



TOWN OF LADYSMITH

A REGULAR MEETING OF THE
COUNCIL OF THE TOWN OF LADYSMITH
WILL BE HELD IN COUNCIL CHAMBERS AT CITY HALL ON
TUESDAY, MAY 21, 2013
7:00 p.m.

A G E N D A

Page

CALL TO ORDER 6:15 P.M.

In order to retire immediately into Executive (Closed) Session

1. EXECUTIVE (CLOSED) SESSION

In accordance with section 90(1) of the *Community Charter*, this section of the meeting will be held *In Camera* to consider the following items:

- labour relations or other employee relations
- negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public

2. ARISE AND REPORT

3. AGENDA APPROVAL (7:00 P.M.)

4. MINUTES

4.1. Minutes of the Regular Meeting of Council held May 6, 2013

1 - 7

4.2. Minutes of the Special Meeting of Council held May 13, 2013

8 - 9

5. DELEGATIONS

5.1. Presentation – Good Neighbour Awards for individuals nominated by their neighbours for going above and beyond to help out.
Nominees and nominators will be in attendance

6. PROCLAMATIONS

6.1. Mayor Hutchins has proclaimed June 15 and 16, 2013 as “Be a Home Town Tourist Weekend” in the Town of Ladysmith, to encourage local residents to become acquainted with their community and in so doing become supporters of local businesses and attractions, and ambassadors for visitors to this area.

7. DEVELOPMENT APPLICATIONS

7.1. Application for a Temporary Use Permit – Tycor Holdings Ltd
Lot 2, District Lot 24, Oyster District, Plan 45800 (930 Ludlow Road.)

10 - 12

8. STAFF REPORTS

- 8.1. Sale of Trolley and Trolley Rental Subsidization Policy** 13 - 14

9. BYLAWS

- 9.1. Town of Ladysmith Waste Water Treatment Plan Loan Authorization Bylaw 2012, No. 1792** 15
May be adopted

The purpose of Bylaw 1792 is to permit the Town of Ladysmith to borrow up to \$10,000,000 for construction of the third phase of the Waste Water Treatment Plant. This bylaw has now received approval from the Inspector of Municipalities in accordance with the legislation, and may now be adopted.

- 9.2. Town of Ladysmith Audited Financial Statements Bylaw 2013, No. 1829** 16 – 50
May be read a first, second and third time.

The purpose of Bylaw 1829 is to approve the 2012 Audited Financial Statements as authorized expenditures for 2012.

10. CORRESPONDENCE

- 10.1. Mayor Phil Kent, City of Duncan** 51 – 55
Request for Consideration of Region-Wide No Smoking Regulations

Staff Recommendation

That the letter from Mayor Phil Kent, City of Duncan, dated May 8, 2013, in response to the Town of Ladysmith request for all Cowichan Region municipalities to implement region-wide no smoking regulations, be received.

- 10.2. Chief Tom Bremner, Salt Spring Island Fire Rescue** 56
Appreciation for Ladysmith Fire Rescue Participation in Memorial Service

Staff Recommendation

That the letter of thanks from Chief Tom Bremner of Salt Spring Island Fire Rescue, dated May 1, 2013, be received.

- 10.3. Cyndi Beaulieu, Ladysmith Chamber of Commerce** 57
Request for Town of Ladysmith Sponsorship of a Hole at the Ladysmith Chamber of Commerce Golf Tournament

Staff Recommendation

That Council consider whether it wishes to sponsor a hole and/or donate a prize for the 2013 Ladysmith Chamber of Commerce Golf Tournament.

**10.4. Hon. Naomi Yamamoto, M.L.A., Minister of State for Small Business
Kevin Krueger, M.L.A.
2013 Open for Business Award**

58 - 61

Staff Recommendation

That staff be directed to enter a submission for the 2013 Open for Business Award to recognize communities that are undertaking initiatives and partnerships to reduce the cost and complexity of doing business in British Columbia.

11. NEW BUSINESS

12. UNFINISHED BUSINESS

13. QUESTION PERIOD

- A maximum of 15 minutes is allotted for questions.
- Persons wishing to address Council during “Question Period” must be Town of Ladysmith residents, non-resident property owners, or operators of a business.
- Individuals must state their name and address for identification purposes.
- Questions put forth must be on topics which are not normally dealt with by Town staff as a matter of routine.
- Questions must be brief and to the point.
- Questions shall be addressed through the Chair and answers given likewise. Debates with or by individual Council members or staff members are not allowed
- No commitments shall be made by the Chair in replying to a question. Matters which may require action of the Council shall be referred to a future meeting of the Council.

ADJOURNMENT



TOWN OF LADYSMITH
MINUTES OF A REGULAR MEETING OF COUNCIL
MONDAY, MAY 6, 2013 – 7:00 P.M.
COUNCIL CHAMBERS, CITY HALL

COUNCIL MEMBERS PRESENT:

Mayor Rob Hutchins	Councillor Steve Arnett	Councillor Bill Drysdale
Councillor Gord Horth	Councillor Duck Paterson	Councillor Glenda Patterson
Councillor Jillian Dashwood		

STAFF PRESENT:

Ruth Malli	Sandy Bowden	Felicity Adams
Erin Anderson	John Manson	Joanna Winter

CALL TO ORDER Mayor Hutchins called the Regular Meeting of Council to order at 6:15 p.m. in order to retire into Executive (Closed) Session.

EXECUTIVE (CLOSED SESSION)

CS 2013-145 It was moved, seconded and carried at 6:15 p.m. that Council retire into Executive (Closed) Session.

SPECIAL CELEBRATION Mayor Hutchins, Council, the Ladysmith Ambassadors and guests welcomed Keith Turner, a resident of La Rosa Gardens who will celebrate his 106th birthday on May 7, making him the oldest man in British Columbia. The Mayor presented Mr. Turner with a gift on behalf of council, the audience sang happy birthday, and cake was served.

Mayor Hutchins reconvened the Regular Meeting of Council at 7:16 p.m.

AGENDA APPROVAL

CS 2013-146 It was moved, seconded and carried that the agenda for the Regular Council Meeting of May 6, 2013 be approved as amended to include the following changes:

- Move agenda item 4.3 to 4.1
- Add item 12.1 – Ladysmith Fire Rescue Fund Raising event

MINUTES

CS 2013-147 It was moved, seconded and carried that the minutes of the Regular Meeting of Council held April 15, 2013 be approved as circulated.

DELEGATIONS

Ladysmith Ambassadors

Cheri Mactier, member of the Ladysmith Ambassadors Committee, introduced the newly crowned 2013 Ladysmith Ambassadors: Kristy DeClark, Sydney Jordan and Kira Mauriks. The Ambassadors spoke about the program, and about their roles representing Ladysmith to other communities and mentoring candidates for the 2014 Ambassador Program.

Ladysmith Ambassador for 2012, Kelly Wallace, addressed Council about her current quest to become a BC Ambassador.

Council congratulated the Ambassadors and wished them well in their duties over the coming year.

Joe Burnett and Mike Hooper, Nanaimo Airport

Joe Burnett (Town of Ladysmith representative on the Nanaimo Airport Commission) and Mike Hooper (President and Chief Executive Officer of Nanaimo Airport) gave their bi-annual report to Council about developments at the airport.

Council thanked Mr. Burnett and Mr. Hooper for their presentation and congratulated them on the success of the airport.

Jenny Van Horne, Karen Fediuk, Ecole Davis Road School Parents Advisory Council

Jenny Van Horne and Karen Fediuk provided an overview of the changes to the configuration of Ladysmith schools as proposed by the Board of School District 68, and requested Council's support to help ensure that full consultation and consideration have been given to addressing the needs of Ladysmith students in any proposed changes, taking into account community growth and growing demand for school spaces.

Council thanked Ms. Van Horne and Ms. Fediuk for their informative presentation.

PROCLAMATIONS

Mayor Hutchins proclaimed the month of May 2013 as "Child Find's Green Ribbon of Hope Month", and May 25, 2013 as National Missing Children's Day in the Town of Ladysmith, to symbolize hope for the recovery of all missing children and to remind citizens to remain vigilant in a common desire to protect and nurture the youth of the province.

Mayor Hutchins proclaimed June 1, 2013 as "Intergenerational Day" in the Town of Ladysmith, to remind people of the importance of simple and respectful connecting between generations, and to raise awareness of the benefits that intergenerational awareness

brings.

**DEVELOPMENT
APPLICATIONS**

CS 2013-148 **Official Community Plan Amendment and Rezoning Application (Kolk) – 340 Second Avenue (Lot B, District Lot 56, Oyster District, Plan VIP65504)**

It was moved, seconded and carried that the report from the Director of Development Services concerning the Official Community Plan Amendment and Rezoning application for 340 Second Avenue (Kolk) be received.

CS 2013-149 **Official Community Plan Amendment and Rezoning Application – 1201 and 1251 Christie Road (Lot 7 and 8, DL 147, Oyster District, Plan VIP85271)**

It was moved, seconded and carried that the report from the Director of Development Services regarding Official Community Plan amendment and rezoning application for 1201 and 1251 Christie Road be received, that staff be directed to amend the designated truck route in the “Ladysmith Streets and Traffic Bylaw 1998, No. 1309 to add Rocky Creek Road and delete Bayview Avenue, and that staff be directed to place “No Truck” signs on Strathcona Road and Third Avenue.

CS 2013-150 It was moved, seconded and carried that staff be directed to prepare a report for Council concerning the possible closure of access to the TransCanada Highway from Christie Road.

Councillor G. Patterson declared a conflict of interest with the following agenda item and excused herself from the meeting.

CS 2013-151 **Development Variance Permit Application – 948 Malone Road (Morgan) – Lot 19, District Lot 96, Oyster District, Plan VIP57370**

It was moved, seconded and carried that Development Variance Permit application 3090-13-01 for Lot 19, District Lot 96 be approved to permit an addition to an existing dwelling.

Councillor G. Patterson returned to the meeting.

**BYLAWS (OCP /
ZONING)**

CS 2013-152 **Town of Ladysmith Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No. 40), 2013, No. 1816**

It was moved, seconded and carried that Town of Ladysmith Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No. 40), 2013, No. 1816 be read a first and second time, and that a public hearing be scheduled for Monday, June 10, 2013 at 7:00 p.m.

Town of Ladysmith Zoning Bylaw 1995, No. 1160, Amendment Bylaw (No. 91) 2013, No. 1817

It was moved, seconded and carried that Town of Ladysmith Zoning

CS 2013-153 Bylaw 1995, No. 1160, Amendment Bylaw (No. 91) 2013, No. 1817 be read a first and second time, and that a public hearing be scheduled for Monday, June 10, 2013 at 7:00 p.m.

Town of Ladysmith Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No. 41) 2013, No. 1818

CS 2013-154 It was moved, seconded and carried that Town of Ladysmith Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No. 41) 2013, No. 1818 be read a first and second time, and that a public hearing be scheduled for Monday, June 10 at 7:00 p.m.

Town of Ladysmith Zoning Bylaw 1995, No. 1160, Amendment Bylaw (No. 92) 2013, No. 1819

CS 2013-155 It was moved, seconded and carried that Town of Ladysmith Zoning Bylaw 1995, No. 1160, Amendment Bylaw (No. 92) 2013, No. 1819 be read a first and second time, and that a public hearing be scheduled for Monday, June 10 at 7:00 p.m.

COUNCIL COMMITTEE REPORTS

Mayor Hutchins announced that the Yellow Point Players donated \$350 to the Town of Ladysmith towards the replacement of the Holland Creek Bridge. Council accepted the donation with gratitude.

