-profit organizations through lease agreements.
- Review Town practices and policies respecting privacy management and implement a Privacy Management Program governing all personal information collected by the Town of Smithers.



Development Services



The Development Services Department is responsible for the following functions: Planning and Development, Engineering, including Capital Projects and Asset Management, Building Inspection, Business Licensing, and Cemetery Administration.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Infrastructure and Asset Management
- Environmental Sustainability and Responsibility
- Community Livability

Strategic Priorities

- Housing affordability and diversity - strive for adequate, appropriate, and diverse housing for all.
- Active transportation - encourage active transportation modes of travel.
- Accessibility - strive to be a more inclusive and accessible community for all ages and abilities.
- Civic facilities and gathering places - support civic facilities and gathering places that meet the cultural, spiritual, and social needs of the community and contributes to a vibrant, thriving downtown.
- Community well-being - advocate for the provision of services and adequate shelter for vulnerable populations.
- Childcare - encourage home-based business and co-location opportunities for childcare.
- Smithers Community Energy and Emissions Plan - reduce town greenhouse gas emissions by 40% below the 2007 levels by 2030, and net-zero by 2050.
- Climate resiliency - reduce the risk of harm to public health and property by restricting development in areas prone to floods, wildfire, and erosion.
- Remediate contaminated land - minimize the negative impacts on the environment.
- Maintain a green canopy - identify opportunities to increase tree cover and protect wetlands (carbon sinks) to support greenhouse gas reduction targets.
- Town assets - ensure the successful development and sustainability (environmental and fiscal) of the community by making wise asset management decisions.
- Water supply - ensure a safe water supply for the residents of Smithers that is delivered and used with water conservation in mind.
- Sewer and storm - operate and maintain effective and efficient sanitary sewer and stormwater systems.
- Natural assets - actively work to protect and maintain natural drainage courses and wetlands as natural assets.

Planning

2023 Summary

- Development Procedures Bylaw Update Project: introduced the provision of ‘minor’ Development Variance Permit applications.
- Smithers Accessibility Plan Project: initiated the project in early 2023, in partnership with Smithers Public Library; the Joint Accessibility Advisory Committee was established in March; and Council adopted the Accessibility Plan in October.
- Accessibility Assessment Report Update: undertaken as part of the Accessibility Plan Project; included an accessibility-oriented evaluation of all the Town facilities and parks.
- Smithers Child Care Plan Implementation Project: retained a consultant to undertake the Project in January 2023; the project brought together the key players in the child care service, licensing, and funding domains.
- New Childcare Facility Project: explored opportunities for establishing a Town-owned child care facility, through the ChildCareBC New Spaces Fund Program. Engaged with interested child care service providers as part of the process.
- Age-Friendly Wayfinding Project: received a \$15,000 grant from Plan Healthy Communities, under the Age-friendly Program, to support inclusive use of trails.
- Initiated and assisted the process with Community Services for the Parks and Recreation Master Plan: retained a consultant to undertake the project.
- Housing Accelerator Fund (HAF) Application: applied to the Canadian Mortgage and Housing Corporation’s HAF Program, intending to create 193 dwelling units over a 3-year period. As part of the process, the Town updated the Housing Needs Report to reflect the 2021 Census data and prepared a Housing Action Plan.
- Strengthening Community Services Project: completed the project in May 2023; the project benefitted the homeless members in the community and contributed to improving the community’s understanding of homelessness-related issues.
- Dze L K’ant Affordable Indigenous Housing Project: provided ongoing support to the Housing Society and BC Housing toward the proposed 37-unit multi-family housing project on the LB Warner Centre site; Council approved the Development Permit in principle in March 2023, enabling the project team to commence the detailed design phase before the Town obtaining the Certificate of Compliance (CoC) for the property.
- L B Warner Site Design: started working with Dze L K’ant Housing Society and Northern Edge Sports Association towards creating a mutually acceptable, joint site plan for the shared site.
- New BC Supportive Housing Proposal: BC Housing’s application for rezoning the Capri Motor Inn to create a supportive housing development was denied. Staff continued working with BC Housing to submit another rezoning application for a similar project, in December.
- Continued supporting the creation of multi-unit residential development through the Dollars to the Door Program; no applications submitted to Northern Development Initiative Trust.
- Continued supporting the creation of rental housing through the Rental Housing Incentive Program.

- Encouraged infill small-lot development, secondary suites, and carriage houses.
- Supported the amendment of the Ambleside Development Master Plan to eliminate the Dahlie Creek crossing requirement and require the Pacific Street connection.
- Applied the Revitalization Tax Exemption to several mixed-use projects (new residential suites in commercial buildings) in the downtown core.
- Continued promoting the Northern Development Initiative Trust Façade Improvement (Downtown Spruce Up) Program. However, the Town's request for the 2023 funding was denied due to low intake over the recent years.
- Adopted a Parks and Open Spaces Bylaw to regulate the use of Town parks and public spaces.

Planning 2024 Major Projects and Strategies

- Active Transportation Plan: Coordinate the Downtown East-West Cycling Spine Protected Bike Lanes implementation with a stakeholder design charrette session; upon successful design, apply for project grant funding.
- Work with all departments to execute the recommendations included in the Community Energy and Emissions Plan.
- Complete the Smithers Child Care Plan Implementation Project, including the development and adoption of a Child Care Incentive Policy, Draft Child Care Tax Revitalization Bylaw, and a Child Care Guide.
- Complete the following tasks toward building a new, Town-owned Child Care facility: community engagement, Council approval of the location, selection of a non-profit child care operator, and submitting an application to the Province's ChildCareBC New Spaces Fund Program.
- Initiate and complete the Official Community Plan-Zoning Bylaw - Housing Needs Report Update Project, as required to comply with the provincial housing-density legislation (i.e., Bill 44), through funding available through the Local Government Housing Initiatives Program.
- Initiate and complete the Age-Friendly Wayfinding Project which intends to promote the inclusive and safe use of trails by people of all ages and abilities.
- Initiate and complete the Accessible Benches Project, with an intent to improve the accessibility and user experience of Perimeter Trail users, through SPARC BC's Local Community Accessibility Grant Program.
- Continue to assist the Community Services Department for completing the Parks and Recreation Master Plan Project by mid-2024.
- Promote the Façade Improvement (Downtown Spruce Up) Program locally to completely disburse the \$10,000 received from Northern Development Initiative Trust for the 2024 intake.
- Continue to work with the Dze Ɓ K'ant Housing Society and Northern Edge Sports Association to develop a mutually acceptable joint site plan for the shared LB Warner Centre site.
- Secure Crown Land between King Street - Broadway Avenue and Willowvale Subdivision.
- Ambleside Subdivision: continue to support the completion of Phases 8 and 9; a covenant to be registered in favour of the Town, requiring the owner of the private parcel to establish the Pacific Avenue connection when it is developed.

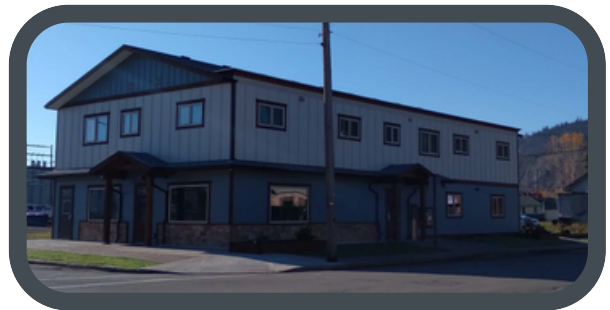
2023 Awards of Excellence

The annual Awards of Excellence are presented by the Advisory Planning Commission in conjunction with the Smithers and District Chamber of Commerce to project proponents in recognition of newly completed projects that have demonstrated an excellence in commitment to improving the community. Merit is assessed based on aesthetics, sustainability, community value, renewal, and preservation.

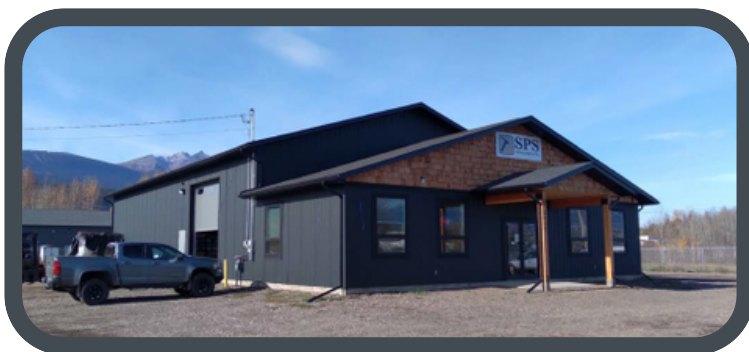
2023 Residential Winner: 3574 - 3596 Third Avenue



2023 Mixed Use Winner: 3895 Fourth Avenue



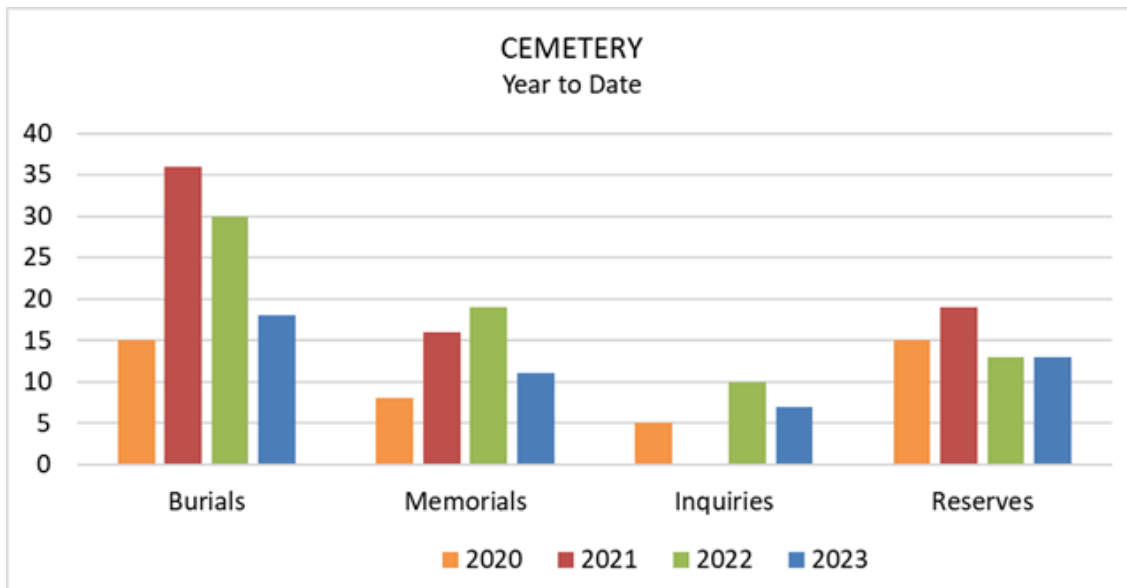
2023 Commercial, Industrial, and Institutional Winner: 2945 - 2957 Nineteenth Avenue



Engineering

2023 Summary

- Civic Centre Ice Plant Replacement: operational on December 2, 2023.
- Airport South Slope Geotechnical: completed on-site geotechnical drilling at the Smithers Regional Airport in preparation for report and erosion mitigation design in 2024.
- Rosenthal Road Emergency Construction – Bulkley River Bank Armouring: emergency revetment construction was completed by Vihar Construction in May, during the freshet, when river erosion threatened to encroach on Rosenthal Road right-of-way and the road structure.
- Sidewalks and Accessibility: concrete sidewalk replacement sections at Third Avenue by Muheim School, two blocks on upper Main Street, and several puddle repairs on Main Street downtown.
- Plotter/Scanner Procurement: replacement of the Development Services’ large-format printer.
- LB Warner Center Remediation: provided support for WSP’s continued pursuit of a Certificate of Compliance for the LB Warner Center property.
- Perimeter Trail Reconnection from Highway 16 to Dogwood Park completed.
- Carried out the annual Traffic Marking contract.
- Carried out the Annual Sewer Video contract.
- Cemetery: 18 interments, 13 reserves, and 11 memorial installations.





Perimeter Trail Reconnection



Emergency Bulkley River Bank Armoring



Airport Geotechnical Drilling

Engineering 2024 Major Projects and Strategies

- Princess Street Upgrades: design for right-of-way upgrades on Princess Street between Fulton Walkway and Fifteenth Avenue in preparation for proposed construction in 2025.
- Mountainview Drive Sidewalk Improvements: planning for design, tender, and construction of Mountainview Drive infrastructure improvements between Columbia Drive and Pioneer Place.
- Bulkley Riverbank Erosion Protection Works: Pursue environmental permit from the Department of Fisheries and Oceans (DFO); potential construction of Site 3 (Rosenthal Road), contingent on DFO authorization.
- Watermain upgrades and looping for required fire flows: Carnaby Street (between the north end of 19th Avenue and Victoria Drive) and the end of Schibli Street to the Alpine Village Estates watermain (from Montreal Drive).
- Fulton Avenue - Cycle 16 Connector (Phase '0'); pending successful grant award from Ministry of Transportation and Infrastructure's Active Transportation Fund.

Building Inspection / Business Licensing

2023 Summary

- Continued training based on the continually evolving BC BuildingCode, most recently the 2023 release.
- Continued training with introduction of the Energy Step Code; implication to local builders, owners, and building inspection requirements.
- Completed re-roofing projects: Central Mountain Air Hangar at the Smithers Regional Airport and Civic Centre Arena; obtained assessments and specifications for engineering contracts.
- Building Condition Assessment Report completed.
- Supported Town facilities improvement projects such as Town Hall office enclosures, Old Church foundations, Ranger Park building improvements, arenas ice plant.
- Issued 83 building permits.

