



# TOWN OF LADYSMITH

A SPECIAL MEETING OF THE  
COUNCIL OF THE TOWN OF LADYSMITH  
WILL BE HELD IN COUNCIL CHAMBERS AT CITY HALL ON  
MONDAY, JUNE 23, 2014  
4:30 P.M.

## AGENDA

CALL TO ORDER 4:30 P.M.

1. AGENDA APPROVAL

2. REPORTS

- 2.1. Upper Section of Transfer Beach Park.....1 - 3
- 2.2. 2015 / 2016 Municipal Policing Contract.....4 - 23
- 2.3. New and Updated Zoning Bylaw..... 24 - 29

3. BYLAWS

Bylaws 1858, 1859, 1860 and 1861 are the subject of a staff report under agenda item 2.3.

The complete set of attachments for the new and updated Zoning Bylaw and Design Guidelines for the Town of Ladysmith (Bylaws 1858, 1859, 1860 and 1861) is distributed separately for Council, is available online at [www.ladysmith.ca](http://www.ladysmith.ca) and will be available at the meeting. Copies are also available for review at City Hall and the Ladysmith Branch of the Vancouver Island Regional Library.

- 3.1. Town of Ladysmith Area G and Area H Land Use Regulations Repeal Bylaw 2014, No. 1858 .....30  
May be read a first and second time. A public hearing has been scheduled for July 14, 2014.

The purpose of Bylaw No. 1858 is to repeal land use regulations for areas formerly within Electoral Area “G” and Electoral Area “H” of the CVRD that will now be covered by the Town’s Zoning Bylaw.

- 3.2. Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No. 43), 2014, No. 1859..... 31 - 35  
May be read a first and second time. A public hearing has been scheduled for July 14, 2014.

The purpose of Bylaw 1859 is to amend the Official Community Plan (OCP) Bylaw by updating the land use designation maps in the OCP and the South Ladysmith Area Plan; amending the “Parks & Open Space, Land Use & Circulation” map in the Holland Creek Area Plan by removing areas covered by the OCP Land Use map; and adding new and updated policies to the OCP about school planning, commercial land use, and detached secondary suites to support the community’s vision.

**3.3. Town of Ladysmith Zoning Bylaw 2014, No. 1860 .....36**

May be read a first and second time. A public hearing has been scheduled for July 14, 2014.

The purpose of Bylaw 1860 is to adopt a new and updated Zoning Bylaw for all properties located within the Town of Ladysmith.

**3.4. Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No. 44), 2014, No. 1861..... 37 - 38**

May be read a first and second time. A public hearing has been scheduled for July 14, 2014.

The purpose of Bylaw 1861 is to amend the Official Community Plan (OCP) Bylaw by adding new and updated Development Permit Areas (DPA) and guidelines and a DPA map to support the community’s vision.

**3.5. Town of Ladysmith Waterworks Regulations Bylaw 1999, No. 1298, Amendment Bylaw 2014, No. 1863 ..... 39 - 40**

May be adopted.

The purpose of Bylaw 1863 is to authorize an increase in water rates to support planned capital upgrades to the water supply system.

**3.6. Town of Ladysmith Sanitary Sewer Rates Bylaw 1999 No. 1299, Amendment Bylaw 2014, No. 1864 ..... 41 - 42**

May be adopted.

The purpose of Bylaw 1864 is to authorize an increase in sewer rates to support planned capital upgrades to the sanitary sewer (waste water treatment) system.

**4. NEW BUSINESS**

**4.1. Statement of Financial Information for the Fiscal Year Ended December 31, 2013 ..... 43 - 88**

Staff Recommendation

That Council approve the Statement of Financial Information for the fiscal year ended December 31, 2013.

**5. 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.

**6. ADJOURNMENT**



## Town of Ladysmith

### **STAFF REPORT**



To: Ruth Malli, City Manager  
From: Clayton Postings, Director of Parks, Recreation & Culture  
Date: June 10, 2014  
File No:

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**RE: UPPER SECTION OF TRANSFER BEACH PARK**

#### **RECOMMENDATIONS:**

THAT Council consider the following recommendation relating to the upper Transfer Beach area (above de Koninck Way) and refer the recommendation to Parks, Recreation & Culture Commission meeting scheduled for June 25, 2014 for comment:

- Request staff to review the upper Transfer Beach area and develop, through consultation with stakeholders, a plan to manage the various uses in this area such as dogs off leash, access to the Horseshoe Club area, camping, pathways and usage during major/special events.

AND THAT Council consider directing staff to install a painted crosswalk from upper beach area to lower beach area across de Koninck Way in accordance with the Municipal Insurance Association's risk control survey report.

#### **INTRODUCTION/BACKGROUND:**

The upper area of Transfer Beach above de Koninck Way is utilized by the community for many purposes throughout the year such as major events, camping, off leash dog area, as well as access to the Horseshoe Club area. These varied uses have created some conflicts between user groups who are currently unclear of existing boundaries.

At this point it would be valuable to review this area and develop a practical solution to determine how multiple usage of the area can continue. As an example, the lower area of Transfer Beach is well designed and usage areas are identified which has permitted varied uses and limited conflicts.

Furthermore, in May 2014 the Town commissioned the Municipal Insurance Association (MIA) to assess the Transfer Beach area as part of an annual risk control survey program. Some of the recommendations contained in the report relate to the upper Transfer Beach area and include:

- Defining a dog park area with fencing. This is based on the proximity to the many other activities in that area. By defining the off leash area and fencing it off the town would be taking appropriate measures to reduce possible incidents.
- Defining lane access and parking to the Horseshoe Club and upper park area thus controlling vehicle traffic crossing park area.
- Outlining camping in the upper area by defining the type of camping and area where camping is permitted.
- Installing a cross walk across de Koninck Way from the upper section of Transfer Beach to the lower area assisting pedestrians crossing the roadway.

The recommendation relating to the addition of the painted crosswalk across de Koninck Way is a higher priority and due to public works operations currently painting roadways, this recommendation can be handled prior to the high volume summer period.

ALTERNATIVES:

Council may choose to direct staff to review each area/usage independently, rather than the entire upper Transfer Beach area.

FINANCIAL IMPLICATIONS:

Any recommendations relating to the upper Transfer Beach area and costs associated would be referred back to Council for consideration. The cost of installing the painted crosswalk would be covered under operational budget.

LEGAL IMPLICATIONS:

The MIA report and recommendations is based on risk management recommendations which assist in limiting exposure to the town.

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

Municipal parks are a critical part of the community and public participation regarding parks usage will be vital through this process.

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

This initiative will involve most departments as the process progresses.

ALIGNMENT WITH SUSTAINABILITY VISIONING REPORT

This aligns with Strategy 7 – A Healthy Community: Continuing to enhance the quality of the public realm; increasing community facilities including health and medical facilities

ALIGNMENT WITH STRATEGIC PRIORITIES:

This aligns with Strategic Priorities E - Responsible Stewardship of the Environment and F - Safe and Healthy Community

SUMMARY:

With the continuing increase in usage at Transfer Beach by residents and visitors, there is currently a need to review the area above de Koninck Way and outline specific uses for this area. This process will assist in making the area safe for all users. Also with increased traffic, and in accordance with the MIA risk control survey report, it is recommended that a painted crosswalk be installed to assist pedestrian traffic crossing from upper to lower beach areas.

I concur with the recommendation.



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Ruth Malli, City Manager

ATTACHMENT:

Map of area

Trail

TRANSFER BEACH BLVD

REM. 4

D.L. 56

2

CAPT TRISTAN de KONINCK WAY

Existing Gate

UPPER  
TRANSFER  
BEACH  
AREA

HORSESHOE PITCHING  
HORSESHOE PITCH  
BLEACHERS

BEACH VOLLEYBALL COURT  
5 ON 3 BASKETBALL COURT

Grassed Area

Rock Garden  
Kinsmen Shelter

BATHROOMS  
CONCESSION

WATER TOWER

Water Park

Eco Building

NEW SHOW PLAZA

TRANS CANADA HIGHWAY

304

3

CAPT

D.L. 150



Town of Ladysmith  
**STAFF REPORT**

To: Ruth Malli, City Manager  
From: Erin Anderson, Director of Financial Services  
Date: June 10, 2014  
File No:

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Re: **2015-2016 MUNICIPAL POLICING CONTRACT**

**RECOMMENDATION(S):**

That Council direct staff to include the calculations of the 2015/16 costs for the royal Canadian Mounted Police in the 2015-2019 Financial Plan.

**RECOMMENDATION FROM THE CITY MANAGER:**

*That Council direct the City Manager to work with the Royal Canadian Mounted Police Detachment to provide Council with further information for a request for an increase in contract strength.*

**PURPOSE:**

The purpose of this report is to advise Council of the information, dated May 9, 2014, received from the RCMP E-Division.

**INTRODUCTION/BACKGROUND:**

Since 2013, the RCMP has provided information to the municipalities regarding human and financial resource requirements in the coming year. As the information is received, it is incorporated into the Town's Financial Plan.

The information recently received concerns the RCMP per member costs. The RCMP has cost-sharing arrangements with municipalities that do not have their own police force. Municipalities with a population under 5,000 do not pay for policing. Communities like the Town of Ladysmith with a population between 5,000 and 15,000 pay 70 per cent of the RCMP member costs and communities over 15,000 pay 90 per cent of the RCMP policing cost.

There is a separate rental agreement for the RCMP to use the building on 6<sup>th</sup> Avenue as their detachment. These costs, together with the RCMP detachment member costs and staffing costs, make up the basis of the Police Tax. This Police Tax is included in the municipal tax levy of the Property Tax each year.



Included in the 2014-2018 Financial Plan is RCMP cost of \$159,130 per detachment member. The Ladysmith RCMP Detachment currently has 7 full time members related to municipal policing. Based on historical trends of absenteeism for a variety of reasons, the Town does not budget for the full cost of the 7 members. Rather the Town budgets a range of 6.5 to 6.7 full time members. With a more consistent force, the budget number is expected to increase to the full 7 in future years.

The City Manager is working with the RCMP to confirm that the Ladysmith detachment continues to require 7 full time members.

The recent information received from E-Division estimates the per-member cost at \$163,180 for 2015/16. (Please note that the RCMP fiscal year runs from April 1 to March 31, hence the multi-year reference.) This amounts to a difference of \$4,050 or a 2.5% increase per detachment member for a total increase of over \$25,000 in 2015.

Below are the estimated per member costs for the next five years:

2015/16	2016/17	2017/18	2018/19	2019/20
\$163,180	\$165,410	\$167,790	\$170,080	\$172,720

Costs for staff overtime are also estimated to increase slightly from \$73,040 to \$74,140 in 2015/2016. Support staff costs are expected to increase from \$130,606 to \$132,750 with note that future increases of 1.5% per year have been budgeted, based on the Public Service Support Staff contract.

Below are some reasons provided by RCMP E-Division regarding the changes in costs. Please note that these costs are not unique to Ladysmith; a formula of direct and indirect costs is used to determine the per-member cost.

- New pension rate of 22.70%
- Includes a 1.5% increase in wages per year
- Additional support positions to E-Division (factors into the per-member cost)
- Green Timbers (new head-office for E-Division) allocation decreased
- Technology upgrades
- Legal, public complaints, and reporting requirements

#### SCOPE OF WORK:

The Financial Services Department will include the increased costs in the 2015-2019 Financial Plan.

#### ALTERNATIVES:

There are very few alternatives available to Council. The Town could create its own Police Force though there is a substantial cost to this and it would result in a loss of rental revenue from the use of the detachment building in Ladysmith.

FINANCIAL IMPLICATIONS:

Police costs are included in the overall municipal taxes. Any increases here will directly affect the budget changes in future years.

Council may also recall that the Town was required to include costs for the Closed Circuit Video Equipment at the Ladysmith Detachment in the 2014 budget. Staff are preparing a request for quotations for this equipment with the assistance of E-Division. \$75,000 has been allocated for this project, from reserve funds.

The detachment has also requested that the Town install a back-up generator at the detachment. Included in the 2014-2018 Financial Plan is an allocation of \$25,000 each year to fund this purchase.

LEGAL IMPLICATIONS:

There are no legal implications.

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

None.

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

None.

RESOURCE IMPLICATIONS:

None.

ALIGNMENT WITH SUSTAINABILITY VISIONING REPORT:

Not applicable.

ALIGNMENT WITH STRATEGIC PRIORITIES:

Providing RCMP service aligns with Strategic Direction F - Safe & Healthy Community.

SUMMARY:

It is recommended that Council direct staff to include the 2015/16 costs for the Ladysmith Royal Canadian Mounted Police Detachment in the 2015-2019 Financial Plan, and also that Council direct the City Manager to work with the Royal Canadian Mounted Police Detachment to provide further information for a request for an increase in contract strength.

I concur with the recommendation.



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Ruth Malli, City Manager

ATTACHMENTS:

Letter from RCMP: Municipal Contract Multi-year Plan 2015/16.



Royal  
Canadian  
Mounted  
Police

Gendarmerie  
royale  
du  
Canada

Security Classification/Designation  
Classification/désignation sécuritaire

Unclassified

May 9, 2014

Ruth Malli  
City Manager  
Town of Ladysmith  
410 Esplanade, P.O. Box 220  
Ladysmith, BC V9G 1A2

Your File    Votre

Our File    Notre  
E753-40



Dear Ms. Malli:

**Re: Municipal Contract Policing Multi-Year Plan - 2015/2016**

In keeping with the *Municipal Police Service Agreement* of 2012, we are communicating with our Municipal Partners to establish projections of our human and financial resource needs in 2015/2016.

We are asking that you meet with your Detachment Commander to discuss the police service needs of the community and the related human and financial resource requirements.

For this 5 year plan cycle, we would like to highlight some items of interest that will carry over into the 2015/16 fiscal year.

- Health Modernization – We continue to realize savings in relation to members' health care costs since members were switched over to an MSP plan in fiscal 2013/14. This has resulted in a \$1,750 per FTE reduction in Division Administration.
- Severance – The liquidation of severance will reduce the outstanding liability as employees ceased to earn severance as of April 1, 2012. The total liability for this payout remains under discussion between the Provincial and Federal Governments. Payments for severance made for 2013/14 will be deducted from the final liability once settled.

In accordance with Section 11.2(i) of the *Municipal Police Service Agreement* of 2012, beginning April 1, 2015, all costs of recruiting, the Cadet Training Program at Depot, and the Police Dog Service Training Centre will be determined based on actual expenditures for the previous three-year period. These costs will be included separately and will replace the flat rate of \$3,500 per FTE previously included for these three National Programs.

Also new in the 5 year plan for Lower Mainland District (LMD) municipalities, is a forecast for the Real Time Intelligence Centre (RTIC). RTIC is a multi-agency policing centre launching May 2014 to support front line police officers in the Lower Mainland by providing a coordinated regional response to serious crimes. RTIC-BC will enhance the Provincial Intelligence Centre, and will gradually add staff until early 2015, when it is anticipated to be running 24/7.

Many of these initiatives have been discussed at different meetings/forums such as the Government Finance Officers Association of BC's (GFOABC) annual budget meetings, Lower Mainland CAO/PPC meetings, and local presentations before Mayor and Council. The next GFOABC meeting is on May 29th in Nanaimo, BC. We hope to see you or your representative there. If you have questions or would like a custom presentation on your 5 year municipal plan please contact Brad Lanthier, Senior Financial Manager, at 778-290-2705.

Attached for your information are:

- a. Our five year budget for your RCMP Municipal Policing costs. This is a detailed listing of actual costs for fiscal year 2012/2013, pre-final costs for 2013/2014, a revised estimate for the current year (2014/2015) and forecasted estimates for 2016 – 2020 inclusive (see schedules 1, 2 and 3 for 2015/2016).
- b. Five year budget for Division Administration Costs (schedule 4)
- c. 2013/2014 Per Capita Analysis (schedule 5) and
- d. Sample Response Letter (schedule 6)

A number of items remain under discussion between the Provincial and Federal Governments, including:

Division Administration costs associated to Green Timbers: Last year's plan included an estimate of \$1200 per member in relation to accommodation charges at the new headquarters. This estimate has been reduced to \$900 per member. While this item is currently still under discussion, this provisional amount has been included in the Division Administration estimate.

Severance Liquidation: As of April 1, 2012, severance no longer accumulates for members who resign or retire, but will continue to accrue for lay-off, death, and disability. For budgeting purposes, an estimated amount of \$1,023 per full time equivalent (FTE) has been included. The payment amount and schedule for severance liquidation is currently being discussed between the Provincial and Federal Governments.

Pension Rates: Based on the latest Pension Panel Report, a new pension contribution rate has been set at 22.70% for provinces, territories and local government effective April 1,

2015 to cover the Employer's responsibility for RCMP members' pension under the RCMP Policing Agreements.

We recognize that your calendar year Budget Cycles are not synchronized with the Government of Canada's fiscal year, however, we are requesting that you provide information earlier than the Municipal Budget Cycle normally requires. This is to ensure that the Federal Treasury Board can secure their share of the Municipal Contract costs within the federal budget cycle time lines.

Please submit a "Letter of Approval in Principle" by **June 13, 2014**. The letter should address all increases for fiscal year 2015/2016, including:

- Proposed establishment increase in regular and/or civilian members;
- Estimated Municipal Policing Budget at 100% costs;
- Proposed overtime levels at 100% costs; and
- If applicable, estimates for Reservists, LMD Integrated Units, RTIC, Public Service support staff (100%) and Accommodation (100%) costs.

We would like to emphasize that this "Letter of Approval in Principle" is for **planning purposes only** to address the Federal Government's Annual Reference Level Update (ARLU) process. It is not a final commitment on your part for the additional personnel or for the increased financial budget indicated. A copy of a sample response is provided for your reference (schedule 6).

**First Reply Letter:**

**Approval in Principle Letter for 2015/2016**

**Due: June 13, 2014**

A) Please address the letter to:

Mr. Clayton Pecknold  
**Assistant Deputy Minister and Director of Police Services**  
Ministry of Justice  
P.O. Box 9285 Stn Prov Govt.  
Victoria, BC V8W 9J7

B) Please forward a copy to the RCMP addressed to:

Mr. Max Xiao  
**Regional Director, Financial Management, RCMP "E" Division**  
Mailstop #908, 14200 Green Timbers Way  
Surrey, BC Canada V3T 6P3

**Second Reply Letter:**

**Final Confirmation Letter for 2015/2016**

**Due: May 4, 2015**

By **May 4th, 2015**, please forward a second letter to confirm the 2015/2016 budget to:

**A) Assistant Deputy Minister and Director of Police Services**

**B) Regional Director, Financial Management, RCMP "E" Division**

**Third Reply Letter: Annex A Letter**

**Due on: Establishment Change**

When you decide to change human resources (establishment changes) to your detachment strength, please be advised that a third letter is required that outlines your request.

A) Please address the letter to:

The Honourable Suzanne Anton, Q.C.  
**Minister of Justice and Attorney General**  
Ministry of Justice  
P.O. Box 9044 Stn Prov Gov't.  
Victoria, BC V8W 9J7

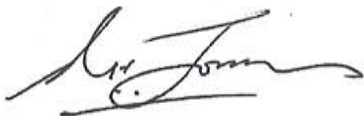
B) Please forward a copy of the letter to:

a) **Regional Director, Financial Management, RCMP "E" Division**

b) **C/Supt. Ray Bernoties, District Commander, Island District**

If you have any questions regarding your municipal budget or your contractual obligations, please contact Bradley Lanthier, Sr. Manager Contract Policing at 778-290-2705.