Government Services Committee Recommendations

It was moved, seconded and carried that:

- CS 2013-156**
- a) a memorial tree be planted at Forrest Field in memory of Jaedynn Amann-Hicks;
 - b) letters be sent to the federal and British Columbia governments requesting that “Jaedynn’s Law” banning the use of free-standing soccer nets in public soccer fields across Canada be enacted as soon as possible;
 - c) a comprehensive Playing Fields Policy be drafted which includes regulations pertaining to soccer nets located on Town-owned playing fields; and
 - d) School District No. 68 be requested to comply with the regulations contained in the Playing Fields Policy pertaining to the use of soccer nets on School District property.

CS 2013-157 It was moved, seconded and carried that Council consider including bylaw amendments to permit hens in backyards in its 2014 work plan.

STAFF REPORTS

- CS 2013-158** **Rogers Telecommunications Facility Proposal (4300 Thicke Road)**
- It was moved, seconded and carried that in addition to the Industry Canada required consultation, Rogers Communications Inc. be requested to:
- conduct a public information meeting about the proposed 50

metre tower to be located at 4300 Thicke Road in the South Ladysmith Industrial Park,

- advertise the meeting in two issues of the local newspaper,
- collaborate with staff on the direct mail notification area so that Town residents living in this area are included, and
- report back to Council.

CS 2013-159 It was moved, seconded and carried that Rogers Communications Inc. be requested to investigate aesthetically pleasing 50 metre telecommunications tower designs suitable for the gateway to the South Ladysmith Industrial Park, including a “mono-pine” structure.

Janitorial Services for Ladysmith RCMP Detachment

CS 2013-160 It was moved, seconded and carried that the purchasing policy be waived and that the Town enter into a new contract with Big Island Building Services to provide janitorial services for the Ladysmith RCMP detachment for a two year period with an option to renew for a further two years, commencing June 1, 2013, for a monthly fee of \$897.59 per month plus applicable taxes.

CORRESPONDENCE

**S/Sgt Larry Chomyn, Ladysmith RCMP Detachment
2013/2014 Annual Performance Plan Priorities and Quarterly Mayor’s Report**

CS 2013-161 It was moved, seconded and carried that the correspondence from S/Sgt Larry Chomyn confirming the Ladysmith RCMP Detachment annual Performance Plan Priorities for 2013/2014, and the detachment’s First Quarter Report for 2013/2014, be received.

**Mark Ruttan, Municipality of North Cowichan
Response to Town of Ladysmith Request for Consideration of
Region-Wide No-Smoking Regulations**

CS 2013-162 It was moved, seconded and carried that the correspondence from the Municipality of North Cowichan dated April 22, 2013, responding to Council’s request for consideration of region-wide smoking regulations, be received.

**Muriel Carlson
Clean-up of the Ladysmith Waterfront**

CS 2013-163 It was moved, seconded and carried that a Community Clean-up Day be held in October 2013.

CS 2013-164 It was moved, seconded and carried that staff be requested to investigate options for placing garbage containers along the waterfront walkway, and to report back to Council.

CS 2013-165 It was moved, seconded and carried that staff be requested to investigate the feasibility of closing portions of the gravel road along

the waterfront in the vicinity of Oyster Bay Drive, and to report back to Council.

**Jamie Brennan, Chair, Nanaimo Ladysmith Schools
Proposed 10-Year enhanced Facilities for Learning Plan for School District 68**

CS 2013-166

It was moved, seconded and carried that a letter be sent to the Board Chair of Nanaimo Ladysmith School District #68 expressing Council's concern over the limited consultation period for the significant changes proposed regarding the number and configuration of schools in Ladysmith.

**Cathy Gilroy, Colleen Cooper and Cpt. Karen Graczyk, Royal Canadian Air Cadets
Request for Approval of Air Cadets Parade, Event and Signage**

CS 2013-167

It was moved, seconded and carried that the request from the Royal Canadian Air Cadets for Town support of the Ladysmith Air Cadets 70th Anniversary celebrations as outlined in the correspondence dated April 29, 2013 be approved, and that staff be requested to work with event organizers as appropriate.

BYLAWS

Town of Ladysmith Fees and Charges Bylaw 1994, No. 1119, Amendment Bylaw 2013, No. 1825

CS 2013-168

It was moved, seconded and carried that Town of Ladysmith Fees and Charges Bylaw 1994, No. 1119, Amendment Bylaw 2013, No. 1825 be adopted.

Town of Ladysmith Financial Plan Bylaw 2013, No. 1827

CS 2013-169

It was moved, seconded and carried that Town of Ladysmith Financial Plan Bylaw 2013, No. 1827 be read a first, second and third time.

Town of Ladysmith Tax Rates Bylaw 2013, No. 1828

CS 2013-170

It was moved, seconded and carried that Town of Ladysmith Tax Rates Bylaw 2013, No. 1828 be read a first, second and third time.

NEW BUSINESS

Ladysmith Fire/Rescue Special Event Request

CS 2013-171

It was moved, seconded and carried that permission be granted to Ladysmith Fire/Rescue to hold a Beer and Burger fundraising event at the Ladysmith Fire Hall on June 1, 2013 in support of a member of Ladysmith Fire/Rescue.

QUESTION PERIOD

R. Johnson enquired about discussions between the Town and Stz'uminus First Nation regarding a proposed development on the Ladysmith waterfront.

EXECUTIVE SESSION

CS 2013-172

It was moved, seconded and carried at 8:50 p.m. that the Executive (Closed) Session of Council resume after a two-minute recess.

RISE AND REPORT

Council arose from Executive (Closed) Session at 10:07 p.m. with report on the following item:

- That no decisions regarding permanent or temporary use on the Ladysmith waterfront will be made prior to adoption of the updated Waterfront Area Plan, and that the principles of Ladysmith Recreational Vehicle Parks Limited be so advised.

ADJOURNMENT

CS 2013-173

It was moved, seconded and carried that this Regular Meeting of Council be adjourned at 10:07 p.m.

CERTIFIED CORRECT

Mayor (R. Hutchins)

Corporate Officer (S. Bowden)



**TOWN OF LADYSMITH
MINUTES OF A SPECIAL MEETING OF COUNCIL
MONDAY, MAY 13, 2013 – 5:00 P.M.
COUNCIL CHAMBERS, CITY HALL**

COUNCIL MEMBERS PRESENT:

Mayor Rob Hutchins	Councillor Steve Arnett	Councillor Bill Drysdale
Councillor Gord Horth	Councillor Duck Paterson	Councillor Glenda Patterson
Councillor Jillian Dashwood		

STAFF PRESENT:

Ruth Malli	Erin Anderson	John Manson
Joanna Winter		

CALL TO ORDER Mayor Hutchins called the Special Meeting of Council to order at 5:00 p.m.

AGENDA APPROVAL

CS 2013-174 It was moved, seconded and carried unanimously that the agenda for the Special Council Meeting of May 13, 2013 be approved as amended to include the following addition:

- School District 68 Proposed Facilities Plan

BYLAWS

CS 2013-175 **Town of Ladysmith Financial Plan Bylaw 2013, No. 1827**
It was moved, seconded and carried that Town of Ladysmith Financial Plan Bylaw 2013, No. 1827 be adopted.

CS 2013-176 **Town of Ladysmith Tax Rates Bylaw 2013, No. 1828**
It was moved, seconded and carried that Town of Ladysmith Tax Rates Bylaw 2013, No. 1828 be adopted.

NEW BUSINESS

School District 68 Proposed Facilities Plan

Council discussed possible action by the Town of Ladysmith with respect to the Facilities Plan proposed by the Board of Trustees of School District 68. Mayor Hutchins agreed to bring a recommendation for consideration at the May 21, 2013 Regular Meeting of Council.

UNFINISHED BUSINESS

CS 2013-177 **Ladysmith Trolley Service – Reconsideration of a Matter**
It was moved, seconded and carried that the provisions of Procedures Bylaw No. 1666 be waived in order to allow the reconsideration of defeated resolution CS 2013-124 (that trolley service be reduced to three days per week, based on days with the highest number of passengers.)

CS 2013-178 It was moved, seconded and carried that trolley service in the Town of Ladysmith be reduced to six hours per day, five days per week, with days and hours to be determined in consultation with the Ladysmith Chamber of Commerce and Ladysmith Downtown Business Association.

OPPOSED: Councillor Drysdale

CS 2013-179 **2013 Water System Capital Projects**
It was moved, seconded and carried that the budget funding for the hydraulic energy project be reallocated to the following additional water capital projects:

- Baden Powell water main replacement – \$125,000
- Public Works Yard water main replacement – \$100,000
- Weather station – \$25,000;

and that the Financial Plan be amended accordingly.

CS 2013-180 **Town of Ladysmith Audited Financial Statements for 2012**
It was moved, seconded and carried that the audited financial statements for the year ending December 31, 2012 be approved.

EXECUTIVE SESSION

CS 2013-181 It was moved, seconded and carried at 5:28 p.m. that Council retire into Executive (Closed) Session to consider the following items:

- Litigation or potential litigation affecting the municipality
- Labour relations or other employee relations.

RISE AND REPORT Council arose from Executive (Closed) Session at 5:58 p.m. without report:

ADJOURNMENT

CS 2013-182 It was moved, seconded and carried that this Regular Meeting of Council be adjourned at 5:58 p.m.

Mayor (R. Hutchins)

CERTIFIED CORRECT

Corporate Officer (S. Bowden)



Town of Ladysmith

STAFF REPORT

To: Ruth Malli, City Manager
From: Felicity Adams, Director of Development Services
Date: May 15, 2013
File No: 3340-13-01

Re: TEMPORARY USE PERMIT (TUP) APPLICATION – Tycor Holdings Ltd.
Lot 2, District Lot 24, Oyster District, Plan 45800 (930 Ludlow Road)

RECOMMENDATION(S):

1. That Council direct staff to proceed with statutory notice for a Temporary Use Permit application (3340-13-01) to permit a mobile food service use to be located at 930 Ludlow Road (Lot 2, District Lot 24, Oyster District, Plan 45800) for a two year period.

PURPOSE:

The purpose of this application is to introduce a Temporary Use Permit (TUP) application for a mobile food service to be located at 930 Ludlow Road and to seek direction to proceed with statutory notification.

INTRODUCTION/BACKGROUND:

The purpose of a TUP is to allow a use not permitted by the Zoning Bylaw on a temporary basis. A temporary use permit may contain conditions under which the temporary use may be carried on. A TUP is issued by a resolution of Council. There is a statutory notice requirement.

The Town's Official Community Plan (OCP) designates the area where a TUP may be considered and establishes general conditions regarding the issue of temporary use permit in those areas

The OCP provides the following parameters for the issuance of a TUP.

Temporary Use Permits are included in the Plan as an interim (short term) alternative for a commercial or industrial land use that may not warrant a change to the land use designation or zoning of land. Temporary uses are typically of a trial/interim use nature, or are a seasonal/occasional use. Temporary use permits may be issued for commercial and industrial uses on specific properties which are not otherwise allowed by a land use designation in this Plan or in a zoning category in the Zoning Bylaw. Conditions may be specified by Council



respecting any required changes to the property to allow the temporary use, and any restoration to the property following expiration of the permit. A temporary use permit can be issued for a maximum of two years, with one renewal of the permit.

The following designations apply to the subject property.

OCP Land Use	<i>Industrial</i>
Waterfront Area Plan	<i>Light Industrial</i>
Development Permit Areas	<i>DPA 1 – Waterfront</i>
Zone	<i>Light Industrial(I-1)</i>

SCOPE OF WORK:

The stage of this application is to seek direction from Council with respect to proceeding with the statutory notice.

The subject property is zoned Light Industrial (I-1). The south side of the property currently contains a building with a caretaker unit and the business “Wash Me on Ludlow” which offers RV washes and sani-dump services. The property also stores trailers and other larger vehicles. The north side of the property contains a lease area with the ‘Co-op Cardlock’ gas station. The proposed mobile food service would be located north of the ‘Wash-Me on Ludlow’ building.