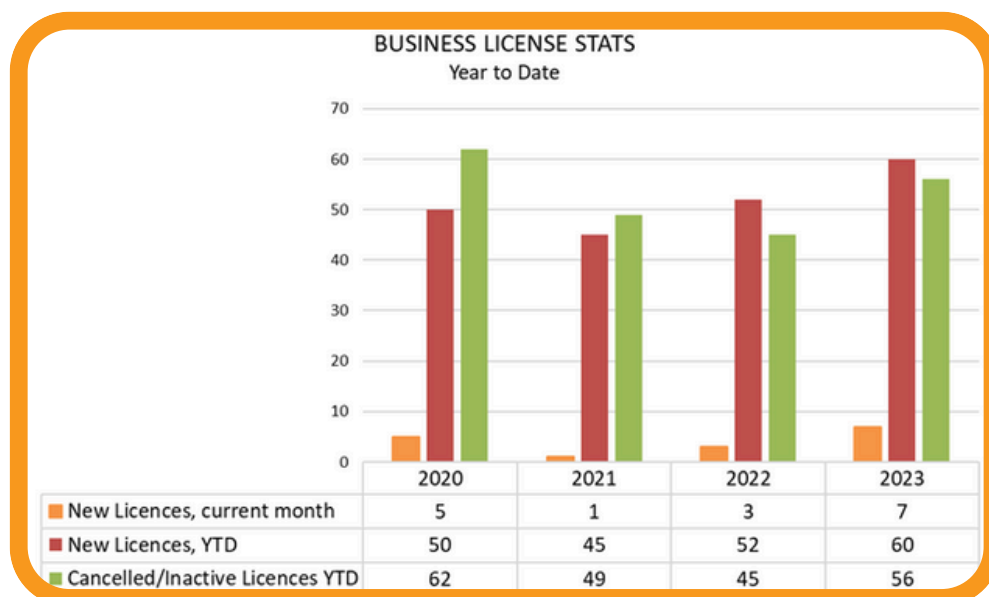


Dwelling unit stats for 2023

New single family homes: 8
 New secondary suites: 6
 New carriage houses: 2
 New fourplex's: 3 (12 units)
 New duplex's: 2 (4 units)
 New mobile homes: 2

Business Licensing stats for 2023

New licenses issued: 60
 Cancelled / Inactive Licenses: 56
 Total businesses operating: 683



- New Building Bylaw adopted in 2022 – continue implementation and code enforcement.
- Assist with other bylaws, such as Manufactured Homes Park Bylaw.
- New additions to the BC Building Code anticipated: the BC Energy Step Code will most likely be implemented through this code change.
- Supporting facilities improvement projects such as Town Hall offices, and Ranger Park building improvements.
- Working with Fall Fairgrounds user groups towards improving/removing old and dangerous structures.
- Complete Certified Fire Inspector 1 training.
- Complete required Business Bylaw amendments.
- Continued enforcement of illegal suites and non-compliant building projects and properties; provide support to the Community Safety Officer.

Climate Action

2023 Summary

Capital:

- Fleet Electric Vehicle Charging Stations: level 2 charger installed, and cable laid for additional charging stations at Town Hall for EV fleet charging.
- Community Electric Vehicle Charging Stations: Identified location for phase 2 of Charge North. The Town's funding contribution is to be confirmed, and if approved, a level 2 dual charger unit is to be installed in 2024.
- Telematics units were purchased, and internal privacy and technological change requirements were met prior to installation.

Operational:

- Local Government Climate Action Plan (LGCAP) year 2 (2022) emissions reporting and survey completed.
- Commenced Community Energy and Emissions Plan (CEEP) stakeholder engagement: building sector Step Code engagement, Smithers Climate Action Group updates and tree planting, community Earth Day Climate Literacy, School District 54 organics project, Regional District of Bulkley-Nechako Organics Feasibility Study, Coast Mountain College "sustainable economics".
- Prioritized CEEP strategies and identified required technical studies and grant/funding opportunities to support implementation projects.
- Awarded Green House Gas Emissions Reduction Pathway Feasibility Study Contract.
- Scope defined and Request For Proposal drafted for Organic Waste Diversion Feasibility Study.
- Climate Action webpage developed.

Climate Action 2024 Major Projects and Strategies

- 2019-2023 Corporate Green House Gas monitoring and reporting fully digitalized through work with GHG Accounting Services. Digitalization will facilitate past trend analysis and future emissions monitoring and goal setting. Will align with LGCAP reporting requirements.
- Design and implement supporting policies to the implementation of the CEEP: new construction EV ready, Green Purchasing, Civic Green Building Policy.
- Continue Low Carbon Fuel Standard carbon credit generation and sale of credits in partnership with an aggregator service.
- If feasible, proceed with an LED lighting upgrade for the Smithers Public Library.
- Charge North Phase 2: Civic Centre location identified. Facilitate one Charge Point Level two dual-port charging station installation.
- Complete Fleet assessment identifying Zero-Emissions Vehicle (ZEV) transition opportunities.
- Identify Electric Vehicle fleet charging station needs, type, locations, and feasibility to support ZEV transition e.g. Level 3 charger at Works Yard to support Heavy-Duty transition. Support with grants.
- Continue engagement with the RDBN to initiate the Organics Waste Diversion strategy. Complete an Organics Waste Feasibility Study in partnership with RDBN. Formalize an agreement for an organic waste processing site, project timeline, and budget.
- Complete HVAC system fuel switching design for Town Hall gas furnace replacements. Contract awarded to Rocky Point Engineering.
- Complete the first phase of Town Hall HVAC upgrade.
- Complete GHG Emissions Reduction Pathway Feasibility Study.
- Add study results to the Town's Asset Management Plan. Identify funding opportunities for emissions reduction measures identified for immediate implementation.



EV Charging Stations

Operations

The Operations Department is responsible for the operation and maintenance of the Town's infrastructure including all municipal facilities, parks and trails systems, the cemetery, solid waste services including garbage collection and curbside recycling, streets and sidewalks, snow removal and sanding, municipal vehicle and equipment fleet, and utility services.



Spring Street Cleaning



Road Maintenance

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

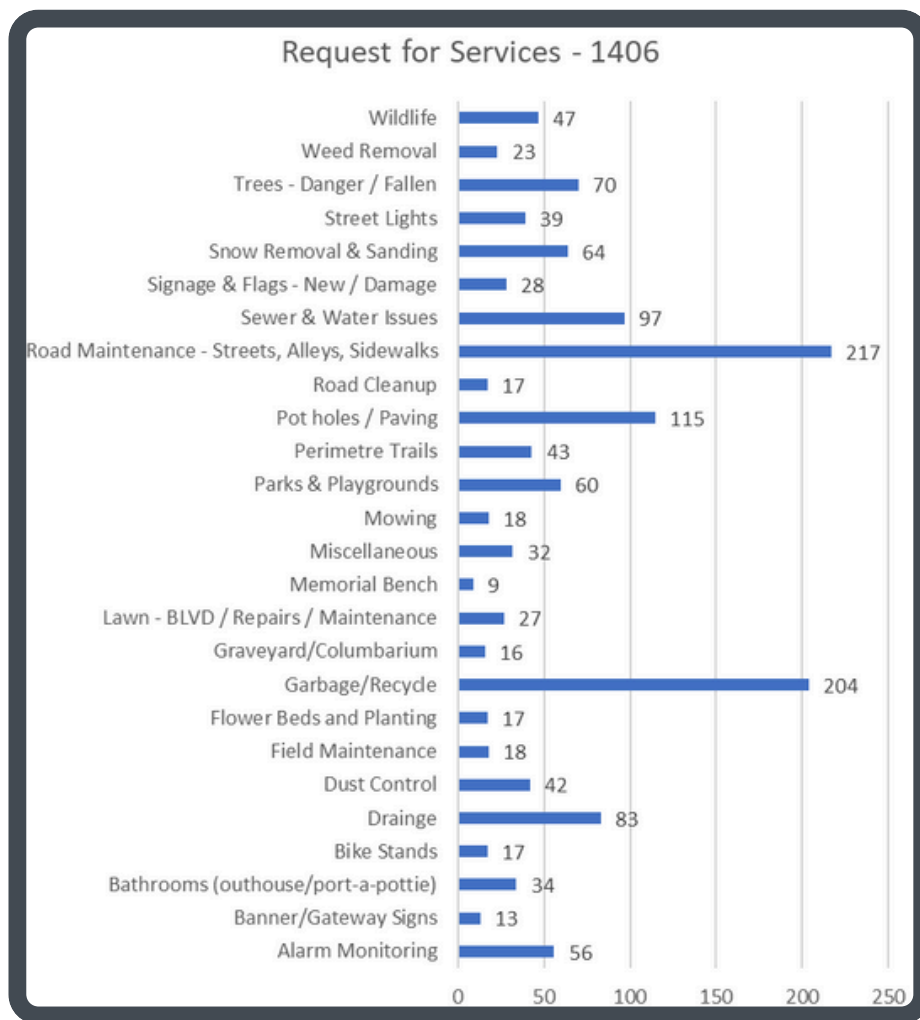
- Infrastructure and Asset Management
- Environmental Sustainability and Responsibility
- Community Livability

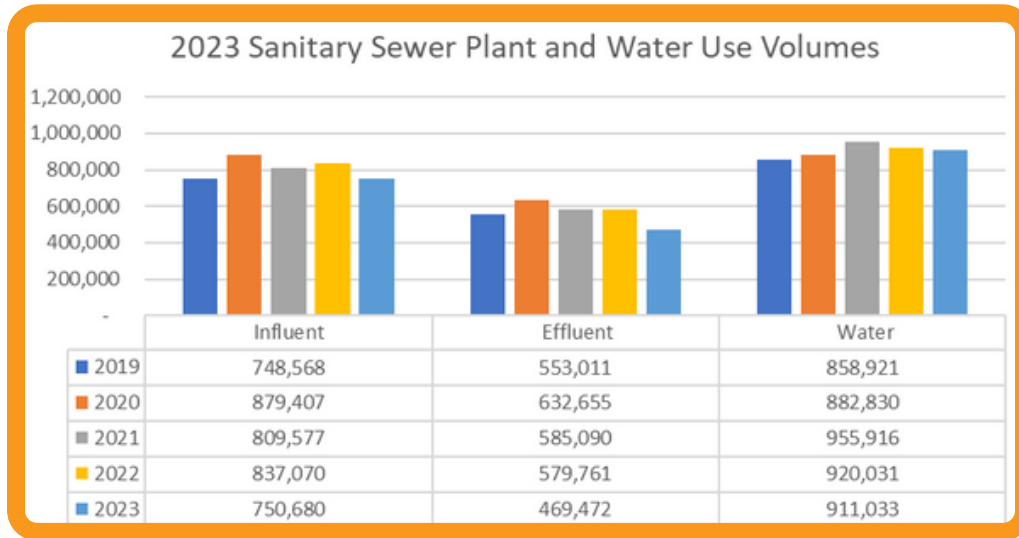
Strategic Priorities

- Sewer and Storm - operate and maintain an effective and efficient sanitary sewer and stormwater system.
- Water Supply - ensure a safe water supply for the residents of Smithers that is delivered and used with water conservation in mind. Reduce negative impacts of stormwater discharge on the environment.
- Maintain a Green Canopy - identify opportunities to increase tree cover and protect wetlands .
- Civic Facilities and Gathering Places - support civic facilities and gathering places.

2023 Summary

- Processed 1,406 requests for service, which were in addition to regular communications.
- Chandler Park maintenance strategies tested for improved field maintenance and opening dates.
- Continued recycling services with delivery to Recycle BC facility in Witset.
- Installed new well pump with 125 horse power motor at 19th Avenue well.
- Completed install of our Supervisor Control and Data Acquisition system for the water distribution system.
- Purchased 2 new Trackless municipal tractors for sidewalk snow clearing, mowing, sweeping, and flail and boom mowing.
- Began Water Treatment Plan Feasibility Study with WSP.
- Completed design drawings for the Wastewater Treatment Plant upgrade.





2024 Major Projects and Initiatives

- Complete purchase of new “Hybrid” garbage truck.
- Complete rehabilitation and well pump replacement of Riverside Well.
- Continue planning and design for the Water Treatment Plant Project.
- Design for Princess Street curb, gutter, and repaving project.
- Replace/repair the sewer main near Main Street and Alfred Avenue.
- Complete water main looping project near Alpine Estates.
- Airport Water System Project implementation.
- Building of a multi-use pathway from 16th Avenue to Bulkley River Bridge.



Aerial view of the Wastewater Treatment Plant



Finance

The Finance Department is responsible for Town financial planning, risk monitoring, and overseeing resources approved for expenditure on service delivery and investment in infrastructure/ equipment. The Town has an annual operating budget of ~ \$20 million, an investment in capital assets at historical costs of ~ \$155 million, to support properties in the Town valued at \$1.5 billion (BC Assessment).

Finance administers annual property taxation (\$9 million for Town, \$6 million for other governments), utility billings (\$2 million), other billings (\$3 million), grant funding (\$9-\$12 million), supplier payments (\$9 million operating and \$6-\$18 million capital projects), and payroll (\$7 million). The Department supports the public, Council, and staff across a range of services, projects, and plans.

Finance produces annual public process documents including a Five-Year Financial Plan Bylaw, Tax and Utility Rate Bylaws, Audited Financial Statements, and Statement of Financial Information disclosures.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Town Assets - ensure the successful development and sustainability (environmental and fiscal) of the community by making wise asset management decisions.
- Culture and Effectiveness - create an effective, accountable and inclusive organization with strong governance structures. Strive to be an employer of choice.

Strategic Priorities

- Advocate for alternate Airport Funding (Regional District of Bulkley-Nechako business case and cost-sharing)
- Implementation of the Childcare Plan (BC New Spaces Fund 100% grant funding).
- Explore the feasibility of Curbside Organics Waste Diversion (Regional District of Bulkley-Nechako business case).

2023 Summary

- Per 2021 Municipal Services Assessment - continued improving business planning.
- Led and supported a team-based approach to new grant opportunities – improved award outcomes (E.g.: Airport BC Ministry of Emergency Management and Climate Readiness \$254,000 grant, Airport BC Regional Economic Diversification and Infrastructure Program \$890,000 grant).
- Led and supported the second year of the revised annual financial planning cycle over the July-May period with a continuing focus on improving public engagement opportunities and participation.
- Supported annual business planning – Finance Committee reviews by department of service levels and results, situations, projects, grants, budget needs, and service fees charged.
- Supported Regional District of Bulkley-Nechako budget consultation/ coordination.
- Advanced Asset Management – Utility (Water, Sewer), Waste, Transport, Buildings.
- Advanced Climate Action - Asset Management integration, organics diversion, natural assets.

2024 Major Projects and Strategies

- Lead and support Council's Strategic Priority Areas and Initiatives.
- Continue the Municipal Services Assessment (MSA) Finance reorganization – balance workloads, optimize roles, and improve team performance.
- Advance Asset Management Plans.
- Upgrade Finance systems – advance projects as opportunities arise (staff/supplier capacity).
- Increase public engagement in Town financial planning.