Yours truly,



Robert H. Jorssen  
Executive Director,  
Corporate Management & Comptrollership Branch  
Royal Canadian Mounted Police, Pacific Region  
Mailstop # 906, 14200 Green Timbers Way  
Surrey, BC Canada V3T 6P3

Cc: **Mayor Robert Hutchins, Town of Ladysmith**  
C/Supt. Ray Bernoties, District Commander, Island District  
NCO i/c Ladysmith Detachment  
Max Xiao, Regional Director, Financial Management & Accounting Operations

**Canada** 

RCMP E Division  
Finance Section, Mailstop #908  
14200 Green Timbers Way  
Surrey, BC Canada V3T 6P3



<b>Ladysmith</b>
<b>FISCAL YEAR 2015 - 2016</b>

	<u>Municipal</u> <u>Cost</u>
<b>Contract Strength - FTE</b>	<b>8.00</b>
<b>Per Capita 100%</b>	<b>\$ 163,180</b>
<b>Contract Cost ( Excludes OT)</b>	<b>\$ 1,305,440</b>
<b>Overtime (includes Reservists)</b>	<b>\$ 74,140</b>
<b>Total Policing Cost 100% Per Capita &amp; Overtime</b>	<b>\$ 1,379,580</b>
<b>Total Policing Cost 70% Per Capita &amp; Overtime</b>	<b>\$ 965,706</b>
<b>Accommodation Estimate @ 100%</b>	<b>\$ -</b>
<b>Public Service Support Staff Estimate @ 100%</b>	<b>\$ 132,750</b>
<b>Total Municipal Cost for 2015/16</b>	<b>\$ 1,098,456</b>

Total of All Detachments 2015-16 to 2019-20 Fiscal Estimates	MuniUnder 12/13 Final 420.95	MuniUnder 13/14 Pre Final 423.95	MuniUnder 14/15 Budget 436.95	MuniUnder 15/16 Estimates 440.95	MuniUnder 16/17 Estimates 451.95	MuniUnder 17/18 Estimates 458.95	MuniUnder 18/19 Estimates 465.95	MuniUnder 19/20 Estimates 468.95
CONTRACT STRENGTH UTILIZATION	374.01	388.17	436.95	440.95	451.95	458.95	465.95	468.95
COST ELEMENT GROUP (CEG)								
STANDARD OBJ. 01 - PERSONNEL								
CEG 10 - REGULAR PAY P/S	535,796	869,947	-	-	-	-	-	-
CEG 11 - OVERTIME P/S	4,590	4,045	-	-	-	-	-	-
CEG 12 - ALLOWANCES P/S	41,191	6,456	-	-	-	-	-	-
CEG 13 - STUDENT PROGRAMS	-	-	-	-	-	-	-	-
CEG 14 - PAY P/S OTHER	10,449	17,183	-	-	-	-	-	-
CEG 20 - TEMP. CIVILIAN EMPLOYEES	56,297	96,272	95,000	85,327	86,607	87,906	89,225	90,563
CEG 21 - GUARDS & MATRONS	-	-	-	-	-	-	-	-
CEG 22 - INTELLIGENCE MONITORS	870	1,160	-	-	-	-	-	-
RCMP PAY CEG 30								
CE 500110 - REGULAR PAY	29,614,625	31,601,077	36,640,000	37,604,498	39,126,336	40,327,439	41,546,842	42,433,464
CE 500114 - SERVICE PAY	626,685	755,886	733,000	780,000	791,700	803,576	815,629	827,864
CE 500121 - PLAINCLOTHES	89,756	(469)	-	-	-	-	-	-
CE 500122 - KIT UPKEEP	39,891	43	-	-	-	-	-	-
CE 500163 - MARKET ADJUSTMENT	-	-	-	-	-	-	-	-
CE 500164 - SENIOR CST ALLOWANCE	256,353	316,672	370,000	370,000	375,550	381,183	386,901	392,705
CE 501198 - BILINGUAL BONUS	785	279	2,400	2,400	2,400	2,400	2,400	2,401
ALL OTHER CE's CEG 30	29,965	158,050	87,000	85,065	87,849	89,892	91,956	93,277
CEG 30 - TOTAL RCMP PAY	30,688,060	32,831,637	37,832,400	38,841,963	40,383,835	41,604,490	42,843,738	43,749,710
CEG 31 - OVERTIME - MEMBERS	2,557,785	2,976,794	3,192,000	3,181,470	3,257,041	3,337,243	3,404,830	3,457,397
CEG 32 - PAY - MEMBERS (POLICY CONTROLLED)	4,891,032	768,038	-	-	-	-	-	-
CEG 33 - RCMP PAY - OTHER								
CE 500112 - RETROACTIVE PAY	57,180	14,421	-	-	-	-	-	-
CE 500117 - SHIFT DIFFERENTIAL	426,242	713,125	540,000	700,000	717,462	728,224	739,148	750,235
CE 500119 - PERFORMANCE AWARD	-	-	-	-	-	-	-	-
CE 501127 - RETRO PAY - PRIOR YEAR	(25,255)	-	-	-	-	-	-	-
ALL OTHER CE's CEG 33	78,018	140,091	94,000	95,857	97,295	98,754	100,238	101,739
CEG 33 - RCMP PAY - OTHER	535,185	867,638	634,000	795,857	814,757	826,978	839,383	851,974
CEG 40 - TRANSFER ALLOWANCES - INTRA	214,725	239,835	-	-	-	-	-	-
CEG 41 - TRANSFER ALLOWANCES - INTER	59,821	24,511	-	-	-	-	-	-
CEG 45 - PERSONNEL - OPERATIONAL CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL STANDARD OBJ. 01 - PERSONNEL	39,475,843	38,701,617	41,753,400	42,904,617	44,542,240	45,856,617	47,177,176	48,149,544
STANDARD OBJ. 02 - TRANSPORT & TELECOM								
CEG 50 - TRAVEL	233,313	237,669	346,000	340,000	345,100	350,277	355,831	360,864
CEG 51 - TRAVEL ADVANCES	-	-	-	-	-	-	-	-
CEG 52 - TRAINING TRAVEL (DCCEG)	412,602	378,752	450,000	432,100	447,200	462,850	479,100	495,800
CEG 53 - TRAINING TRAVEL (POST)	65,587	95,751	85,000	95,000	96,425	97,671	99,339	100,830
CEG 54 - IPA & FSD TRAVEL	-	2,040	-	-	-	-	-	-
CEG 55 - CENTRALIZED TRAINING TRAVEL	-	756	-	-	-	-	-	-
CEG's 60-66 TRANSFER COSTS	1,393,116	1,257,180	-	-	-	-	-	-
CEG 70 - FREIGHT, POSTAGE, ETC.	78,520	95,105	95,000	96,425	97,871	99,339	100,830	102,342
CE 500226 - TELEPHONE & OTHER VOICE SERVICES - SSC	-	409	-	-	-	-	-	-
CE 500227 - TELEPHONE GTIS	-	-	-	-	-	-	-	-
CE 500228 - ALL TELEPHONE CONFERENCING EXPENSES - SSC	-	-	-	-	-	-	-	-
CE 500230 - DATA COMM. SVCS (incl. COMMON CARRIERS) - SSC	-	-	-	-	-	-	-	-
CEG 100 - TELEPHONE SERVICES (DCCEG)	-	409	-	-	-	-	-	-
CE 500235 - TOLLS - (incl. FAX) - SSC	-	-	-	-	-	-	-	-
CE 500236 - CELL PHONE EXPENSES - SSC	-	38	-	-	-	-	-	-
CEG 101 - TELEPHONE SERVICES (POST)	4,055	38	-	-	-	-	-	-
CEG 140 - COMPUTER COMM SERVICES	-	-	-	-	-	-	-	-
TOTAL STANDARD OBJ. 02 - TRANSPORT & TELECOM	2,187,253	2,067,898	970,000	963,525	986,596	1,010,337	1,034,800	1,059,835
STANDARD OBJ. 03 - INFORMATION								
CEG 120 - ADVERTISING	1,895	1,262	5,000	2,350	2,264	2,316	2,353	2,368
CEG 130 - PUBLICATIONS SERVICES	1,671	2,514	5,000	2,750	2,791	2,833	2,876	2,919
TOTAL STANDARD OBJ. 03 - INFORMATION	3,675	3,776	10,000	5,000	5,075	5,151	5,228	5,307
STANDARD OBJ. 04 - PROF & SPEC SVCS								
CEG 160 - LEGAL SERVICES	110,568	181,899	-	-	-	-	-	-
CEG 170 - CONTRACTED SERVICES	333,133	447,188	-	-	-	-	-	-
CEG 171 - CONTRACTED SERVICES	98	-	-	-	-	-	-	-
CEG 190 - TRAINING & SEMINARS (DCCEG)	437,435	568,394	490,000	508,200	526,000	544,400	563,450	583,200
CEG 191 - TRAINING & SEMINARS (POST)	15,311	22,547	25,000	25,375	25,759	26,142	26,534	26,932
CEG 192 - OFFICIAL LANGUAGE TRAINING	-	-	-	-	-	-	-	-
CEG 200 - HEALTH SERVICES MEMBERS	2,094,031	-	-	-	-	-	-	-
CEG 201 - HEALTH SERVICES - OTHERS	15,056	-	-	-	-	-	-	-
CEG 202 - HEALTH SERVICES - PENSIONERS	157,809	-	-	-	-	-	-	-
CEG 210 - PROTECTION SERVICES	-	-	-	-	-	-	-	-
CEG 213 - CORPS OF COMMISSIONAIRES	-	-	-	-	-	-	-	-
CEG 218 - CONTAMINATED SITES	-	-	-	-	-	-	-	-
CEG 219 - PROFESSIONAL SERVICES	297,747	286,510	370,000	370,000	375,550	381,183	386,901	392,705
CEG 220 - OTHER SERVICES	23,431	23,781	35,000	35,525	36,058	36,599	37,148	37,705
CE 500472 - IM/IT COMPUTER SERVICES	-	-	-	-	-	-	-	-
CE 500476 - IM/IT CONSULTING SERVICES	-	201,512	-	-	-	-	-	-
CE 502451 - INTERNET SERVICES - SSC	-	-	-	-	-	-	-	-
CE 502477 - SOFTWARE MAINTENANCE	-	7,267	-	-	-	-	-	-
CEG 221 - OTHER SERVICES IM/IT	185,761	208,779	265,000	139,243	143,420	147,722	152,154	156,719
CEG 223 - RADIO COMMUNICATION SYSTEMS	498,467	508,671	620,000	780,180	815,257	847,362	880,662	910,559
CEG 228 - CADIC SPENDING OF PROCEEDS	-	-	-	-	-	-	-	-
CEG 229 - CADIC ALLOCATED (Credit Item)	(33,473)	(61,953)	-	-	-	-	-	-
CEG 230 - DIV FUND TRANSFER	-	-	-	-	-	-	-	-
CEG 231 - DCM FUND TRANSFER	-	-	-	-	-	-	-	-
CEG 232 - O&M OPERATIONAL CONTINGENCY	-	-	-	-	-	-	-	-
CEG 233 - CORPORATE CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL STANDARD OBJ. 04 - PROF & SPEC SVCS	4,105,494	2,195,882	1,805,000	1,858,523	1,922,041	1,983,408	2,046,849	2,107,820



Total of All Detachments 2015-16 to 2019-20 Fiscal Estimates	MuniUnder 12/13 Final 420.95	MuniUnder 13/14 Pre Final 386.17	MuniUnder 14/15 Budget 436.95	MuniUnder 15/16 Estimates 440.95	MuniUnder 16/17 Estimates 451.95	MuniUnder 17/18 Estimates 458.95	MuniUnder 18/19 Estimates 465.95	MuniUnder 19/20 Estimates 468.95
<b>CONTRACT STRENGTH UTILIZATION</b>	374.01	386.17	436.95	440.95	451.95	458.95	465.95	468.95
<b>COST ELEMENT GROUP (CEG)</b>								
<b>STANDARD OBJ. 05 - RENTALS</b>								
CEG 240 - RENTAL-LAND,BLDG & WORKS (DCCEG)	2,085	4,072	-	-	-	-	-	-
CEG 241 - RENTAL-LAND,BLDG & WORKS (POST)	7,923	4,908	15,000	15,000	15,225	15,453	15,685	15,920
CEG 250 - RENTAL COMMS EQUIP (DCCEG)	-	-	-	67,980	70,019	72,120	74,294	76,512
CEG 251 - RENTAL COMMS EQUIP (POST)	-	-	-	-	-	-	-	-
CEG 258 - RENTAL MOTORIZED VEHICLES	3,749	5,506	10,000	10,000	10,150	10,302	10,457	10,614
CEG 260 - RENTAL OF CONVEYANCE	-	5,925	-	-	-	-	-	-
CEG 261 - LEASING OF AIRCRAFT	-	-	-	-	-	-	-	-
CEG 265 - LEASED VEHICLES	-	-	-	-	-	-	-	-
CEG 280 - RENTAL COMPUTER EQUIP	-	-	-	-	-	-	-	-
CEG 290 - RENTAL - OTHER	30,396	30,644	60,000	60,000	60,900	61,814	62,741	63,682
<b>TOTAL STANDARD OBJ. 05 - RENTALS</b>	<b>44,144</b>	<b>61,055</b>	<b>85,000</b>	<b>162,980</b>	<b>166,294</b>	<b>169,689</b>	<b>173,167</b>	<b>176,728</b>
<b>STANDARD OBJ. 06 - PUR, REPAIR &amp; MAINTENANCE</b>								
CEG 310 - REPAIR OF BUILDINGS & WORKS	74,528	186,764	-	-	-	-	-	-
CEG 311 - REPAIR OF BUILDINGS & WORKS (POST)	2,016	941	-	-	-	-	-	-
CEG 350 - REPAIR SHIPS & BOATS	-	-	-	-	-	-	-	-
CEG 360 - REPAIR OF AIRCRAFT	31	-	-	-	-	-	-	-
CEG 370 - REPAIR OF VEHICLES	460,463	513,208	600,000	600,000	609,000	618,135	627,407	636,818
CEG 380 - REPAIR OF OFFICE & LAB EQUIP	3,386	4,169	10,000	10,000	10,150	10,302	10,457	10,614
CEG 390 - REPAIR OF MISC EQUIP	16,751	7,820	20,000	20,000	20,300	20,605	20,914	21,227
CEG 392 - REPAIR OF AFIS EQUIPMENT	-	-	-	-	-	-	-	-
CEG 393 - REPAIR OF EDP EQUIPMENT	-	-	-	-	-	-	-	-
<b>TOTAL STANDARD OBJ. 06 - PUR, REPAIR &amp; MAINTENANCE</b>	<b>557,175</b>	<b>712,893</b>	<b>630,000</b>	<b>630,000</b>	<b>639,450</b>	<b>649,042</b>	<b>658,777</b>	<b>668,659</b>
<b>STANDARD OBJ. 07 - UTILITIES, MATERIAL &amp; SUPPLIES</b>								
CEG 400 - UTILITIES	123,032	123,283	-	-	-	-	-	-
CEG 430 - FUEL	981,823	1,076,224	1,480,000	1,480,000	1,502,200	1,524,733	1,547,694	1,570,818
CEG 470 - PHOTOGRAPHIC GOODS	5,072	6,169	20,000	20,000	20,300	20,605	20,914	21,227
CEG 500 - STATIONERY	151,668	169,804	210,000	210,000	213,150	216,347	219,592	222,886
CEG 510 - CLOTHING & KIT	141,013	180,655	180,000	182,700	185,441	188,222	191,045	193,911
CEG 530 LAB SUPPLIES	1,526	197	1,000	1,000	1,015	1,030	1,046	1,061
CEG 540 - POST BUDGET EXPENDITURES	224,787	213,231	280,000	280,000	284,200	288,463	292,790	297,182
CEG 541 - ACQUISITION CREDIT CARDS	-	-	-	-	-	-	-	-
CEG 550 - HOUSE FURNISHINGS	2,097	-	5,000	-	-	-	-	-
CEG 630 - MESS PURCHASES	-	-	-	-	-	-	-	-
CEG 640 - MESS CREDITS	-	-	-	-	-	-	-	-
<b>TOTAL STANDARD OBJ. 07 - UTILITIES, MATERIAL &amp; SUPPLIES</b>	<b>1,831,028</b>	<b>1,769,563</b>	<b>2,176,000</b>	<b>2,173,700</b>	<b>2,206,306</b>	<b>2,239,400</b>	<b>2,272,991</b>	<b>2,307,086</b>
<b>TOTAL STANDARD OBJ. 08 - CONSTRUCTION/ACQ. OF BLDG &amp; WORK</b>	<b>16,119.54</b>	-	-	-	-	-	-	-
<b>STANDARD OBJ. 09 - MACHINERY &amp; EQUIPMENT</b>								
CEG 440 - TRANSPORT SUPPLIES	35,582	27,505	40,000	40,000	40,600	41,209	41,827	42,455
CEG 441 - VEHICLE CHANGEOVERS	199,674	259,903	308,000	310,590	315,249	319,978	319,978	324,777
CEG 450 - COMMS PARTS & CONSUMABLES	56,021	63,516	60,000	40,250	41,458	42,701	43,982	45,302
CEG 480 - FIREARMS & AMMO	88,273	50,387	122,000	125,000	126,875	128,778	130,710	132,670
CEG 770 - COMMS. SYSTEMS (CAPITAL)	204,792	206,605	233,000	205,100	214,480	220,914	226,517	233,313
CEG 771 - COMMS. EQUIPMENT	6,346	5,706	8,000	7,400	7,822	7,851	8,086	8,329
CEG 810 - LAB EQUIP.	-	-	-	-	-	-	-	-
CEG 811 - SOFTWARE DEVELOPMENT - NON SALARY (CAPITAL)	-	-	-	-	-	-	-	-
CEG 812 - SOFTWARE DEVELOPMENT - SALARY (CAPITAL)	-	-	-	-	-	-	-	-
CEG 820 - PHOTOGRAPHIC EQUIP.	1,312	169	3,000	3,000	3,045	3,091	3,137	3,184
CEG 821 - AFIS EQUIPMENT (CAPITAL)	-	209,619	-	116,725	118,476	120,253	122,057	123,888
CEG 822 - IDENT EQUIP.	-	-	115,000	-	-	-	-	-
CEG 830 - FURNITURE & FIXTURES	867	-	-	-	-	-	-	-
CEG 840 - COMPUTER EQUIPMENT (CAPITAL)	-	-	-	-	-	-	-	-
CEG 841 - COMPUTER EQUIP.	115,493	303,833	250,000	317,400	326,922	336,730	346,832	357,236
CEG 842 - COMPUTER S/WARE INFORMATICS	75	20	-	-	-	-	-	-
CEG 845 - SPECIALIZED EQUIPMENT (CAPITAL)	-	-	-	-	-	-	-	-
CEG 850 - AUDIO VISUAL AIDS	265	2	4,000	4,060	4,121	4,183	4,245	4,309
CEG 860 - INVESTIGATIONAL EQUIP.	68,060	48,448	50,000	50,750	51,511	52,284	53,068	53,864
CEG 870 - SHIPS AND BOATS (CAPITAL)	-	-	-	-	-	-	-	-
CEG 871 - BOATS - TRAILERS & MOTORS	-	142	-	-	-	-	-	-
CEG 880 - AIRCRAFT (CAPITAL)	-	-	-	-	-	-	-	-
CEG 890 - VEHICLES (CAPITAL)	1,206,410	885,450	1,275,000	1,275,000	1,294,125	1,313,537	1,333,240	1,353,239
CEG 891 - MISC. VEHICLES	-	-	-	-	-	-	-	-
CEG 900 - OTHER EQUIP.	2,862	10,155	10,000	10,150	10,302	10,457	10,614	10,773
CEG 910 - OFFICE MACHINES	45,110	45,420	45,000	45,675	46,360	47,056	47,761	48,478
CEG 920 - SECURITY EQUIP.	155,983	427,310	250,000	300,000	304,500	309,068	313,764	318,409
<b>TOTAL STANDARD OBJ. 09 - MACHINERY &amp; EQUIPMENT</b>	<b>2,207,125</b>	<b>2,542,189</b>	<b>2,771,000</b>	<b>2,951,100</b>	<b>2,905,646</b>	<b>2,958,088</b>	<b>3,005,757</b>	<b>3,060,226</b>
<b>STANDARD OBJ. 12 - OTHER SUBSIDIES / PYMTS</b>								
CEG 570 - PRISONER EXPENSES	-	-	-	-	-	-	-	-
CEG 580 - SECRET EXPENSES	27,465	47,369	39,000	50,000	50,750	51,511	52,284	53,068
CEG 581 - SPECIAL "I" EXPENDITURES	-	-	-	-	-	-	-	-
CEG 590 - MISC EXPEND	1,519	988	3,000	3,045	3,091	3,137	3,184	3,232
CEG 591 - PAYMENTS FOR EARLY PAYMENT	-	-	-	-	-	-	-	-
CEG 592 - PAYMENT IN LIEU OF TAXES	108,803	120,025	-	-	-	-	-	-
CEG 600 - FOREIGN SERVICE	-	-	-	-	-	-	-	-
CEG 620 - EX-GRATIA COMP	193,230	862,580	-	-	-	-	-	-
CEG 650 - WRITE-OFF	-	-	-	-	-	-	-	-
<b>TOTAL STANDARD OBJ. 12 - OTHER SUBSIDIES / PYMTS</b>	<b>291,016</b>	<b>1,030,962</b>	<b>42,000</b>	<b>53,045</b>	<b>53,841</b>	<b>54,648</b>	<b>55,468</b>	<b>56,300</b>
<b>TOTAL DIRECT COSTS (Before Credits &amp; Adjustments)</b>	<b>50,518,672</b>	<b>49,076,234</b>	<b>50,242,400</b>	<b>51,592,490</b>	<b>53,417,488</b>	<b>54,916,381</b>	<b>56,420,214</b>	<b>57,581,604</b>