The mobile food service would offer options such as french fries, hamburgers and hotdogs. The food service use is within a small RV trailer (on wheels) which contains griddles, deep fryers, stove, microwave, fridge, and freezer (all powered by propane). The applicant may wish to put two picnic tables outside for a location for people to eat. The food service is intended to be temporary and seasonal in nature. A condition of the permit may be that the food service trailer is removed once the TUP expires.

ALTERNATIVES:

To not proceed with TUP application 3340-13-01.

FINANCIAL IMPLICATIONS; n/a

LEGAL IMPLICATIONS:

A TUP may be issued by Council by resolution. It could provide for a temporary use for a maximum two year period, with one renewal permitted. Statutory notice is required. This is a discretionary decision of Council.

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

There is a statutory notice requirement which will provide for public notification of the TUP application.



INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

The proposal will be referred to the Infrastructure Services Department for their comments.

RESOURCE IMPLICATIONS:

Processing development applications is a core function of the Development Services Department. Processing this application is within available staff resources.

ALIGNMENT WITH SUSTAINABILITY VISIONING REPORT:

The Sustainable Development Checklist is encouraged to be provided by applicants for a TUP. A checklist was not submitted.

ALIGNMENT WITH STRATEGIC PRIORITIES:

Effective land use planning is a Council strategic direction.

SUMMARY:

A TUP application has been received proposing to locate a mobile food service at 930 Ludlow Road. It is recommended to proceed with statutory notification.

I concur with the recommendation.

Ruth Malli

Ruth Malli, City Manager

ATTACHMENTS:

"None".



Town of Ladysmith
STAFF REPORT

To: Ruth Malli, City Manager
From: John Manson, PEng
Date: May 15, 2013
File No:

Re: Sale of Trolley Unit 103 (Newer Trolley), Trolley Rental Subsidization Policy

RECOMMENDATION(S):

That Council direct staff to dispose of Trolley Unit 103 by offering the unit to another B.C. Municipality, and further

That Council direct that funding for the future subsidization of trolley rentals after September 1, 2013 be allocated from Grants-in-Aid.

PURPOSE:

To dispose of one of the two trolleys due to the trolley service reduction scheduled to take effect on June 24, 2013, and to clarify the funding arrangement for subsidized trolley rentals after September 1, 2013.

INTRODUCTION/BACKGROUND:

At a Special Meeting on May 13, 2013, Council directed a change in service level for the existing trolley service from 60 hours of service per week to 30 hours of service per. As a result of this change in service hours, the Town no longer has a practical use for both trolleys. The Town has two trolleys: Unit 105, a 1989 Champlain Bus Conversion with 100,000 kms, and Unit 103, a 2010 Supreme Bus Conversion with 180,000 kms. Both units could be used for future rental service when the regular route service is discontinued on September 1st. However, the newer trolley is expected to sell for a higher value on the used vehicle market. For this reason, staff are recommending the sale of the newer Unit (103).

It should be noted that Trolley Unit 103 was partially funded using Gas Tax Funding. The Gas Tax Agreement stipulated that assets purchased with Gas Tax Funding and sold to a non-government agency within a certain period of time require repayment based on the number of years since the project was completed. This provision does not apply if the asset is sold to a local government, crown corporation, or provincial or federal government. If Council wishes to sell this asset to a non-government agency, the Town would be required to repay nearly \$100,000 to the Union of British Columbia Municipalities.

Staff also wish to clarify the funding arrangements for free or reduced rate trolley rentals after September 1, 2013. Normal trolley rental rates will generally be designed to cover the cost of operating the trolley service on a periodic basis (assuming that the cost of annual trolley maintenance will be incorporated into the hourly charge-out rate). Currently, the trolley rents out for \$100/hour, with a 4 hour minimum rental (\$400). A 25 percent discount is offered for bona fide non-profit groups.

Staff are recommending that in situations where a request is made for a reduced trolley rate rental, the cost difference generally be allocated from Council's Grants-in-Aid budget, so that the service can be run on a cost recovery basis in the future. As the Grants-in-Aid budget is set for 2013, it is recommended that the cost savings for reducing the hours of operation be transferred to the Grants-in-Aid budget to fund such requests.

ALTERNATIVES:

The Town could keep the existing trolley as a spare. This would have a negative impact on the potential to run the service on a cost-recovery basis.

The older trolley could be sold instead of the newer trolley. The advantage of this approach would be the fact that the newer trolley is slightly smaller, which would assist in negotiating tight areas, and the newer trolley has air conditioning. The disadvantage is the older trolley is less valuable on the used market.

FINANCIAL IMPLICATIONS:

The sale of the trolley will provide funds which can be used either for transit improvements, or could be used to augment the cost of the continuation of trolley service into the future.

ALIGNMENT WITH SUSTAINABILITY VISIONING REPORT:

Aligns with Low Impact Transportation sustainability pillar.

ALIGNMENT WITH STRATEGIC PRIORITIES:

Aligns with Enhanced Standard of Infrastructure Priority.

SUMMARY:

Due to the recent Council decision to reduce hours of trolley service, staff are recommending the sale of the newer trolley.

I concur with the recommendation.



Ruth Malli, City Manager



TOWN OF LADYSMITH

BYLAW NO. 1792

A bylaw to authorize the borrowing for the construction of the third phase of the Waste Water Treatment Plant

WHEREAS it is deemed desirable and expedient to construct a third phase of the Waste Water Treatment Plant to the sewer system servicing the Town of Ladysmith.

AND WHEREAS the estimated cost of constructing the third phase of the Waste Water Treatment Plant to the sewer system including expenses incidental thereto is the sum of \$16,900,000.00 of which the sum of \$10,000,000.00 is the amount of debt intended to be borrowed by this bylaw;

NOW THEREFORE the Council of the Town of Ladysmith in open meeting assembled; enacts as follows:

1. The Council is hereby empowered and authorized to undertake and carry out or cause to be carried out the construction of the third phase of the Waste Water Treatment Plant to the sewer system generally in accordance with general plans on file in the municipal office and to do all things necessary in connection therewith and without limiting the generality of the foregoing:
 - a) To borrow upon the credit of the Municipality a sum not exceeding \$10,000,000.00.
 - b) To acquire all such real property, easements, rights-of-way, licenses, rights or authorities as may be requisite or desirable for or in connection with the construction of the said improvements to the sewer system.
2. The funds are being borrowed for the purpose of preparing and implementing a waste management plan under section 24 of the *Environmental Management Act*.
3. The maximum term for which debentures may be issued to secure the debt created by this bylaw is 25 years.

Citation

4. This bylaw may be cited as “Waste Water Treatment Plant Loan Authorization Bylaw 2012, No. 1792”.

READ A FIRST TIME on the 22nd day of May, 2012.

READ A SECOND TIME on the 22nd day of May, 2012.

READ A THIRD TIME on the 22nd day of May, 2012.

THIRD READING RESCINDED on the 15th day of April, 2013

READ A THIRD TIME AS AMENDED on the 15th day of April, 2013

RECEIVED the approval of the Inspector of Municipalities on the 2nd day of May, 2013

RECONSIDERED AND FINALLY PASSED AND ADOPTED on the day of , 20

Mayor (R. Hutchins)

Corporate Officer (S. Bowden)

TOWN OF LADYSMITH

BYLAW NO. 1829

A bylaw of the Town of Ladysmith to approve the 2012 Audited Financial Statements as authorized expenditures for 2012.

WHEREAS the Council of the Town of Ladysmith deems it appropriate to approve the 2012 Audited Financial Statements.

NOW THEREFORE the Council of the Town of Ladysmith in open meeting assembled enacts as follows:

- (1) The 2012 Audited Financial Statements for the Town of Ladysmith, attached hereto as Schedule A, are hereby considered to be authorized expenditures for 2012.
- (2) This bylaw may be cited for all purposes as *"Town of Ladysmith 2012 Audited Financial Statements Bylaw 2013, No. 1829."*

READ A FIRST TIME on the day of

READ A SECOND TIME on the day of

READ A THIRD TIME on the day of

ADOPTED on the day of

Mayor (R. Hutchins)

Director of Corporate Services (S. Bowden)

TOWN OF LADYSMITH
CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2012
Audited

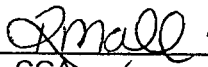
STATEMENT OF RESPONSIBILITY

The accompanying Consolidated Financial Statements are the responsibility of the management of the Town of Ladysmith and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting standards.

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

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

Hayes Stewart Little & Company as the Municipality's appointed external auditors, have audited the Consolidated Financial Statements. The Auditor's report is addressed to the Mayor and members of Council and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the Consolidated Financial Statements are free of material misstatement and present fairly the financial position and results of the Municipality in accordance with Canadian generally accepted accounting principles.



Ruth Malli, CGA
Chief Administrative Officer

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DECEMBER 31, 2012

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AUDITOR'S REPORT

To the Mayor and members of Council of the
THE TOWN OF LADYSMITH

Report on Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of The Town of Ladysmith, which comprise the consolidated statement of financial position as at December 31, 2012, and the consolidated statements of operations, change in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluation of the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of The Town of Ladysmith as at December 31, 2012 and its financial performance, changes in net financial assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards

Other Matter

Our audit was made for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information, including Schedules 1 to XI, has been presented for purposes of additional analysis. The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, this supplementary information is presented fairly, in all material respects, in relation to the consolidated financial statements taken as a whole.

Hayes Stewart Little & Co.

Chartered Accountants

Duncan, B.C.
May 13, 2013

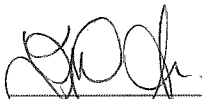
DUNCAN
823 Canada Ave.
Duncan, BC V9L 1V2
Tel: 250.746.4406 | Fax: 250.746.1950

NANAIMO
30 Front St.
Nanaimo, BC V9R 5H7
Tel: 250.753.2544 | Fax: 250.754.1903

VICTORIA
1000-747 Fort St.
Victoria, BC V8W 3E9
Tel: 250.383.8994 | Fax: 250.383.8904

TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2012

	2012	2011
Financial Assets		
Cash and short term deposits (Note 3)	\$ 11,439,569	\$ 9,934,536
Accounts receivable (Note 4)	<u>2,663,634</u>	<u>2,506,020</u>
	<u>14,103,203</u>	<u>12,440,556</u>
Liabilities		
Accounts payable (Note 5)	1,239,606	1,473,578
Post-employment benefits (Note 6)	247,200	253,000
Deferred revenue	212,738	756,318
Restricted reserves (Note 7 & 9)	2,629,144	2,113,537
Refundable deposits and other	416,637	434,439
Long term debt (Note 10 & Schedule I)	<u>3,867,422</u>	<u>3,006,628</u>
	<u>8,612,747</u>	<u>8,037,500</u>
Net Financial Assets	<u>5,490,456</u>	<u>4,403,056</u>
Non-Financial Assets		
Tangible Capital Assets (Schedule X & XI)	77,375,354	77,042,302
Prepays	98,834	38,234
Inventory	<u>83,642</u>	<u>91,496</u>
	<u>77,557,830</u>	<u>77,172,033</u>
Accumulated Surplus (Note 15)	<u><u>\$ 83,048,286</u></u>	<u><u>\$ 81,575,089</u></u>
Commitments and Contingencies (Note 11)		