PUBLIC ENGAGEMENT SESSIONS
Budget Meeting Schedule

Let's Talk
Planning for Smithers' future

Come meet our staff
Share your feedback

Tuesday, **September 5** - Regional Service Levels
Monday, **September 11** - Infrastructure Service Levels
Tuesday, **October 3** - Community & Organizational Service Levels
Tuesday, **November 7** - Regional Service Fees & Charges/ Project Lists
Wednesday, **November 15** - Infrastructure Fees & Charges/ Project Lists
Tuesday, **November 21** - Community & Organizational Fees & Charges/ Project List
Tuesday, **December 5** - 2024 Budget & Projects

Public Engagement @ 5:00 P
Finance Meeting @ 6:00 P

In the Council Chambers
Snacks to be provided

Town of Smithers

The graphic features an illustration of four people sitting around a table in a meeting, with a pie chart icon and a building icon. The background is a light grey with a white speech bubble containing the 'Let's Talk' text.



Community Services

Economic Development

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Economic Prosperity - support the growth and diversification of the local economy.

Strategic Priorities

- Develop an Economic Development Plan.
- Advocate to attract air carriers to Smithers Regional Airport.
- Advocate for alternative airport funding and governance.

2023 Summary

- Enhanced the Business Retention and Expansion Program to support local businesses in finding resources and working in the existing business climate.
- Provided entrepreneurship opportunities through partnerships and events with Coast Mountain College and Smithers Secondary School.
- Hosted a BC Provincial Nominee Program workshop for employees to assist in accessing international workers through immigration.
- Supported business attraction work through the promotion of a taxi/rideshare company, café space at the Smithers Airport and private commercial properties.
- Participated in the North West Trade Show, providing information to the public and residents on Town services and projects.
- Applied for the Northern Development Initiative Trust's Local Government Internship Program, NDIT's Grant Writing Capacity, and the Province of BC's Rural Economic Diversification and Infrastructure Program Grant.
- Provided local management of Northern Development Initiative Trust's Love Northern BC - Love Smithers program and hosted business outreach to gather business feedback into the next steps for the program in Smithers.

Economic Development

2023 Summary

- Supported Tourism Smithers through the collection of the 3% Hotel Tax collected by the Province of British Columbia and \$10,000 provided by the Town to Tourism Smithers.
- Contracted the Visitor Information Centre to the Smithers and District Chamber of Commerce.
- Provided recommendations and referral of services, to community leaders and the business community, based on the report data collected from the 2022 Business Walk.
- Completed Airport Market Lease Rental Review and report for Regional Air Transportation Initiative funding.
- Worked in close coordination with senior managers to identify needs and source funding opportunities through the Northern Development Initiative Trust and the Province.

2024 Major Projects and Strategies

- Implement and action an Economic Development Operating Plan.
- Participate in the Northwest Trade Show, providing information to the public and residents on Town services and projects.
- Support Business Retention and Expansion initiatives by creating a local business inventory, increasing communication with businesses through a quarterly newsletter, and highlighting local business success.
- Prioritize business attraction work for niche community sectors.
- Implement a marketing campaign for business and resident attraction.
- Create a Resident Welcome Guide.
- Enhance and expand the Economic Development content on the Town website.
- Hire an Intern through funding from the Northern Development Initiative Trust Internship Program and provide professional development opportunities and training to help prepare graduates with skills for their future careers.
- Organize a 2024 Smithers Business Walk with elected officials and business support organizations to compile trends, challenges and opportunities, share resources and create a Business Walk Report based on the results.
- Work with local and regional partners to create a new shop local program.
- Explore opportunities for land lease developments and expanded flight services at the Smithers Regional Airport.

Economic Development

2024 Major Projects and Strategies

- Create Smithers Regional Airport development materials to market the Airport and industrial land availability.
- Hire a consultant to analyze the Smithers Regional Airport's financials and business practices and prepare a report assessing what and how industry best practices can be implemented, and to identify opportunities to increase airport revenues and decrease costs.
- Work with Northern BC Tourism, Tourism Smithers, and the Office of the Wet'suwet'en to implement iconic signage in Smithers as part of the Northern Circle Route Signage program.
- Participate in Economic Development collaboration opportunities where possible with the Office of the Wet'suwet'en.



Photo credit: Tourism Smithers



Recreation

Recreation, Parks, and Culture is responsible for the provision of programs, services, and facilities focused on active living, healthy lifestyles, and building community. Facilities managed within this area include the Civic Centre, New Arena, Riverside Municipal Campground and RV Park, Heritage Park Fields, Ranger Park Building, Chandler Park Soccer Fields, Elks Park Ball Diamonds, Bovill Square, and a dozen other developed parks and playgrounds.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Community Livability - continue to make Smithers a place where people want to live and visit.

Strategic Priorities

- Enhance the vitality of downtown, including Central Park.
- Enhance community life, culture, and recreation.

2023 Summary

Arenas and Public Skating

- Both arena facilities were utilized throughout the 2023 ice season by regular ice users, private users, and public skating programs. Shiny Hockey and Family Stick and Puck started back up (paused since 2018), with consistent numbers throughout the season.
- Funding from local community sponsors supported the 2023-24 free public skating and family stick and puck programs. This funding supported free skating rentals, skate sharpening and increasing total skate-aids in the New Arena.
- Opened the outdoor rink for public use throughout the winter season.

Programming and Community Events

- Skate with Santa - December 19th, 2023.
- NCCP Coaching Clinic, free to the public- January 12 and 13, 2023.
- Partnered with organizations to deliver programs to the community.
- Approved 30 Special Event Permits for event organizers throughout 2023.

Riverside Municipal Campground & RV Park

- Riverside Municipal Campground was well visited in 2023, with 2,414 reservations made.
- Saw the return of many international campers in 2023.

Recreation

2024 Major Projects and Strategies

- Encourage recreation and events within the Town of Smithers.
- Complete the Smithers Parks and Recreation Master Plan and encourage public input/participation in the final product.
- Maintain and continue to build positive relationships with contract instructors to provide ongoing and quality programming.
- Increase presence on the Town website, social media, and other online platforms regarding recreation programming, local parks/facilities that are available, local community groups, and upcoming opportunities/events.
- Build more entry-level recreation opportunities for all demographics.
- Utilize existing facilities to develop and implement greater recreation opportunities.
- Increase community connectedness through planned events and collaborations with other local organizations.
- Connect Town staff with recreation organizations via participation and awareness activities.



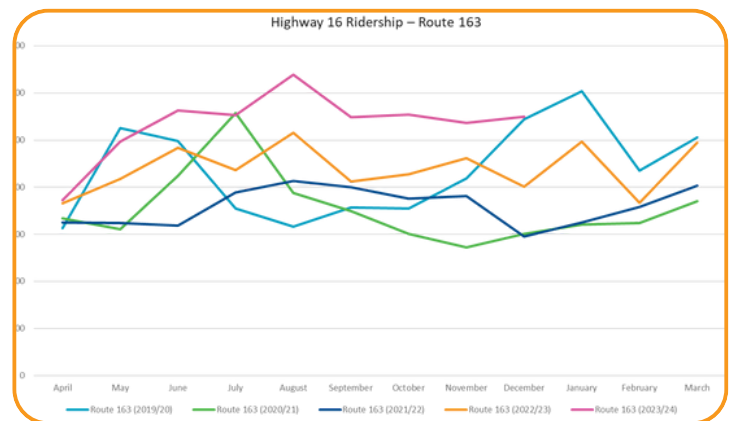
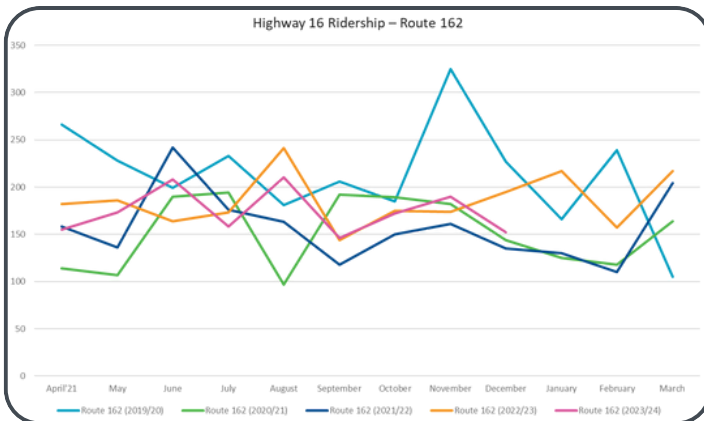
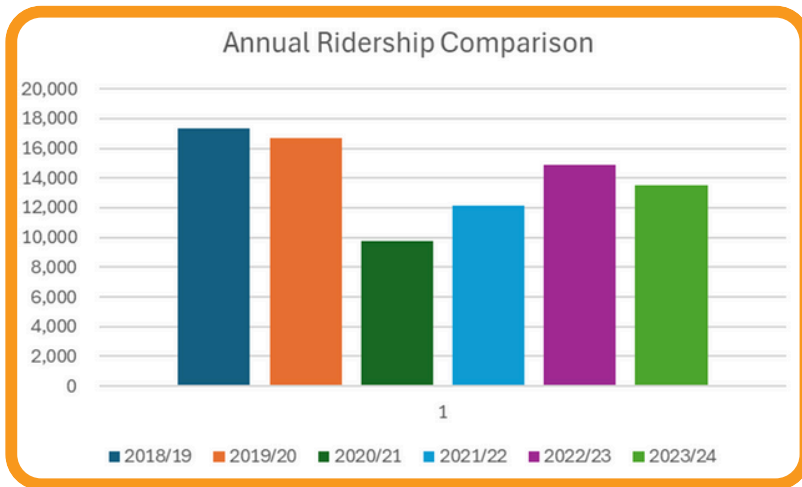
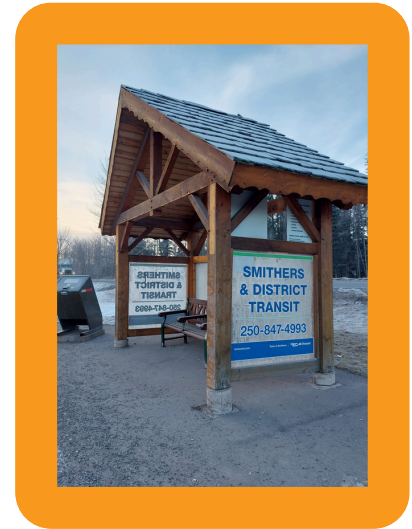
Town of Smithers Curling Event



Free Public Skate with Santa

Transit

Since 1991 the Smithers and District Transit Service, operated by the Smithers Community Services Association, has provided public transportation services through a BC Transit agreement. The service consists of a combination of curb-to-curb service and scheduled routes operating between the Town of Smithers and the Village of Telkwa, as well as Smithers and Witset. Service is provided six days per week. The service is established through a partnership agreement between the Town of Smithers and BC Transit, the Town of Smithers, the Village of Telkwa, the Regional District of Bulkley-Nechako and the Witset First Nation



Regional Airport



Smithers Regional Airport became a municipal service in 1999 with its transfer from Transport Canada. 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.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Smithers Regional Airport - continue Smithers' tradition of being home to many services to the resource industry, entrepreneurs, and employees.

Strategic Priorities

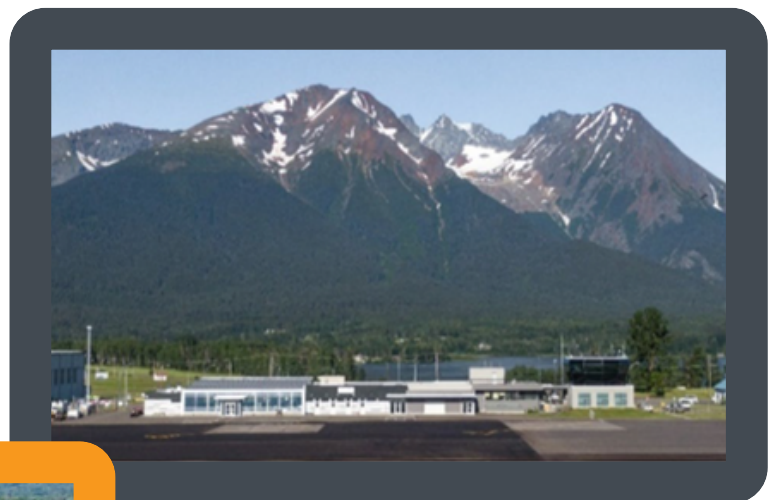
- Advocate to air carriers.
- Advocate for alternate airport funding and governance.

2023 Summary

- Passenger numbers continued to improve but have not yet fully recovered to pre-pandemic levels.
- Through 2023 Air Canada continued to support the airport as the only commercial passenger carrier.
- Central Mountain Air continued to operate a base of operation at the airport and many charter flights throughout the province.
- The Airport applied for several grants in 2022, hoping to complete upgrades in 2023. The airport applied to the Federal Airport Capital Assistance Program (ACAP) for three significant projects including an airside electrical upgrade, and airside snow blower, and an airside grader. Although the funder noted that all the applications met requirements ACAP was not able to support these projects in 2023. All the projects will be reviewed in 2024 for possible funding.
- Although passenger numbers remained low the legislated requirement to meet regulations continues. Staff successfully completed an internal audit of the safety and security systems including several improvements to the overall function of the systems.
- A full-scale live exercise was carried out with several emergency services attending. Airport staff, Airport airline partners, Airport contractors, Smithers Fire Department, RCMP, BC Ambulance, Bulkley Valley District Hospital, local critical incident stress teams, local media, and others attended this very successful safety and security training event.
- A new potable water well was drilled at the airport in 2022, and was connected to the Airport water system in 2023.

2024 Major Projects and Strategies

- Passenger numbers are expected to improve but the return to pre-pandemic levels may take longer than expected.
- Undertake an internal systems audit of the Safety Management and Security Management Systems.
- Conduct a mandatory security committee meeting and a discussion-based exercise testing the effectiveness of the safety and security systems, including local emergency services.
- Staff will continue to source grants to enhance the viability of airport operations.
- Federal ACAP grants for a truck and plow will be completed. Grants submitted through 2022 and 2023 will remain active through 2024.
- Upgrades to the Airport water system are expected to be completed through 2024 and 2025.



New apron asphalt with terminal in background (right) / apron expansion and paving project (left).