Total of All Detachments 2015-16 to 2019-20 Fiscal Estimates	MuniUnder 12/13 Final 420.95	MuniUnder 13/14 Pre Final 423.95	MuniUnder 14/15 Budget 436.95	MuniUnder 15/16 Estimates 440.95	MuniUnder 16/17 Estimates 451.95	MuniUnder 17/18 Estimates 458.95	MuniUnder 18/19 Estimates 465.95	MuniUnder 19/20 Estimates 468.95
CONTRACT STRENGTH UTILIZATION	374.01	388.17	436.95	440.95	451.95	458.95	465.95	468.95
COST ELEMENT GROUP (CEG)								
LESS - YEAR TO DATE CREDITS								
S.O. 01 - CEG 32 - Pay Members (Mat/Pat/Severance)	4,601,032	766,038	-	-	-	-	-	-
S.O. 01 - CEG's 40 & 41 - Transfer Allowances	273,617	263,948	-	-	-	-	-	-
S.O. 02 - CEG's 60-66 Transfer Cost	1,393,116	1,257,180	-	-	-	-	-	-
100% SHARED SERVICES CANADA - (Various CEGs)	-	446	-	-	-	-	-	-
S.O. 04 - CEG 160 - Legal Services	110,688	181,896	-	-	-	-	-	-
S.O. 04 - CEG's 200, 201 & 202 - Health Services	2,236,896	-	-	-	-	-	-	-
S.O. 04 - CEG 213 - Corp Of Commissioners	-	-	-	-	-	-	-	-
S.O.12 - CEG 592 Payment in Lieu of Taxes	-	-	-	-	-	-	-	-
S.O.12 - CEG 620 - Compensation Claims/Ex-Gratia	153,230	862,580	-	-	-	-	-	-
ICBC Repairs to Police Vehicles Credit	141,114	-	-	-	-	-	-	-
Refund of Credits under CE 1691	1,115	-	-	-	-	-	-	-
TOTAL CREDITS	9,115,609	3,332,068	-	-	-	-	-	-
TOTAL DIRECT COSTS (After Credits & Adjustments)	41,408,064	45,744,148.30	50,242,400	51,592,480	53,417,488	54,916,381	56,420,214	57,591,604
INDIRECT COSTS:								
1) Cost of RM Pensions	4,756,628	5,092,843	7,635,894	8,797,816	9,147,189	9,423,814	9,704,652	9,910,010
2) Cost of RM CPP	867,359	921,333	1,062,662	1,099,019	1,154,597	1,201,788	1,250,624	1,290,142
3) Cost of Employer's Contr. to E.I. for R/M's	379,276	419,480	465,535	481,539	505,890	526,572	547,967	565,282
4) Cost of Division Administration (per cap x avg. # RM's)	9,125,095	8,349,926	10,792,665	10,362,325	10,846,800	11,290,170	11,695,345	12,052,015
5) Cost of Recruitment & Training	1,309,035	1,358,595	1,529,325	1,769,091	1,879,660	1,908,773	1,937,886	1,950,363
6) Cost of National Programs	517,877	969,478	1,053,491	1,119,390	1,147,411	1,166,339	1,185,321	1,194,636
7) Cost of Police Dog Service Training	-	-	-	6,287	8,453	8,453	8,453	8,453
8) Cost of TCE & IM for Pension, EI & Div Admin	1,774	4,368	36,426	3,534	3,622	3,713	3,806	3,901
TOTAL INDIRECT COSTS - (REGULAR & CIVILIAN MEMBERS)	16,957,045	17,116,024	22,575,999	23,640,003	24,693,622	25,529,622	26,330,248	26,970,902
TOTAL COSTS (Direct & Indirect) 100%	58,365,109	62,860,172	72,818,399	75,232,482	78,111,110	80,446,002	82,750,462	84,562,506
FEDERAL COST - 30 %	17,509,532	18,858,052	21,845,520	22,569,748	23,433,333	24,133,801	24,826,280	25,366,922
MUNICIPAL COST - 70%	40,855,576	44,002,120	50,972,879	52,662,734	54,677,777	56,312,202	57,924,182	59,195,584
FTE - FULL TIME EQUIVALENTS (Net of adjustments / details listed below)								
RM's/CM's	374.01	388.17	436.95	440.95	451.95	458.95	465.95	468.95
IM'S	0.01	0.02	-	-	-	-	-	-
TCE'S	0.06	0.03	-	-	-	-	-	-
RESERVISTS	0.28	1.06	-	0.94	0.94	0.94	0.94	0.94
PSE'S	-	-	-	-	-	-	-	-
INDIRECT COSTS - (REGULAR & CIVILIAN MEMBERS)								
1) Pensions (Total Pensionable Earnings)	30,530,343	32,688,335	37,745,400	38,756,698	40,295,986	41,514,598	42,751,772	43,656,433
Pension Rate	15.58%	15.58%	20.23%	22.70%	22.70%	22.70%	22.70%	22.70%
Total Cost of RM/CM Pension....	4,756,628	5,092,843	7,635,894	8,797,816	9,147,189	9,423,814	9,704,652	9,910,010
2) CPP (Pensionable Earnings) based on a Per Capita Cost of....	2,319.08	2,373.53	2,432.00	2,492.39	2,554.70	2,618.56	2,684.03	2,751.13
Total Cost of R/M CPP.....	867,359	921,333	1,062,662	1,099,019	1,154,597	1,201,788	1,250,624	1,290,142
3) Employer's Contr. to E.I. based on a Per Capita Cost of....	1,014.08	1,080.56	1,065.42	1,092.05	1,119.35	1,147.34	1,176.02	1,205.42
Total Cost of R/M E.I. Contributions.....	379,276	419,480	465,535	481,539	505,890	526,572	547,967	565,282
4) Division Administration based on a Per Capita Cost of....	24,398	21,511	24,700	23,500	24,000	24,600	25,100	25,700
Total Cost of Div. Administration.....	9,125,095	8,349,926	10,792,665	10,362,325	10,846,800	11,290,170	11,695,345	12,052,015
5) Cost of Recruitment & Training								
Per Capita Cost of Recruitment....	3,500	3,500	3,500	1,068	1,181	1,181	1,181	1,181
Per Capita Cost of Cadet Training Program. (effec. from 2015/2016)...	-	-	-	2,944	2,978	2,978	2,978	2,978
Total Cost of Recruitment & Trng.: (Per Capita times FTE Utilization)	1,309,035	1,358,595	1,529,325	1,769,091	1,879,660	1,908,773	1,937,886	1,950,363
6) Cost of National Programs (See Addendum 'A')	1,385	2,488	2,411	2,536	2,539	2,541	2,544	2,547
Total Cost of National Programs	517,877	969,478	1,053,491	1,119,390	1,147,411	1,166,339	1,185,321	1,194,636
7) Police Dog Svc. Trng. based on a Per Cap. cost of (eff. F/Yr. 2015/16)...	-	-	-	27,624	28,178	28,178	28,178	28,178
times the Avg. # of Police Dog Teams in F.Y.	-	-	-	0.30	0.30	0.30	0.30	0.30
Total Cost of PDS.Trng.: (Per cap. times # of PD Teams in F.Y.)	-	-	-	8,287	8,453	8,453	8,453	8,453
TOTAL INDIRECT COSTS - (RM's & CM's):	16,955,270	17,111,655	22,539,573	23,636,469	24,690,000	25,529,622	26,330,248	26,970,902
INDIRECT COSTS - TCE's, IM's, RESERVIST's								
a) Cost of TCE's/IM's Pension (Pensionable Items)	4,417	2,728	10,508	-	-	-	-	-
the Avg. # of TCE/IM in F.Y....	0	12.77%	12.70%	12.70%	12.70%	12.70%	12.70%	12.70%
Total Cost of TCE/IM Pension....	541	348	1,335	-	-	-	-	-
b) CPP for TCE/IMs/Res. (Pens. Items) based on a Per cap cost of...	2,319.08	2,373.53	2,432.00	2,492.39	2,554.70	2,618.56	2,684.03	2,751.13
Total Cost of CPP: (Per Capita times FTE Utilization):	814	2,629	-	2,331	2,390	2,449	2,511	2,573
c) Employer's Contributions to E.I. based on a Per cap. cost of...	1,193.86	1,255.46	1,254.30	1,285.65	1,317.80	1,350.74	1,384.51	1,419.12
Total Cost of E.I. Contrib.: (Per Capita times FTE Utilization):	419	1,391	-	1,263	1,233	1,263	1,295	1,327
d) Div. Admin. on TCE's & IM's based on a Per cap. cost of...	-	21,511	24,700	23,500	24,000	24,600	25,100	25,700
Total Cost of Div. Admin.: (Per Capita times FTE Utilization):	-	-	-	-	-	-	-	-
8) TOTAL INDIRECT COSTS - (TCE's, IM's & RESERVISTS):	1,774	4,368.70	36,426	3,534	3,622	3,713	3,806	3,901



Total of All Detachments 2015-16 to 2019-20 Fiscal Estimates	MuniUnder 12/13 Final 420.95	MuniUnder 13/14 Pre Final 398.17	MuniUnder 14/15 Budget 436.95	MuniUnder 15/16 Estimates 440.95	MuniUnder 16/17 Estimates 451.95	MuniUnder 17/18 Estimates 458.95	MuniUnder 18/19 Estimates 465.95	MuniUnder 19/20 Estimates 468.95
CONTRACT STRENGTH UTILIZATION	374.01	398.17	436.95	440.95	451.95	458.95	465.95	468.95
COST ELEMENT GROUP (CEG)								

<b>DIRECT COSTS - PSEs (100% DIRECT RECOVERABLE)</b>								
CEG 010 - PAY (Public Service Employees)	535,796	869,947	-	-	-	-	-	-
CEG 011 - Overtime (Public Service Employees)	4,590	4,045	-	-	-	-	-	-
CEG 012 - Allowances (Public Service Employees)	41,191	6,456	-	-	-	-	-	-
CEG 013 - Student Programs (Public Service Employees)	-	-	-	-	-	-	-	-
CEG 014 - Other (Public Service Employees)	10,449	17,183	-	-	-	-	-	-
<b>TOTAL DIRECT COSTS - PSEs (100% DIRECT RECOVERABLE)</b>	<b>592,027</b>	<b>897,631</b>						

<b>INDIRECT COSTS - PSEs (100% Recoverable):</b>								
A) Cost of PS Pensions (pensionable items)	494,120	819,894	-	-	-	-	-	-
Pension Rate	0	12.77%	12.70%	12.70%	12.70%	12.70%	12.70%	12.70%
Total Cost of PSE's Pension.....	60,036	104,701	-	-	-	-	-	-
B) Cost of PS CPP for PSEs as a Per Cap. Cost times the # of PSEs in F.Y....	2,319.08	2,373.53	2,432.00	2,492.39	2,554.70	2,616.66	2,684.03	2,751.13
Total Cost of PSE's CPP .....	-	-	-	-	-	-	-	-
C) Cost of Employer's Contr. to E.I & SSC for PSE's as a Per Cap. Cost of... times the # of PSEs in F.Y....	1,193.86	1,223.71	1,254.30	1,285.66	1,317.80	1,350.74	1,384.51	1,419.12
Total Cost of PSE's E.I. Contributions.....	-	-	-	-	-	-	-	-
<b>TOTAL INDIRECT COSTS - PSEs (100% Recoverable):</b>	<b>60,036</b>	<b>104,701</b>						
<b>TOTAL DIRECT &amp; INDIRECT COSTS - PSEs (100% RECOVERABLE)</b>	<b>652,063</b>	<b>1,002,331</b>						

<b>TOTAL INDIRECT COSTS:</b>	<b>16,957,045</b>	<b>17,116,024</b>	<b>22,575,999</b>	<b>23,640,003</b>	<b>24,693,622</b>	<b>25,529,622</b>	<b>26,334,054</b>	<b>26,974,803</b>
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<b>ADDENDUM 'A' - National Programs, Other Indirects &amp; Consolidated Services</b>								
<b>NATIONAL PROGRAMS:</b>								
Cadet & Recruit Training (See Indirect Costs Item 5)	-	-	-	-	-	-	-	-
Police Dog Service Training (See Indirect Costs Item 7)	-	-	-	-	-	-	-	-
<b>OTHER INDIRECT COSTS:</b>								
Public Complaints Committee (PCC)	383.41	474.58	383.00	508.48	508.48	508.48	508.48	508.48
Legal Advisory Services	159.00	160.67	164.67	165.53	168.01	170.53	173.09	175.68
Enhanced Reporting & Accountability	119.25	118.31	119.34	118.31	118.31	118.31	118.31	118.31
Estimated Annual Severance	0.00	1023.00	1023.00	1023.00	1023.00	1023.00	1023.00	1024.00
<b>CONSOLIDATED SERVICES:</b>								
SSC (Shared Services Canada)	723.00	721.00	721.00	721.00	721.00	721.00	721.00	721.00
<b>Total Cost</b>	<b>1384.66</b>	<b>2497.56</b>	<b>2411.01</b>	<b>2536.32</b>	<b>2538.80</b>	<b>2541.32</b>	<b>2543.88</b>	<b>2547.47</b>

<b>PER CAPITA CALCULATION</b>								
<b>DIRECT COSTS</b>	50,518,872	48,076,234	50,242,400	51,592,490	53,417,488	54,916,381	56,420,214	57,581,604
Less: PS CEG's 10 - 14	592,027	897,631	-	-	-	-	-	-
Less: CEG 21 & CEG 22 (TCE / Reservists)	57,167	97,432	95,000	85,327	86,607	87,906	89,225	90,583
Less: OT CEG 31	2,557,785	2,976,794	3,192,000	3,181,470	3,257,041	3,337,243	3,404,830	3,457,397
Less: Property CEG's	659,614	762,228	-	-	-	-	-	-
Less: Other Adjustments	100,048	131,173	-	-	-	-	-	-
<b>Total Direct Costs for Billing Purpose</b>	<b>\$ 46,552,033</b>	<b>44,210,976.44</b>	<b>\$ 46,955,400</b>	<b>\$ 48,325,693</b>	<b>\$ 50,073,840</b>	<b>\$ 51,491,231</b>	<b>\$ 52,926,159</b>	<b>\$ 54,033,643</b>
<b>Total Indirects for Billing Purposes</b>	<b>16,957,045</b>	<b>17,116,024</b>	<b>22,575,999</b>	<b>23,640,003</b>	<b>24,693,622</b>	<b>25,529,622</b>	<b>26,334,054</b>	<b>26,974,803</b>
Less: TCE, IM, Reservists, PDSTC	1,774	4,369	0	11,821	12,076	12,166	12,259	12,354
<b>Total Indirect Costs for Billing Purpose</b>	<b>\$ 16,955,270</b>	<b>17,111,655</b>	<b>\$ 22,575,999</b>	<b>\$ 23,028,181</b>	<b>\$ 24,681,546</b>	<b>\$ 25,517,455</b>	<b>\$ 26,321,795</b>	<b>\$ 26,962,449</b>
<b>Total Direct and Indirect Costs for Billing Purpose</b>	<b>\$ 63,507,303</b>	<b>61,322,632</b>	<b>\$ 69,531,399</b>	<b>\$ 71,953,874</b>	<b>\$ 74,755,387</b>	<b>\$ 77,008,687</b>	<b>\$ 79,247,953</b>	<b>\$ 80,996,092</b>
<b>CREDITS</b>	<b>\$ 9,110,809</b>	<b>3,332,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL COSTS FOR BILLING PURPOSE</b>	<b>\$ 54,396,494</b>	<b>57,990,566</b>	<b>\$ 69,531,399</b>	<b>\$ 71,963,874</b>	<b>\$ 74,755,387</b>	<b>\$ 77,008,687</b>	<b>\$ 79,247,953</b>	<b>\$ 80,996,092</b>
<b>PER CAPITA @ 100%</b>	<b>\$ 145,341</b>	<b>149,395</b>	<b>\$ 189,130</b>	<b>\$ 183,180</b>	<b>\$ 185,410</b>	<b>\$ 187,790</b>	<b>\$ 190,080</b>	<b>\$ 192,720</b>
<b>PER CAPITAL @ 70%</b>	<b>\$ 101,869</b>	<b>104,576</b>	<b>\$ 132,391</b>	<b>\$ 128,226</b>	<b>\$ 130,000</b>	<b>\$ 131,453</b>	<b>\$ 133,056</b>	<b>\$ 134,904</b>

## COLOUR LEGEND

Red = Post Budget CEGs controlled by Unit Commander

Black = Division Controlled CEG (DCCEG)

Blue lettering = Standard Object (SO)

Grey = Items not included in Per Capita Calculation.

CEG's credited to Direct Costs

### **SCHEDULE 3**

#### **NOTES & ASSUMPTIONS for 2015/16 Municipal Contracts**

Our terminology for the grouping of General Accounts:

- Cost Element Group (CEG)
- Cost Element (CE)

#### **NOTES ON DIRECT COSTS**

##### **CEG 20 & 22 – Temporary Civilian Employees & Casuals and Intelligence Monitors**

Temporary Civilian Employees (TCE's) and Intelligence Monitors (IM's) categories of employees are being eliminated effective June 2014. Some of these positions may become Public Service Employees (PSE). Any amounts for 2015/16 onwards represent estimates for casual or term PSE employees.

##### **CEG 30 - RCMP Members Pay**

###### **CE 110 - Regular Pay**

1.50% estimated salary increase for each future year

##### **CEG 221 – Other Services IMIT**

The forecast includes a more accurate method for allocating Central Transcription Unit (CTU) costs. CTU was formed in 2006 to provide 24/7 Helpdesk and Transcription services.

##### **CEG 223 – Radio Communications Systems**

Information Management & Technology Branch is now working on the new service delivery model to meet the increasing service demand from the Municipal business line for portable police radio repair and maintenance. It has been proposed that 6 positions be created (3 in fiscal 2014/15 and an additional 3 starting fiscal 2015/16). Based on the work orders, these positions will be cost recoverable from municipalities.

#### **DIRECT COST DEDUCTIONS**

These are deducted from the Total Direct Cost for each municipality.

Non-billable costs:

- CEGs 40 & 41 - Transfer Allowances.
- CEGs 60-66 – Relocation Costs.
- CEG 160 - Legal Services.
- CEG 620 - Claims and Compensation Settlements.