 Director of Financial Services

TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Actual 2012	Budget 2012	Actual 2011
Revenue			
Taxes (Schedule II)	\$ 8,124,168	\$ 8,116,230	\$ 7,375,542
Fees and charges			
General (Schedule III)	1,684,808	1,699,113	1,721,581
Sewer (Schedule III)	680,043	657,854	635,101
Water (Schedule III)	694,452	651,614	646,117
Return on investments	112,183	60,000	96,744
Penalty and interest on tax	117,983	120,000	138,761
Grants	1,871,963	2,253,968	2,818,839
Donations, contributions and contributed property	168,506	1,000	263,185
Gain (loss) on disposal of tangible capital assets	14,309	-	23,547
Development fees	162,780	363,680	1,031,127
Local area improvements	8,922	8,920	8,922
	<u>13,640,117</u>	<u>13,932,379</u>	<u>14,759,466</u>
Expenditures			
General government services	1,989,616	2,213,094	1,945,291
Library	286,236	286,234	266,368
Protective services	1,387,523	1,516,235	1,402,639
Transportation services	1,486,597	1,146,300	1,403,003
Garbage services	465,798	446,230	449,013
Cemetery services	38,073	38,580	24,368
Development services	520,685	739,401	526,120
Recreation and cultural services	2,066,305	2,042,945	1,993,683
Parks operation services	618,464	659,630	601,204
Sewer	528,670	625,300	462,986
Water	525,863	1,392,970	457,257
Reallocation of internal equipment usage	(350,444)	-	(386,078)
Amortization	2,421,478	2,341,011	2,291,656
Interest, net of actuarial adjustment (Note 10)	182,056	451,065	172,866
	<u>12,166,920</u>	<u>13,898,995</u>	<u>11,610,376</u>
Annual Surplus	1,473,197	33,384	3,149,090
Accumulated Surplus beginning of year	<u>81,575,089</u>	<u>81,575,089</u>	<u>78,425,999</u>
Accumulated Surplus end of year	<u>\$ 83,048,286</u>	<u>\$ 81,608,473</u>	<u>\$ 81,575,089</u>

TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2012

	2012	2011
Operations		
Net operating revenue	\$ 1,473,197	\$ 3,149,090
Less noncash items:		
Amortization	2,421,478	2,291,656
Contribution by developers	(89,684)	(237,447)
Changes in noncash items:		
Accounts receivable	(157,614)	2,316,314
Accounts payable, accrued liabilities and postemployment benefits	(239,771)	(763,016)
Inventory and prepaid expenses	(52,746)	26,192
Deferred revenues	(543,580)	(698,584)
Restricted reserves	515,607	(128,808)
Refundable deposits and other	(17,802)	85,537
	<u>3,294,776</u>	<u>6,017,387</u>
Net increase (decrease) in cash from operations		
Capital Transactions		
Proceeds on sale of tangible capital assets	37,309	27,000
Cash used to acquire tangible capital assets	(2,702,155)	(6,057,807)
	<u>(2,664,847)</u>	<u>(6,030,807)</u>
Financing		
Proceeds from new debt	1,000,000	-
Proceeds from capital lease	86,632	18,784
Repayment of long-term debt	(225,838)	(223,476)
	<u>860,794</u>	<u>(204,692)</u>
Net (decrease) increase in cash from financing		
Increase (decrease) in cash and short-term deposits	1,505,033	(194,565)
Cash and short-term deposits beginning of year	9,934,536	10,129,101
Cash and short-term deposits end of year	<u><u>\$ 11,439,569</u></u>	<u><u>\$ 9,934,536</u></u>

TOWN OF LADYSMITH

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2012

	2012	2011
Annual Surplus	\$ 1,473,197	\$ 3,149,090
Acquisition of tangible capital assets	(2,777,530)	(6,271,707)
Amortization of tangible capital assets	2,421,478	2,291,656
Gain on sale of tangible capital assets	(14,309)	(23,548)
Proceeds from sale of tangible capital assets	37,310	27,000
Decrease (Increase) in inventories	7,854	17,913
Decrease (Increase) in prepaids	<u>(60,600)</u>	<u>8,279</u>
Change in Net Financial Assets	<u>1,087,400</u>	<u>(801,317)</u>
Net Financial Assets (Net Debt), beginning of year	<u>4,403,056</u>	<u>5,204,373</u>
Net Financial Assets (Net Debt), end of year	<u><u>\$ 5,490,456</u></u>	<u><u>\$ 4,403,056</u></u>

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

1. General

The Town of Ladysmith was incorporated under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services in the Town, as governed by the Community Charter and the Local Government Act.

The notes to the consolidated financial statements are an integral part of these financial statements. They provide detailed information and explain the significant accounting and reporting policies and principles that form the basis of these statements. They also provide relevant supplementary information and explanations which cannot be expressed in the consolidated financial statements.

2. Significant Accounting Policies

(a) Basis of Presentation

It is the Town's policy to follow Canadian public sector accounting standards for local governments and to apply such principles consistently. The financial resources and operations of the Town have been consolidated for financial statement purposes and include the accounts of all of the funds of the Town.

The consolidated 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 the receipt of goods and services or the creation of an obligation to pay.

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures and changes in fund balances and financial position of the Town. These consolidated financial statements consolidate the following operations:

General Revenue Fund
Water Revenue Fund
Sewer Revenue Fund
Reserve Fund
General Capital Fund
Water Capital Fund
Sewer Capital Fund

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

2. Significant Accounting Policies (continued)

(b) Reporting Entity

The consolidated financial statements include the assets, liabilities, revenue and expenses of the reporting entity. The reporting entity is comprised of all the funds, agencies, local boards, and committees of the Council which are controlled by the Town. Control is defined as the power to govern the financial and reporting policies of another organization with the expected benefits or risk of loss to the Town. The controlled organizations are consolidated after adjusting their accounting policies to a basis consistent with the accounting policies of the Town. Interfund and intercompany balances and transactions have been eliminated. The controlled organizations include DL 2016 Holdings Corporation, a wholly owned subsidiary of the Town.

(c) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Donated assets are recorded at their estimated fair value upon acquisition. Certain tangible capital assets for which historical cost information is not available have been recorded at current fair market values discounted by a relevant inflation factor. Certain assets are disclosed at a nominal value as the determination of current fair market value was not available. The Town does not capitalize interest charges as part of the cost of its tangible capital assets.

Tangible capital assets are amortized over their estimated useful life, with a half-year's provision in the year of acquisition, on the straight-line method at the following annual rates:

General Tangible Capital Assets

Land	Indefinite
Land Improvements	15 to 75 years
Buildings	25 to 40 years
Equipment, Furniture and Vehicles	5 to 60 years

Engineering Structures

Roads and Sidewalks	20 to 75 years
Storm and Sewer	25 to 75 years
Water	20 to 80 years

Construction in progress contains capital projects underway but not yet complete or put into use. Once put into use, the asset will be amortized based on the above annual rates for the applicable category of work performed.

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

2. Significant Accounting Policies (continued)

Certain assets have historical or cultural value including works of art, historical documents as well as historical and cultural artifacts that are not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made. Intangibles, Crown lands and other natural resources are not recognized as tangible capital assets.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash and short-term investments with maturities of three months or less from the date of acquisition.

(e) Investments

Short-term investments are recorded at cost which, at December 31, 2012, would approximate fair market value.

(f) Restricted Reserves and Deferred Revenues

Receipts which are restricted by legislation of senior governments or by agreement with external parties are deferred and reported as restricted reserves. When qualifying expenditures are incurred, restricted reserves are brought into revenue at equal amounts. These revenues are comprised of the amounts shown in note 7.

Revenues received in advance of expenditures which will be incurred in a later period are deferred until they are earned by being matched against those expenses.

(g) Subdivision Infrastructure

Subdivision streets, lighting, sidewalks, drainage, and other infrastructure are required to be provided by subdivision developers. Upon completion they are turned over to the Town. The Town is not involved in the construction and does not budget for or recognize either the contribution from the developer or the capital expenditure in its annual bylaw. In compliance with PSAB 3150, the contribution and asset purchase will be recorded and the assets will be amortized once they are put into use.

(h) Local Improvements

The Town records capital expenditures for capital assets funded by local improvement agreements as they are incurred. Revenues are recognized over the term of the local improvement agreements as they are collected.

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

2. Significant Accounting Policies (continued)

(i) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the reporting period. Significant areas requiring the use of management estimates relate to the collectability of accounts receivable, deferred charges, accrued liability, post-employment benefits, provisions for contingencies and amortization rates, useful lives and salvage values for determining capital asset values. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

(j) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to the ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Rental payments under operating leases are expensed as incurred.

(k) Revenue Recognition

Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Fees and charges revenue are recognized when the services are rendered. Return on investment income is accrued as earned. Other revenues are recognized when earned in accordance with the terms of the agreement and the amounts are measurable.

Government transfers, grants and donations are recognized in the financial statements in the period which the events giving rise to the transfer occur, eligibility criteria are met, and reasonable estimates of the amount can be made.

Deferred revenue represents user charges and other fees which have been collected, for which the related services have yet to be provided. These amounts will be recognized as revenue in the fiscal year the services are provided.

(l) Non-financial Assets

Nonfinancial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in nonfinancial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

(m) Inventory

Inventory is valued at the lower of cost and net realizable value, determined on an average cost basis.

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

3. Cash and Short Term Deposits

Cash and short term deposits were comprised as follows:

	<u>2012</u>	<u>2011</u>
Cash	\$ 10,695,810	\$ 8,590,621
Short term deposits	743,759	1,343,915
	<u>\$ 11,439,569</u>	<u>\$ 9,934,536</u>

Short term deposits consist of short term investments in the Municipal Finance Authority of B.C. money market fund. The market value is equal to the carrying value.

Included in cash and short term deposits are the following restricted amounts that can only be expended in accordance with the terms of the restricted reserves.

	<u>2012</u>	<u>2011</u>
Restricted Reserves	\$ 2,629,144	\$ 2,113,537
Less: DCC's Receivable	-	-
Total Restricted Cash	<u>\$ 2,629,144</u>	<u>\$ 2,113,537</u>

4. Accounts Receivable

	<u>2012</u>	<u>2011</u>
Property taxes	\$ 1,230,701	\$ 1,045,400
Other government	563,637	615,633
User fees and other	834,787	805,022
Developer receivables	29,071	29,071
Employee receivables	5,438	10,894
	<u>\$ 2,663,634</u>	<u>\$ 2,506,020</u>

Development cost charges (DCC's) are collected on the approval of subdivision or the issuance of a building permit. These funds assist the Town in constructing capital improvements directly or indirectly related to development. Development cost charges represent funds due from developers within two years and are secured by irrevocable standby letters of credit. No interest is charged on these outstanding installments.

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

5. Accounts Payable and Accrued Liabilities

	<u>2012</u>	<u>2011</u>
General	\$ 933,929	\$ 1,047,940
Other Governments	181	94,541
Salaries and wages	129,634	106,736
Contractor holdbacks	142,727	190,984
Accrued Interest	33,135	33,377
	<u>\$ 1,239,606</u>	<u>\$ 1,473,578</u>

6. Post-Employment Benefits

The Town provides compensated absences to its employees to a maximum of 120 days. The Town also allows employees to defer unused vacation without any maximum. Any deferred vacation time remaining at retirement or termination is paid out at that time. The amount recorded for these benefits is based on an actuarial evaluation done by an independent firm using a projected benefit actuarial valuation method prorated on services. The last actuarial valuation was calculated at October 31, 2011 and has been extrapolated to December 31, 2012. The total expenditure recorded in the financial statements in respect of obligations under the plan amounts to (\$5,800). (2011 - \$80,700).