Fire Rescue



2023 - 418 Smithers Fire Rescue Incidents
Up 40% from 2022 (298 Incidents).

Smithers Fire Rescue has consistently strived to maintain 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; Wildland Firefighting; 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 FireSmart, lectures, tours, printed materials, and fire extinguisher demonstrations. We have seen significant success in our education of children in the elementary school setting.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Culture and Effectiveness - create an effective, accountable and inclusive organization with strong governance structures. Strive to be an employer of choice.

Strategic Priorities

- Strengthen organizational effectiveness and culture.

2023 Summary

- Recorded 418 incidents.
- Percentage of Town versus Rural calls remained similar compared to previous years.
- A total of 11 firefighters completed the professional firefighter designation (NFPA 1001 - Level 1 & 2).

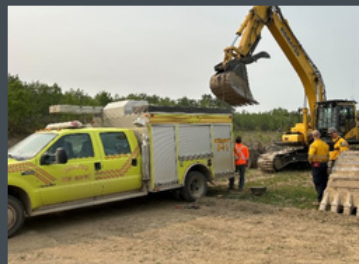
2023 Grants

Smithers Fire Rescue received the following grants from the Union of British Columbia Municipalities (UBCM):

- UBCM FireSmart Community Funding Support grant for increasing awareness of and undertaking FireSmart activities and development of a Community Wildfire Resiliency Plan.
- UBCM Emergency Support Services grant for reception centre equipment and uniforms.
- UBCM Emergency Operations Centres and Training grant for installation of Satellite System and Base Camp, purchase of mobile radio repeater, and smart screens.
- UBCM Extreme Heat Assessment Mapping and Planning grant.
- UBCM Risk Reduction Grant for Flood Mapping.

Wetzin'kwa Community Forest Corporation:

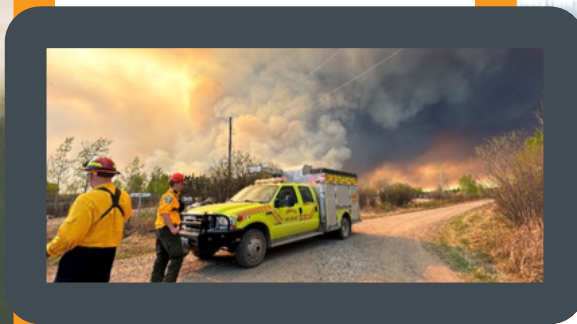
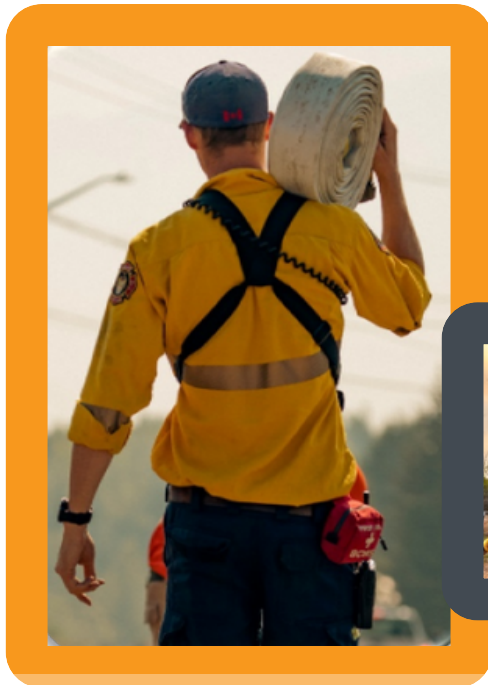
- Received the Wetzin'kwa Community Forest Corporation grant for Smithers Volunteer Firefighters Association's Wildland Firefighting Equipment Investment Project and Wildland Fire Hose Replacement.



Smithers Fire Rescue

2024 Major Projects and Strategies

- Apply for Wetzin'kwa Community Forest Corporation grant for purchase of additional wildland personal protective equipment, and wildland firefighting training.
- Apply for UBCM FireSmart Grant to work on community FireSmart activities to aid in emergency preparedness and implementation of the Community Wildfire Resiliency Plan.
- Apply with the Village of Telkwa for UBCM Emergency Operations Centres and Training grant for smart boards, cameras and assorted Emergency Operations Centre equipment.
- Recruit volunteer firefighters to be trained to meet BC Structure Firefighter Minimum Training Standard.
- Train senior firefighters in Interior Team Lead and/or Fire Officer 1 and Fire Service Instructor.
- Fire Officer Incident Command System training focus.
- New aerial apparatus-specific training.
- New Engine procurement and training.
- Carry on training with BC Wildfire Service.
- Participate in public service activities and public education/awareness initiatives for fire safety and emergency preparedness.
- Property fire safety inspections.
- Apply for UBCM Emergency Support Services grant for Level 1 Scene response kits, uniforms, and utility trailer.



Smithers Fire Rescue wildland fire response



Emergency Support Services



2023 - 15 Bulkley Emergency Support Services Incidents

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Culture and Effectiveness – create an effective, accountable and inclusive organization with strong governance structures. Strive to be an employer of choice.

Strategic Priorities

- Strengthen organizational effectiveness and culture.

2023 Summary

- Received UBCM Emergency Support Services (ESS) Grant 2024 for the Bulkley ESS Response Development Project which provided funding for infrastructure improvements that dramatically increased Bulkley ESS response and support capacity.
- Bulkley ESS conducted regular training for a total of 1,411 training hours and 56 training events in 2023.
- Bulkley ESS responded to 15 incidents in 2023 (Town of Smithers 6 events, Village of Telkwa 3 events, and RDBN 6 events).
- Bulkley ESS responded to 26 deployments in 2023.

2024 Major Projects and Strategies

- Building community partnerships with other emergency response agencies.
- Continue to build on mobile deployment assets.
- Apply for UBCM Emergency Support Services Grant to further develop the response readiness of Bulkley ESS Team and invest in public education.
- Provide training, retention, and recognition opportunities for current Bulkley ESS volunteers; and to recruit new volunteers when required.
- Continue to participate in public service activities and public education initiatives to increase awareness of Bulkley ESS and emergency preparedness.



Bulkley Emergency Support Services

Protective Services

Protective Services includes Community Safety, Bylaw Enforcement and Animal Control Services, Fire Rescue Services (provided directly by the Town), and Policing Services (provided by the RCMP through a contract with the Province).

The Smithers Royal Canadian Mounted Police (RCMP) detachment provides policing service to the Town of Smithers, the Village of Telkwa, Witset, Fort Babine, and the surrounding rural community. The Smithers RCMP Detachment is an integrated detachment where Provincial, Municipal, and Federally funding policing services work alongside each other together. The Detachment also works closely with community safety volunteers such as the Citizens on Patrol and Unlocking Aboriginal Justice. Community-based Victim Services also works alongside the policing service and operations out of the Smithers RCMP Detachment building.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

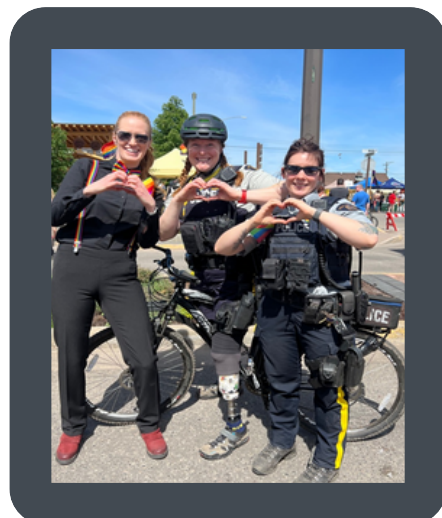
- Community Safety - engage with community partners and other levels of government regarding crime prevention strategies.

Strategic Priorities

- Support community crime prevention programs.
- Support education for citizens regarding community safety.



Pedestrian Safety Day



Smithers Pride

Community Safety, Bylaw Enforcement, and Animal Control– 2023 Summary

- Developed and implemented bylaw complaint tracking and file management system upon arrival to position in 2023.
- Temporary Overnight Sheltering Area
 - Monitor
 - Cleanups
 - Wellness checks
 - Coordination with Situational Table service providers
- Implementation of Bylaw Notice Enforcement Bylaw Ticketing.
- Coordination with Development Services and Operation Services in drafting/revisions to the Maintenance Bylaw, Solid Waste Bylaw, and amendments to the Bylaw Notice Enforcement Bylaw.
- Preparation for implementation of existing Town software (City Reporter) for bylaw complaint investigations, tracking, resolution, and statistics for 2024.
- Addressed Property Maintenance complaint files for action. The Community Safety Office brought forward 2 remedial actions in 2023 and undertook amendments/re-write of the Property Maintenance Bylaw.
- Provided animal control education to address the 20% of Requests for Services forms submitted on animal control.
- Re-established the Citizens on Patrol (COP) program that was dissolved during COVID-19 Pandemic.
- Participated in the Smithers Situation Table to assist residents at an acutely elevated risk.
- Coordination with the Smithers RCMP with ongoing investigations where both the RCMP and the Town are receiving requests for services.

2024 Major Projects and Strategies

- Work with Town staff on the Bylaw Notice Enforcement Bylaw “Screening Officer Policy”.
- Utilize existing Town IT infrastructure to meet regulatory obligations for the issuance of notices, tracking, and collection of fines.
- Implementation of City Reporter software for bylaw complaint investigations, tracking, resolution, and tracking, and documentation of wellness checks.
- Develop revised drafts of the Property Maintenance Bylaw, Solid Waste Bylaw, and Bylaw Notice Enforcement Bylaw for Council consideration.
- Hiring, orientation, and training of new Community Safety Officer 1.
- Initiate review of Community Safety Officer safe work practices.
- Responsible pet ownership education and licensing compliance.
- Work with the newly established Citizens on Patrol Program.
- Downtown Business Walks coordinated with the Economic Development Officer and Community Safety Officer regarding community safety and bylaw services.
- Support the Select Committee on Community Safety and Well Being.
- Increase presence downtown with the additional Community Safety Officer.
- Develop a Community Safety Office 5-year Operating Plan.

RCMP Detachment - 2023 Summary

In addition to the formal policing services, the Smithers RCMP detachment actively engages with various community safety volunteers. These volunteers, including the Citizens on Patrol and the Auxiliary Program, play a vital role in supporting law enforcement efforts and promoting community safety. The Smithers Detachment has also forged a valuable partnership with the Situation Table, which has been operational for two years. The Situation Table serves as a crucial forum for coordinating responses to complex social issues within the community. Through active participation in Situation Table meetings, the detachment collaborates with various stakeholders to address emerging challenges effectively.

The multi-disciplinary approach of the Situation Table allows for the identification of underlying issues contributing to crime and social challenges. Through collaborative problem-solving and resource allocation, the Detachment, alongside other stakeholders, can implement targeted interventions to mitigate risk factors and enhance community safety and well-being.

The impact of these collaborative efforts is evident in the data on violence in relationships and mental health calls. Over the past two years, violence in relationships has seen a decrease, with a 17% reduction in 2022 and a further 18% decrease in 2023. Similarly, mental health-related calls have declined significantly, with a 21% decrease in 2022 and a subsequent 17% decrease in 2023.

These trends are one measure that show effectiveness of the collaborative approach adopted by the Detachment and its partners, including the Situation Table. By leveraging collective expertise and resources, the Detachment remains dedicated to fostering a safe and supportive environment for all residents, ultimately contributing to the overall well-being of the community.

Furthermore, Police-Based Victim Services are an integral part of the services provided by the Smithers RCMP Detachment. Operating from the Detachment building, victim services offer crucial support to individuals and families affected by crime or traumatic events. By working closely with victim services, we ensure that victims receive the assistance and support they need during challenging times.

Overall, the collaborative efforts between the Smithers RCMP Detachment, Situation Table, community safety volunteers, and victim services highlight a comprehensive approach to public safety. Through these partnerships, the Detachment remains committed to enhancing public safety, delivering modern policing services, and fostering community safety and well-being for all residents.

RCMP Detachment - 2023 Summary

In 2023, the Smithers RCMP Detachment comprised of the following Staff:

- 11 Municipal Police Officers (Funded 70% by Town of Smithers/ 30% Federal)
- 6 Provincial Police Officers (Funded 70% by the Province of BC / 30% Federal)
- 2 First Nation Policing Officers (Funded 52% Federal Government and 48% Province of BC)
- 3.5 Municipal Clerical staff
- 2.5 Provincial Clerical staff
- 9 Detention Guards/Matrons
- 1 Victim Services Coordinator and 3 Volunteers
- 1 Volunteer Chaplain

2023 Service Delivery Overview

Total Files:	5,557
Violence in Relationship Files:	105
Drug or Alcohol Files:	705
Charges Forwarded to the Crown:	255

2023 Major Projects and Strategies

- Build and maintain trust and confidence among the public and partners.
- Enhance the safety and security of Town residents.

The Detachment has prioritized fostering trust and confidence among the public and partners through proactive engagement with community stakeholders. By forging strong partnerships with elected officials, First Nations government, service providers, and other local organizations, we have worked collectively to elevate the level of service provided to residents.

An example of our commitment is our active participation in the formation and regular attendance at the Situation Table. This initiative has proven highly effective as the primary mechanism for collaboration in the community. The program facilitates swift identification and addressing of potential risks, thereby preventing crime, and improving the overall quality of life for residents.

Moreover, the Detachment's involvement in the Situation Table program has enabled us to recognize gaps in services available to community members.

2023 Major Projects and Strategies



Dr. Blackstock, Connie Crittin (Northern Health), Cst. Jocelyn Foidart, Christina Rogers (Northern Health)

One of the gaps identified through the Situation Table was the need to strengthen collaboration between police and physicians regarding the Mental Health Act. This year, the Detachment has further strengthened its collaboration by partnering with the Situation Table, Physicians group, and Northern Health. A significant initiative involved an evening dedicated to collaboration and learning about the Mental Health Act.

Gerrit Clements, a health lawyer responsible for creating the legislation governing the protocols followed by police officers and physicians, facilitated the session.

This collaborative effort demonstrates the Detachment's commitment to enhancing its understanding of mental health issues and ensuring adherence to legal protocols, ultimately striving for more effective community support and intervention strategies. The Canadian Association of Chiefs of Police unveiled an Equity and Inclusion Toolkit designed to assist police leaders in fostering collaborative relationships with local 2SLGBTQ+ communities. The Smithers RCMP Detachment embraced these recommendations in 2023, effectively implementing them with the support of the Situation Table. This proactive approach not only demonstrates a commitment to promoting equity and inclusion but also signifies a willingness to engage with diverse community groups to ensure their voices are heard and their needs are addressed. By leveraging the resources provided by the toolkit and collaborating with the Situation Table, the Detachment reaffirms its dedication to building trust and understanding within the 2SLGBTQ+ community, ultimately working towards a more inclusive society.