### SCHEDULE 3

Included in Shared Services Canada (SSC) costs in the Indirect Costs:

- CEG 100 CE 0226 / 0228 / 0230 – Telephone Services.
- CEG 101 – Telephone Services.
- CEG 140 – Computer Communication Services.
- CEG221 CE 2451 – Other Services IMIT.
- CEG 251 – Rental of Communication Equipment.

Included in the Division Administration Costs in the Indirect Costs:

- CEG 32 – Pay Members (Severance, Maternity and Parental allow.).
- CEGs 200-202 - Health Services.

### INDIRECT COSTS

With the exception of Member Pension, all costs listed below are charged on a per FTE basis for members.

- Member Pension – 22.70% of pensionable cost element items
- Member Canada Pension Plan - \$2,492.39
- Employment Insurance - \$1,092.05
- Division Administration - \$23,500 – (Please refer to attached schedule 4) - Includes the following changes:
  - Green Timbers estimate @ \$900 per FTE.
  - Employee Assistance Services (EAS) – The Member/Employee Assistance Program (M/EAP) program for the Member population ceased operations in 2012/13 and the RCMP has completed its transition to Health Canada EAS Program. Beginning in 2014/15, a per capita rate based on the MOU with Health Canada is included in the Divisional Admin rate calculation based on the total Member and PSE utilization in each division.
  - NCO Promotion Unit - In FY 2012/13, a centralized promotion office was created to administer all NCO promotions across the Force, replacing the current regional service delivery model. Starting in 2014/15 a per capita rate estimate multiplied by the total Members utilization in each Division is included in the Divisional Admin rate calculation.
- A separate calculation is listed for EI and CPP with respect to Reservists (if used).
- Temporary Civilian Employees (TCE's) and Intelligence Monitors (IM's) are being phased out and some positions may become Public Service Employees (PSE).
- Other Indirect Costs:
  - Public Complaints Commission (PCC) - \$508
  - Legal Advisory Services - \$166
  - Enhanced Reporting & Accountability - \$118
  - Estimated Annual Severance – Based on annual liability - \$1,023
- Shared Services Canada (SSC) - \$721 – SSC provides telecommunication and email services, networks, data centres, and servers to the RCMP.

### **SCHEDULE 3**

Training & Recruiting: Forecasted as a national program starting 2015/16 at \$2,944 per FTE for the Cadet Training Program and \$1,068 per FTE for recruiting.

Police Dog Service Training: Forecasted as a national program starting 2015/16 based on established PDS teams in each contract jurisdiction. For 2015/16, the cost is \$27,624 per PDS team. For Lower Mainland District municipalities, this cost will be included in the Integrated Teams budget.

#### **COSTS BILLABLE AT 100%**

The following are some of the items that are billable at 100% per the policing contract:

- Accommodation costs (including occupancy charge) for municipal units in federally owned buildings.
- PS Support staff costs (including backfills, overtime, severance, pension, CPP, etc.).
- Furniture and fixtures.
- House Furnishings
- Prisoner costs (including mattresses and blankets for cells).
- Kit and Clothing for auxiliaries.



## RCMP - E Div - Divisional Administration

	Actuals 2012/13	Pre-Final 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20
Administration & Overhead Costs	\$ 45,494,320	\$ 51,417,642	\$ 55,042,998	\$ 55,802,317	\$ 56,284,969	\$ 57,304,347	\$ 57,611,661	\$ 58,445,099
Special Leave Costs	\$ 75,827,234	\$ 62,958,325	\$ 66,583,497	\$ 69,365,289	\$ 71,145,276	\$ 72,977,479	\$ 74,863,594	\$ 76,805,360
Health Services Costs	\$ 30,716,963	\$ 19,801,472	\$ 20,593,531	\$ 21,417,272	\$ 22,273,963	\$ 23,164,922	\$ 24,091,518	\$ 25,055,179
<b>Total Costs</b>	<b>\$ 152,038,517</b>	<b>\$ 134,177,439</b>	<b>\$ 142,220,026</b>	<b>\$ 146,584,879</b>	<b>\$ 149,704,208</b>	<b>\$ 153,446,748</b>	<b>\$ 156,566,774</b>	<b>\$ 160,305,638</b>
Administration & Overhead Costs Per Capita Rate	\$ 7,302	\$ 8,243	\$ 8,824	\$ 8,946	\$ 9,023	\$ 9,187	\$ 9,236	\$ 9,370
Special Leave Costs Per Capita Rate	\$ 12,170	\$ 10,093	\$ 10,674	\$ 11,120	\$ 11,406	\$ 11,699	\$ 12,002	\$ 12,313
Health Services Costs Per Capita Rate	\$ 4,930	\$ 3,174	\$ 3,301	\$ 3,434	\$ 3,571	\$ 3,714	\$ 3,862	\$ 4,017
<b>Total Per Capita Rate</b>	<b>\$ 24,402</b>	<b>\$ 21,511</b>	<b>\$ 22,800</b>	<b>\$ 23,500</b>	<b>\$ 24,000</b>	<b>\$ 24,600</b>	<b>\$ 25,100</b>	<b>\$ 25,700</b>
Per Capita Rate YoY % Increase		-12%	6%	3%	2%	2%	2%	2%
<b>Division Component</b>								
<b>Administrative:</b>								
Pay	28,096,421	29,176,901	30,811,009	31,726,795	31,967,537	32,740,340	32,796,310	33,373,554
O&M	6,173,600	7,015,196	6,999,820	7,139,967	7,282,916	7,428,724	7,577,449	7,729,148
<b>Total Pay and O&amp;M</b>	<b>34,270,021</b>	<b>36,192,097</b>	<b>37,810,830</b>	<b>38,866,761</b>	<b>39,250,453</b>	<b>40,169,064</b>	<b>40,373,758</b>	<b>41,102,702</b>
Vehicles & Other Capital	229,400	79,781	79,781	80,000	80,000	80,000	80,000	80,000
Accounting Operations - Note 1	1,753,286	1,753,286	2,285,751	2,132,400	2,132,400	2,132,400	2,132,400	2,132,400
RM Compensation - Note 1	2,730,242	2,730,242	2,164,751	1,791,807	1,791,807	1,791,807	1,791,807	1,791,807
PSE Compensation - Note 1			630,602	578,356	578,356	578,356	578,356	578,356
Shared Services Canada - Note 2	1,053,276	1,053,276	1,053,276	1,053,276	1,053,276	1,053,276	1,053,276	1,053,276
Employee Assistance Services - Note 3			343,087	303,387	303,387	303,387	303,387	303,387
NCO Promotion Unit - Note 3			495,971	487,862	487,862	487,862	487,862	487,862
Mat/Pat	8,995,191	8,754,035	9,191,736	9,651,323	10,133,889	10,640,584	11,172,613	11,731,243
Pay in Lieu of Leave	11,974,146	3,236,203	3,295,182	3,354,479	3,413,972	3,473,514	3,532,937	3,592,041
Leave with/without Pay, Suspended from Duty - Note 4	46,018,243	42,693,589	43,547,460	44,418,410	45,306,778	46,212,913	47,137,172	48,079,915
Health Services Costs - Note 5	30,716,963	19,801,472	20,593,531	21,417,272	22,273,963	23,164,922	24,091,518	25,055,179
Members Pensions (including Mat/Meds)	10,321,467	9,521,622	12,286,778	13,973,947	14,351,144	14,738,950	15,137,682	15,547,645
Public Servants Pensions	2,511,294	2,651,611	2,696,198	2,739,891	2,787,261	2,835,496	2,884,619	2,934,642
Members EI Contribution	659,395	628,085	643,789	634,705	650,572	666,840	683,509	700,596
Public Servants EI Contribution	295,998	315,903	323,802	323,502	331,590	339,878	348,378	357,087
<b>Total Administrative Costs</b>	<b>151,478,924</b>	<b>129,411,201</b>	<b>137,442,526</b>	<b>141,807,379</b>	<b>144,926,708</b>	<b>148,669,248</b>	<b>151,789,274</b>	<b>155,528,138</b>
<b>Less:</b>								
Legal Fees & Claims and Compensation Settlements	(99,788)	(132,106)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)
Inter Divisional Transfers	(477,491)	(344,046)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
Refund of Prior Year		(15,110)						
<b>Total Non-Billable Items &amp; Credits</b>	<b>(577,279)</b>	<b>(491,262)</b>	<b>(480,000)</b>	<b>(480,000)</b>	<b>(480,000)</b>	<b>(480,000)</b>	<b>(480,000)</b>	<b>(480,000)</b>
<b>E-Division HQ Accommodation - Note 6</b>	<b>1,108,840</b>	<b>5,257,500</b>	<b>5,257,500</b>	<b>5,257,500</b>	<b>5,257,500</b>	<b>5,257,500</b>	<b>5,257,500</b>	<b>5,257,500</b>
<b>Total Divisional Component Costs</b>	<b>152,010,485</b>	<b>134,177,439</b>	<b>142,220,026</b>	<b>146,584,879</b>	<b>149,704,208</b>	<b>153,446,748</b>	<b>156,566,774</b>	<b>160,305,638</b>
<b>Divisional Component FTEs (RM / CM) - Note 7</b>	<b>6,231</b>	<b>6,238</b>	<b>6,238</b>	<b>6,238</b>	<b>6,238</b>	<b>6,238</b>	<b>6,238</b>	<b>6,238</b>
<b>Divisional Component of Per Capita Div Admin Rate</b>	<b>24,398</b>	<b>21,511</b>	<b>22,800</b>	<b>23,500</b>	<b>24,000</b>	<b>24,600</b>	<b>25,100</b>	<b>25,700</b>
<b>Estimated Annual Severance Liability</b>	<b>6,323,766</b>	<b>6,323,766</b>	<b>6,323,766</b>	<b>6,323,766</b>	<b>6,323,766</b>	<b>6,323,766</b>	<b>6,323,766</b>	<b>6,323,766</b>
<b>Estimated Annual Severance Per Capita Rate - Note 8</b>	<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>1,023</b>

Variables (Growth)	14/15	15/16	16/17	17/18	18/19	19/20
Personnel	1.02	1.02	1.02	1.02	1.02	1.02
O&M	1.02	1.02	1.02	1.02	1.02	1.02
Mat/Pat	1.05	1.05	1.05	1.05	1.05	1.05
Leave with/without Pay, Suspended from Duty	1.02	1.02	1.02	1.02	1.02	1.02
Health Services Costs	1.04	1.04	1.04	1.04	1.04	1.04
Pay in Lieu of Leave	1.02	1.02	1.02	1.02	1.02	1.02

Note 1: Accounting Operations & Compensation was centralized in 2012/13. A per capita rate is used starting in 14/15.

Note 2: Shared Services Canada for Internal Services- the current estimate is based on 11/12 actuals and is included as a lumpsum amount for 14-15 onwards.

Note 3: Employee Assistance Services and NCO Promotion Unit are included as a per capita rate starting in 14/15 in Divisional Admin calculations.

Note 4: Lower leave costs in 13/14 is one of the areas contributing to a significantly reduced Divisional Admin rate for 13/14.

Note 5: The bulk of Health Cost savings was realized in 13/14, which is another factor that materially reduced the Divisional Admin rate for 13/14.

Note 6: Forecast for 14/15 onwards includes E-Division Headquarters Building which is still under discussion. \$5.25M = \$15K x 350.5 (Internal Services Establishment)

Note 7: Divisional FTEs = Total Members (RM / CM) less Members on Leave (RM / CM) less Div Admin Members (RM / CM).

Note 8: Severance - For budgeting purposes, we are continuing to identify an annual estimate of the severance liability.



## 2013-14 Per Capita Analysis

	Original Budget	Pre-Final	Variance	Per Capita Original Budget	Pre-Final	Variance
FTE	423.95	388.17	36			36
Billed direct costs less credit items	46,510,018	40,878,891	5,631,127	109,706	105,312	4,395
Billed indirect costs less credit items	21,101,533	17,111,655	3,989,878	49,774	44,083	5,691
<b>Total (a)</b>	<b>67,611,551</b>	<b>57,990,546</b>	<b>9,621,005</b>	<b>159,480</b>	<b>149,395</b>	<b>10,085</b>

### 2012-13 Pre-Final Actual Costs to budget variances:

	Original Budget	Pre-Final	Variance	Per Capita Original Budget	Pre-Final	Variance
<b>Key Cost Drivers for Variances</b>						
PAY - SO 01 - Less OT, Reservists and Credit Items	37,711,858	33,568,002	4,143,856	88,954	86,478	2,476
SO 02 - TRANSPORT & TELECOM	1,284,846	810,273	474,573	3,031	2,087	943
SO 03 - INFORMATION	6,381	3,776	2,605	15	10	5
SO 04 - PROF & SPEC SVCS	1,617,804	1,567,818	49,985	3,816	4,039	(223)
SO 05 - RENTALS	142,653	46,983	95,670	336	121	215
SO 06 - PUR, REPAIR & MAINTENANCE	606,696	525,187	81,509	1,431	1,353	78
Other SO 07 - UTILITIES, MATERIAL & SUPPLIES	2,040,935	1,646,280	394,655	4,814	4,241	573
Other SO 09 - MACHINERY & EQUIPMENT	3,057,892	2,542,189	515,702	7,213	6,549	664
SO 12 - OTHER SUBSIDIES / PYMTS	40,953	168,382	(127,429)	97	434	(337)
RIM Pensions	5,739,985	5,092,843	647,143	13,539	13,120	419
Div Admin	12,124,970	8,349,926	3,775,044	28,600	21,511	7,089
Other INDIRECTS	3,236,578	3,668,886	(432,309)	7,634	9,452	(1,817)
<b>Total</b>	<b>67,611,551</b>	<b>57,990,546</b>	<b>9,621,005</b>	<b>159,480</b>	<b>149,395</b>	<b>10,085</b>

Original Per Capita 2013/14 ( May 4, 2012)  
Billing Per Capita  
Pre Final 2013/14

### Per Capita for 2014-15

159,480  
156,000  
149,395

Budgeted Per Capita for 2014-15

159,130

### Per Capita for 2015-16

Budgeted Per Capita for 2015-16

162,700

### 2013/2014 Notes:

Original Per Capita based on old salary forecast which was higher.  
Billing Per Capita reduced to \$156,000.  
Div Admin was reduced primarily due to additional savings from Health Modernization.

## Schedule 6

City of XXXXXXX  
XXXXXX Ave.,  
XXXXXX, B.C.

### Municipality Under 15,000 Sample Response

June 13, 2014

Mr. Clayton Pecknold  
Assistant Deputy Minister and Director of Police Services  
Ministry of Justice  
P.O. Box 9285 Stn Prov Govt,  
Victoria, British Columbia  
V8W 9J7

Dear Sir:

Re : Municipal Contract Policing Resource Request – 2015 / 2016

This Letter of Approval in Principle is issued to conform to the Federal Treasury Board requirements to enable the Federal Government to set aside sufficient financial resources to cover their share of Municipal RCMP contract costs.

The City of XXXXXXX anticipates that we will require the addition of ### (#) members to our detachment strength of ## to bring the total detachment strength to ## (see Schedule 1) for the 2015/2016 fiscal year.

	@ 100 %	@ 70%
Establishment FTE		
Per Capita	163,180	114,226
Contract Cost (excluding Overtime)		
Overtime (Includes Reservists)		
PDSTC -(if applicable)		
<b>Total Per Capita and OT 2015/16</b>		<b>(A)</b>

\* If applicable

	Municipal Cost
Integrated Teams	(B)
RTIC - Real Time Intelligence Centre	(C)

Accommodation Billed @ 100 %	(D)
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PS Recovery Billed @ 100 %	(E)
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<b>Total Municipal Budget Cap for 2015/16</b>	<b>Total (A+B+C+D+E)</b>
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As outlined above, this letter provides an "approval in principle" and is issued for planning purposes only. It should not be taken as approval to add the anticipated ## of members to the detachment. City Council will be meeting on XXX, 2014 to confirm the 2015/2016 budget and the number of additional human resources. We will inform you of that decision once it is made.

If you have any questions, please call the undersigned at (604) 123-4567.  
Thank you.

Yours truly,

John Doe  
Treasurer/Deputy Administrator

cc: XXXXXXX RCMP Detachment  
Max Xiao, Regional Director, Financial Management & Accounting Operations

<b>Ladysmith</b>			
<b>Public Service Support Staff Estimate</b>			

			<u>Municipal</u>
			<u>Cost</u>
<b>Public Service Support Staff</b>			<b>2.0 - FTE</b>
<b>Estimated Salary (see below)</b>			<b>\$ 109,806 *</b>
<b>Pension</b>	<b>12.70%</b>		<b>13,945</b>
<b>CPP</b>	<b>\$ 2,492.39</b>		<b>4,985</b>
<b>EI</b>	<b>\$ 1,285.66</b>		<b>2,571</b>
<b>SSC</b>	<b>\$ 721.00</b>		<b>1,442</b>
<b>IPA - Isolated Post Allowances (subject to TB decision)</b>			<b>-</b>
<b>Total Indirect</b>			<b>\$ 22,943</b>
<b>Public Service Support Staff Estimate @ 100%</b>			<b>\$ 132,750</b>

<b>Quarterly Invoice</b>			<b>\$ 33,187</b>
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<u>Salary Forecasted Estimate</u>			
<b>CR04</b>	<b>\$ 50,088.07</b>	<b>-</b>	<b>-</b>
<b>CR05</b>	<b>\$ 54,903.10</b>	<b>2.00</b>	<b>109,806</b>
<b>AS01</b>	<b>\$ 56,041.91</b>	<b>-</b>	<b>-</b>
<b>AS02</b>	<b>\$ 60,160.72</b>	<b>-</b>	<b>-</b>
<b>Total Estimated Salary</b>			<b>\$ 109,806 *</b>

**Note:**

Salary estimate based on a 1.5% increase per year.

Current PSAC contract expires on June 20, 2014

Estimate does not include any back fill / casual positions.



**Town of Ladysmith**  
**STAFF REPORT**

To: Ruth Malli, City Manager  
From: Felicity Adams, Director of Development Services  
Date: June 23, 2014  
File No: 3900-03 Zoning Bylaw

---

**Re: NEW AND UPDATED ZONING BYLAW**

**RECOMMENDATION:**

That Council give first reading and second reading to Bylaws 1858, 1859, 1860 and 1861 cited as follows:

- "Town of Ladysmith Area G and Area H Land Use Regulations Repeal Bylaw 2014, No. 1858";
- "Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No. 43), 2014, No. 1859";
- "Town of Ladysmith Zoning Bylaw 2014, No. 1860"; and
- "Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No. 44), 2014, No. 1861",

And refer these bylaws to the public hearing scheduled for July 14, 2014.

**INTRODUCTION/BACKGROUND:**

The Zoning Bylaw Project commenced in 2012 with meetings with staff and Council followed by consultation with the public and stakeholders to obtain early input. New directions were presented to Council and the community in November 2013. Following a period of extensive bylaw drafting and the preparation of a new colour zoning bylaw map and updated Development Permit Area Guidelines, the Zoning Bylaw project is nearing completion.

A special Council meeting was held on May 26, 2014 to present the draft new and updated Zoning Bylaw, Development Permit Area Guidelines and related amending bylaws – Bylaws 1858, 1859, 1860 and 1861. Approximately 40 members of the public, including members of the Zoning Bylaw project stakeholder committee, were in attendance. At the regular Council meeting held on June 16, 2014 staff reported on the changes to the draft Zoning Bylaw and Development Permit Area Guidelines from this input. Staff was directed to bring the bylaws forward for consideration of first and second reading.

**PURPOSE:**

The purpose of this staff report is to present the new and updated Zoning Bylaw for all properties located within the Town and three additional Bylaws to facilitate related house-keeping, consequential and transitional amendments for consideration of first and second reading.