The accrued postemployment benefits are as follows:

	<u>2012</u>	<u>2011</u>
Balance, Beginning of Year	\$ 253,000	\$ 172,300
Current service costs	28,500	26,600
Benefits paid	(63,000)	(8,700)
Actuarial (gain)/loss	28,700	62,800
Balance, End of Year	<u>\$ 247,200</u>	<u>\$ 253,000</u>

The significant actuarial assumptions adopted in measuring the Town's postemployment benefits are as follows:

Significant Actuarial Assumptions:	<u>2012</u>	<u>2011</u>
Discount Rate	3.40%	3.40%
Expected Inflation Rate and Wage & Salary Increases	2.50%	2.50%

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

7. Restricted Reserves

Restricted reserves include Development Cost Charges (DCC's) which are charged to developers and utilized for infrastructure development. There were two new reserves added in 2011: (1) LRCA – Capital; and (2) B&G Capital. The reserves are for the replacement of specific building components located at 630 2nd Avenue and 220 High Street.

Description	Balance Dec. 31, 2011	Interest	Contributions	Expenditures	Balance Dec. 31, 2012
DCC Water	\$ 131,277	\$ 3,968	\$ 82,955	\$ (44)	\$ 218,156
DCC Parks	157,619	2,845	78,141	-	238,605
DCC Roads	535,214	6,916	143,693	(108,075)	577,748
DCC Sewer	65,254	1,107	59,826	-	126,187
DCC Storm	314,059	4,033	11,147	-	329,239
Parking	57,216	916	16,000	-	74,132
Gas Tax	469,886	7,483	252,714	(54,705)	675,377
Green Streets	1,376	18	-	-	1,394
Amphitheatre	11,840	159	1,300	-	13,300
Trolley	-	23	8,364	(8,387)	-
LRC Capital	363,000	27	-	-	363,027
B&G Capital	6,796	119	5,064	-	11,979
TOTAL	<u>\$ 2,113,537</u>	<u>\$ 27,614</u>	<u>\$ 659,204</u>	<u>\$ (171,211)</u>	<u>\$ 2,629,144</u>

8. Financial Instruments

The Town as part of its operations carries a number of financial instruments. It is management's opinion the Town is not exposed to significant interest, currency or credit risk arising from these financial instruments, except as otherwise disclosed. Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

9. Federal Gas Tax Funds

Gas Tax funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Town and the Union of British Columbia Municipalities. Gas Tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements. The attached Schedule V – Schedule of Receipts and Disbursements of Federal Gas Tax outlines the receipts and disbursements for these funds. The funds are recorded on our financial statements as a restricted reserve as outlined in Note 7.

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

10. Long Term Debt

- a) In 2012, new long term debt was issued through the Municipal Finance Authority in the amount of one million dollars to fund waterworks projects. The total long term debt issued and outstanding as at December 31, 2012 was \$3,867,422 (\$3,006,628 as at December 31, 2011). The following principal amounts are payable over the next five years.

	2013	2014	2015	2016	2017 and beyond
Sewer Principal	\$ 7,768	\$ 8,117	\$ 8,483	\$ -	\$ -
Water Principal	24,012	24,012	24,012	24,012	903,952
General Principal	214,373	220,320	266,501	86,206	2,055,654
	<u>\$ 246,153</u>	<u>\$ 252,449</u>	<u>\$ 298,996</u>	<u>\$ 110,218</u>	<u>\$ 2,959,606</u>

Debt interest, less actuarial adjustments in the consolidated statement of financial activities, is determined as follows:

	Interest	Actuarial Adjustment	2012 Net	2011 Net
Sewer Interest	\$ 2,703	\$ 2,776	\$ (73)	\$ 489
Water Interest	17,000	-	17,000	-
General Interest	222,136	57,007	165,129	172,377
	<u>\$ 241,839</u>	<u>\$ 59,783</u>	<u>\$ 182,056</u>	<u>\$ 172,866</u>

- b) Capital Leases – The town has entered into capital leases for the following purchases.
- 1) A five year capital lease agreement with the Municipal Finance Authority of British Columbia which commenced on September 28, 2010, for the purchase of a fire truck. Under the terms of the agreement the Town has prepaid \$97,000. The remaining obligation will be repaid with monthly lease payments in the amount of \$773 including interest at 1.75% per annum. The balance of the capital lease at December 31, 2012, which is included in long-term debt, is \$65,179. Lease to expire September 2015.
 - 2) A five year capital lease agreement with the Municipal Finance Authority of British Columbia which commenced on August 2011 for the purchase of a Photocopier. The remaining obligation will be repaid with monthly lease payments in the amount of \$329 including interest at 2.0% per annum. The balance of the capital lease at December 31, 2012, which is included in long-term debt, is \$13,502. Lease to expire July 2016.
 - 3) A five year capital lease agreement with the Municipal Finance Authority of British Columbia which commenced on April 2012 for the purchase of a 4X4 fire truck. The remaining obligation will be repaid with monthly lease payments in the amount of \$1,381 including interest at 2.0% per annum. The balance of the capital lease at December 31, 2012, which is included in long-term debt, is \$71,290. Lease to expire May 2017.
 - 4) A five year capital lease agreement with the Municipal Finance Authority of British Columbia which commenced on June 2012 for the purchase of a photocopier. The remaining obligation will be repaid with monthly lease payments in the amount of \$111 including interest at 2.0% per annum. The balance of the capital lease at December 31, 2012, which is included in long-term debt, is \$5,938. Lease to expire July 2017.

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

11. Commitments and Contingencies

(a) Contingent Liabilities

- i) The Town, as a member of the Cowichan Valley Regional District, is jointly and severally liable for operational deficits or long term debt related to functions in which it participates.
- ii) The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet payments on its obligations it shall make payments from the Debt Reserve Fund which in turn is established by a similar Debt Reserve Fund in the Town and all other borrowing participants. If the Debt Reserve Fund is deficient the Authority's obligations become a liability of the regional district and may become a liability of the participating municipalities.
- iii) Various claims have been made against the Town as at December 31, 2012 for incidents which arose in the ordinary course of operations. In the opinion of management and legal counsel, the outcomes of the lawsuits, now pending, are not determinable. As the outcomes are not determinable at this time, no amount has been accrued in the financial statements. Should any loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

(b) Pension Liability

The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multiemployer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 176,000 active members and approximately 67,000 retired members. Active members include approximately 35,000 contributors from local governments.

The most recent actuarial valuation as at December 31, 2009 indicated a \$1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The Town of Ladysmith paid \$347,369 (\$319,308 - 2011) for employer contributions to the Plan in fiscal 2012.

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

11. Commitments and Contingencies (Continued)

(c) Reciprocal Insurance Exchange Agreement

The Town is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement the Town is assessed a premium and specific deductible for its claims based on population. The obligation of the Town with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint and several. The Town irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

(d) Debt Reserve Fund

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district through its member municipalities who share in the proceeds of a debt issue is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. When this occurs the regional districts may be called upon to restore the fund.

Upon maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Town. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2012 the total of the Debt Reserve Fund was comprised of:

	Demand		
	Note	Cash	Reserve
General	\$ 134,456	\$ 59,486	\$ 193,942
Sewer	4,270	1,616	5,886
Water	19,006	10,226	29,232
Total MFA Reserve Fund	\$ 157,732	\$ 71,328	\$ 229,060

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

12. Significant Taxpayers

The Town is reliant upon 10 taxpayers for approximately 22.05% (2011 – 23.2%) of the total property tax revenue which includes Western Forest Products at approximately 14.45% (2011 – 15.1%) of the total property tax revenue.

13. Funds Held in Trust

These funds account for assets which must be administered as directed by agreement or statute for certain beneficiaries; in particular, these funds are for the Cemetery Trust Fund. In accordance with PSAB recommendations on financial statement presentation, trust funds are not included in the Town's Financial Statements. A summary of trust fund activities by the Town is as follows:

	2012	2011
Assets		
Cash and short-term investment	<u>\$ 139,697</u>	<u>\$ 137,592</u>
Equity		
Opening balance	\$ 137,592	\$ 135,157
Interest	1,725	1,728
Transfer interest to fund cemetery costs	(1,725)	(1,728)
Contributions	<u>2,105</u>	<u>2,435</u>
Balance, end of year	<u>\$ 139,697</u>	<u>\$ 137,592</u>

14. Comparative Figures

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

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

15. Accumulated Surplus

The Town segregates its accumulated surplus in the following categories:

	2012	2011
Unappropriated equity	\$ 2,293,139	\$ 2,039,472
Appropriated equity (Schedule IV)	6,004,098	4,840,476
	8,297,237	6,879,948
Capital Funds		
General capital fund	4,653	-
Sewer capital fund	826	815
Water capital fund	1,130,618	543,382
	1,136,097	544,197
Reserve Funds		
Reserve funds (Schedule IV and VI)	107,020	115,570
	73,507,932	74,035,374
Total Accumulated Surplus	\$ 83,048,286	\$ 81,575,089

16. Annual Budget

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on May 7, 2012.

The Financial Plan anticipated the use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues. In addition, the Financial Plan anticipated capital expenditures rather than amortization expense.

The following shows how these amounts were combined:

Financial Plan Bylaw surplus for the year	\$ 919,764
Add back:	
Transfers from DCC's & Reserves	363,680
Less:	
Capital Expenditures expensed in accordance with the Tangible Capital Asset Policy	(1,250,060)
Adjusted Annual Surplus	\$ 33,384

TOWN OF LADYSMITH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

17. DL 2016 Holdings Corporation ("DL 2016")

The Town of Ladysmith has an investment in DL 2016 Holdings Corporation, a wholly owned subsidiary company of the Town.

The Town of Ladysmith leases portions of its waterfront from the Province of British Columbia parts of which are subleased to DL 2016 for use as a marina.

DL 2016 has entered into operation and maintenance agreement and a license agreement with the Ladysmith Maritime Society (LMS) for the operation and management of the lease area.

Pursuant to these agreements DL 2016 could provide security for debt financing in order for LMS to implement capital improvements to the lease area.

18. Segmented Information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens such as roads, water, sewer and drainage infrastructure, fire protection, police protection (RCMP), cemetery, recreation centre, garbage collection and parkland. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government Services

The Corporate Services Department supports the legislated activities of Council, and provides information to citizens with respect to Council/Committee processes, reporting procedures and decisions, and Town activities. Also included is the Finance Department, Information Technology and Human Resources. The City Manager is the liaison between Council and the Town departments and staff.

Capital Funding

Reflects the monies required to fund capital projects during a fiscal year. Included are transfers from development fees, grants, donations, investment income and proceeds from sale of real property.

Protective Services

Protection is comprised of fire protection, policing, bylaw enforcement and building inspection.

- Bylaw enforcement administers, monitors, and seeks compliance with the bylaws enacted by the Mayor and Council to regulate the conduct of affairs in the Town of Ladysmith.
- Fire protection is provided by the fire department, whose volunteer members receive compensation for each callout in which they take part.

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18. Segmented Information (Continued)

- Policing is provided under contract with the RCMP operating from a detachment building located in and owned by the Town of Ladysmith.
- The Town of Ladysmith's Development Services and Public Works Departments work together to regulate all construction within the Town. This is achieved through the use of the Town of Ladysmith's Building and Plumbing Bylaw, the British Columbia Building Code, the British Columbia Fire Code and other related bylaws and enactments with the Town of Ladysmith.

Library Services

A local library is funded by the Town through contributions to the Vancouver Island Regional Library which is responsible for library operations.

Transportation, Garbage and Cemetery

The Transportation (Public Works) Department is responsible for the infrastructure of the Town:

- Ensuring clean and safe water to the Town, supplied through underground pipes and reservoirs,
- Maintaining a separate system of underground pipes to collect sewer or waste water for proper treatment prior to discharging it,
- Providing and maintaining the Town's roads, sidewalks, street lights, signage and line markings, storm drainage and hydrants,
- Providing other key services including street cleaning and the operation of a local bus service.

Garbage Services (Public Works) is responsible for the garbage collection and compost and recycling programs operating in the Town of Ladysmith. Garbage and recycling collection is performed by a contractor.