2023 Major Projects and Strategies



Downtown Foot Patrol



BC Housing Information Session - Cst. Jocelyn Foidart and Bronwyn Young

The Detachment held meetings with elected officials and Town of Smithers staff, provided presentations to Town Council and met with downtown business owners throughout the year. The Detachment worked closely with the Town's Community Safety Officer on public safety and enforcement initiatives. This included revitalization of the Citizens on Patrol, joint engagement in bylaw matters, and ongoing communication regarding public safety concerns and response strategies.

For enhancing the safety and security of Town residents, the Detachment focused efforts and resources in the downtown area, on prolific offenders and targeted drug trafficking. The Detachment participated in the Repeat Violent Offender Intervention Initiative that was implemented by BC Corrections. This program has been successful at the local level by identifying those that are causing the most harm in the community and working with other justice system participants to intervene and work together to break the cycle of recidivism.

The Detachment also conducted downtown foot and bike patrols during high call volume times. These efforts were successful in providing an increased sense of security for downtown business owners and users. Engagement with business owners provided timely feedback for police officers on the concerns and challenges faced in terms of public safety and crime.

In 2023, the Detachment collaborated with the Situation Table to support the BC Housing information session. This session aimed to address a critical issue identified by the Situation Table: the lack of appropriate housing available in the community. By working together to facilitate this information session, the Detachment and the Situation Table aimed to raise awareness of the housing challenges facing community members and explore potential solutions. This collaborative effort demonstrates our commitment to addressing systemic issues and advocating for comprehensive support for residents in need of housing assistance.

2023 Major Projects and Strategies



Emergency Warming Centre

In December, the Detachment embarked on a collaborative effort with the Situation Table, Office of the Wet'suwet'en, and the Witset First Nation to establish an emergency warming centre. Working closely with our Director of Emergency Social Services and Emergency Management Climate Readiness, this initiative aimed to provide a warm space for community members during extreme cold weather conditions.

What made this partnership particularly impactful was the integration of traditional knowledge keepers from the local Indigenous community. By incorporating their expertise, we ensured that our efforts at the encampment were culturally safe. This collaborative effort in partnership with various community stakeholders, yielded tangible improvements in several key areas. With the establishment of the emergency warming center and proactive engagement with community partners, there was a decrease in calls for police service to the encampment. Furthermore, the positive impact extends to community hubs such as the Smithers Public library, Bulkley Valley District Hospital and Goodacre Place, where fewer challenging issues were reported. These improvements highlight the transformative power of collective action. The emergency warming centre played a crucial role in safeguarding the well-being of our most vulnerable community members, offering warmth during extreme cold weather.

2024 Major Projects and Strategies

- Town of Smithers Downtown Patrols and Enforcement / Property Crime - the downtown area experienced an increase in property crime and disturbances for a second year in a row. The increase in calls for service related to property crime is seen in the warmer months with the majority of the calls relating to Theft under \$5,000. The Detachment has identified property crime in the community as a priority focus for 2024. Resources are being directed to the downtown area during strategic times and the Detachment will continue to have ongoing communication with business owners, Town staff, and community members in order to be responsive to the evolving concerns.

2024 Major Projects and Strategies

- Relationship with community partners - The Detachment will continue to maintain strong relationships with community partners. The Detachment collaborates with various community partners to offer support to individuals who come into contact with the police. Given that addiction and mental health issues frequently underlie police calls for service, these partnerships are instrumental in providing a comprehensive response. By leveraging these relationships, the Detachment gains access to a broad referral network for clients in need of assistance. This network enables individuals to receive the support they require, addressing underlying issues and reducing the likelihood of future criminal activity. Ultimately, these collaborative efforts contribute to fostering a safer community for all residents. The Detachment's commitment to working closely with community partners reflects its dedication to proactive approaches to policing, centred on addressing root causes of crime and promoting community safety and well-being.
- 24-hour Policing - the community has been clear that they would like police on duty 24 hours a day. The current complement of police officers for the Detachment requires an on-call period. In 2022, a business case was submitted to the Province of British Columbia for an additional provincial constable position. The Smithers RCMP Detachment is currently two police officer positions away from being able to switch to 24-hour policing and eliminating the on-call periods every day. The Detachment will continue to lobby for additional provincially funded constable positions, which would allow the Detachment to eliminate the on-call period and switch to having police on duty 24 hours a day.
- Building - the Smithers RCMP Detachment building has served its purpose well over its 50-year lifespan, but it has now reached the end of its usable life. Designed for a much smaller complement of members, the current building no longer adequately meets the needs of the growing Detachment. Moreover, it presents significant challenges in terms of structural integrity and outdated design. Recognizing these limitations, it is imperative to commence planning for a replacement facility. The process of procuring a new building is lengthy and complex, involving various stages such as needs assessment, design development, budgeting, and construction. Starting the planning process now will ensure that there is sufficient time to address all aspects comprehensively and to secure the necessary funding and resources. A new Detachment building will not only accommodate the current staffing requirements but will also allow for future growth and operational needs. It will provide a modern, progressive facility. We need infrastructure conducive to effective, modern policing and community engagement. A new building will address safety concerns associated with the deteriorating condition of the current facility, ensuring the well-being of both staff and the public.

Library



The Smithers Public Library became a municipal service in 2001 and is governed and operated by a volunteer Board of Directors appointed by Council.

The Library is a bustling community hub, providing free Wi-Fi and public computers; popular reading material in print, digital, and audio formats; current and historical information about the area; technology kits for people to borrow and experiment with at home; DVDs; and free programs and events for all ages throughout the year, from infant and toddler programs to author readings and teen nights, in an inclusive, welcoming atmosphere. The Library also participates in offsite community events such as the Farmers' Market, Pride Day, and National Indigenous Peoples Day, to reach more community members and add value to these collaborative events.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Civic Facilities and Gathering Places - support civic facilities that meet the cultural, spiritual, and social needs of the community and contributes to a vibrant, thriving downtown.

Strategic Priorities

- Explore opportunities to build a new library.





2024 Major Projects and Strategies

The Library partnered in a Joint Accessibility Advisory Committee with the Town of Smithers in 2023, surveying the community and fulfilling its legal obligations under British Columbia’s new Accessibility Act. Also in 2023, the Provincial government distributed a one-time Enhancement Grant to public libraries. The Smithers Public Library will use this funding for health, safety and accessibility renovations in 2024.

Permissive Property Tax Exemptions

In accordance with Section 224 of the *Community Charter*, the following properties in the Town of Smithers were provided Permissive Property Tax Exemptions for 2023 by Council.

Roll #	Organization	Extent of Exemption	Value
Assisted Living Facilities			
0175-200	Smithers Community Services (Meadows Residence)	100% land and improvements	\$11,210
Seniors Facilities			
0932-000	Bulkley Senior Citizens Housing Society (Pioneer Place)	Portion not covered by statutory tax exemption	\$550
1300-500	Bulkley Senior Citizens Housing Society (Mountainview)	100% land and improvements	\$12,015
1300-600	Bulkley Senior Citizens Housing Society (Mountainview)	100% land and improvements	\$2,571
1225-380	Bulkley Valley Christian Seniors Care Society (Astlais Place)	Exempt portion is 25% of land and 6,000 sq. ft. building	\$3,961
Recreational Facilities			
0602-075	Smithers Curling Club	100% site and improvements	\$18,433
1224-000	Smithers Golf and Country Club	100% Class 8 land (golf course)	\$15,255
Partnering Agreements			
0655-000	Cenovus Energy Inc. (GL Williams Park) (2023-2032 agreement – property for Town use)	100% land and improvements	\$8,624
Places of Public Worship			
0860-720	Christian Reformed Church of Smithers	Portion not covered by statutory tax exemption	\$6,547
1717-765	Bethel Reformed Church of Smithers	(same as above)	\$5,711
0005-000	Anglican Synod Diocese of Caledonia	(same as above)	\$4,484
0789-000	Evangelical Free Church of Smithers	(same as above)	\$3,917
1225-690	Church of Jesus Christ of Latter-Day Saints in Canada	(same as above)	\$1,157
0477-004	Roman Catholic Episcopal Corporation of Prince Rupert	(same as above)	\$833
1200-020	Trustees of Smithers Congregation of Jehovah's Witnesses	(same as above)	\$791
0692-200	Smithers Fellowship Baptist Church	(same as above)	\$480
0019-000	BC Corporation of the Seventh Day Adventist	(same as above)	\$384
0747-010	Trustees of the Smithers United Church	(same as above)	\$365
Private Schools			
1717-315	Bulkley Valley Christian School Society (Fulton)	100% land	\$1,168

Permissive Property Tax Exemptions (continued)

Roll #	Organization	Extent of Exemption	Value
Non-Profit Organizations			
0238-200	Wet'suwet'en Treaty Office Society (First Avenue)	100% land and improvements	\$30,214
7000-800	Wet'suwet'en Treaty Office Society (Highway 16)	100% land and improvements	\$28,191
1223-900	Central Park Building Society (Town - Central Park)	100% of the leased area	\$23,570
0154-020	Bulkley Valley Museum Society (Town - Old Church)	100% of the leased area	\$5,049
0411-001	Bulkley Valley Museum Society (Town Office - Storage)	100% of the leased area	\$2,368
0410-000	Smithers Art Gallery Association (Town - Railway)	100% of the leased area	\$4,875
0685-720	Northwest Child Development Centre (Columbia)	50% land and improvements	\$18,780
1711-600	Bulkley Valley Bottle Depot Ltd. (Nineteenth Avenue)	85% Cl. 6 land/improvements	\$15,409
7002-195	Bulkley Valley Search and Rescue Society (Venture)	100% land and improvements	\$14,908
1501-010	Smithers Community Services Association (Alberta)	72% land and improvements	\$14,864
0162-000	Northern Society for Domestic Peace (First Avenue)	60% land and improvements	\$13,429
1223-870	Bulkley Valley Collaborative Learning, and BV Search and Rescue Society (Town - Ranger Park)	100% of the leased area	\$12,638
1717-310	BV Christian Housing Society (Fulton - Scolaire Francophone)	100% land and improvements	\$10,961
0708-050	Bulkley Valley Gymnastics Association (Town - LB Warner)	100% of the leased area	\$10,848
0274-020	Governing Council of the Salvation Army in Canada (Main)	100% land and improvements	\$10,676
0002-330	Smithers and Area Housing Society (Fulton - High Road Svc.)	60% land and improvements	\$10,594
0178-000	Bulkley Valley District Hospital Auxiliary (Broadway)	60% land and improvements	\$9,393
0133-000	BV Branch of the Royal Canadian Legion (First Avenue)	100% Class 8 and 25% Class 6 (land and improvements)	\$3,856
0110-001	The Grendel Group (Second Ave. - Family Advocates)	56% land and improvements	\$3,758
0663-030	Navy League of Canada (Fourth Ave. - Sea Cadet Program)	100% land and improvements	\$472

Permissive Property Tax Exemptions (2023)	Total	\$343,309
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Revitalization Tax Exemptions (Downtown)

In accordance with Section 226 of the *Community Charter*, the following properties in the Town of Smithers were provided revitalization tax exemptions for 2023 by Council.

Roll #	Organization	Extent of Exemption	Value
0124-105	Smithers Home Hardware	50% exempt (expires 2024)	\$22,235
0046-000	Michael P. Bleau Professional Corp.	100% exempt (expires 2025)	\$8,608
0114-000	Oscar's Adventure Shop Ltd.	75% exempt (expires 2025)	\$4,748
0164-000	Salt Boutique	75% exempt (expires 2026)	\$5,545
0044-000	Edward Jones	75% exempt (expires 2027)	\$9,227
Revitalization Tax Exemptions (2023)		Total	\$50,363

TOWN OF SMITHERS
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023

TOWN OF SMITHERS
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2023

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TOWN OF SMITHERS
MANAGEMENT REPORT
YEAR ENDED DECEMBER 31, 2023

The Consolidated Financial Statements of the Town of Smithers have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. 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 external auditors, Vohora LLP, 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 the financial management of the Town of Smithers and meet when required.

On behalf of the Town of Smithers:



William D. Wallace, CPA, CA
Director of Finance
May 9, 2024

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Vohora LLP
CPAs & Business Advisors

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of Town of Smithers

Report on the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Town of Smithers (the Town), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, change in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Town in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.