The current zoning regulations that apply to property within the Town of Ladysmith are:

- Bylaw 1160 – adopted July 1997
- Bylaw 1180 – adopted February 1991
- Bylaw 1020 – adopted February 1987

The stated outcomes of this project were to include:

- ✓ A technically sound new Zoning Bylaw with improved clarity and clear regulations.
- ✓ Community understanding of the new regulations.
- ✓ Consistency with the direction of the OCP, as amended by the Town's Sustainability Strategy, with no major changes to current land use designations.
- ✓ Zoning to support economic development target sectors and the Downtown, as well as affordable housing options.
- ✓ Zoning to support the character of development preferred by residents.
- ✓ New development permit design guidelines.

In addition, specific direction was provided by Council to address certain land use regulations as noted below.

#### Direction #1

At its meeting held June 3, 2013, Council provided direction regarding regulations for shellfish aquaculture and docks which are included in the proposed Zoning Bylaw.

*It was moved, seconded and carried that staff be directed to develop regulations for private moorage and shellfish culture use as part of the Zoning Bylaw project.*

#### Direction #2

At its meeting held December 16, 2013, Council provided specific directions regarding regulations for coach houses, big box establishments and drive-through service which are included in the proposed Zoning Bylaw.

*It was moved, seconded and carried that the Zoning Bylaw update include amendments to permit coach houses in phases with coach houses first permitted in and around the downtown in the current R-2 and R-2-A zones as follows:*

- *With a minimum parcel size of 668 sq. m. where a lane or other secondary access exists (e.g. corner lot)*
- *With a minimum parcel size of 780 sq. m. where a lane does not exist;*

*And that coach houses also be permitted on larger rural parcels (proposed RU-1, A-1, A-RR zones);*

*And that the maximum floor space of a coach house be 60 sq. m. to support Official Community Plan policy.*

*It was moved, seconded and carried that the Zoning Bylaw update include amendments to implement a Town-wide restriction on Big Box retailers with the proposed definition of a Big Box retailer as a single retail store with a gross floor area exceeding 2,090 sq. m.;*

*And that the amended Zoning Bylaw incorporate a means to permit expansion of existing grocery stores.*

*It was moved, seconded and carried that the Zoning Bylaw update include amendments to implement a Town-wide prohibition on new drive-through operations of all types.*

#### Direction #3

At its meeting held March 17, 2014, Council provided directions regarding zoning for schools which is included in the proposed OCP amendment and Zoning Bylaw.

*That Council direct staff to:*

- 1. Prepare an Official Community Plan amendment to add new policies regarding school planning as outlined in the report from the Director of Development Services dated March 17, 2014; and*
- 2. Include in the new Zoning Bylaw regulations to address:*
  - Limiting community care facility use at the Ecole Davis Road School site and the adjacent P-1 zoned properties (5 lots)*
  - Requiring a minimum parcel size of 2.0 hectares (5 acres) for a school site*
  - Limiting the number of buildings and associated site coverage for school sites to the number of buildings that are currently in place*

*Motion carried.*

#### SCOPE OF WORK:

The current stage of the Zoning Bylaw Project is to present Bylaws 1858, 1859, 1860 and 1861 for consideration of first and second reading. All current zoning bylaw amendment applications that could be completed have been considered by Council. Any in-stream or new zoning bylaw amendment applications will be considered as an amendment to the new Zoning Bylaw once adopted.

#### Bylaw 1858 – Transitional Amendment

The purpose of Bylaw No. 1858 is to repeal land use regulations for areas formerly within Electoral Area “G” and Electoral Area “H” of the CVRD that will now be covered by the Town’s Zoning Bylaw. These areas include Woods Islands, lands within the Agricultural Land Reserve located in south Ladysmith, and the forestry lands in the Holland Creek Area.

#### Bylaws 1859 and 1861 - Housekeeping and Consequential OCP Amendments

The purpose of Bylaw No. 1859 is to amend the Official Community Plan (OCP) Bylaw by updating the land use designations in the OCP, the Holland Creek Area Plan and the South Ladysmith Area Plan to better reflect actual use, new and updated zoning and community vision objectives; adding new and updated policies to the OCP.

The purpose of Bylaw No. 1861 is to amend the OCP by adding new and updated Development Permit Areas (DPA), DPA guidelines and a colour DPA map to support the Town’s Community Vision.

#### Bylaw 1860 – New and Updated Zoning Bylaw

The purpose of Bylaw No. 1860 is to adopt a new and updated Zoning Bylaw for all

properties located within the Town of Ladysmith.

If approved Bylaw No. 1860 will replace the current Zoning Bylaw 1160 (and Bylaws 1020 and 1180) with a new and updated Zoning Bylaw. The Bylaw affects all properties in the Town by establishing zones and regulations for the use and the density of use of land, building and structures; regulating the siting, size and dimensions of uses, building and structures; and regulating parcel sizes, off-street parking and loading and screening and landscaping.

In general terms, the Zoning Bylaw introduces new regulations affecting accessory buildings, coach house use, perimeter wall height, home-based business use, flexible live-work options in the downtown, urban agriculture, shipping containers, large format retail, drive-through service access, bicycle parking, and landscaping and screening. New zones are introduced for small lot residential, natural parks, marine harvesting, marine conservation, agriculture and forestry uses.

#### ALTERNATIVES:

That Council defer consideration of first and second reading and provide further direction to staff regarding the proposed Zoning Bylaw and related amendment Bylaws. The scheduled public hearing date of July 14, 2014 would change.

#### FINANCIAL IMPLICATIONS:

The Zoning Bylaw project has been funded by a grant. The current agreement is that grant funding for the project will be completed by June 30, 2014. It is anticipated that the grant will be fully spent by that date.

#### LEGAL IMPLICATIONS:

Legal review has been completed and edits have been made to the Zoning Bylaw as presented with this staff report.

A Public Hearing is required to be held. The public hearing is the statutory opportunity for anyone who considers their interest in property to be affected by the proposed Bylaws 1858, 1859, 1860 and 1861 to be given reasonable opportunity to be heard in person or by written submission respecting matters contained in the Bylaws. The public hearing has been scheduled for July 14, 2014.

At the regular Council meeting held on June 16, 2014 staff was directed to refer Bylaws 1859 and 1861 to Stz'uminus First Nation and Bylaw 1859 to Nanaimo-Ladysmith School District #68. Comments by July 11, 2014 have been requested.

Prior to third reading of the Zoning Bylaw, it will be required to be approved by the Minister of Transportation and Infrastructure as it affects land and improvements located within 800 metres of a controlled access highway.

#### CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

The community's vision, as outlined in the Official Community Plan and the report from the Community Visioning Initiative, has been considered in the development of the new and

updated Zoning Bylaw.

In addition, there have been several opportunities for public input and feedback during the development of the Zoning Bylaw, including with the general public, Advisory Planning Commission and the Stakeholders group in 2012, 2013 and 2014. A dedicated website has been used to post materials and reports from the community consultation processes. Most recently there was a special Council meeting held on May 26, 2014 to present the draft bylaws and feedback from that meeting was considered in revisions to the draft Zoning Bylaw and Development Permit Area Guidelines. The Advisory Design Panel provided input into the revised DPAs. Feedback from all of these sessions has been considered in the development of the new and updated Zoning Bylaw and related bylaws.

In addition to access on the Town's website, a two week drop-in opportunity is planned at the Development Services office and Frank Jameson Community Centre prior to the public hearing.

#### INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

Staff in the Infrastructure Services Department, including the Building Inspector, and the Director of Parks, Recreation and Culture have been involved in the development of the proposed Zoning Bylaw.

#### RESOURCE IMPLICATIONS:

The development of the Zoning Bylaw, related bylaws and the holding of the public hearing is within the current work program of the Development Services department, as supported by consulting resources.

It is anticipated that there could be fine tuning of the new Zoning Bylaw following its adoption. It has been the experience of other communities that the adopting of a comprehensive new bylaw can require tweaking or correction once it is used by staff, property owners and the development community.

#### ALIGNMENT WITH SUSTAINABILITY VISIONING REPORT:

The Town has invested a tremendous amount of time and resources into the development of several overarching, sustainability-focused planning documents, including a new Official Community Plan (OCP) in 2003, a national award-winning Community Vision and Sustainability Strategy in 2008, a Community Energy Plan in 2009, and the Sustainability Action Plan in 2013. This comprehensive review and update of the Zoning Bylaw is a Council priority to implement the visions, values and goals of these overarching municipal plans.

#### ALIGNMENT WITH STRATEGIC PRIORITIES:

The completion of the update of the Zoning Bylaw is one of Council's strategic priorities.

#### SUMMARY:

The development of the Zoning Bylaw has taken place over the past two years. There have been many opportunities for the public to be engaged. Current plans and policies and public input have helped to develop the Zoning Bylaw and related bylaws. It is



recommended that Bylaws 1858, 1859, 1860 and 1861 be given first reading and second reading and referred to public hearing on July 14, 2014.

I concur with the recommendation.



---

Ruth Malli, City Manager

ATTACHMENTS:

None.

# TOWN OF LADYSMITH

## BYLAW NO. 1858

A bylaw to repeal land use regulations for areas formerly within  
Electoral Area "G" and Electoral Area "H" of the Cowichan Valley Regional District

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**WHEREAS** by the issuance of Supplementary Letters Patent, the boundaries of the Town of Ladysmith were extended to include certain areas formerly within Electoral Area "G" and Electoral Area "H" of the Cowichan Valley Regional District (Regional District);

**AND WHEREAS** pursuant to the Supplementary Letters Patent and the provisions of the *Local Government Act*, the Regional District's Electoral Area "G" Zoning Bylaw 1180, 1988 and Electoral Area "H" Zoning Bylaw No. 1020, 1986 continue to apply to those areas, and may be amended or repealed with respect to those areas, as if it had been enacted by the Municipal Council;

**AND WHEREAS** after the close of the Public Hearing and with due regard to the reports received, the Municipal Council considers it advisable to repeal Bylaw 1180 and Bylaw 1020;

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

### REPEAL OF BYLAWS

- (1) "Electoral Area "G" Zoning By-law 1180, 1988", and all its amendments, as it applies to areas within the Town of Ladysmith, are hereby repealed.
- (2) "The Cowichan Valley Regional District Electoral Area "H" Zoning Bylaw No. 1020, 1986", and all its amendments, as it applies to areas within the Town of Ladysmith, are hereby repealed.

### CITATION

- (3) This Bylaw may be cited for all purposes as "Town of Ladysmith Area G and Area H Land Use Regulations Repeal Bylaw 2014, No. 1858".

**READ A FIRST TIME** on the day of

**READ A SECOND TIME** on the day of

**PUBLIC HEARING** held pursuant to the provisions of the *Local Government Act*

on the day of

**READ A THIRD TIME** on the day of

**ADOPTED** on the day of

---

Mayor (R. Hutchins)

---

Corporate Officer (S. Bowden)

# TOWN OF LADYSMITH

## BYLAW NO. 1859

A bylaw to amend "Official Community Plan Bylaw, 2003, No. 1488"

**WHEREAS** the Municipal Council has accepted the report "A community vision for a sustainable west coast town" (Community Vision);

**AND WHEREAS** the Municipal Council is intending to adopt a new Zoning Bylaw to implement the Official Community Plan and Community Vision which requires consequential amendments to the Official Community Plan;

**AND WHEREAS** pursuant to the *Local Government Act*, the Municipal Council is empowered to amend the Official Community Plan;

**AND WHEREAS** after the close of the Public Hearing and with due regard to the reports received, the Municipal Council considers it advisable to amend "Official Community Plan Bylaw, 2003, No. 1488";

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

- (1) The "Official Community Plan Bylaw 2003, No. 1488" is hereby amended as set out in Schedule A to this Bylaw.

### CITATION

- (2) This Bylaw may be cited for all purposes as "Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No.43), 2014, No. 1859".

**READ A FIRST TIME** on the day of

**READ A SECOND TIME** on the day of

**PUBLIC HEARING** held pursuant to the provisions of the *Local Government Act*

on the day of

**READ A THIRD TIME** on the day of

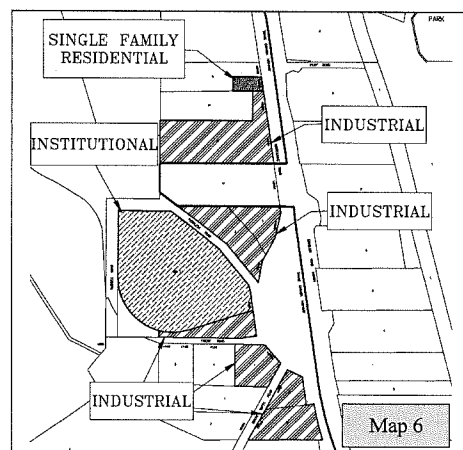
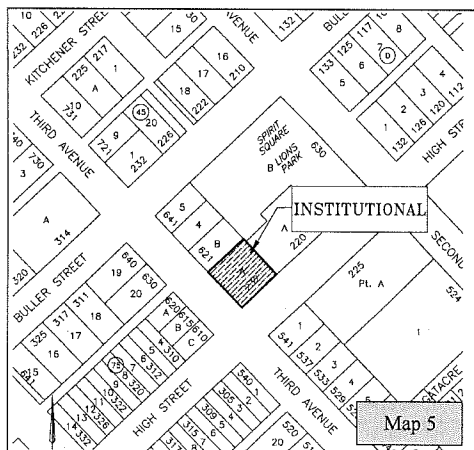
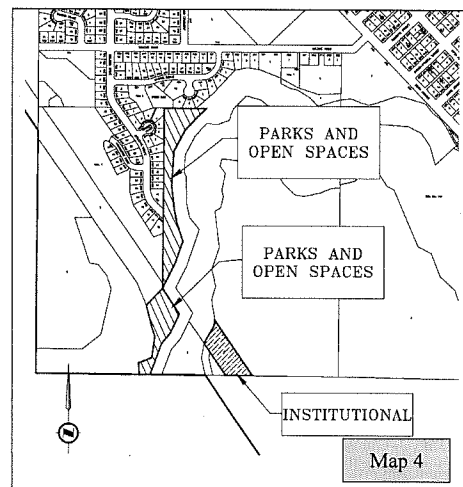
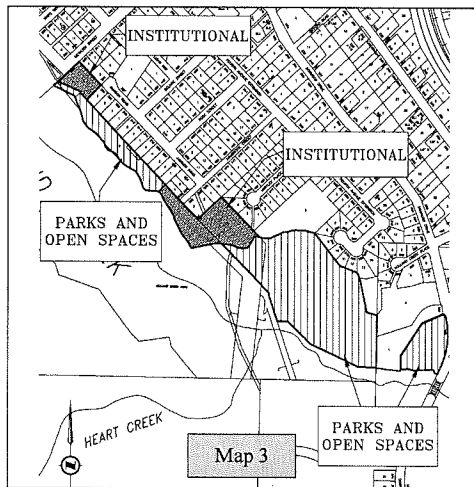
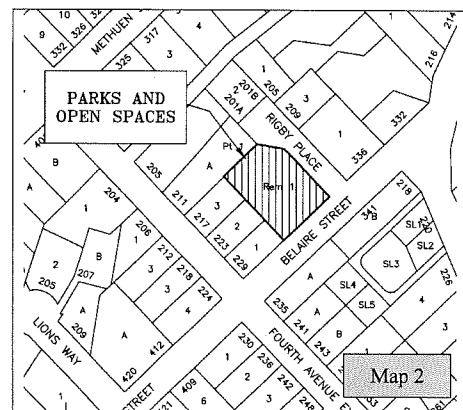
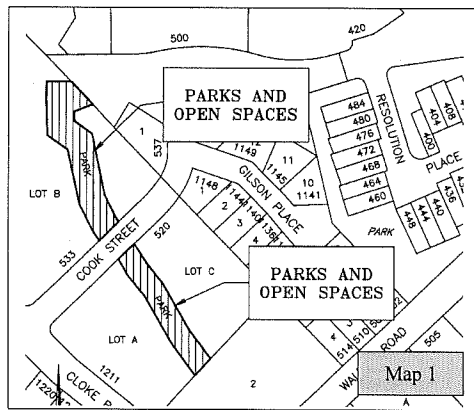
**ADOPTED** on the day of

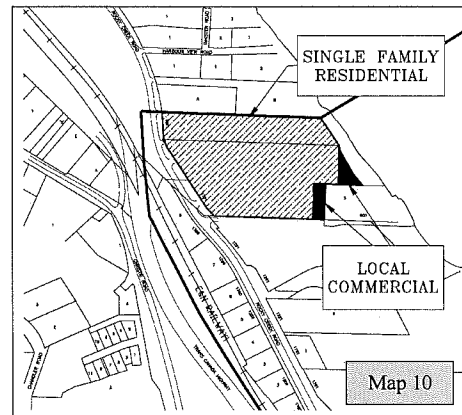
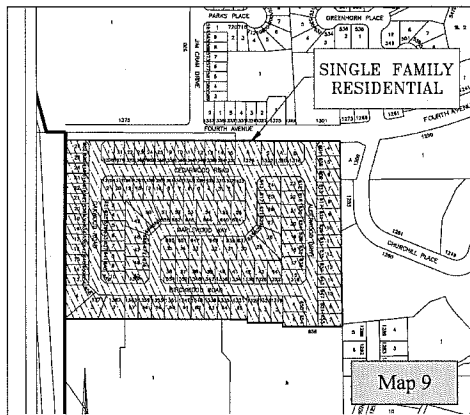
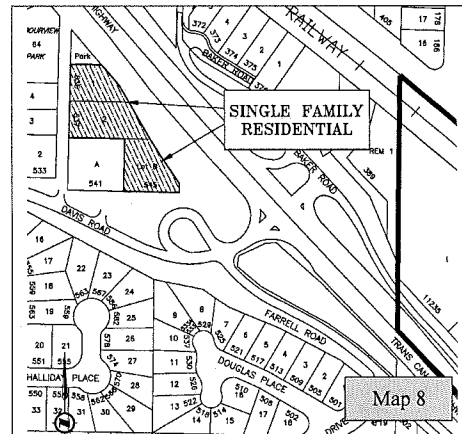
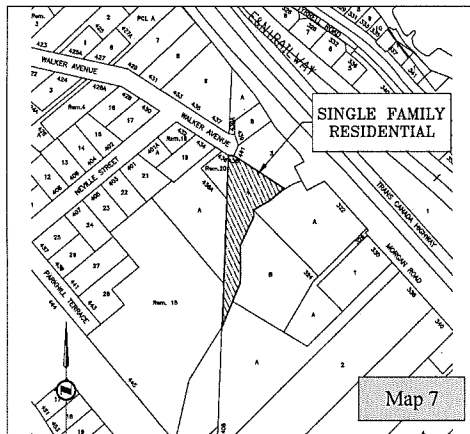
\_\_\_\_\_  
Mayor (R. Hutchins)

\_\_\_\_\_  
Corporate Officer (S. Bowden)

## Schedule A of Bylaw 1859

- (1) Schedule "A" entitled "Town of Ladysmith Community Plan" is amended as follows:
- (a) Section 3.6 - Community Facilities and Services is amended by adding three new policies to section 3.6.3 as follows:
- "10. Support schools within walking and cycling distance of neighbourhoods located north and south of Holland Creek.
  - 11. Support the provision of enhanced district learning opportunities, including French immersion education, at Ladysmith schools.
  - 12. Encourage the design of school grade configurations that minimize the number of school transitions that students experience during their school life."
- and renumber accordingly.
- (b) Section 3.8.1 - Land Use Designations is amended as follows:
- i) In the paragraph titled General Commercial, replace "4,000 square metres" with "2,090 square metres" as the maximum floor area for any one commercial use;
  - ii) In the paragraph titled Highway Commercial, replace "2,000 square metres" with "500 square metres" as the maximum floor area for any one commercial use;
  - iii) In the paragraph titled Local Commercial, replace "500 square metres" with "200 square metres" as the maximum floor area for any one commercial use; and
  - iv) In the paragraph titled "Single Family Residential", add reference to secondary housing (e.g. detached secondary suite) following the sentence "Secondary suites and home-based business uses are also permitted when located within a single family dwelling." as follows:
- "Secondary housing is permitted in the Single Family Residential designation. Criteria for secondary suites, secondary housing and home-based business uses are contained in the Zoning Bylaw."
- (c) Table 8 – Density Summary is amended by deleting Note 5 in its entirety.
- (d) "Map 1 - Land Use" is amended by:
- i) Placing the Parks and Open Space Land Use Designation on the properties as shown on Maps 1 to 4 below.
  - ii) Placing the Institutional Land Use Designation on the properties as shown on Maps 3 to 6 below.
  - iii) Placing the Industrial Land Use Designation on the properties as shown on Map 6 below.
  - iv) Placing the Single Family Residential Land Use Designation on the properties as shown on Maps 6 to 10 below.
  - v) Placing the Local Commercial Land Use Designation on the properties as shown on Map 10 below.