Cemetery (Public Works) Department provides cemetery services including the maintenance of the cemetery grounds.

Transportation (Public Works) operates the Ladysmith Trolley.

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

18. Segmented Information (Continued)

Development

The Development Services Department provides short-term and long-term land use planning services.

- Long-term Planning includes work with the community on reviewing the Town's Official Community Plan, developing new Neighbourhood Plans, the Trail Plan and the review of relevant bylaws.
- Short term Planning includes the processing of development applications.

Recreation and Culture

The Parks, Recreation and Culture Department contribute to the quality of life and personal wellness of the community through the provision of a variety of special events, programs, services and facilities. The Frank Jameson Community Centre is the location where the majority of the programs are offered.

Parks

Parks includes and provides maintenance of beach area, trails, golf course, spray-park, ball parks, and any other civic grounds.

Water

Water includes all of the operating activities related to the treatment and distribution of water throughout the Town.

Sewer

Sewer includes all of the operating activities related to the collection and treatment of waste water (sewage) throughout the Town.

19. Subsequent Events

Subsequent to year end, the Town entered into a lease agreement with the Municipal Finance Authority of British Columbia for a new Spartan fire truck with a total cost of \$492,017.

TOWN OF LADYSMITH
LONG TERM DEBT
FOR THE YEAR ENDED DECEMBER 31, 2012

SCHEDULE I

Date of Issue Purpose	Issue #	Term	Original Amount	Balance Dec 31, 2011	Principal Payments	Balance Dec 31, 2012	Interest (1)	Interest Rate
<u>Sewer Capital Fund</u>								
2000 Sewer Improvements	72	2000-2015	\$93,500	\$31,802	\$7,433	\$24,369	\$(73)	6.45%
<u>Water Capital Fund</u>								
2012 Water Improvements	118	2012-2037	\$1,000,000	\$ -	\$ -	\$1,000,000	\$17,000	3.40%
<u>General Fund</u>								
2000 First Avenue	73	2000-2015	\$1,438,000	\$489,098	\$114,323	\$374,774	\$48,612	6.35%
2005 Fire Truck	LS	2010-2015	311,189	73,226	8,048	65,178	1,371	4.02%
2006 RCMP Building	97	2006-2031	2,750,000	2,392,345	80,339	2,312,005	113,844	4.66%
2007 Command Responder Unit	LS	2007-2012	62,780	2,589	2,589	-	7	4.88%
2011 City Hall Photocopier	LS	2011-2016	19,113	17,570	3,702	13,868	313	2.00%
2012 Fire Bush Truck	LS	2012-2017	80,174	-	8,884	71,290	937	2.00%
2012 Public Works Photocopier	LS	2012-2017	6,458	-	520	5,938	45	2.00%
			<u>4,667,714</u>	<u>2,974,828</u>	<u>218,405</u>	<u>2,843,053</u>	<u>165,129</u>	
			<u>\$5,761,214</u>	<u>\$3,006,630</u>	<u>\$225,838</u>	<u>\$3,867,422</u>	<u>\$182,056</u>	

(1) Interest, net of actuarial and provincial sales tax adjustment.

TOWN OF LADYSMITH

TAX REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2012

SCHEDULE II

	Actual 2012	Budget 2012	Actual 2011
General Taxes			
General municipal purposes	\$ 6,668,193	\$ 6,668,210	\$ 6,347,921
Grants in lieu and 1% utility tax	153,150	153,616	145,878
Water and sewer parcel tax	1,301,280	1,294,404	880,986
	<u>\$ 8,122,623</u>	<u>\$ 8,116,230</u>	<u>\$ 7,374,785</u>
Collections for other governments:			
School district	\$ 2,975,207	\$ 2,971,295	\$ 2,941,690
Regional hospital district	451,270	450,665	371,171
Regional district	729,711	728,771	681,593
BCAA and MFA	84,122	84,013	86,640
	<u>\$ 4,240,310</u>	<u>\$ 4,234,744</u>	<u>\$ 4,081,094</u>
Less:			
Transmission of taxes levied for other governments:			
School district	\$ 2,975,207	\$ 2,971,295	\$ 2,941,688
Regional hospital district	450,665	450,665	370,862
Regional district	728,771	728,771	681,104
BCAA and MFA	84,122	84,013	86,683
	<u>\$ 4,238,765</u>	<u>\$ 4,234,744</u>	<u>\$ 4,080,337</u>
Net Taxation	<u>\$ 8,124,168</u>	<u>\$ 8,116,230</u>	<u>\$ 7,375,542</u>

TOWN OF LADYSMITH
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED DECEMBER 31, 2012

SCHEDULE III

	Actual 2012	Budget 2012	Actual 2011
General Revenue Fund			
Fines and Licence Revenue	\$ 77,996	\$ 75,300	\$ 79,547
Garbage Collection Revenue	505,292	487,200	494,986
General Revenue Fund	18,154	1,850	26,459
Trolley Revenue	14,239	20,000	11,249
Cemetery Revenue	31,015	30,000	24,525
Miscellaneous Revenue	94,326	103,046	150,497
Parks, Recreation & Culture Revenue	584,349	647,850	574,870
Permits and Fees (Subdivisions)	116,192	104,700	110,364
Protective Services Revenue	243,245	229,167	249,084
	<u>\$ 1,684,808</u>	<u>\$ 1,699,113</u>	<u>\$ 1,721,581</u>
Sewer Utility Fund			
User Rates	<u>\$ 680,043</u>	<u>\$ 657,854</u>	<u>\$ 635,101</u>
Waterworks Utility Fund			
User Rates	<u>\$ 694,452</u>	<u>\$ 651,614</u>	<u>\$ 646,117</u>
Total Fees and Charges	<u><u>\$ 3,059,303</u></u>	<u><u>\$ 3,008,581</u></u>	<u><u>\$ 3,002,799</u></u>

TOWN OF LADYSMITH
CONTINUITY SCHEDULE OF RESERVES AND APPROPRIATED EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2012

SCHEDULE IV

	Balance Dec. 31, 2011	Interest Allocated	Contributions	Funding	Balance Dec. 31, 2012
RESERVES					
Tax Sale	\$ 24,554	\$ 309	\$ -	\$ -	\$ 24,863
Perpetual Safety Fund	12,219	154	-	-	12,373
Sale Real Property	-	-	-	-	-
Amenity Funds	78,797	987	-	10,000	69,784
TOTAL RESERVES	115,570	1,450	-	10,000	107,020
APPROPRIATED EQUITY OPERATIONS					
General Operating Fund					
Future Projects	261,420	236	1,062,025	627,371	696,310
Equipment	612,545	-	192,988	175,281	630,252
Land & Building	146,883	-	11,100	21,665	136,318
Tax Contingency	211,266	-	-	50,000	161,266
Total General Fund Appropriated Equity	1,232,114	236	1,266,113	874,317	1,624,146
Water Operating Fund					
Capital Expenditures	261,165	-	433,601	-	694,766
MFA Surplus Refunds	524,076	-	-	-	524,076
Total Water Operating Fund	785,241	-	433,601	-	1,218,842
Sewer Operating Fund					
Capital Expenditures	2,216,770	-	337,987	-	2,554,757
MFA Surplus Refunds	606,353	-	-	-	606,353
Total Sewer Operating Fund	2,823,123	-	337,987	-	3,161,110
TOTAL APPROPRIATED EQUITY	\$ 4,840,478	\$ 236	\$ 2,037,701	\$ 874,317	\$ 6,004,098
TOTAL RESERVES AND APPROPRIATED EQUITY	\$ 4,956,048	\$ 1,686	\$ 2,037,701	\$ 884,317	\$ 6,111,118

TOWN OF LADYSMITH
FEDERAL GAS TAX – SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SCHEDULE V

	<u>2012</u>	<u>2011</u>
Opening balance of unspent funds	\$ 469,885	\$ 541,268
Add: Amount received during the year	252,714	252,715
Interest earned	7,483	7,746
Less: Amount spent on projects	<u>(54,705)</u>	<u>(331,844)</u>
Closing balance of unspent funds	<u><u>\$ 675,377</u></u>	<u><u>\$ 469,885</u></u>

TOWN OF LADYSMITH
STATEMENT OF RESERVE FUND ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012
SCHEDULE VI

	2012	2011
Revenue		
Investment income	\$ 1,687	\$ 2,554
Sale of Real Property	-	21,000
Contributions from developers	-	25,000
	<hr/>	<hr/>
Net Revenues	1,687	48,554
Transfers from (to) operating fund	<hr/> (10,237)	<hr/> (151,818)
Changes in Reserve Fund Balances	(8,550)	(103,264)
Funding Surplus, Beginning of Year	<hr/> 115,570	<hr/> 218,834
Funding Surplus, End of Year	<hr/> <u>\$ 107,020</u>	<hr/> <u>\$ 115,570</u>

TOWN OF LADYSMITH

SCHEDULE OF RESTRICTED RESERVES, RESERVES AND EQUITY BY FUND

AS AT DECEMBER 31, 2012

SCHEDULE VII

	Restricted Reserves	Allocated Reserves	Appropriated Equity	Unappropriated Equity	Capital Funds Equity	Total
General operating fund	\$ -	\$ -	\$ 1,624,146	\$ 117,435	\$ -	\$ 1,741,581
Water operating fund	-	-	1,218,842	1,142,781	-	2,361,623
Sewer operating fund	-	-	3,161,110	1,032,923	-	4,194,033
Reserve fund	2,629,144	107,020	-	-	-	2,736,164
General capital fund	-	-	-	-	4,653	4,653
Water capital fund	-	-	-	-	1,130,618	1,130,618
Sewer capital fund	-	-	-	-	826	826
Total	\$ 2,629,144	\$ 107,020	\$ 6,004,098	\$ 2,293,139	\$ 1,136,097	\$ 12,169,498

TOWN OF LADYSMITH

Schedule VIII

Statement of Operations by Segment

AS AT DECEMBER 31, 2012

	General Government	Capital	Protective	Library	Transport Garbage & Cemetery	Development	Recreation & Culture	Parks	Water	Sewer	Total Actual
	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
REVENUE											
Tax	\$ 1,363,639	\$ 952,035	\$ 1,330,699	\$ 286,236	\$ 1,198,583	\$ 618,427	\$ 1,176,549	\$ 613,130	\$ 324,518	\$ 260,352	\$ 8,124,168
Grants	636,644	1,008,916	64,536	-	10,163	16,998	134,706	-	-	-	1,871,963
Fees & Charges	84,326	-	353,538	-	582,022	59,631	600,221	5,071	694,452	680,043	3,059,304
Investment income	99,532	12,650	-	-	-	-	-	-	-	-	112,182
DCC revenue & other funding of capital works	-	162,780	-	-	-	-	-	-	-	-	162,780
Other revenue	117,983	182,815	-	-	-	-	-	-	-	8,922	309,720
Total revenue	2,302,124	2,319,196	1,748,773	286,236	1,790,768	695,056	1,911,476	618,201	1,018,970	949,317	13,640,117
EXPENSES											
Contracted Services	431,384	-	863,309	-	522,974	162,640	49,475	34,975	95,900	101,287	2,261,944
Grants In Aid	103,100	-	11,000	-	-	-	-	-	-	-	114,100
Insurance	73,386	-	23,256	-	8,317	-	23,783	-	4,810	11,917	145,469
Interest	313	-	116,159	-	48,658	-	-	-	17,000	(73)	182,057
Library	-	-	-	286,236	-	-	-	-	-	-	286,236
Materials & Supplies	29,539	-	73,148	-	81,206	5,269	111,432	127,452	48,333	38,763	515,142
Utilities & Telephone	10,667	-	43,303	-	129,553	6,124	159,352	20,358	5,510	40,462	415,329
Wages & Benefits	1,251,835	-	325,444	-	817,575	333,794	1,571,726	347,231	329,472	304,197	5,281,274
Other	89,707	-	48,062	-	80,397	12,858	150,537	88,448	41,838	32,044	543,891
Amortization	-	2,421,478	-	-	-	-	-	-	-	-	2,421,478
Total expenses	1,989,931	2,421,478	1,503,681	286,236	1,688,680	520,685	2,066,305	618,464	542,863	528,597	12,166,920
Surplus (Deficit)	\$ 312,193	\$ (102,282)	\$ 245,092	\$ -	\$ 102,088	\$ 174,371	\$ (154,829)	\$ (263)	\$ 476,107	\$ 420,720	\$ 1,473,197