INDEPENDENT AUDITOR'S REPORT *(continued)*

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Vohora LLP
CPAs & Business Advisors

INDEPENDENT AUDITOR'S REPORT *(continued)*

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Smithers, BC
May 9, 2024

Vohora LLP
Chartered Professional Accountants

TOWN OF SMITHERS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
YEAR ENDED DECEMBER 31

	2023	2022
	\$	\$
FINANCIAL ASSETS		
Cash and Investments (Note 3)	30,506,413	24,614,698
Grants and Accounts Receivable (Note 4)	1,578,487	1,334,327
Deposits - Municipal Finance Authority (Note 6)	64,926	72,324
Investment in Wetzin'kwa Management Services Ltd. (Note 7)	<u>1</u>	<u>1</u>
	<u>32,149,827</u>	<u>26,021,350</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 8)	3,576,694	2,778,619
Restricted Revenue - Municipal Finance Authority (Note 6)	64,926	72,324
Deferred Revenues (Note 9)	4,237,527	2,323,086
Debt (Note 10)	3,021,905	3,372,691
Asset Retirement Obligations (Note 11)	<u>2,035,791</u>	<u>-</u>
	<u>12,936,843</u>	<u>8,546,720</u>
NET FINANCIAL ASSETS	<u>19,212,984</u>	<u>17,474,630</u>
Commitments and Contingencies (Note 15)		
NON FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 1)	73,980,184	69,852,091
Prepaid Expenses and Supply Inventory (Note 5)	<u>1,088,306</u>	<u>564,925</u>
	<u>75,068,490</u>	<u>70,417,016</u>
TOWN POSITION (Note 13 and Schedule 2)	<u>94,281,474</u>	<u>87,891,646</u>

TOWN OF SMITHERS
CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31

	(Unaudited)		
	Budget		
	2023	2023	2022
	\$	\$	\$
REVENUE (Note 14)			
Property Taxes and Grants in Lieu (Schedule 3)	9,093,025	9,119,369	8,572,606
Municipal and Regional District Tax (Hotel Tax)	330,000	377,040	330,931
Interest and Penalties on Taxes	99,000	104,003	98,103
	<u>9,522,025</u>	<u>9,600,412</u>	<u>9,001,640</u>
Government Transfers and Grants (Schedule 4)	11,700,688	7,441,513	4,150,743
Service Charges and User Fees	5,587,426	6,187,214	5,088,283
Investment Income	102,360	1,285,456	501,564
Developer Contributed Tangible Capital Assets	-	134,932	813,266
Non-Government Contributions and Donations	476,050	109,823	259,166
Gain on Disposal of Tangible Capital Assets	-	822,973	-
	<u>27,388,549</u>	<u>25,582,323</u>	<u>19,814,662</u>
EXPENSES (Note 14 and Schedule 5)			
Council and Corporate Services	2,238,893	2,077,229	2,291,062
Planning and Development Services	896,013	877,272	1,094,495
Economic Development and Tourism	865,006	655,970	591,427
Smithers Regional Airport	3,458,291	3,416,962	3,131,560
Recreation and Cultural Services	2,291,267	2,372,952	1,922,550
Smithers Public Library	520,411	525,426	482,819
Protective Services	4,255,798	3,953,618	3,483,491
Transportation and Mobility Services	3,020,789	3,053,174	2,926,404
Utility Services	1,814,320	1,771,096	1,518,311
Solid Waste and Recycling Services	389,556	419,930	275,188
Public Health Services	72,158	68,866	75,141
Loss on Disposal of Tangible Assets	-	-	807
	<u>19,822,502</u>	<u>19,192,495</u>	<u>17,793,255</u>
EXCESS OF REVENUE OVER EXPENSES	7,566,047	6,389,828	2,021,407
TOWN POSITION, BEGINNING OF YEAR	<u>87,891,646</u>	<u>87,891,646</u>	<u>85,870,239</u>
TOWN POSITION, END OF YEAR	<u>95,457,693</u>	<u>94,281,474</u>	<u>87,891,646</u>

TOWN OF SMITHERS

CONSOLIDATED STATEMENT OF CHANGE IN NET ASSETS

YEAR ENDED DECEMBER 31

	(Unaudited) Budget 2023 \$	2023 \$	2022 \$
Excess of revenue over expenses	<u>7,566,047</u>	<u>6,389,828</u>	<u>2,021,407</u>
Acquisition of tangible capital assets	(9,595,883)	(5,961,050)	(5,780,523)
Contributed tangible capital assets	-	(109,379)	(813,266)
Recognition of asset retirement obligations	-	(1,951,487)	-
Proceeds on disposal of tangible capital assets	-	856,095	3,000
Gain on disposal of tangible capital assets	-	(822,973)	-
Loss on disposal of tangible capital assets	-	-	807
Amortization of tangible capital assets	<u>3,642,329</u>	<u>3,860,701</u>	<u>3,642,329</u>
	<u>(5,953,554)</u>	<u>(4,128,093)</u>	<u>(2,947,653)</u>
Use (acquisition) of prepaid expenses	-	(437,910)	(16,589)
Use (acquisition) of supply inventory	-	(85,471)	(71,762)
	<u>-</u>	<u>(523,381)</u>	<u>(88,351)</u>
Net change in net assets	1,612,493	1,738,354	(1,014,597)
Net assets, beginning of year	<u>17,474,630</u>	<u>17,474,630</u>	<u>18,489,227</u>
Net assets, end of year	<u>19,087,123</u>	<u>19,212,984</u>	<u>17,474,630</u>

TOWN OF SMITHERS
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31

	2023	2022
	\$	\$
OPERATING TRANSACTIONS		
Excess of revenue over expenses	6,389,828	2,021,407
Items not involving cash:		
Actuarial adjustment	(91,165)	(103,421)
Amortization	3,860,701	3,642,329
Accretion	84,304	-
Gain on disposal of tangible capital assets	(822,973)	-
Loss on disposal of tangible capital assets	-	807
Contributed capital assets	(109,379)	(813,266)
Changes in non-cash assets and liabilities:		
Receivables	(244,160)	684,022
Prepays	(437,910)	(16,589)
Supply inventory	(85,471)	(71,762)
Accounts payable and accrued liabilities	798,075	(1,342,071)
Deferred revenues	1,914,441	211,341
	<u>11,256,291</u>	<u>4,212,797</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(5,961,050)	(5,780,523)
Proceeds on disposal of tangible capital assets	856,095	3,000
	<u>(5,104,955)</u>	<u>(5,777,523)</u>
FINANCING TRANSACTIONS		
Repayment of debt	(259,621)	(274,742)
	<u>(259,621)</u>	<u>(274,742)</u>
NET CHANGE IN CASH AND INVESTMENTS	5,891,715	(1,839,468)
CASH AND INVESTMENTS, BEGINNING OF YEAR	<u>24,614,698</u>	<u>26,454,166</u>
CASH AND INVESTMENTS, END OF YEAR	<u>30,506,413</u>	<u>24,614,698</u>

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

Management's Responsibility for the Consolidated Financial Statements

The consolidated financial statements are the representation of management. The financial statements have been prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town of Smithers are as follows:

(a) Reporting Entity

The Town of Smithers is a municipality that was incorporated in 1921 under the laws of the Province of British Columbia and operates under the provisions of the *Community Charter* and the *Local Government Act*.

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, changes in fund balances, and change in financial position of the reporting entity. This entity is comprised of the municipal operations that are owned or controlled by the Town, which includes the Smithers Public Library. Interfund transactions have been eliminated on consolidation. The financial statements exclude trust assets that are administered by the Town for the benefit of external parties.

(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties that are restricted by agreement and/or legislation are accounted for as deferred revenue until used for the purpose specified.

(c) Revenue Recognition

The Town of Smithers follows the restricted contribution method for recording revenues. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

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

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

(d) Government Transfers

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

(e) Financial Assets and Liabilities

The Town of Smithers is not subject to significant risk from market, foreign currency, or price changes. The financial risks to which the Town is exposed includes the following:

(i) Interest Rate Risk:

The Town is exposed to interest rate risk to the extent that the cash and investments it maintains at financial institutions is subject to a floating rate of interest. Fixed interest instruments subject the Town to a fair value risk, while floating rate instruments subject it to a cash flow risk.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(ii) Credit Risk:

Credit risk is the risk that one party to a financial instrument will fail to discharge their obligation and cause the other party to incur a financial loss. Financial instruments that potentially subject the Town to a concentration of credit risk consist primarily of cash, term deposits, pooled investment fund units, and accounts receivable. The Town limits its exposure to credit loss by placing its cash and deposits with Canadian financial institutions or in investment funds for local governments offered by the Municipal Finance Authority of BC. Credit risk to cash and deposits is concentrated as the Town's positions are held primarily by two regulated financial institutions. Management believes the risk from concentration loss is low. The Town limits credit risk associated with accounts receivable, by limiting credit to non-government parties where the account receivable is not ultimately secured through a connected property tax account, and by following timely collection procedures. Consequently, management believes the remaining credit risk on accounts receivable is not significant.

(iii) Liquidity Risk:

Liquidity risk is the risk the Town will not be able to meet its financial obligations as they fall due. The Town'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 will have access to an available credit facility to meet its liquidity requirements in the short and long term.

(f) Financial Instruments

(i) 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 investments in an active market, which are measured at fair value. Changes in fair value are recognized in revenue or expenses.

(ii) Impairment:

Financial assets measured at amortized cost are tested for impairment in value when there are indicators of impairment. The amount of a write-down is recognized as an expense. A previously recognized impairment may be reversed and the amount of a reversal is recognized in revenue.

(iii) Fair Value:

The Town estimates the fair value of its financial instruments that are not part of an active market based on current interest rates and/or the market pricing of comparable financial instruments.

(g) Cash and Investments

Cash and investments is comprised of cash, term deposits held with Canadian financial institutions, and investment fund units held with the Municipal Financial Authority of BC. Deposits are recorded at cost. MFA investment fund units are carried at market value.

(h) Inventory

Inventory is comprised of supplies 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.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Tangible Capital Assets

Tangible capital assets are comprised of capital assets and capital projects work-in-progress. Tangible capital assets are recorded at cost, net of capital asset disposals, write-downs and accumulated amortization. Donated tangible capital assets are recorded at fair market value at the time of donation. 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. Estimated useful lives are as follows:

<u>Capital Asset Categories:</u>	<u>Useful Life Range:</u>
Land	Unlimited
Utility Systems (Water, Sanitary & Storm Sewers)	20 to 100 years
Engineered Structures (Roads, Sidewalks)	10 to 75 years
Buildings, Facilities, Parks	15 to 50 years
Machinery, Equipment, Vehicles	5 to 20 years
Office Equipment	5 to 10 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 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 impairment when events or changes in circumstances indicate their recorded value may not be recoverable.

Natural Assets Category:

The Town of Smithers is fortunate to have many natural assets that reduce the need for engineered infrastructure and costs that would otherwise be required. Natural assets form an integral part of the Town's service delivery infrastructure and the Town is dependent on them. They include two Ground Water Aquifers that filter, store and supply water to the Smithers Community Water System and the Smithers Regional Airport System. The Aquifers are both in part recharged by the Bulkley River. The Dahlie, Seymour and Lake Kathlyn Creeks, along with the Willowvale Wetlands and the Bulkley River supply drainage and storm water management, including flood, drought and climate resiliency. The Town's Urban Forests and Treescaping also support drainage and storm water management and contribute to carbon sequestration.

Canadian public sector accounting standards currently exclude the recognition of non-purchased natural assets in the Town's financial statements. Nevertheless, the Town acknowledges the importance of considering these assets in financial planning and management and the need to manage and invest in them in conjunction with engineered infrastructure.

(j) Debt

Debt is recorded at cost net of principal repayments and adjustments in accordance with the Municipal Finance Authority of BC.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Asset Retirement Obligations

The Town of Smithers recognizes asset retirement obligations when there is a legal obligation to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire a capital asset at the financial statement date. The estimate of a liability includes costs directly attributable to asset retirement activities.

Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. Subsequently, the asset retirement costs are allocated to expenses over the useful life of the tangible capital asset. The obligation is adjusted to reflect period-to-period changes in the liability resulting from the passage of time and for revisions to either the timing or amount of the original estimate of the undiscounted cash flows or the discount rate.

(l) 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 for the reporting period. Significant areas requiring the use of estimates include employee benefit plans (E.g.: accrued pension obligations), provision for contingencies (E.g.: environmental, legal, regulatory compliance matters), and tangible capital asset valuations and asset life expectancies. Actual results will differ from management's estimates as additional information becomes available. Adjustments, if any, will be reflected in the financial statements in the period a change in estimate is made.

(m) Budget Presentation

Budget figures are from the Town of Smithers Bylaw No. 1956 - Five-Year Financial Plan (2023-2027) adopted by Council on May 9, 2023. The Smithers Public Library's 2023 budget, as approved by the Library's Board of Directors and by Town Council, is included in the Town's budget figures.

(n) Comparative Figures

Certain prior year comparative figures have been reclassified to conform to the current year's presentation.

2. CHANGE IN ACCOUNTING POLICY

On January 1, 2023, the Town of Smithers adopted Public Accounting Standard PS 3280 Asset Retirement Obligations, the standard is effective for fiscal periods beginning after March 31, 2022. This new standard establishes accounting practices for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets. The Town has chosen prospective application of this standard.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

3. CASH AND INVESTMENTS	2023	2022
Cash and Investments - Unrestricted	13,762,479	11,393,643
Cash and Investments - Restricted	16,321,854	12,999,087
Smithers Public Library - Cash	297,538	102,535
Smithers Public Library - Investments	<u>124,542</u>	<u>119,433</u>
	<u>30,506,413</u>	<u>24,614,698</u>

Cash and Investments include \$24,139,875 (2022: \$13,385,290) invested in Municipal Finance Authority of BC pooled funds - Money Market Fund.

Cash and Investments include \$5,220,093 (2022: \$10,193,018) placed in Term Deposits with Haventree Bank.

4. GRANTS AND ACCOUNTS RECEIVABLE	2023	2022
Due from Federal Government	144,440	143,698
Due from Provincial Government	21,306	31,875
Due From Other Gov. Bodies/ Orgs.	761,110	292,160
Taxes Receivable	336,382	509,085
Utility Billings Receivable	40,458	31,512
Trade and Accrued Receivables	250,835	317,131
Smithers Public Library - Accounts Receivable	<u>23,956</u>	<u>8,866</u>
	<u>1,578,487</u>	<u>1,334,327</u>

5. PREPAID EXPENSES AND SUPPLY INVENTORY	2023	2022
Prepaid Expenses	349,153	161,383
Deposits	248,879	-
Inventory of Supplies	487,491	402,020
Smithers Public Library - Prepaid Expenses	<u>2,783</u>	<u>1,522</u>
	<u>1,088,306</u>	<u>564,925</u>

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

6. MUNICIPAL FINANCE AUTHORITY DEPOSITS AND RESTRICTED REVENUE

	2023	2022
Cash Deposits	<u>64,926</u>	<u>72,324</u>
Demand Notes (not part of financial statements)	<u>135,028</u>	<u>151,423</u>

The Town of Smithers issues its debt instruments through the Municipal Finance Authority of BC. As a condition of these borrowings, a portion of long term debenture proceeds is withheld by the MFA as a debt reserve fund and demand notes are required from the Town. These deposits and notes are held by the MFA to act as security against the possibility of a debt repayment default. When the debt is repaid, the deposits are refunded to the Town with interest and the demand notes are cancelled. The MFA Deposits and Restricted Revenue are included as an offsetting financial asset and liability in the financial statements. The demand notes are not included in the financial statements.