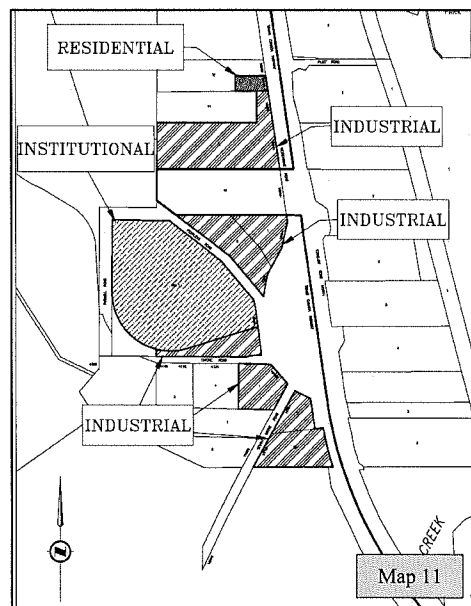
(2) Schedule “C”, entitled Holland Creek Area Plan, is amended as follows:

(a) Figure 4 – Parks & Open Space, Land Use & Circulation is deleted in its entirety and replaced with “Figure 4 – Parks & Open Space, Land Use & Circulation” which is attached to and forms part of this Bylaw.

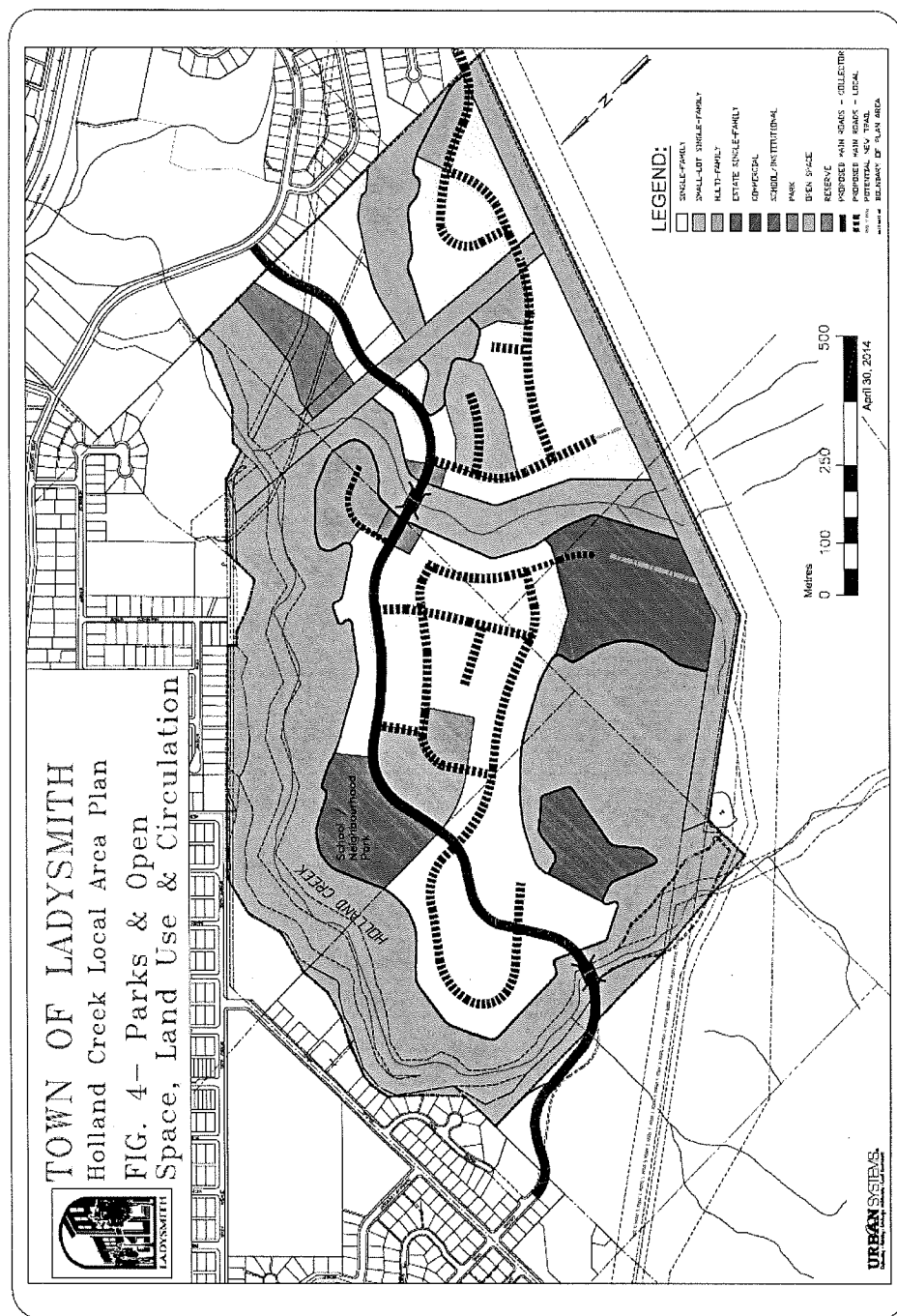
(3) Schedule “D”, entitled “South Ladysmith Area Plan” is amended as follows:

(a) Map 2 - Land Use & Transportation is amended by:

- Adding “Institutional” to the Legend, and
- Replacing land use designations as show on Map 11 below.



“Figure 4 – Parks & Open Space, Land Use & Circulation”



# TOWN OF LADYSMITH

## BYLAW NO. 1860

A bylaw to regulate the use of land, buildings and structures; require off-street parking and loading spaces; and establish standards for the provision of landscaping and screening.

**WHEREAS** pursuant to the *Local Government Act*, the Municipal Council is empowered to adopt a Zoning Bylaw;

**AND WHEREAS** after the close of the Public Hearing and with due regard to the reports received, the Municipal Council considers it advisable to repeal "Town of Ladysmith Zoning Bylaw 1995, No. 1160" and adopt "Town of Ladysmith Zoning Bylaw 2014, No. 1860";

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

- (1) "Town of Ladysmith Zoning Bylaw 1995, No. 1160" and all its amendments are repealed.
- (2) "Town of Ladysmith Zoning Bylaw 2014, No. 1860", as follows is adopted:
  - (a) Schedule A – Zoning Bylaw Text, and
  - (b) Schedule B - Zoning Bylaw Map.

### CITATION

- (3) This Bylaw may be cited for all purposes as "Town of Ladysmith Zoning Bylaw 2014, No. 1860".

**READ A FIRST TIME** on the day of

**READ A SECOND TIME** on the day of

**PUBLIC HEARING** held pursuant to the provisions of the *Local Government Act*

on the day of

**READ A THIRD TIME** on the day of

**APPROVED BY THE MINISTER OF TRANSPORTATION AND INFRASTRUCTURE** on the day of

**ADOPTED** on the day of

\_\_\_\_\_  
Mayor (R. Hutchins)

\_\_\_\_\_  
Corporate Officer (S. Bowden)



# TOWN OF LADYSMITH

## BYLAW NO. 1861

A bylaw to amend "Official Community Plan Bylaw, 2003, No. 1488"

---

**WHEREAS** the Municipal Council has accepted the report "A community vision for a sustainable west coast town" (Community Vision);

**AND WHEREAS** the Municipal Council wishes to implement the form and character preferences of the Ladysmith community as expressed through the Community Vision which requires amendments to the Official Community Plan;

**AND WHEREAS** pursuant to the *Local Government Act*, the Municipal Council is empowered to designate Development Permit Areas, describe special conditions or objectives to justify the designation and to specify guidelines;

**AND WHEREAS** pursuant to the *Local Government Act*, the Municipal Council is empowered to amend the Official Community Plan;

**AND WHEREAS** after the close of the Public Hearing and with due regard to the reports received, the Municipal Council considers it advisable to amend "Official Community Plan Bylaw, 2003, No. 1488";

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

- (1) The "Official Community Plan Bylaw 2003, No. 1488" is hereby amended as set out in Schedule A to this Bylaw.

### CITATION

- (2) This Bylaw may be cited for all purposes as "Official Community Plan Bylaw 2003, No. 1488, Amendment Bylaw (No.44), 2014, No. 1861".

**READ A FIRST TIME** on the day of

**READ A SECOND TIME** on the day of

**PUBLIC HEARING** held pursuant to the provisions of the *Local Government Act*

on the day of

**READ A THIRD TIME** on the day of

**ADOPTED** on the day of

---

Mayor (R. Hutchins)

---

Corporate Officer (S. Bowden)

## Schedule A of Bylaw 1861

- (1) Schedule "A" entitled "Town of Ladysmith Community Plan" is amended as follows:
  - (a) Section 3.8.5 - Development Permit Areas is deleted in its entirety and replaced with the following:

"3.8.5 Development Permits

Development Permits may be required as authorized by the Local Government Act and designated by this Plan. Development Permit Areas are designated on OCP Map 2 – Development Permit Areas. Special Conditions, objectives and guidelines are provided in Schedule A.1 of this Plan. Development Permits may vary other Bylaw requirements as permitted by the Local Government Act and provided for in the Guidelines."
  - (b) Map 2 - Development Permit Areas is deleted in its entirety and replaced with "Map 2 - Development Permit Areas" which is attached to and forms part of this Bylaw.
- (2) Schedule "A.1" entitled "Development Permit Areas" as attached to and forming part of this Bylaw is added in its entirety following "Schedule "A" entitled "Town of Ladysmith Community Plan" and renumber accordingly.

**TOWN OF LADYSMITH**

**BYLAW NO. 1863**

A bylaw to amend the Water Services Rates of the Town of Ladysmith.

---

WHEREAS pursuant to the *Community Charter*, The Municipal Council may, by bylaw, regulate, prohibit and impose requirements in relation to municipal services:

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

**Amendment**

1. Schedule "A" of "Waterworks Regulations Bylaw 1999, No. 1298, Amendment Bylaw 2014, No. 1821 is hereby replaced with the attached Schedule A.
2. The provisions of this bylaw shall become effective for the third quarter billing of 2014.
3. Remove section 32 (1) and 32 (2) Penalties & Enforcement and add Fines to Schedule "A".
4. Amend section 36 (2) (a) with the following:  
"For the billing period for which no reading is taken, be calculated on the consumption for the same billing period of the previous years."

**Citation**

4. This bylaw may be cited as "Town of Ladysmith Waterworks Regulations Bylaw 1999, No. 1298, Amendment Bylaw 2014, No. 1863".

**READ A FIRST TIME** on the 16<sup>th</sup> day of June, 2014

**READ A SECOND TIME** on the 16<sup>th</sup> day of June, 2014

**READ A THIRD TIME** on the 16<sup>th</sup> day of June, 2014

**ADOPTED** on the

---

Mayor (R. Hutchins)

---

Director of Corporate Services (S. Bowden)

## Schedule "A"

### TOWN OF LADYSMITH

Waterworks Regulations Bylaw 1999, No. 1298, Amendment Bylaw 2014, No. 1863

#### 1 METERED SINGLE UNIT DWELLING

Per billing quarter:

Base Rate, including consumption to 25 m <sup>3</sup>	\$ 23.50	
Next 26 m <sup>3</sup> to 50 m <sup>3</sup>	\$ 0.55	Per m <sup>3</sup>
Next 51 m <sup>3</sup> to 75 m <sup>3</sup>	\$ 0.65	Per m <sup>3</sup>
Next 76 m <sup>3</sup> to 100 m <sup>3</sup>	\$ 0.80	Per m <sup>3</sup>
Next 101 m <sup>3</sup> to 125 m <sup>3</sup>	\$ 1.05	Per m <sup>3</sup>
Over 126 m <sup>3</sup>	\$ 1.40	Per m <sup>3</sup>

#### 2 METERED SERVICE - all other users

Per billing quarter:

Base Rate, including consumption to 25 m <sup>3</sup>	\$ 23.50	
Over 26 m <sup>3</sup>	\$ 0.50	Per m <sup>3</sup>

#### 3 NON-METER SERVICE

Per billing quarter: \$ 41.60 Per unit

#### 4 SERVICE CONNECTION RATES

Where a service connection has not been previously provided to a parcel but where the Public Waterworks system front or abuts the parcel:

(A) 19 mm (3/4") service connection including meter, meter box, meter setter, check valves, shut-off valves and other related appurtenances: \$2,400 per connection

(B) Larger than 19 mm (3/4") shall be at cost, but no less than: \$2,400 per connection

Where a service connection has been previously provided to a parcel:

(C) service connection including meter, meter box, meter setter, check valves, shut-off valves and other related appurtenances and is the requested size: \$ 100 per connection

(D) upgrading of that service is size including installation of a water meter, meter box, meter setter, check valves, shut-off valve and any other related appurtenances shall be at cost, but not less than: \$2,400 per connection

#### 5 FINES

Every person who violates any provision of this bylaw shall be guilty of an offence punishable on summary conviction and shall be liable to a fine or to imprisonment for not more than 6 months, or both. Each day that a violation of the provisions of this bylaw occurs, exist or is permitted to occur or exists, shall constitute a separate offense. \$ 2,000 per offence

Effective for the third quarter billing of 2014.

**TOWN OF LADYSMITH**

**BYLAW NO. 1864**

A bylaw to amend the Sanitary Sewer Rates Bylaw 1999, No. 1299 of the Town of Ladysmith.

---

**WHEREAS** pursuant to the *Community Charter*, The Municipal Council may, by bylaw, regulate, prohibit and impose requirements in relation to municipal services:

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

**Amendment**

1. Schedule "A" of "Sanitary Sewer Rates Bylaw 1999, No. 1299" is hereby replaced with the attached Schedule "A".
2. Remove Section 5 Penalty.
3. The provisions of this bylaw shall become effective and be in force for the third quarter billing of 2014.

**Citation**

4. This bylaw may be cited as "Town of Ladysmith Sanitary Sewer Rates Bylaw 1999, No. 1299, Amendment Bylaw 2014, No. 1864".

**READ A FIRST TIME** on the 16th day of June, 2014

**READ A SECOND TIME** on the 16th day of June, 2014

**READ A THIRD TIME** on the 16th day of June, 2014

**ADOPTED** on the day of

---

Mayor (R. Hutchins)

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Director of Corporate Services (S. Bowden)

**SCHEDULE "A"**

**TOWN OF LADYSMITH**

**Sewer Rates Bylaw 1999, No. 1299, Amendment Bylaw 2014, No. 1864**

**SCHEDULE OF RATES**

<b>CLASSIFICATION</b>		<b>Sewer Charge Per Month</b>
<b>Residences or Apartments:</b>	For each Dwelling Unit	\$ 15.00 per unit
<b>Motels &amp; Auto Courts:</b>	Premises of owner or operator	\$15.00
	For each rental unit	\$2.30
<b>Mobile Home Parks:</b>	Public rest rooms and/or service rooms	\$15.00
	For each mobile home with sewer connection	\$15.00
<b>Hotels:</b>	Owners or managers quarters	\$15.00
	Per apartment for rent	\$15.00
	Per room for rent	\$2.30
<b>Beer Parlours, Pubs, Licenced Cabarets &amp; Lounges:</b>	For each separately licenced area	\$32.35
<b>Cafes, Restaurants &amp; Dining Rooms:</b>		\$32.35
<b>Offices, Shops and Stores:</b>	Per office, store & store unit not otherwise specified	\$15.00
<b>Store(s) and Suites(s) combined:</b>	Per store unit	\$15.00
	Per suite	\$15.00
<b>Stores(s) and Office(s) combined:</b>	Per store unit	\$15.00
	per office unit	\$15.00
<b>Office Building:</b>	per office unit	\$15.00
<b>Laundry or Laundromat:</b>		\$52.00
<b>Services Stations and Garages:</b>	Without car wash	\$15.00
	With car wash	\$34.65
<b>Public or Social Club with licenced bar:</b>		\$32.35
<b>Church Hall, Public Hall or Lodge Room</b>		\$11.60
<b>Hospitals &amp; Nursing Homes</b>	per bed	\$7.00
<b>Schools</b>	per classroom, auditorium or office	\$15.00

Effective for the third quarter billing of 2014.



**TOWN OF LADYSMITH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2013**

**TOWN OF LADYSMITH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2013**

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Council Minutes Approving Financial Information



**TOWN OF LADYSMITH**  
**CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2013**

**Audited**

## STATEMENT OF MANAGEMENT'S 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.

*MNP LLP* 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 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 Public Sector Accounting Standards.



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Ruth Malli, CGA  
Chief Administration Officer

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DECEMBER 31, 2013

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## **Independent Auditors' Report**

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To the Mayor and Council of the Town of Ladysmith:

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, 2013 and the consolidated statements of operations, cash flows and changes in net financial assets and related schedules 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.

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' 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 evaluating the overall presentation of the consolidated financial statements.

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

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Ladysmith as at December 31, 2013 and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Other Matter*

The comparative figures were audited by another auditor who issued an unqualified opinion dated May 13, 2013.