TOWN OF LADYSMITH
Statement of Operations by Segment
AS AT DECEMBER 31, 2011

Schedule IX

	General Government	Capital	Protective	Library	Transport Garbage & Cemetery	Development	Recreation & Culture	Parks	Water	Sewer	Total Actual
	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011
REVENUE											
Tax	\$ 1,373,243	\$ 253,159	\$ 1,099,833	\$ 266,368	\$ 792,612	\$ 624,643	\$ 1,280,136	\$ 756,355	\$ 365,567	\$ 563,627	\$ 7,375,542
Grants	638,953	1,952,587	69,439	-	9,522	16,303	132,035	-	-	-	2,818,839
Fees & Charges	56,610	-	355,771	-	564,148	64,435	664,845	4,523	646,117	635,101	2,991,550
Investment income	91,159	5,585	-	-	-	-	-	-	-	-	96,744
DCC revenue & other funding of capital works	-	1,198,165	-	-	-	-	-	-	-	-	1,198,165
Other revenue	143,402	-	-	-	119,324	6,978	-	-	-	8,922	278,627
Total revenue	2,303,367	3,409,496	1,525,043	266,368	1,485,606	712,359	2,077,016	760,878	1,011,684	1,207,650	14,759,466
EXPENSES											
Contracted Services	299,935	-	877,834	-	520,648	168,757	38,144	31,282	81,823	96,255	2,114,678
Grants In Aid	87,950	-	-	-	-	-	-	-	-	-	87,950
Insurance	77,114	-	25,204	-	5,384	-	24,319	-	4,813	11,907	148,741
Interest	153	-	118,658	-	53,535	-	31	-	-	489	172,866
Library	-	-	-	266,368	-	-	-	-	-	-	266,368
Materials & Supplies	44,240	-	65,833	-	58,174	8,398	123,688	116,666	43,693	26,384	487,076
Utilities	10,785	-	-	-	39,704	5,981	141,791	20,097	3,039	36,335	257,732
Wages & Benefits	1,298,082	-	331,685	-	747,579	335,228	1,532,995	337,897	287,658	260,729	5,131,853
Other	127,184	-	102,083	-	118,812	7,758	132,749	95,262	36,232	31,376	651,456
Amortization	-	2,291,656	-	-	-	-	-	-	-	-	2,291,656
Total expenses	1,945,443	2,291,656	1,521,297	266,368	1,543,836	526,122	1,993,717	601,204	457,258	463,475	11,610,376
Surplus (Deficit)	\$ 357,924	\$ 1,117,840	\$ 3,746	\$ -	\$ (58,230)	\$ 186,237	\$ 83,298	\$ 159,674	\$ 554,427	\$ 744,175	\$ 3,149,090

TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule X

	Land		Buildings	Vehicles	Linear Infrastructure				Assets Under Construction	2012 Total
	Land	Improvements		Furniture & Equipment	Transportation	Sanitary Sewer	Storm Sewer	Water		
COST										
Opening Balance	\$8,552,571	\$7,571,586	\$17,627,130	\$5,197,725	\$25,480,203	\$14,211,653	\$7,844,102	\$14,032,374	\$5,535,993	\$106,053,337
Add: Additions	13,512	144,529	18,325	299,304	44,898	5,727,251	94,624	1,671,315	106,600	8,120,358
Less: Disposals	-	-	-	155,605	-	-	-	-	5,342,828	5,498,433
Less: Write-downs	-	-	-	-	-	-	-	-	-	-
Closing Balance	8,566,083	7,716,115	17,645,455	5,341,424	25,525,101	19,938,904	7,938,726	15,703,689	299,765	108,675,262
ACCUMULATED AMORTIZATION										
Opening Balance		1,845,125	3,058,567	3,017,247	11,473,133	4,489,483	1,657,754	3,469,726		29,011,035
Add: Amortization		226,698	456,278	276,733	721,812	363,747	105,494	270,716		2,421,478
Less: Write-downs		-	-	-	-	-	-	-		-
Less: Acc. Amortization on Disposals		-	-	132,605	-	-	-	-		132,605
Closing Balance		2,071,823	3,514,845	3,161,375	12,194,945	4,853,230	1,763,248	3,740,442		31,299,908
Net Book Value, year ended										
December 31, 2012	\$8,566,083	\$5,644,292	\$14,130,610	\$2,180,049	\$13,330,156	\$15,085,674	\$6,175,478	\$11,963,247	\$299,765	\$77,375,354

(1) Included in the tangible capital assets are leased assets with a total cost of \$479,714 - (2011 - \$393,530) and accumulated amortization of \$114,760 - (2011 - \$90,548)

TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2011

Schedule XI

	Land		Buildings	Vehicles	Linear Infrastructure				Assets Under Construction	2011 Total
	Land	Improvements		Furniture & Equipment	Transportation	Sanitary Sewer	Storm Sewer	Water		
COST										
Opening Balance	\$8,485,454	\$3,231,607	\$14,222,125	\$4,998,681	\$23,585,509	\$13,614,428	\$7,271,824	\$13,406,011	\$11,031,853	\$99,847,492
Add: Additions	67,117	4,344,888	3,405,005	259,544	1,894,694	597,225	572,278	626,363	2,316,264	14,083,378
Less: Disposals	-	4,909	-	60,500	-	-	-	-	7,812,124	7,877,533
Less: Write-downs	-	-	-	-	-	-	-	-	-	-
Closing Balance	8,552,571	7,571,586	17,627,130	5,197,725	25,480,203	14,211,653	7,844,102	14,032,374	5,535,993	106,053,337
ACCUMULATED AMORTIZATION										
Opening Balance		1,662,402	2,651,939	2,796,321	10,693,198	4,202,518	1,556,922	3,218,488		26,781,788
Add: Amortization		187,632	406,628	278,426	779,935	286,965	100,832	251,238		2,291,656
Less: Write-downs		-	-	-	-	-	-	-		-
Less: Acc. Amortization on Disposals		4,909	-	57,500	-	-	-	-		62,409
Closing Balance		1,845,125	3,058,567	3,017,247	11,473,133	4,489,483	1,657,754	3,469,726		29,011,035
Net Book Value, year ended December 31, 2011	\$8,552,571	\$5,726,461	\$14,568,563	\$2,180,478	\$14,007,070	\$9,722,170	\$6,186,348	\$10,562,648	\$5,535,993	\$77,042,302



CITY OF DUNCAN

May 8, 2013

0400-60 Ladysmith

Town of Ladysmith

410 Esplanade

PO Box 220

Ladysmith, BC V9G 1A2

Attn: Robert Hutchins, Mayor

Dear Mayor Hutchins:

RE: Request for Consideration of Implementing Region-Wide No Smoking Regulations

Thank you for your letter dated March 27, 2013 requesting the City's support in establishing a common "no smoking bylaw."

As you note in your letter, the City of Duncan recently adopted a bylaw to regulate and prohibit smoking in certain areas of the City (see attached). This bylaw recognizes that the protection, promotion and preservation of the health of the residents is paramount as well as recognizing that second-hand tobacco smoke is a health hazard and nuisance for residents and visitors to the City of Duncan.

When the City first introduced the concept of a bylaw to regulate and prohibit smoking, the proposed bylaw exceeded the Vancouver Island Health Authority's regulations. The City then forwarded it to the Regional District and North Cowichan for feedback of which little comment was received. The proposed bylaw was also circulated to the business community. They felt that unless the Cowichan Tribes and District of North Cowichan adopted similar bylaws, it would provide a competitive disadvantage to Duncan businesses. Duncan took the comments and tailored the bylaw accordingly.

In moving forward, the City applauds Ladysmith's efforts to have a common no-smoking bylaw region wide. Should this initiative be successful regionally, the City would be happy to re-visit amendments to its bylaw at that time.

Sincerely,

**Phil Kent,
Mayor**



/kb

51
PO BOX 820 200 Craig Street, Duncan, BC V9L 3Y2

Tel: (250) 746-6126 Fax: (250) 746-6129 E-mail: duncan@duncan.ca Web: www.duncan.ca

cowichan

THE CORPORATION OF THE CITY OF DUNCAN
BYLAW NO. 3064, 2012

Being a Bylaw to regulate and prohibit smoking in certain areas of the City

WHEREAS it has been determined that second-hand tobacco smoke is a health hazard and nuisance for many residents and visitors in the City of Duncan;

AND WHEREAS it is desirable for the protection, promotion and preservation of the health of the residents of the City of Duncan for Council to regulate and prohibit smoking in certain areas of the City;

AND WHEREAS the City of Duncan has satisfied the preconditions to adopting this Bylaw set out in the *Public Health Bylaws Regulation, B.C. Reg. 42/2004*;

NOW THEREFORE, the Council of The Corporation of the City of Duncan enacts as follows:

SECTION 1
INTERPRETATION

Title

1.1 This Bylaw may be cited as "Smoking Regulation Bylaw No.3064, 2012".

Definitions

"Building Inspector" as appointed by the City of Duncan.

"Bylaw Enforcement Officer" means any Peace Officer or other person designated by the City of Duncan.

"City" means The Corporation of The City of Duncan.

"City Square" shall mean the area immediately surrounding City Hall, including all benches, the stage, sidewalks and brickwork areas East of Craig Street, South of Ingram, and west of the Canada Avenue sidewalk and during public or private events shall include Craig Street and any adjacent sidewalks when closed for event purposes.

"Council" shall mean the Council of The Corporation of the City of Duncan.

"Peace Officer" means any person defined as a Peace Officer by the *Interpretation Act* R.S.B.C. 1996, Chap. 238 and includes a Bylaw Enforcement Officer appointed by the City of Duncan.

"Person" shall mean and include persons of either sex, association, partnerships, corporations, whether acting by himself or herself or by a servant, agent or employee.



“public facility” includes, but is not limited to, any outdoor gathering place, buildings and land owned or operated by the City of Duncan, including but not limited to parks, playgrounds, sports fields, and City Square.

“responsible person” means a person who owns, controls, manages, supervises or operates common public areas;

“smoke” or “smoking” means the inhaling, exhaling, burning or carrying of a lighted cigarette, cigar, pipe or other lighted smoking equipment burning tobacco or any other weed or substance, but does not include the carrying of lighted incense, smoking by actors as part of a stage or theatrical performance or as part of a traditional aboriginal cultural activity.

Severability

- 1.2 A decision by a court of competent jurisdiction that any part of this Bylaw is illegal, void or unenforceable severs that part from this Bylaw and is not to affect the balance of this Bylaw.

Enforcement

- 1.3 The Bylaw Enforcement Officers or the Building Inspector of the City of Duncan shall be responsible for administration of this Bylaw.

Duty of Administration

- 1.4 The intent of this Bylaw is to set standards in the general public interest, and not to impose a duty on the City, its employees, Building Inspector or Bylaw Enforcement Officers to enforce its provisions and:
- (a) a failure to administer or enforce its provisions or the incomplete or inadequate administration or enforcement of its provisions is not to give rise to a cause of action in favour of any person; and
 - (b) the grant of any approval or permission or issuance of any permit is not a representation, warranty or statement of compliance with the Bylaw and the issuance thereof in error is not to give rise to a cause of action.