7. INVESTMENT IN WETZIN'KWA MANAGEMENT SERVICES LTD.

Pursuant to Section 185 of the *Community Charter*, the Town of Smithers and the Village of Telkwa received approval from the BC Inspector of Municipalities in 2007 to form two corporations: Wetzin'kwa Management Services Ltd. ("WMSL") and Wetzin'kwa Community Forest Corporation ("WCFC"). The shareholders of WMSL are the Town of Smithers and the Village of Telkwa, each holding 100 shares valued at \$1. By WMSL shareholders agreement a nominee from each of the Town, the Village, and the Wet'suwet'en Treaty Office Society form the Board of Directors of WMSL. WMSL is the sole shareholder of the WCFC. The Town does not control or operate either of the companies and has no direct right to their assets or retained earnings. Based on assessment of control factors, the Town's investment is accounted for by the cost method. Additional disclosure from WCFC's unaudited financial statements as at June 30th is provided below:

<u>Wetzin'kwa Community Forest Corporation (Years ended June 30)</u>	2023	2022
	(Unaudited)	(Unaudited)
Total Assets	<u>12,329,276</u>	<u>9,470,695</u>
Total Liabilities	<u>1,097,361</u>	<u>1,012,746</u>
Total Equity (Retained Earnings)	<u>11,231,915</u>	<u>8,457,949</u>
Total Revenues	<u>8,919,484</u>	<u>1,027,460</u>
Total Expenses	<u>5,616,753</u>	<u>1,287,682</u>
Total Distributions - Community Organizations	<u>378,765</u>	<u>390,796</u>
Total Distributions - Stakeholders	<u>150,000</u>	<u>150,000</u>

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Payroll Payable and Accrued Payroll Benefits	610,908	601,936
Trade Payables and Accrued Liabilities	2,316,338	1,676,098
Contract Holdbacks and Refundable Securities Payable	565,086	458,031
Due to Provincial Government	12,037	10,659
Smithers Public Library - Accounts Payable	<u>72,325</u>	<u>31,895</u>
	<u>3,576,694</u>	<u>2,778,619</u>

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

9. DEFERRED REVENUES

	2023	2022
Deferred Tax Revenue	581,277	577,127
Operating Revenue Received in Advance	58,819	76,957
Operating Project Grants Received in Advance	324,260	96,076
Capital Project Grants Received in Advance	3,100,966	1,571,601
Smithers Public Library - Deferred Revenue	172,205	1,325
	<u>4,237,527</u>	<u>2,323,086</u>

10. DEBT

	Town Bylaw	Maturity Date	Interest Rate	2023	2022
<u>Debenture Debt - Tax Supported</u>					
General Capital					
Highway 16 (2nd instalment)	1407	June 2023	2.25%	-	38,211
Highway 16 (3rd instalment)	1328	April 2024	2.85%	38,211	74,602
4200 Block 2nd Avenue	1657	April 2033	3.15%	88,113	95,170
New Arena	1508	April 2034	3.30%	418,997	448,871
<u>Debenture Debt - Fee Supported</u>					
Utility Capital					
South Trunk Storm Sewer	1601	April 2026	4.20%	198,763	260,587
Airport Capital					
Terminal Modernization	1808	Oct 2037	3.15%	2,277,821	2,407,250
<u>Other Debt - Fee Supported</u>					
Airport Capital					
Airside Sweeper	1833	Dec 2023	variable	-	48,000
				<u>3,021,905</u>	<u>3,372,691</u>

Principal and interest payments due on debt over the next five years are as follows:

	Principal	Actuarial	Interest
2024	218,797	86,362	170,888
2025	207,810	69,639	171,693
2026	207,810	78,663	165,813
2027	164,865	59,982	159,933
2028	164,865	67,124	159,933
	<u>964,146</u>	<u>361,769</u>	<u>828,263</u>

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

11. ASSET RETIREMENT OBLIGATIONS

The Town of Smithers owns and operates assets that are known or likely to contain asbestos, lead, and other materials which represent a health hazard upon renovation or demolition of the assets. There is a legal obligation to remove and dispose of these hazardous materials. Following the adoption of Public Accounting Standard PS 3280 Asset Retirement Obligations, the Town has recognized this obligation as estimated on January 1, 2023. The transition and recognition of asset retirement obligations also involved an accompanying increase in the cost value of Town capital assets (primarily to buildings). The increase in capital costs is amortized on a straight-line basis over the remaining expected useful life of the related assets.

The town has adopted this standard prospectively. Under the prospective method, the discount rate and the assumptions used on initial recognition are those as of the date of adoption of the standard. Estimated costs of \$4,002,389 have been discounted using a present value calculation with a discount rate of 4.32%. The timing of these expenditures is expected to occur between 2023 and 2053 with the regular replacement, renovation, or disposal of assets.

	2023
Initial Recognition of Expected Cash Flows (Discounted)	1,951,487
Increase for Accretion (Financial Cost Escalation)	<u>84,304</u>
	<u>2,035,791</u>

12. PENSION LIABILITY

The Town of Smithers and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Town of Smithers paid \$397,621 (2022: \$371,484) for employer contributions to the plan in 2023.

The next plan actuarial valuation will be as at December 31, 2024.

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 individual employers participating in the plan.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

13. TOWN POSITION

Town Position consists of reserves for future expenditures, equity in tangible capital assets, and unrestricted surpluses as follows:

	2023	2022
<u>Operating Reserve Accounts</u>		
Municipal Elections Account	12,783	2,783
New Councils Account	10,000	10,000
Labour Agreements Account	8,000	6,000
Official Community Plan Account	32,000	7,000
Skatepark Donations Account	20,020	10,000
Legal Expenses Reserve	14,549	14,549
Economic Development Reserve	29,973	29,973
Fire and Emergency Services Reserve	111,788	76,816
Snow Removal Reserve	15,000	15,000
Solid Waste and Recycling Reserve	184,796	146,929
Contaminated Sites Reserve	175,000	175,000
Wetzin'kwa Distributions Reserve	60,000	-
<u>Capital Reserve Funds</u>		
Canada Community-Building Fund Reserve (Community Works)	755,243	640,234
Facility Maintenance Capital Reserve	66,062	64,531
Library Art Gallery Donations Reserve	518,882	419,010
Debenture Surplus Fund	96,310	71,824
Wetzin'kwa Community Forest Fund	223,181	212,553
Cemetery Capital Development Fund	24,145	23,003
<u>Statutory Reserve Funds</u>		
BC Northern Capital and Planning Grant Reserve (Schedule 6)	8,359,978	8,270,622
Growing Communities Reserve Fund (Schedule 7)	1,079,364	-
Capital Works / Land Sales Reserve	1,479,167	636,731
GHG Emissions Reserve	110,986	107,967
Off-Site Works and Services Reserve	21,111	40,541
Parking In-Lieu Reserve	32,595	31,042
Park Land Reserve	94,487	89,987
Forestry Reserve Fund	156,446	148,996
Ambleside Reserve Fund	248,240	215,419
Local Area Service Fund	131	131
Roads Infrastructure Reserve	163,492	592,644
Facility Replacement Reserve	88,589	84,371
Recreational Facilities Reserve	59,131	21,315
Equipment Replacement Reserve (Muni. Ops., Utility, Waste)	1,249,116	787,653
Fire and Rescue Equipment Replacement Reserve	559,357	351,888
Utility - Infrastructure Reserve	1,906,034	1,259,254
Airport - Machinery and Equipment Reserve	157,050	104,571
Airport - Infrastructure Reserve	302,233	255,954
	<u>18,425,240</u>	<u>14,924,291</u>
<u>Equity in Tangible Capital Assets</u>		
Tangible Capital Assets	154,606,739	146,694,834
Amortization	(80,626,554)	(76,842,743)
Debt	(3,021,905)	(3,372,691)
Asset Retirement Obligations	(2,035,791)	-
	<u>68,922,489</u>	<u>66,479,400</u>
<u>Restricted Surplus Accounts</u>		
BC COVID Safe Restart Grant (Schedule 8)	149,435	171,997
<u>Unrestricted Surplus Accounts</u>		
General Municipal	3,036,524	2,436,246
RCMP Municipal Budget	268,247	210,635
Utility	2,481,908	2,488,680
Smithers Regional Airport	793,342	1,003,641
Smithers Public Library - Surplus	204,289	176,756
	<u>6,933,745</u>	<u>6,487,955</u>
	<u>94,281,474</u>	<u>87,891,646</u>

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

14. SEGMENTED INFORMATION

The Town of Smithers is a diversified municipal government institution that provides a wide range of services for its residents/ visitors, businesses, and regional communities. Functional segments of the Town's operations have been identified. A description of the segments and the service areas they cover are as follows:

Council and Corporate Services

This segment includes the revenue and expenses for Council, Town Hall Function, Local Government and Corporate Administration, Human Resources, Finance, Information Technology, and Municipal Buildings property management services.

Planning and Development Services

This segment includes the revenue and expenses for Planning, Building Permitting/ Inspection, Business Licencing, and Engineering services.

Economic Development and Tourism

This segment includes the revenue and expenses for Economic Development and Tourism. Service delivery partners include Tourism Smithers and the Smithers and District Chamber of Commerce.

Smithers Regional Airport

This segment includes the revenue and expenses for municipal operations at the Smithers Regional Airport.

Recreation and Cultural Services

This segment includes the revenue and expenses for operating the Town's Arenas, Parks and Playgrounds, and Recreational and Cultural Programs and Facilities.

Smithers Public Library

This segment includes the revenue and expenses for the Smithers Public Library.

Protective Services

This segment includes the revenue and expenses for the Smithers RCMP Detachment's municipal officers and staff, the Smithers Fire and Rescue Department, Bylaw Enforcement, and Animal Control services. Municipal taxation collected for RCMP services is allocated to Protective Services.

Transportation and Mobility

This segment includes the revenue and expenses for Municipal Operations (Public Works admin.), Equipment/ Fleet, Buildings/ Facilities, Roads/ Streets/ Hwy. 16 Blvd. (snow removal/ sanding, water drainage, sweeping/ dust control, line marking, sidewalks, street lighting, landscaping/ placemaking). Taxation collected for Roads Infrastructure (Capital) is allocated to the Roads/ Sidewalks program capital budget. Smithers and District Transit Service delivery partners include BC Transit and the Smithers Community Services Association.

Utility Services

This segment includes the revenue and expenses for Water, Sanitary Sewer, Storm Sewer/ Drainage services.

Solid Waste and Recycling Services

This segment includes the revenue and expenses for Solid Waste (Garbage) and Recycling collection and transfer to solid waste station and recycling depot facilities.

Public Health Services

This segment includes the revenue and expenses for Smithers Cemetery services.

DECEMBER 31, 2023

14. SEGMENTED INFORMATION

	Council and Corporate Services	Planning and Development Services	Economic Development and Tourism	Smithers Regional Airport	Recreation and Cultural Services	Smithers Public Library	Protective Services	Transportation and Mobility	Utility Services	Solid Waste and Recycling Services	Public Health Services	2023 Total	2022 Total
												\$	\$
REVENUE													
Property Taxes and Grants in Lieu	6,267,839	-	-	-	-	-	2,101,689	749,841	-	-	-	9,119,369	8,572,606
Municipal and Regional District Tax	-	-	377,040	-	-	-	-	-	-	-	-	377,040	330,931
Interest and Penalties on Taxes	104,003	-	-	-	-	-	-	-	-	-	-	104,003	98,103
Government Transfers and Grants	919,772	1,285,611	64,000	290,410	3,155,980	201,490	827,229	321,345	296,395	79,281	-	7,441,513	4,150,743
Service Charges and User Fees	225,759	259,675	-	1,765,994	588,021	14,194	587,050	36,520	2,271,515	399,623	38,863	6,187,214	5,088,283
Investment Income	1,249,240	-	-	-	-	11,729	-	24,487	-	-	-	1,285,456	501,564
Developer Contributed Tangible Assets	-	-	-	-	-	-	-	134,932	-	-	-	134,932	813,266
Non-Gov. Contributions and Donations	-	-	-	-	104,592	4,858	-	373	-	-	-	109,823	259,166
Gain on Disposal of Tangible Assets	785,935	-	-	-	-	-	-	37,038	-	-	-	822,973	-
	9,552,548	1,545,286	441,040	2,056,404	3,848,593	232,271	3,515,968	1,304,536	2,567,910	478,904	38,863	25,582,323	19,814,662
EXPENSES													
Salaries, Wages and Benefits	1,271,158	669,767	128,857	842,696	932,422	374,291	776,590	897,180	528,944	279,379	54,629	6,755,913	6,354,833
Training, Travel, Memberships	101,575	14,459	12,023	13,272	6,505	3,898	44,560	4,094	11,752	2,300	-	214,438	155,596
Telephone and Internet	19,031	6,175	578	27,483	12,045	2,741	13,213	9,659	8,264	-	-	99,189	88,579
Advertising and Promotion	23,566	3,700	333	143	1,039	883	3,019	-	800	-	-	33,483	27,574
Materials and Supplies	71,586	8,930	3,766	223,131	91,991	72,270	157,516	325,321	137,924	48,954	6,054	1,147,443	1,224,324
Miscellaneous Expenses	33,835	-	-	9,147	5,469	965	-	-	4,055	-	3,715	57,186	62,032
Community Grants	-	-	-	-	86,930	-	-	-	94,275	-	-	181,205	170,287
Contracted Services	376,204	79,854	484,902	290,982	220,585	48,676	479,294	571,446	293,854	36,353	-	2,882,150	2,085,397
RCMP Contract	-	-	-	-	-	-	1,864,549	-	-	-	-	1,864,549	2,023,034
Special Projects	36,591	82,933	16,500	298,897	71,795	-	411,968	-	-	-	-	918,684	889,321
Utilities - Hydro	16,502	-	-	55,818	113,341	3,293	5,608	159,000	142,358	-	137	496,057	473,357
Utilities - Natural Gas	5,977	-	-	22,358	62,343	4,971	12,158	8,770	-	-	-	116,577	145,032
Utilities - Water, Sewers, Garbage	1,745	-	-	2,044	41,099	1,316	1,829	1,733	784	-	-	50,550	43,830
Insurance	24,372	2,418	705	72,251	59,324	3,286	32,736	59,024	20,270	2,418	214	277,018	245,448
Interest on Long-Term Debt	-	-	-	94,698	21,450	-	-	25,140	11,760	-	-	153,048	161,474
Amortization	95,087	9,036	6,596	1,445,260	599,864	5,894	143,512	985,950	514,859	50,526	4,117	3,860,701	3,642,330
Accretion	-	-	1,710	18,782	46,750	2,942	7,066	5,857	1,197	-	-	84,304	-
Loss on Disposal of Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	807
	2,077,229	877,272	655,970	3,416,962	2,372,952	525,426	3,953,618	3,053,174	1,771,096	419,930	68,866	19,192,495	17,793,255
SURPLUS / (DEFICIT)	7,475,319	668,014	(214,930)	(1,360,558)	1,475,641	(293,155)	(437,650)	(1,748,638)	796,814	58,974	(30,003)	6,389,828	2,021,407

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

15. COMMITMENTS AND CONTINGENCIES

(a) Financial Contracts

The Town of Smithers estimated financial commitments under service contracts for the next five years are as follows:

	RCMP	Other
2024	2,396,935	694,322
2025	2,525,564	551,495
2026	2,613,270	575,709
2027	2,693,480	525,502
2028	<u>2,776,094</u>	<u>402,996</u>
	<u>13,005,343</u>	<u>2,750,024</u>

(b) RCMP Contract (BC Ministry of Public Safety and Solicitor General)

Under an agreement with the BC Ministry of Public Safety and Solicitor General, the Town of Smithers is obligated to pay or share the cost of municipal policing services comprised of eleven officers, two clerks, one court liaison officer, municipal prisoner costs, RCMP Smithers Detachment property, information technology and other shared RCMP services.