Nanaimo, British Columbia

April 28, 2014

*MNP LLP*

Chartered Accountants

**TOWN OF LADYSMITH**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2013**

	2013	2012
<b>Financial Assets</b>		
Cash and short term deposits (Note 3)	\$ 12,591,022	\$ 11,439,569
Accounts receivable (Note 4)	<u>2,900,746</u>	<u>2,663,634</u>
	<u>15,491,768</u>	<u>14,103,203</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 5)	1,562,524	1,239,606
Post-employment benefits (Note 6)	225,900	247,200
Deferred revenue (Note 7)	229,240	212,738
Refundable deposits and other (Note 8)	396,242	416,637
Restricted reserves - other (Note 9)	474,213	463,832
Development cost charge reserve (Note 9)	1,517,690	1,489,935
Federal gas tax reserve (Note 11)	854,988	675,377
Obligations under capital lease (Note 12 & Schedule I)	575,566	156,274
Debenture debt (Note 13 & Schedule II)	<u>3,476,347</u>	<u>3,711,148</u>
	<u>9,312,710</u>	<u>8,612,747</u>
<b>Net Financial Assets</b>	<u>6,179,058</u>	<u>5,490,456</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule X & XI)	77,877,676	77,375,354
Prepays	118,649	98,834
Inventory	<u>84,075</u>	<u>83,642</u>
	<u>78,080,400</u>	<u>77,557,830</u>
<b>Accumulated Surplus (Note 18)</b>	<u><u>\$ 84,259,458</u></u>	<u><u>\$ 83,048,286</u></u>

Commitments and Contingencies (Note 14)  
Subsequent Events (Note 22)

  
\_\_\_\_\_  
Director of Financial Services

**TOWN OF LADYSMITH**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	2013	Budget 2013 (Note 19)	2012
Revenue			
Taxes - (Schedule III)	\$ 8,286,919	\$ 8,290,099	\$ 7,837,932
Fees and charges			
General (Schedule IV)	1,735,914	1,698,455	1,684,808
Sewer (Schedule IV)	718,265	673,272	680,043
Water (Schedule IV)	676,576	687,600	694,452
Investment Income	121,411	75,000	112,183
Penalty and interest on tax	123,620	110,000	117,983
Grants (Schedule VII)	1,375,509	1,313,051	1,871,963
Donations and contributed property	24,636	261,000	168,506
Gain (loss) on disposal of tangible capital assets	(43,587)	-	14,309
Development fees	108,075	108,075	108,075
Local area improvements	8,922	8,921	8,922
Gas tax funds utilized	81,225	273,550	54,705
	<u>13,217,485</u>	<u>13,499,023</u>	<u>13,353,881</u>
Expenses			
General government services	2,103,832	2,297,005	2,234,109
Protective services	1,820,194	1,857,993	1,655,013
Transportation services	2,138,016	2,293,007	2,115,007
Garbage services	462,974	474,931	465,798
Cemetery services	23,953	42,073	38,073
Development services	557,198	1,094,544	522,925
Recreation and cultural services	2,218,835	2,281,987	2,274,371
Parks operation services	867,892	887,694	867,734
Sewer	983,611	1,426,309	909,460
Water	829,808	1,763,331	798,194
	<u>12,006,313</u>	<u>14,418,874</u>	<u>11,880,684</u>
Annual Surplus (Deficit)	1,211,172	(919,851)	1,473,197
Accumulated Surplus, beginning of year	<u>83,048,286</u>	<u>83,048,286</u>	<u>81,575,089</u>
Accumulated Surplus - end of year	<u><u>\$ 84,259,458</u></u>	<u><u>\$ 82,128,435</u></u>	<u><u>\$ 83,048,286</u></u>

**TOWN OF LADYSMITH**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	2013	2012
Operations		
Annual Surplus	\$ 1,211,172	\$ 1,473,197
Less non-cash items:		
Amortization	2,528,284	2,421,478
Loss (gain) on disposal of tangible capital assets	43,587	(14,309)
Actuarial adjustments on debt debenture	(68,475)	(59,783)
Contribution to land	-	(89,684)
Changes in non-cash items:		
Accounts receivable	(237,112)	(157,614)
Accounts payable, accrued liabilities and post-employment benefits	301,618	(239,771)
Inventory and prepaid expenses	(20,247)	(52,746)
Deferred revenues	16,502	(543,580)
Restricted reserves	10,381	23,603
Federal gas tax reserve	179,611	205,492
Development cost charge reserve	27,755	286,512
Refundable deposits and other	(20,395)	(17,802)
Net increase (decrease) in cash from operations	<u>3,972,681</u>	<u>3,234,993</u>
Capital Transactions		
Proceeds on sale of tangible capital assets	129,986	37,309
Cash used to acquire tangible capital assets	(2,735,453)	(2,601,214)
	<u>(2,605,467)</u>	<u>(2,563,905)</u>
Financing		
Proceeds from new debt	-	1,000,000
Repayment of long-term debt	(215,761)	(166,055)
Net (Decrease) Increase in cash from financing	<u>(215,761)</u>	<u>833,945</u>
Increase in Cash and Short Term Deposits	1,151,453	1,505,033
Cash and Short Term Deposits - Beginning of Year	11,439,569	9,934,536
Cash and Short Term Deposits - End of Year	<u>\$ 12,591,022</u>	<u>\$ 11,439,569</u>

**TOWN OF LADYSMITH**

**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**

**FOR THE YEAR ENDED DECEMBER 31, 2013**

	2013	Budget 2013 (Note 19)	2012
Annual Surplus (Deficit)	\$ 1,211,172	\$ (919,851)	\$ 1,473,197
Acquisition of tangible capital assets	(3,204,179)	(9,473,641)	(2,777,530)
Amortization of tangible capital assets	2,528,284	2,270,000	2,421,478
Loss (gain) on sale of tangible capital assets	43,587	-	(14,309)
Proceeds from sale of tangible capital assets	129,986	-	37,310
Decrease (Increase) in inventories	(433)	-	7,854
Decrease (Increase) in prepaids	(19,815)	-	(60,600)
Change in Net Financial Assets	<u>688,602</u>	<u>(8,123,492)</u>	<u>1,087,400</u>
Net Financial Assets (Net Debt), beginning of year	<u>5,490,456</u>		<u>4,403,056</u>
Net Financial Assets (Net Debt), end of year	<u>\$ 6,179,058</u>		<u>\$ 5,490,456</u>



## TOWN OF LADYSMITH

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2013

#### 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 expenses 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*

##### (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.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**2. Significant Accounting Policies (continued)**

**(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

Constructions in progress contain 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.

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 deposits with maturities of three months or less from the date of acquisition.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**2. Significant Accounting Policies (continued)**

**(e) Restricted Reserves and Deferred Revenues**

Receipts which are restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as restricted reserves. When qualifying expenses are incurred, restricted reserves are brought into revenue at equal amounts, in accordance with Revenue Recognition policy 2 (h). These revenues are comprised of the amounts shown in Note 9.

Revenues received from non-government sources in advance of expenses which will be incurred in a later period are deferred until the associated purchase or expense is incurred.

**(f) 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 expense 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.

**(g) 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.

**(h) 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. Investment income is accrued as earned.

Other revenues are recognized when earned in accordance with the terms of the agreement, when the amounts are measurable and when collection is reasonably assured.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**2. Significant Accounting Policies (continued)**

The Town recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. 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. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability (deferred revenue). In such circumstances, the Town recognizes the revenue as the liability is settled.

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.

**(i) Non-financial Assets**

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

**(j) Inventory**

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

**(k) Recent Accounting Pronouncements**

In June 2010, the Public Sector Accounting Board (PSAB) issued PS 3260 *Liability for Contaminated Sites* to establish recognition, measurement and disclosure standards for liabilities associated with the remediation of contaminated sites. The new section defines activities included in a liability for remediation, establishes when to recognize and how to measure a liability for remediation, and provides the related financial statement presentation and disclosure requirements. PS 3260 is effective for fiscal years beginning on or after April 1, 2014. The Town does not expect the adoption of the new section to have a material impact on its consolidated financial statements.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**3. Cash and Short Term Deposits**

Cash and short term deposits were comprised as follows:

	<u>2013</u>	<u>2012</u>
Cash	\$ 11,839,089	\$ 10,695,810
Short term deposits	751,933	743,759
	<u>\$ 12,591,022</u>	<u>\$ 11,439,569</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>2013</u>	<u>2012</u>
Restricted reserves - other	\$ 474,213	\$ 463,831
Federal gas tax reserve	854,988	675,377
Development cost charges reserve	1,495,960	1,489,936
Total restricted cash	<u>\$ 2,825,161</u>	<u>\$ 2,629,144</u>

**4. Accounts Receivable**

	<u>2013</u>	<u>2012</u>
Property taxes	\$ 1,136,828	\$ 1,230,701
Other government	427,359	563,637
User fees and other	1,294,748	834,787
Development cost charges	21,730	-
Developer receivables	16,253	29,071
Employee receivables	3,828	5,438
	<u>\$ 2,900,746</u>	<u>\$ 2,663,634</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 the 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, 2013**

**5. Accounts Payable and Accrued Liabilities**

	2013	2012
General	\$ 1,241,444	\$ 933,929
Other governments	111	181
Salaries and wages	161,707	129,634
Contractor holdbacks	118,339	142,727
Accrued interest	40,923	33,135
	<u>\$ 1,562,524</u>	<u>\$ 1,239,606</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, 2012 and has been extrapolated to December 31, 2013. The change in the liability in the financial statements in respect of obligations under the plan amounts to (\$21,300). (2012 - \$5,800).

The accrued post-employment benefits are as follows:

	2013	2012
Balance, beginning of year	\$ 247,200	\$ 253,000
Current service costs	28,800	28,500
Benefits paid	(5,000)	(63,000)
Actuarial (gain)/loss	(45,100)	28,700
Balance, end of year	<u>\$ 225,900</u>	<u>\$ 247,200</u>

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

	2013	2012
Discount Rate	3.90%	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, 2013**

**7. Deferred Revenue**

	<u>2013</u>	<u>2012</u>
Licence fees & charges	\$ 1,814	\$ 5,016
Rental payments	26,701	22,229
Prepaid property tax	101,590	89,838
Subdivision tree prepayment	35,105	38,808
Recreation prepayment	24,676	17,992
Utilities	31,857	33,711
Other	7,497	5,144
	<u>\$ 229,240</u>	<u>\$ 212,738</u>

**8. Refundable Deposits and Other**

	<u>2013</u>	<u>2012</u>
Developer performance deposits	\$ 198,932	\$ 215,467
Damage deposits	195,580	199,685
Other	1,730	1,485
	<u>\$ 396,242</u>	<u>\$ 416,637</u>

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**9. Restricted Reserves and Development Cost Charges Reserve**

Restricted reserves include Development Cost Charges (DCC's) which are charged to developers and utilized for infrastructure development. There are two reserves, LRCA Capital and B&G Capital for the replacement of specific building components located at 630 2<sup>nd</sup> Avenue and 220 High Street.

Description	Balance Dec. 31, 2012	Interest	Contributions	Expenditures	Balance Dec. 31, 2013
DCC - Water	\$ 218,156	\$ 2,757	\$ 22,445	\$ -	\$ 243,358
DCC - Parks	238,605	2,889	17,230	-	258,724
DCC - Roads	577,748	6,409	44,191	(108,075)	520,273
DCC - Sewer	126,187	1,543	32,277	-	160,007
DCC - Storm	329,239	3,933	2,156	-	335,328
	<u>1,489,935</u>	<u>17,531</u>	<u>118,299</u>	<u>(108,075)</u>	<u>1,517,690</u>
Gas Tax	<u>675,377</u>	<u>8,216</u>	<u>252,620</u>	<u>(81,225)</u>	<u>854,988</u>
Parking	74,132	903	-	-	75,035
Green Streets	1,394	17	-	-	1,411
Amphitheatre	13,300	167	600	-	14,067
Trolley	-	4	4,773	(4,777)	-
LRC - Capital	363,027	114	11,314	(7,968)	366,487
B&G - Capital	11,979	170	5,064	-	17,213
	<u>463,832</u>	<u>1,375</u>	<u>21,751</u>	<u>(12,745)</u>	<u>474,213</u>
<b>TOTAL</b>	<u><u>\$ 2,629,144</u></u>	<u><u>\$ 27,122</u></u>	<u><u>\$ 392,670</u></u>	<u><u>\$ (202,045)</u></u>	<u><u>\$ 2,846,891</u></u>

**10. 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.

**TOWN OF LADYSMITH**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2013**

**11. Federal Gas Tax Reserve**

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 funds are recorded on the financial statements as a restricted reserve.

	<u>2013</u>	<u>2012</u>
Opening balance of unspent funds	\$ 675,377	\$ 469,885
Add: Amounts received during the year	252,620	252,714
Interest earned	8,216	7,483
Less: Gas tax funds utilized	<u>(81,225)</u>	<u>(54,705)</u>
Closing balance of unspent funds	<u>\$ 854,988</u>	<u>\$ 675,377</u>

**12. Obligations under Capital Lease**

There are six leases payable to the Municipal Finance Authority. The future minimum lease payments under the capital lease obligation are as follows:

2014	\$ 58,838
2015	58,062
2016	94,923
2017	38,198
2018	30,206
Thereafter	295,339

Debt interest, less actuarial adjustments in the consolidated statement of financial activities, is calculated as \$9,058 (2012 - \$2,673).

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**12. Obligations under Capital Lease (continued)**

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, 2013, which is included in obligation under capital leases, is \$59,905. Lease to expire September 2015. (2012 - \$65,179)
- 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, 2013, which is included in obligation under capital leases, is \$10,611. Lease to expire July 2016. (2012 - \$13,867)
- 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, 2013, which is included in obligation under capital leases, is \$58,585. Lease to expire May 2017. (2012 - \$71,290)
- 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, 2013, which is included in obligation under capital leases, is \$4,928. Lease to expire July 2017. (2012 - \$5,938)
- 5) A five year capital lease agreement with the Municipal Finance Authority of British Columbia which commenced on March 28, 2013 for the purchase of a fire truck. The remaining obligation will be repaid with monthly lease payments in the amount of \$2,718 including interest at 2.0% per annum. The balance of the capital lease at December 31, 2013, which is included in obligation under capital leases, is \$432,570. Lease to expire March 2018.
- 6) A five year capital lease agreement with the Municipal Finance Authority of British Columbia which commenced on February 2, 2014 for the purchase of a photocopier. The remaining obligation will be repaid with monthly lease payments in the amount of \$147 including interest at 2.0% per annum. The balance of the capital lease at December 31, 2013, which is included in obligation under capital leases, is \$8,967. Lease to expire February 2019.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**13. Debenture Debt**

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, 2013 was \$3,476,347 (\$3,711,148 as at December 31, 2012). The following principal amounts are payable over the next five years.

	2014	2015	2016	2017	2018	Thereafter
Sewer - Principal	\$ 8,117	\$ 8,483	\$ -	\$ -	\$ -	\$ -
Water - Principal	24,012	24,012	24,012	24,012	24,012	855,928
General - Principal	190,877	196,495	66,033	66,033	66,033	1,898,288
	<u>\$ 223,006</u>	<u>\$ 228,990</u>	<u>\$ 90,045</u>	<u>\$ 90,045</u>	<u>\$ 90,045</u>	<u>\$ 2,754,216</u>

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

	Interest	Actuarial Adjustment	2013 Net	2012 Net
Sewer - Interest	\$ 3,187	\$ 3,110	\$ 77	\$ (73)
Water - Interest	41,545	-	41,545	17,000
General - Interest	219,463	65,365	154,098	162,457
	<u>\$ 264,195</u>	<u>\$ 68,475</u>	<u>\$ 195,720</u>	<u>\$ 179,384</u>

**14. 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, 2013 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.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**14. Commitments and Contingencies (continued)**

**(b) Pension Liability**

The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusted 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 multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately 72 contributors from the Town of Ladysmith.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1.37 billion funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan,

The Town of Ladysmith paid \$377,728 (\$347,369 - 2012) for employer contributions to the Plan in fiscal 2013.

**(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.

**15. Significant Taxpayers**

The Town is reliant upon 10 taxpayers for approximately 21.80% (2012 – 22.05%) of the total property tax revenue which includes Western Forest Products at approximately 13.59% (2012 – 14.45%) of the total property tax revenue.



**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**16. 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:

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
Cash and short term investment	\$ 141,707	\$ 139,697
<b>Equity</b>		
Opening balance	\$ 139,697	\$ 137,592
Interest	1,668	1,725
Transfer interest to fund cemetery costs	(1,668)	(1,725)
Contributions	2,010	2,105
Balance, end of year	<u>\$ 141,707</u>	<u>\$ 139,697</u>

**17. 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, 2013**

**18. Accumulated Surplus**

The Town segregates its accumulated surplus in the following categories:

	<u>2013</u>	<u>2012</u>
Unappropriated equity	\$ 2,461,781	\$ 2,293,139
Appropriated equity (Schedule V)	7,131,815	6,004,098
	<u>9,593,596</u>	<u>8,297,237</u>
<b>Capital Funds</b>		
General capital fund	112,067	4,653
Sewer capital fund	834	826
Water capital fund	607,883	1,130,618
	<u>720,784</u>	<u>1,136,097</u>
<b>Reserve Funds</b>		
Reserve funds (Schedule V)	<u>119,315</u>	<u>107,020</u>
Equity in Tangible Capital Assets	<u>73,825,763</u>	<u>73,507,932</u>
Total Accumulated Surplus	<u>\$ 84,259,458</u>	<u>\$ 83,048,286</u>

**19. Annual Budget**

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on May 13, 2013.

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

The following shows how these amounts were combined:

Financial Plan Balance for the year	\$ -
Add back:	
Amortization	(2,270,000)
Proceeds from new debt	(4,729,000)
Transfers to/from Owns funds	(3,845,255)
Less:	
Principle payments on debt	450,762
Capital expenditures per budget	11,311,272
Capital Expenditures expensed in accordance with the Tangible Capital Asset Policy	<u>(1,837,630)</u>
Adjusted Annual Surplus	<u>\$ (919,851)</u>

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**20. 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.

**21. 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 City Manager is the liaison between Council and the Town departments and staff. 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 in General Government Services is the Finance Department, Information Technology and Human Resources.

**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, 2013**

**21. 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.

**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) operated the Ladysmith Trolley, a service that was discontinued on September 1, 2013.

**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 Neighborhood Plans, the Trail Plan and the review of relevant bylaws.
- Short term Planning includes the processing of development applications.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**21. Segmented Information (Continued)**

**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.

**22. Subsequent Events**

Subsequent to year end, the Town entered into a combination loan/grant agreement between the Federation of Canadian Municipalities and the Municipal Finance Authority for \$10,000,000 for the construction of the third phase of the waste-water treatment plant.

**TOWN OF LADYSMITH**  
**OBLIGATIONS UNDER CAPITAL LEASES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**SCHEDULE I**

	Term	Original Amount	Balance Dec 31, 2012	PST Adjustment	Principal Payments	Balance Dec 31, 2013	Net Interest (1)	Interest Rate
Spartan Fire Truck	2010-15	\$ 312,258	\$ 65,178	\$ 3,258	\$ 8,531	\$ 59,905	\$ 1,208	4.02%
City Hall Copier	2011-16	19,780	13,868	667	3,924	10,611	239	2.00%
Fire Bush Truck	2012-17	83,652	71,290	3,479	16,184	58,585	1,261	2.00%
P.W. Copier	2012-17	6,748	5,938	290	1,300	4,928	105	2.00%
Spartan Fire Truck	2013-18	452,066	-	-	19,496	432,570	6,245	2.00%
Ricoh Copier - FJCC	2014-19	8,967	-	-	-	8,967	-	2.00%
		<u>\$ 883,471</u>	<u>\$ 156,274</u>	<u>\$ 7,694</u>	<u>\$ 49,435</u>	<u>\$ 575,566</u>	<u>\$ 9,058</u>	

(1) Interest, net of actuarial adjustments

# TOWN OF LADYSMITH

## DEBENTURE DEBT

FOR THE YEAR ENDED DECEMBER 31, 2013

### SCHEDULE II

	Issue #	Term	Original Amount	Balance Dec 31, 2012	Principal Payments	Balance Dec 31, 2013	Net Interest (1)	Interest Rate
<b><u>Sewer Capital Fund</u></b>								
2000 Sewer Improvements	72	2000-15	\$ 93,500	\$ 24,369	\$ 7,768	\$ 16,601	\$ 76	6.45%
<b><u>Water Capital Fund</u></b>								
2012 Water Improvements	118	2012-37	\$ 1,000,000	\$1,000,000	\$ 24,012	\$ 975,988	\$ 41,545	3.40%
<b><u>General Capital Fund</u></b>								
2000 First Avenue	73	2000-15	\$ 1,438,000	\$ 374,774	\$ 119,468	\$ 255,306	\$ 43,468	6.35%
2006 RCMP Building	97	2006-31	2,750,000	2,312,005	83,553	2,228,452	110,631	4.66%
			<u>\$ 5,281,500</u>	<u>\$3,711,148</u>	<u>\$ 234,801</u>	<u>\$ 3,476,347</u>	<u>\$ 195,720</u>	

(1) Interest, net of actuarial adjustments



# TOWN OF LADYSMITH

## TAX REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2013

### SCHEDULE III

	Actual 2013	Budget 2013	Actual 2012
<b>General Taxes</b>			
General municipal purposes	\$ 6,773,970	\$ 6,781,999	\$ 6,381,921
Grants in lieu and 1% utility tax	158,857	158,250	153,150
Water and sewer parcel tax	1,354,154	1,349,850	1,301,280
	<u>\$ 8,286,981</u>	<u>\$ 8,290,099</u>	<u>\$ 7,836,351</u>
<b>Collections for other governments:</b>			
School district	\$ 3,032,020	\$ 3,031,765	\$ 2,975,207
Regional hospital district	570,051	569,895	451,270
Regional district	798,977	798,845	729,711
BCAA and MFA	85,446	85,442	84,122
Library	303,110	303,456	286,272
	<u>\$ 4,789,604</u>	<u>\$ 4,789,403</u>	<u>\$ 4,526,582</u>
<b>Less:</b>			
<b>Transmission of taxes levied for other governments:</b>			
School district	\$ 3,032,020	\$ 3,031,765	\$ 2,975,207
Regional hospital district	569,895	569,895	450,665
Regional district	798,845	798,845	728,771
BCAA and MFA	85,450	85,442	84,122
Library	303,456	303,456	286,236
	<u>\$ 4,789,666</u>	<u>\$ 4,789,403</u>	<u>\$ 4,525,001</u>
<b>Net Taxation</b>	<u>\$ 8,286,919</u>	<u>\$ 8,290,099</u>	<u>\$ 7,837,932</u>