SECTION 2 REGULATIONS

Ban on Smoking

- 2.1 No person shall smoke:
- (a) In any fully or substantially enclosed public place or workplace;
 - (b) within three (3) meters of most public or workplace doorways, open-window, or air-intakes (i.e. a “buffer zone”);



- (c) in substantially enclosed transit shelters;
- (d) in common areas of apartment buildings, condominiums and dormitories;
- (e) on any public and private K-12 school grounds;
- (f) in motor vehicles when youth under 16 years of age are present;
- (g) in any public facility.

Enforcement of Ban on Smoking

2.2 A responsible person must not suffer or allow a person to smoke in any of the areas specified in section 2.1(a) through (g).

SECTION 3 OFFENCES AND PENALTIES AND ENFORCEMENT

Offences under Bylaw

3.1 A person who:

- (a) violates any provision of this Bylaw or does any act or thing which violates any provision of this Bylaw or allows any other person to do any act or thing which violates any provision of this Bylaw;
- (b) neglects to do or refrains from doing anything required to be done by any provision of this Bylaw; or
- (c) fails to comply or allows any other person to fail to comply, with an order or direction given under any provision of this Bylaw;

is guilty of an offence against this Bylaw and liable to the penalties imposed under section 3.4.

3.2 A person who obstructs a Bylaw Enforcement Officer or Building Inspector in the performance of his or her duty is guilty of an offence against this Bylaw and liable to the penalties imposed under section 3.5.

Continuing Offence

3.3 If an offence is a continuing offence, each day that the offence is continued constitutes a separate and distinct offence.

Fines for Offence



3.4 Every person who violates any of the provisions of this Bylaw, or who causes, suffers, or permits any act or thing to be done in contravention or in violation of any of the provisions of this Bylaw, is guilty of committing an offence against this Bylaw and is liable on summary conviction to a fine of not less than \$100.00 or to imprisonment, or to both a fine and imprisonment, not exceeding the maximum allowed by the *Offence Act*, as amended, and the cost of prosecution.

3.5 Notwithstanding Section 3.4, any person who contravenes section 3.2 is liable on summary conviction to a fine of not less than \$2,000.00, and not more than \$10,000.00, plus the City's cost of enforcement as may be awarded by the Court.

SECTION 4 ENACTMENT

Force and Effect

4.1 This Bylaw comes into force and takes effect upon adoption.

PREPARED IN CONSULTATION WITH THE MEDICAL HEALTH OFFICER OF THE VANCOUVER ISLAND HEALTH AUTHORITY PRIOR TO ADOPTION.

DEPOSITED WITH THE PROVINCIAL MINISTRY OF HEALTH the 5th day of NOVEMBER, 2012.

READ A FIRST TIME this 19th day of NOVEMBER, 2012.

READ A SECOND TIME this 19th day of NOVEMBER, 2012.

READ A THIRD TIME this 19th day of NOVEMBER, 2012.

ADOPTED this 17th day of December, 2012.

Lynn Ketch
Director of Corporate Services

Phil Kent
Mayor





105 Lower Ganges Rd
Salt Spring Island, BC
V8K 2T1

Emergency: 911
Office: 250-537-2531
Fax: 250-537-2507
Web: www.saltspringfire.com

May 1, 2013

Town of Ladysmith,
Box 220, 410 Esplanade,
Ladysmith, B.C., V9G 1A2

Dear Mayor & Council,

Please accept our most heartfelt appreciation for your assistance to honour our brother Lt. Travis Guedes with the memorial service on Sunday, April 28, 2013.

Lt. Guedes' memorial was attended by hundreds of islanders who were deeply impressed by the dignified ceremony, which was greatly enhanced by support from the Town of Ladysmith. If you are not aware, Lt. Guedes was diagnosed with brain cancer in November, 2012. Unfortunately, after a courageous battle with the illness, he passed away on Wednesday, April 17, 2013 at age 35. Travis served with Salt Spring Island Fire Rescue for nine years. He is survived by his wife, Sandy, and two daughters, Abigail (8) and Haylee (6).

The outstanding support by the Town of Ladysmith for Lt. Guedes' service through generous donation of your fire department ladder apparatus was greatly appreciated.

The ladder apparatus was utilized at the ceremony alongside a Victoria Fire Department ladder truck to suspend a giant Canadian flag and created a traditional arch for the procession of marching fire fighters. This element provided a powerful visual symbol and highlighted the friendship between our neighboring communities.

Thanks to kind support by organizations like the Town of Ladysmith, members of Salt Spring Island Fire Rescue were able to provide a dignified tribute that enabled fire fighters and community members to share feelings of fellowship and fraternity toward this remarkable young man and his family.

Warmest regards,

Chief Tom Bremner,
Salt Spring Island Fire Rescue



LADYSMITH
CHAMBER OF COMMERCE

P.O. Box 598
411B First Avenue,
Ladysmith, B.C. V9G 1A4

T 250 245 2112
F 250 245 2124
E info@ladysmithcofc.com
www.ladysmithcofc.com



May 10, 2013

Town of Ladysmith
Mayor & Council

Please accept this request for a hole sponsorship at our upcoming Ladysmith Chamber of Commerce Golf Tournament and fundraiser, coming up June 21, 2013 at Cottonwood. The cost is \$200.00.

Any donation would be gratefully appreciated and of course we always need more participants to golf as well!

Regards,

A handwritten signature in blue ink, appearing to read "Cyndi Beaulieu".

Cyndi Beaulieu
Ladysmith Chamber of Commerce



Ref: 97492

Dear Mayor and Councillors:

As Co-Chairs of the B.C. Small Business Roundtable (Roundtable), we are pleased to invite your government to compete for the 2013 Open for Business Award.

Small business plays a vital role in developing both the economic and social fabric of our province, and their owners are the heart and soul of our communities. These awards recognize communities that are undertaking initiatives and partnerships to reduce the cost and complexity of doing business in British Columbia. As an incentive, the Province is providing awards of \$10,000 each to communities best demonstrating planned initiatives that are within the spirit of the B.C. Small Business Accord. A maximum of 20 awards are available.

An award application is included with this email, and is also available on the Small Business Roundtable website at www.smallbusinessroundtable.ca. Please note that the deadline for submitting an application is **June 21, 2013**. Finalists will be selected in August, and the winners announced in September during the week of the Union of British Columbia Municipalities Annual Convention in Vancouver.

Your community's participation will help the Roundtable capture and share best practices that reduce regulatory overlap, and leverage partnerships to improve government interactions with small business.

The Roundtable Secretariat is available to support the preparation of your application and can be contacted by telephone at (250) 387-9083 or by email to RoundtableSecretariat@gov.bc.ca.

We look forward to receiving your submission.

Sincerely,

Naomi Yamamoto
Minister of State for Small Business

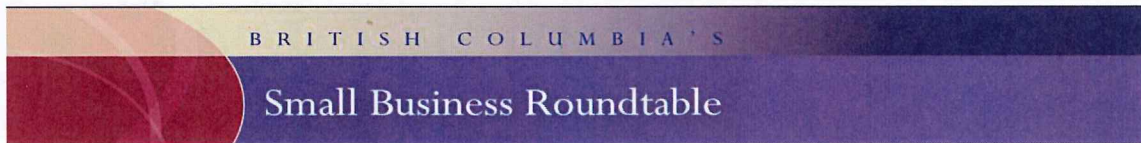
Kevin Krueger, MLA
Kamloops-South Thompson

Minister of State for Small
Business

Office of the Minister

Mailing Address:
PO Box 9054 Stn Prov Govt
Victoria BC V8W 9E2
Phone: 250 356-0946
Fax: 250 356-0948

Location:
Room 133
Parliament Buildings
Victoria BC V8V 1X4



OPEN FOR BUSINESS AWARD Application

About the Award

The B.C. Small Business Roundtable (Roundtable) invites local governments to compete for the "Open for Business" Award. Small business plays a vital role in developing both the economic and social fabric of our province and their owners are the heart and soul of our communities.

As an incentive, the Province is providing awards of \$10,000 each for up to 20 communities who best demonstrate they have planned initiatives within the spirit of the B.C. Small Business Accord (Accord) principles.

Submissions are due June 21st. Finalists will be announced by the Roundtable in August 2013. Winners will be announced at an award ceremony to be held during the Union of British Columbia Municipalities Annual Convention in September 2013.

About the Small Business Accord

The B.C. Government embarked on creating the Accord to ensure that government is doing all it can to support small business; a commitment to improve interactions with small business and ensure government initiatives and services consider the needs of small business.

When the Accord principles were released on March 19, 2013, the province encouraged local governments to work with the province to address small business barriers and to operate within the spirit of the principles of the Accord which can be viewed at www.gov.bc.ca/smallbusinessaccord.

Submission Instructions

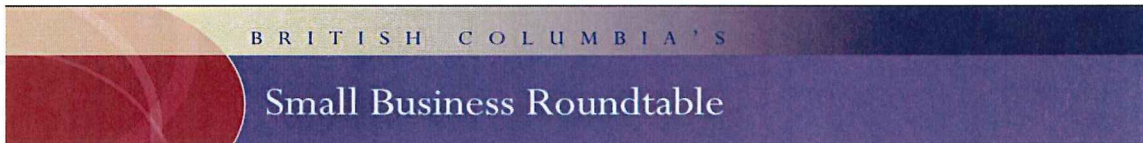
Please complete both application steps as they relate to your community's support for small business. To be considered for this award, your submission must be received in our office by **June 21, 2013**. Your completed application, with any applicable attachments, may be sent by mail, email or faxed to the following addresses:

Mail: Small Business Roundtable Secretariat
Ministry of Jobs, Tourism and Skills Training
Small Business Branch
PO BOX 9822 SNT PROV GOVT
Victoria, BC V8W 9N3

Email: RoundtableSecretariat@gov.bc.ca

Fax: (250) 952-0113

If you have questions, please contact:
Small Business Roundtable Secretariat | (250) 387-4699 | RoundtableSecretariat@gov.bc.ca



STEP 1: Contact Information

Please provide contact information for the person submitting/managing this application. The committee may need to follow up with this individual for more information.

- Name:
- Title:
- Name of Municipality/Community/District:
- Email:
- Phone:
- Mailing address:

STEP 2: Questionnaire

For each question, please limit response to 250 words. If you wish to submit additional information for a particular question, please limit background material to a maximum of two pages.

Open for Business Awards:

- 1) What **small business friendly initiatives** has your community adopted to improve competitiveness? *List up to 10 initiatives (10 Points) and indicate how processing times and costs related to permits and applications have improved. (5 points)*
- 2) What is your community's competitive advantage that **attracts/retains** small businesses? **(10 points)** *Please list how many business licenses were issued for 2011 and 2012. (5 points)*
- 3) How does your community **cooperate and collaborate** with partners to promote an "open for business" culture? **(10 points)**
- 4) What **small business resources** does your community offer? **(10 points)** *Please include details on how your government ensures that this is effectively communicated to small businesses. (5 points)*
- 5) How does your community **engage and recognize** local small businesses? **(10 points)** *Please also provide details of a small business that has been recognized for their contributions to your community. (5 points)*

- 6) What has your community done to improve **customer service** to better assist small business? *Please describe the **customer service training** your front-line staff have received to assist small businesses navigate local government regulatory requirements (BizPaL, Mobile Business License, bylaws, zoning). (10 points)*
- 7) What **policy or service** improvements, within the spirit of the Accord principles, would your community implement if it was the recipient of the \$10,000 award? *Provide details of proposed small business friendly initiatives that could be at least partially funded by the \$10,000 award. (20 points)*