(c) Smithers Regional Airport (Transport Canada)

The Government of Canada transferred the Smithers Regional Airport to the Town of Smithers in 1999. Should the Town or its contractors cease to manage, operate and maintain the Airport, Canada has the option to purchase the Airport from the Town. The Town is reliant on grant funding from senior governments' airport capital assistance programs to maintain the Airport's lands, improvements, and equipment. Operationally, Transport Canada continues to perform or oversee its contractors performance of air navigation and air traffic control, civil aviation security, Canadian inspection services, and passenger check-in screening. The Airport does not pay for Transport Canada services.

(d) Legal Claims (Uninsured Risks)

The Town of Smithers has been named as a defendant in legal actions. No liability is recognized in the financial statements for claims or possible claims because the amount of loss, if any, is indeterminable. Settlements, if any, of claims or actions against the Town are charged to current expenditures when the outcome is known.

(e) Wastewater Treatment Facility (Environment Canada)

The Town of Smithers received notice from Environment Canada in 2020 that effluent being discharged by the Town into the Bulkley River periodically does not comply with regulations; Environment Canada has the authority to issue fines and orders for non-compliance. The Town is upgrading its Waste Water Treatment Facility at an estimated cost of \$8 million. Funding includes an Investing in Canada Infrastructure Program ("ICIP") grant of \$5.6 million and \$2.4 million from the Town's BC Northern Capital and Planning Grant Reserve. To obtain the ICIP grant, the Town committed to funding project costs above \$8 million. The project is in its detailed design phase and once tendered it's actual construction cost and the Town's project funding obligation will be known. Project construction is projected to commence in 2025.

(f) Water Treatment Plants (Northern Health Authority)

The Town of Smithers received notices (2022 / 2023) from the Northern Health Authority ("NHA") that manganese levels in its water systems exceed regulation. NHA requires the Town to bring the manganese levels into compliance.

The Town is upgrading the Smithers Regional Airport area water system at a cost of \$7 million. Funding includes a Canada Community Building Fund ("CCBF") grant of \$2.5 million and \$4.5 million from the Town's BC Northern Capital and Planning Grant Reserve. To obtain the CCBF grant, the Town committed to funding project costs above \$3 million. The project construction phase has begun with completion scheduled in 2025.

To bring the Smithers Community Water System into compliance will require the construction of a Water Treatment Plant at an estimated cost of \$12 million. Senior government project grant funding at the 70% level is projected. The Town's 30% project share is currently projected to be funded by long term debt. Subject to project funding, construction is projected to commence in 2027.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2023

16. CEMETERY TRUST FUNDS

The Town of Smithers operates and maintains the Smithers Cemetery. As required under Provincial legislation, a portion of plot sales and marker installation fees must be retained for the future maintenance of the cemetery. Further, funds received for cemetery services sold for delivery at a future date must also be retained until the services have been delivered.

The Town has excluded the Cemetery and Columbarium Care Trust Fund, the Cemetery Preneed Trust, and associated cash from the Statement of Financial Position and related interest earnings and transactions from the Statement of Operations.

Cemetery and Columbarium Care Trust Fund	2023	2022
Balance, beginning of year	120,182	109,394
Contributions and interest	3,617	10,788
Services charged	-	-
	<u>123,799</u>	<u>120,182</u>

Cemetery Preneed Trust	2023	2022
Balance, beginning of year	29,017	-
Contributions and interest	10	29,017
Services charged	(744)	-
	<u>28,283</u>	<u>29,017</u>

TOWN OF SMITHERS

SCHEDULE 1 - TANGIBLE CAPITAL ASSETS

2023

	Land	Utility Systems	Engineered Structures	Buildings	Machinery, Equipment, Vehicles	Office Equipment	Library Equipment	Work in Progress	Total \$
Cost, beginning of year	8,125,237	35,212,602	57,137,501	32,909,830	11,781,553	725,176	147,971	654,964	146,694,834
Acquisitions	-	307,097	2,696,876	1,839,022	292,937	44,039	-	781,079	5,961,050
Contributed Assets	50,000	5,500	53,879	-	-	-	-	-	109,379
Transfer - Work In Progress	-	96,354	40,135	32,994	-	-	-	(169,483)	-
Addition - ARO Recognition (Note 11)	-	-	-	1,951,487	-	-	-	-	1,951,487
Disposals	(61,065)	-	-	-	(48,946)	-	-	-	(110,011)
Cost, end of year	8,114,172	35,621,553	59,928,391	36,733,333	12,025,544	769,215	147,971	1,266,560	154,606,739
Accumulated amortization, beginning of year	-	22,496,727	29,194,065	15,673,702	8,658,654	684,590	135,005	-	76,842,743
Amortization	-	561,181	1,660,935	1,132,151	490,029	14,768	1,637	-	3,860,701
Disposals	-	-	-	-	(76,890)	-	-	-	(76,890)
Accumulated amortization, end of year	-	23,057,908	30,855,000	16,805,853	9,071,792	699,359	136,642	-	80,626,554
Net carrying amount, end of year	8,114,172	12,563,645	29,073,391	19,927,480	2,953,752	69,856	11,329	1,266,560	73,980,184

2022

	Land	Utility Systems	Engineered Structures	Buildings	Machinery, Equipment, Vehicles	Office Equipment	Library Equipment	Work in Progress	Total \$
Cost, beginning of year	8,125,237	34,807,447	47,278,827	31,706,261	11,636,122	725,176	144,242	5,715,887	140,139,199
Acquisitions	-	369,155	3,430,740	1,203,569	180,602	-	6,712	589,745	5,780,523
Contributed Assets	-	36,000	777,266	-	-	-	-	-	813,266
Transfer - Work In Progress	-	-	5,650,668	-	-	-	-	(5,650,668)	-
Disposals	-	-	-	-	(35,171)	-	(2,983)	-	(38,154)
Cost, end of year	8,125,237	35,212,602	57,137,501	32,909,830	11,781,553	725,176	147,971	654,964	146,694,834
Accumulated amortization, beginning of year	-	21,939,252	27,622,359	14,697,922	8,163,120	676,529	135,579	-	73,234,761
Amortization	-	557,475	1,571,706	975,780	527,188	8,061	2,119	-	3,642,329
Disposals	-	-	-	-	(31,654)	-	(2,693)	-	(34,347)
Accumulated amortization, end of year	-	22,496,727	29,194,065	15,673,702	8,658,654	684,590	135,005	-	76,842,743
Net carrying amount, end of year	8,125,237	12,715,875	27,943,436	17,236,128	3,122,899	40,586	12,966	654,964	69,852,091

TOWN OF SMITHERS

SCHEDULE 2 - CHANGES IN TOWN POSITION

YEAR ENDED DECEMBER 31

	Restricted & Unrestricted Surplus	Reserves	Equity in Capital Assets	2023 Total \$	2022 Total \$
Balance, beginning of year	6,487,955	14,924,291	66,479,400	87,891,646	85,870,239
Excess of revenue over expenses	4,078,537	-	2,311,291	6,389,828	2,021,407
Amortization	3,860,701	-	(3,860,701)	-	-
Accretion	84,304	-	(84,304)	-	-
Net loss/gain on disposal of tangible capital assets	(822,973)	856,095	(33,122)	-	-
Actuarial adjustment	(91,165)	-	91,165	-	-
Unrestricted funds designated for future use	(6,458,561)	6,458,561	-	-	-
Unrestricted funds designated for tangible capital assets	(45,427)	-	45,427	-	-
Restricted funds used for operations	99,995	(99,995)	-	-	-
Restricted funds used for tangible capital assets	-	(3,713,712)	3,713,712	-	-
Long-term debt repayment	(259,621)	-	259,621	-	-
	<u>445,790</u>	<u>3,500,949</u>	<u>2,443,089</u>	<u>6,389,828</u>	<u>2,021,407</u>
Balance, end of year	<u>6,933,745</u>	<u>18,425,240</u>	<u>68,922,489</u>	<u>94,281,474</u>	<u>87,891,646</u>

TOWN OF SMITHERS

SCHEDULE 3 - PROPERTY TAXES AND GRANTS IN LIEU

YEAR ENDED DECEMBER 31

	(Unaudited) Budget 2023 \$	2023 \$	2022 \$
Taxes Collected			
Municipal Property Taxes	8,599,376	8,597,609	8,083,489
Grants in Lieu of Taxes	302,000	330,054	302,419
1% Utility Taxes	182,022	182,079	177,071
Local Service Area Taxes	9,627	9,627	9,627
	<u>9,093,025</u>	<u>9,119,369</u>	<u>8,572,606</u>
Taxes Collected for Other Taxing Authorities	<u>5,549,673</u>	<u>5,613,247</u>	<u>5,189,217</u>
	<u>14,642,698</u>	<u>14,732,616</u>	<u>13,761,823</u>
Less:			
Transfers to Other Taxing Authorities			
BC Ministry of Finance - School Taxes	2,755,406	2,767,029	2,577,533
Regional District of Bulkley Nechako	1,940,473	1,989,011	1,829,637
North West Regional Hospital District	791,850	794,982	723,517
BC Assessment Authority	61,628	61,907	58,247
Municipal Finance Authority of BC	316	318	283
	<u>5,549,673</u>	<u>5,613,247</u>	<u>5,189,217</u>
	<u>9,093,025</u>	<u>9,119,369</u>	<u>8,572,606</u>

TOWN OF SMITHERS

SCHEDULE 4 - GOVERNMENT TRANSFERS AND GRANTS

YEAR ENDED DECEMBER 31

	(Unaudited) Budget	2023	2022
	2023	2023	2022
	\$	\$	\$
Transfers for Operating			
Federal Government	16,535	330,709	310,983
Provincial Government	1,239,541	889,606	856,210
First Nation Government	9,000	10,826	9,296
Regional District	831,789	862,685	709,445
Municipal Government	32,000	33,194	32,036
School District	10,000	10,000	10,000
Other Government Organizations	938,711	730,292	546,112
Wetzin'kwa Community Forest	-	60,000	50,000
	<u>3,077,576</u>	<u>2,927,312</u>	<u>2,524,082</u>
Transfers for Capital			
Federal Government	2,618,731	386,069	1,537,048
Provincial Government	5,561,101	3,995,922	89,613
Other Government Organizations	443,280	132,210	-
	<u>8,623,112</u>	<u>4,514,201</u>	<u>1,626,661</u>
	<u>11,700,688</u>	<u>7,441,513</u>	<u>4,150,743</u>

TOWN OF SMITHERS

SCHEDULE 5 - EXPENSES BY OBJECT

YEAR ENDED DECEMBER 31

	(Unaudited)		
	Budget		
	2023	2023	2022
	\$	\$	\$
Consolidated Expenses by Object			
Salaries, Wages and Benefits	6,838,689	6,755,913	6,354,833
Training, Travel, Memberships	294,250	214,438	155,596
Telephone and Internet	100,000	99,189	88,579
Advertising and Promotion	44,000	33,483	27,574
Materials and Supplies	1,255,840	1,147,443	1,224,324
Miscellaneous Expenses	36,000	57,186	62,032
Community Grants	197,637	181,205	170,287
Contracted Services	2,518,352	2,882,150	2,085,397
RCMP Contract	2,228,629	1,864,549	2,023,034
Special Projects	1,558,912	918,684	889,321
Utilities - Hydro	472,550	496,057	473,357
Utilities - Natural Gas	147,400	116,577	145,032
Utilities - Water, Sewers, Garbage	50,865	50,550	43,830
Insurance	282,448	277,018	245,448
Interest on Long-term Debt	154,601	153,048	161,474
Amortization	3,642,329	3,860,701	3,642,330
Accretion	-	84,304	-
Net Loss on Disposal of Assets	-	-	807
	<u>19,822,502</u>	<u>19,192,495</u>	<u>17,793,255</u>

TOWN OF SMITHERS

**SCHEDULE 6 - BC NORTHERN CAPITAL AND PLANNING GRANT
RESERVE FUND**

YEAR ENDED DECEMBER 31

	2023	2022
	\$	\$
Balance, beginning of year	8,270,622	9,831,530
Capital and planning project funding	(308,738)	(1,717,509)
Investment income	<u>398,094</u>	<u>156,601</u>
	<u>8,359,978</u>	<u>8,270,622</u>

TOWN OF SMITHERS

SCHEDULE 7 - BC GROWING COMMUNITIES RESERVE FUND

YEAR ENDED DECEMBER 31

	2023
	\$
Contribution from Province of BC	2,320,000
Capital project funding:	
- Civic Centre arena refrigeration plant replacement	(765,728)
- Perimeter trail completion	(526,306)
Investment income	<u>51,398</u>
Closing balance	<u>1,079,364</u>

TOWN OF SMITHERS

SCHEDULE 8 - BC COVID SAFE RESTART GRANT REPORTING

YEAR ENDED DECEMBER 31


	2023	2022
	\$	\$
Balance, beginning of year	171,997	316,867
Revenue losses coverage:	-	-
Expenditures coverage:		
- Staff time on COVID tasks	-	(20,000)
- Council Chambers audio video upgrade	(21,173)	(34,000)
- Town website	-	(28,385)
- Civic Centre dressing room ventilation upgrade	-	(43,270)
- Information technology upgrades	(1,389)	(19,215)
Non-profit org./ event restart support:	-	-
	<u>149,435</u>	<u>171,997</u>




Town of Smithers


...simply exceptional.



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