**TOWN OF LADYSMITH**  
**SCHEDULE OF FEES AND CHARGES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**SCHEDULE IV**

	Actual 2013	Budget 2013	Actual 2012
<b>General Revenue Fund</b>			
Fines and Licence Revenue	\$ 76,826	\$ 80,800	\$ 77,996
Garbage Collection	516,384	510,000	505,292
General Revenue Fund	21,173	2,050	18,154
Trolley Revenue	7,862	2,000	14,239
Cemetery Revenue	30,020	31,000	31,015
Miscellaneous Revenue	145,088	92,186	94,326
Parks, Recreation & Culture Revenue	606,779	618,105	584,349
Permits and Fees (Subdivisions)	89,535	136,200	116,192
Protective Services Revenue	242,247	226,114	243,245
	<u>\$ 1,735,914</u>	<u>\$ 1,698,455</u>	<u>\$ 1,684,808</u>
 <b>Sewer Utility Fund</b>			
User Rates	<u>\$ 718,265</u>	<u>\$ 673,272</u>	<u>\$ 680,043</u>
 <b>Waterworks Utility Fund</b>			
User Rates	<u>\$ 676,576</u>	<u>\$ 687,600</u>	<u>\$ 694,452</u>
 <b>Total Fees and Charges</b>	<u><u>\$ 3,130,755</u></u>	<u><u>\$ 3,059,327</u></u>	<u><u>\$ 3,059,303</u></u>

**TOWN OF LADYSMITH**  
**CONTINUITY SCHEDULE OF RESERVES AND APPROPRIATED EQUITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**SCHEDULE V**

**(Unaudited)**

	Balance Dec. 31, 2012	Interest Allocated	Contributions	Funding	Balance Dec. 31, 2013
<b>RESERVES</b>					
Tax Sale	\$ 24,863	\$ 286	\$ -	\$ -	\$ 25,149
Perpetual Safety Fund	12,373	143	-	-	12,516
Sale Real Property	-	-	-	-	-
Amenity Funds	69,784	866	11,000	-	81,650
<b>TOTAL RESERVES</b>	<b>\$ 107,020</b>	<b>\$ 1,295</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ 119,315</b>
<b>APPROPRIATED EQUITY - OPERATIONS</b>					
General Operating Fund					
Future Projects	696,310	-	667,339	288,761	1,074,888
Equipment	630,252	-	157,682	89,591	698,343
Land & Building	136,318	-	86,500	-	222,818
Tax Contingency	161,266	-	46,720	50,000	157,986
Snow & Ice Removal	-	-	25,000	-	25,000
Infrastructure Deficit	-	-	70,000	-	70,000
Total General Fund Appropriated Equity	1,624,146	-	1,053,241	428,352	2,249,035
Water Operating Fund					
Capital Expenditures	694,766	-	455,492	57,287	1,092,971
MFA Surplus Refunds	524,076	-	-	-	524,076
Total Water Operating Fund	1,218,842	-	455,492	57,287	1,617,047
Sewer Operating Fund					
Capital Expenditures	2,554,757	-	197,072	92,449	2,659,380
MFA Surplus Refunds	606,353	-	-	-	606,353
Total Sewer Operating Fund	3,161,110	-	197,072	92,449	3,265,733
<b>TOTAL APPROPRIATED EQUITY</b>	<b>\$ 6,004,098</b>	<b>\$ -</b>	<b>\$ 1,705,805</b>	<b>\$ 578,088</b>	<b>\$ 7,131,815</b>
<b>TOTAL RESERVES AND APPROPRIATED EQUITY</b>	<b>\$ 6,111,118</b>	<b>\$ 1,295</b>	<b>\$ 1,716,805</b>	<b>\$ 578,088</b>	<b>\$ 7,251,130</b>

# TOWN OF LADYSMITH

## SCHEDULE OF RESTRICTED RESERVES, RESERVES AND EQUITY BY FUND

AS AT DECEMBER 31, 2013

### SCHEDULE VI

(Unaudited)

	Restricted Reserves	Allocated Reserves	Appropriated Equity	Unappropriated Equity	Capital Funds Equity	Total
General operating fund	\$ -	\$ -	\$ 2,249,035	\$ 259,773	\$ -	\$ 2,508,808
Water operating fund	-	-	1,617,047	479,012	-	2,096,059
Sewer operating fund	-	-	3,265,733	1,722,996	-	4,988,729
Reserve fund	2,846,891	119,315	-	-	-	2,966,206
General capital fund	-	-	-	-	112,067	112,067
Water capital fund	-	-	-	-	607,883	607,883
Sewer capital fund	-	-	-	-	834	834
Total	\$ 2,846,891	119,315	\$ 7,131,815	\$ 2,461,781	\$ 720,784	\$ 13,280,586

**TOWN OF LADYSMITH**  
**GRANT REVENUE**  
**AS AT DECEMBER 31, 2013**  
**SCHEDULE VII**

	2013	2012
Grants:		
Provincial conditional	\$ 7,958	\$ 918,782
Provincial unconditional	338,478	710,268
Federal conditional	184	102,473
Federal unconditional	-	134,205
Regional conditional	941,644	-
Other	87,245	6,235
	<u>\$ 1,375,509</u>	<u>\$ 1,871,963</u>

## TOWN OF LADYSMITH

Statement of Operations by Segment  
AS AT DECEMBER 31, 2013

## Schedule VIII

	General Government		Protective		Transport Environment & Public Health		Development		Recreation & Culture		Parks		Water		Sewer		Total	
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	Actual	2013
<b>REVENUE</b>																		
Tax	\$ 6,932,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,900	\$ 959,254	\$ 8,286,919			
Fees & Charges	56,297	338,197		59,410	584,266		59,410		685,018		12,726		683,776	711,065	3,130,755			
Investment income	103,189	-	-	-	-	-	-	-	-	-	-	-	18,214	8	121,411			
Penalty & Interest on tax	123,620	-	-	-	-	-	-	-	-	-	-	-	-	-	123,620			
Grants	297,225	31,530		99,891	26,113		99,891		163,763		11,868		-	745,119	1,375,509			
Donations & contributed property	-	-	-	3,335	3,335		3,701		11,600		6,000		-	-	24,636			
Gain (loss) on disposal	37,000	-	-	(78,325)			-		-		-		-	(2,262)	(43,587)			
Development fees	-	-	-	108,075			-		-		-		-	-	108,075			
Local area improvements	-	-	-	-	-		-		-		-		-	8,922	8,922			
Gas tax fund utilized	8,415	-	-	12,266			-		2,653		-		-	57,892	81,225			
<b>Total revenue</b>	<b>7,558,511</b>	<b>369,727</b>		<b>655,730</b>		<b>163,002</b>	<b>863,034</b>		<b>30,594</b>		<b>1,096,890</b>		<b>2,479,998</b>		<b>13,217,485</b>			
<b>EXPENSES</b>																		
Contracted Services	270,782	986,200		691,584		193,178	202,254		47,156		115,154		139,185		2,645,493			
Grants In Aid	95,750	11,000		-		-	-		-		-		-		106,750			
Insurance	69,168	24,853		(10,697)		-	32,355		-		3,917		12,508		132,104			
Interest	239	119,344		43,573		-	-		-		41,545		76		204,777			
Materials & Supplies	28,401	129,560		166,138		6,025	88,517		95,359		34,213		45,040		593,253			
Utilities & Telephone	10,973	23,103		13,906		7,229	45,890		500		1,500		11,971		115,072			
Wages & Benefits	1,318,869	324,321		642,442		343,936	1,556,538		392,746		310,869		303,143		5,192,864			
Other	119,643	42,426		82,226		6,830	83,748		84,744		33,105		34,994		487,716			
Amortization	190,007	159,387		995,771		-	209,532		247,387		289,505		436,695		2,528,284			
<b>Total expenses</b>	<b>2,103,832</b>	<b>1,820,194</b>		<b>2,624,943</b>		<b>557,198</b>	<b>2,218,835</b>		<b>867,892</b>		<b>829,808</b>		<b>983,611</b>		<b>12,006,313</b>			
<b>Surplus (Deficit)</b>	<b>\$ 5,454,679</b>	<b>\$ (1,450,467)</b>		<b>\$ (1,969,213)</b>		<b>\$ (394,196)</b>	<b>\$ (1,355,801)</b>		<b>\$ (837,298)</b>		<b>\$ 267,082</b>		<b>\$ 1,496,387</b>		<b>\$ 1,211,172</b>			

TOWN OF LADYSMITH

Statement of Operations by Segment

AS AT DECEMBER 31, 2012

Schedule IX

	General Government		Protective		Transport Environment & Public Health		Development		Recreation & Culture		Parks		Water		Sewer		Total	
	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	Actual	2012
<b>REVENUE</b>																		
Tax	\$ 6,536,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354,400	\$ 946,880	\$ 7,837,932			
Fees & charges	84,326	353,538	582,021	59,631	600,221	5,071	680,043	11	112,183									
Investment income	99,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalty & Interest on tax	117,983	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	653,187	64,536	96,093	16,998	134,706	-	906,443	-	1,871,963									
Donations & contributed property	-	-	89,684	-	5,795	65,347	7,680	-	168,506									
Gain (loss) on disposal	-	-	14,309	-	-	-	-	-	-									
Development fees	-	-	108,075	-	-	-	-	-	-									
Local area improvements	-	-	-	-	-	-	-	-	-									
Gas tax funds utilized	14,705	-	40,000	-	-	-	-	-	-									
Total revenue	7,506,386	418,074	930,182	76,629	740,722	70,418	2,549,979	1,061,491	2,549,979	13,353,881								
<b>EXPENSES</b>																		
Contracted Services	431,384	863,309	522,974	162,640	49,475	34,975	101,287	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	-	11,917	4,810	11,917	145,469								
Interest	313	116,159	48,658	-	-	-	(73)	17,000	(73)	182,057								
Materials & Supplies	29,539	73,148	81,206	5,269	111,432	127,452	38,763	48,333	38,763	515,142								
Utilities & Telephone	10,667	43,303	129,553	6,124	159,352	20,358	40,462	5,510	40,462	415,329								
Wages & Benefits	1,251,835	325,444	817,575	333,794	1,571,726	347,231	304,197	329,472	304,197	5,281,274								
Other	89,707	48,062	80,397	12,858	150,537	88,448	32,044	41,838	32,044	543,891								
Amortization	244,178	151,332	930,198	2,240	208,066	249,270	380,863	255,331	380,863	2,421,478								
Total expenses	2,234,109	1,655,013	2,618,878	522,925	2,274,371	867,734	909,460	798,194	909,460	11,880,684								
<b>Surplus (Deficit)</b>	\$ 5,272,277	\$ (1,236,939)	\$ (1,688,696)	\$ (446,296)	\$ (1,533,649)	\$ (797,316)	\$ 1,640,519	\$ 263,297	\$ 1,640,519	\$ 1,473,197								

## Schedule X

TOWN OF LADYSMITH  
CONSOLIDATED STATEMENT OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 2013

	Land		Land Improvements		Buildings		Vehicles Furniture & Equipment		Linear Infrastructure				Assets Under Construction	2013 Total
	Land	Improvements	Land	Improvements	Buildings	Buildings	Furniture & Equipment	Equipment	Transportation	Sanitary Sewer	Storm Sewer	Water	Construction	Total
<b>COST</b>														
Opening Balance	\$8,566,083	\$7,716,115	\$17,645,455	\$5,341,424	\$25,525,101	\$7,938,726	\$19,938,904	\$15,703,689	\$299,765	\$108,675,262				
Add: Additions	0	60,451	73,566	684,392	17,967	0	57,892	213,734	2,096,177	3,204,179				
Less: Disposals	0	0	0	483,131	0	0	0	8,700	0	491,831				
Less: Write-downs	0	0	0	0	0	0	0	0	0	0				
Closing Balance	8,566,083	7,776,566	17,719,021	5,542,685	25,543,068	7,938,726	19,996,796	15,908,723	2,395,942	111,387,610				

## ACCUMULATED AMORTIZATION

Opening Balance	2,071,823	3,514,845	3,161,375	12,194,945	1,763,248	3,740,442	31,299,908
Add: Amortization	227,057	456,031	280,118	740,073	105,981	286,247	2,528,284
Less: Write-downs	0	0	0	0	0	0	0
Less: Acc. Amortization on Disposals	0	0	311,821	0	0	6,437	318,258
Closing Balance	2,298,880	3,970,876	3,129,672	12,935,018	1,869,229	4,020,252	33,509,934

Net Book Value, Year ended  
December 31, 2013

\$8,566,083	\$5,477,686	\$13,748,145	\$2,413,013	\$12,608,050	\$14,710,789	\$6,069,497	\$11,888,471	\$2,395,942	\$77,877,676
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(1) Included in the tangible capital assets are leased assets with a total cost of \$883,471 - (2012 - \$479,714) and accumulated amortization of \$108,021 - (2012 - \$114,760)



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

Schedule XI

	Land		Buildings		Vehicles & Furniture & Equipment		Linear Infrastructure				Assets Under Construction		2012 Total
	Land	Improvements					Transportation	Sanitary Sewer	Storm Sewer	Water			
<b>COST</b>													
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	-	-	-	-	-	-			
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	-	-	-	-	-	-	-	-
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
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**TOWN OF LADYSMITH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2013**

**Schedule of Debt**

Information on all long-term debts for this organization is included in Schedules I & II to the financial statements.

**TOWN OF LADYSMITH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2013**

**Schedule of Guarantee and Indemnity Agreements**

The Town of Ladysmith has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

**TOWN OF LADYSMITH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2013**

**Schedule of Elected Official Remuneration and Expenses**

Elected Officials, as per Sec. 168 of the *Community Charter*  
As per Sec. 2 - *Financial Information Act* and *Financial Information Regulation* 371/93:

NAME	POSITION	REMUNERATION		EXPENSES
		Financial Compensation	Expense Allowance	Additional
Hutchins, Robert	Mayor	\$ 15,338	\$ 7,669	\$ 1,544
Arnett, Steven	Councillor	7,645	3,823	2,959
Dashwood, Jillian	Councillor	7,645	3,823	1,932
Drysdale, William	Councillor	7,645	3,823	388
Horth, Gord	Councillor	7,645	3,823	1,024
Paterson, Donald	Councillor	7,645	3,823	-
Patterson, Glenda	Councillor	7,645	3,823	368
<b>Total Elected Officials</b>		<b>\$ 61,208</b>	<b>\$ 30,607</b>	<b>\$ 8,215</b>

**TOWN OF LADYSMITH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2013**

**Schedule of Employee Remuneration and Expenses**

*As per Section 2 - Financial Information Act and Financial Information Regulation 371/93*

NAME	POSITION	REMUNERATION	EXPENSES
Adams, Felicity	Director of Development Services	\$ 120,262	\$ 2,406
Anderson, Erin	Director of Financial Services	120,235	3,218
Baker, Curtis	Utilities III/Chief Operator	88,617	804
Bowden, Sandy	Director of Corporate Services	121,480	1,294
Cousins, Karen	Manager of Human Resources	97,115	2,495
Ganderton, Mike	Operations Supervisor	75,131	2,650
Malli, Ruth	City Manager	153,157	3,963
Manson, John	Director of Infrastructure Services	126,794	2,080
Postings, Clayton	Director of Parks, Recreation & Culture	76,481	613
Skarvig, Tom	Building Inspector & Bylaw Enforcement Officer	76,558	393
Slater, Phil	Senior Engineer Technologist	75,043	719
Winter, Joanna	Manager of Administrative Services	98,366	2,771
<b>Consolidated total</b> of other employees with remuneration and expenses of \$75,000 or less		\$ 3,219,798	\$ 70,459
<b>Total: Other Employees</b>		\$ 4,449,037	\$ 93,865

**TOWN OF LADYSMITH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2013**  
**Schedule of Severance Agreements**

There were **no** severance agreements made between the Town of Ladysmith and its non-unionized employees during fiscal year 2013.

## TOWN OF LADYSMITH

### STATEMENT OF FINANCIAL INFORMATION

YEAR ENDED DECEMBER 31, 2013

#### Schedule of Payments for Goods and Services

Payee		Total Payments
0762682 BC LTD DBA NEWCASTLE NISSAN	\$	31,025
BC ASSESSMENT AUTHORITY		85,192
BC HYDRO		57,958
BC HYDRO & POWER AUTHORITY		348,235
BFI CANADA INC		462,471
CITYSPACES CONSULTING LTD		69,096
COASTAL ANIMAL CONTROL SERVICES OF BC LTD.		34,231
COWICHAN VALLEY REGIONAL DISTRICT		1,241,269
COWICHAN VALLEY REGIONAL HOSPITAL DISTRICT		569,895
ENEX FUELS		93,019
ESC AUTOMATION INC.		40,057
FAIRTAX RECOVERY CONSULTANTS		31,868
FLOCOR INC		71,844
FORTISBC - NATURAL GAS		43,376
HAYES STEWART LITTLE & CO		26,775
HUB CITY PAVING LTD		60,080
HUB INTERNATIONAL BARTON		73,667
ICBC		36,742
IMPERIAL OIL		32,118
IVORY TOWER INVESTMENTS LTD		26,596
KNAPPETT INDUSTRIES LTD		508,616
KNAPPETT PROJECTS INC		155,679
KOERS & ASSOCIATES ENGINEERING LTD		346,188
KPMG LLP		32,816
LAGAN VALLEY EQUIPMENT INC		91,875
MANULIFE FINANCIAL		28,512
MAXXAM ANALYTICS		33,763
MEDICAL SERVICES PLAN		64,172
MILNER GROUP VENTURES		49,560
MINISTER OF FINANCE		42,193
MINISTRY OF SMALL BUSINESS AND REVENUE		614,662
MUNICIPAL FINANCE AUTHORITY		107,335
MUNICIPAL INSURANCE ASSOCIATION OF BC		68,899
MUNICIPAL PENSION FUND		377,728
NOVUS CONSULTING INC		68,768
OPUS DAYTONKNIGHT CONSULTANTS LTD		823,264
PACIFIC BLUE CROSS		144,646
RECEIVER GENERAL		248,737

RECEIVER GENERAL FOR CANADA	864,640
STEWART MCDANNOLD STUART	41,858
TELUS COMMUNICATIONS INC.	29,500
TOP LINE ROOFING LTD	43,939
US BANK - CORPORATE PAYMENT SYSTEMS	166,557
VADIM COMPUTER MANAGEMENT GROUP LTD	24,879
VANCOUVER ISLAND REGIONAL LIBRARY	303,456
WORKSAFE BC	62,712
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GRANTS:	
Ladysmith & District Historical Society	30,250
Ladysmith Chamber of Commerce	46,827
Ladysmith Maritime Society	81,166
Ladysmith Resources Centre Association	36,751
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Total payments over \$25,000	8,975,462
Payments under \$25,000	1,369,104
Grants under \$25,000	40,250
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Total payments made	\$ 10,384,816
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Prepared under the *Financial Information Regulation*, Schedule 1, subsection 6(7)



**TOWN OF LADYSMITH**  
**STATEMENT OF FINANCIAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2013**  
**Schedule of Financial Information Approval**

The undersigned, as authorized by the Financial Information Regulation, Section 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

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Erin Anderson  
Director of Financial Services  
June 15, 2014

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Robert Hutchins  
Mayor  
June 15, 2014