

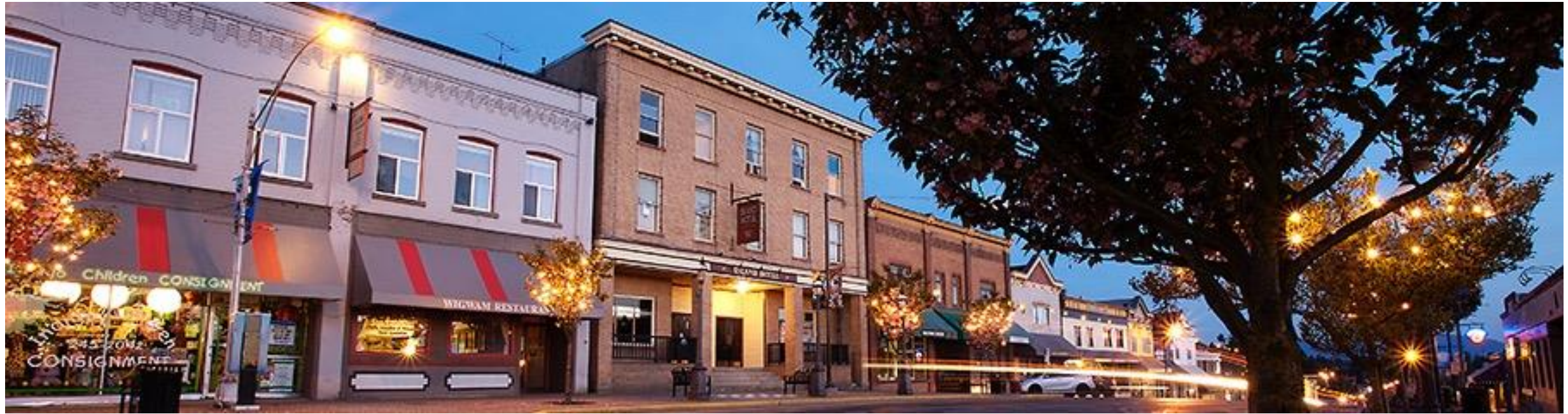


Budget 2024

Budget Workshop #3 – November 21st, 2023
General Operations

Outline for Budget Workshop #3

- Overview of Budget Basics
- Department Budgets
- Higher Level of Service Requests



Budget Basics



Waterfront Area Plan

We will implement our Waterfront Area Plan together with Stz'uminus First Nation, creating opportunities for economic prosperity, environmental restoration, and cultural celebration.



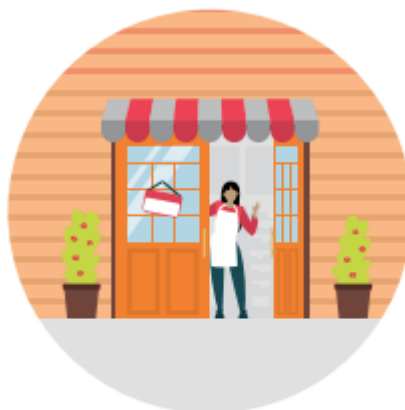
Core Infrastructure

We will advance projects that address climate change, renew our infrastructure protect natural and built assets, and accommodate future growth.



Official Community Plan Implementation

We will employ strategies and actions that maintain a diverse, vibrant, and affordable community, ensuring we do not pass undue burden onto future generations.



Economy

We will promote an environment that facilitates business development and job creation.



Leadership

We will show leadership in building strong relationships with First Nations, reconciliation, and excellence in good governance.

Budget basics

Priorities

- Council determines the priorities

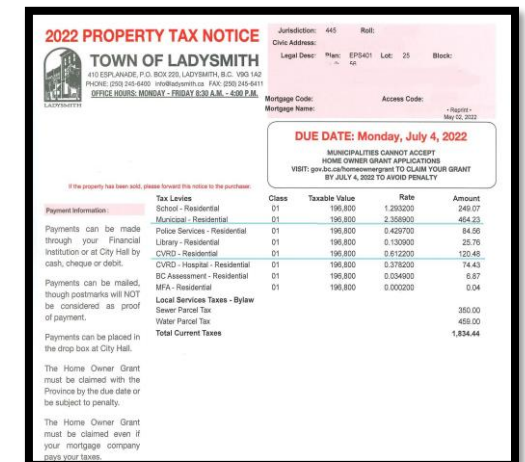


Funding

- Staff determine the budget
(i.e. how much money is required to fund the priorities)

Who pays?

- Council approves the amount & determines how the revenue is generated and who pays



2022 PROPERTY TAX NOTICE
TOWN OF LADYSMITH
410 ESPLANADE, P.O. BOX 228, LADYSMITH, B.C. V0G 1A2
PHONE: (250) 343-6400 FAX: (250) 343-6411
OFFICE HOURS: MONDAY - FRIDAY 8:30 A.M. - 4:00 P.M.

Jurisdiction: 445 Roll: 445
Civic Address: 445 EPS401 Lot: 25 Block: 445
Legal Desc: 445
Mortgage Code: Access Code: 445
Mortgage Name: 445
Due Date: Monday, July 4, 2022

2022 PROPERTY TAX NOTICE
MUNICIPALITIES CANNOT ACCEPT HOME OWNER GRANT APPLICATIONS
VISIT: gm.bc.ca/homeownergrant TO CLAIM YOUR GRANT BY JULY 4, 2022 TO AVOID PENALTY

If the property has been sold, please forward this notice to the purchaser.

Payment Information:	Tax Levies	Class	Taxable Value	Rate	Amount
Payments can be made through your Financial Institution or at City Hall by cash, cheque or debit. Payments can be mailed, though postmarks will NOT be considered as proof of payment. Payments can be placed in the drop box at City Hall.	School - Residential	01	196,800	1.250000	246.00
	Municipal - Residential	01	196,800	2.358000	464.23
	Police Services - Residential	01	196,800	0.420700	84.96
	Library - Residential	01	196,800	0.130000	25.76
	CVRD - Residential	01	196,800	0.612200	120.49
	CVRD - Hospital - Residential	01	196,800	0.378200	74.43
	BC Assessment - Residential	01	196,800	0.054800	10.78
	MFA - Residential	01	196,800	0.000200	0.04
	Local Services Taxes - Bylaw				
	Sewer Parcel Tax				350.00
	Water Parcel Tax				455.00
	Total Current Taxes				1,534.44

The Home Owner Grant must be claimed with the Province by the due date or be subject to penalty.
The Home Owner Grant must be claimed even if your mortgage company pays your taxes.



Overview of General Operating Budget

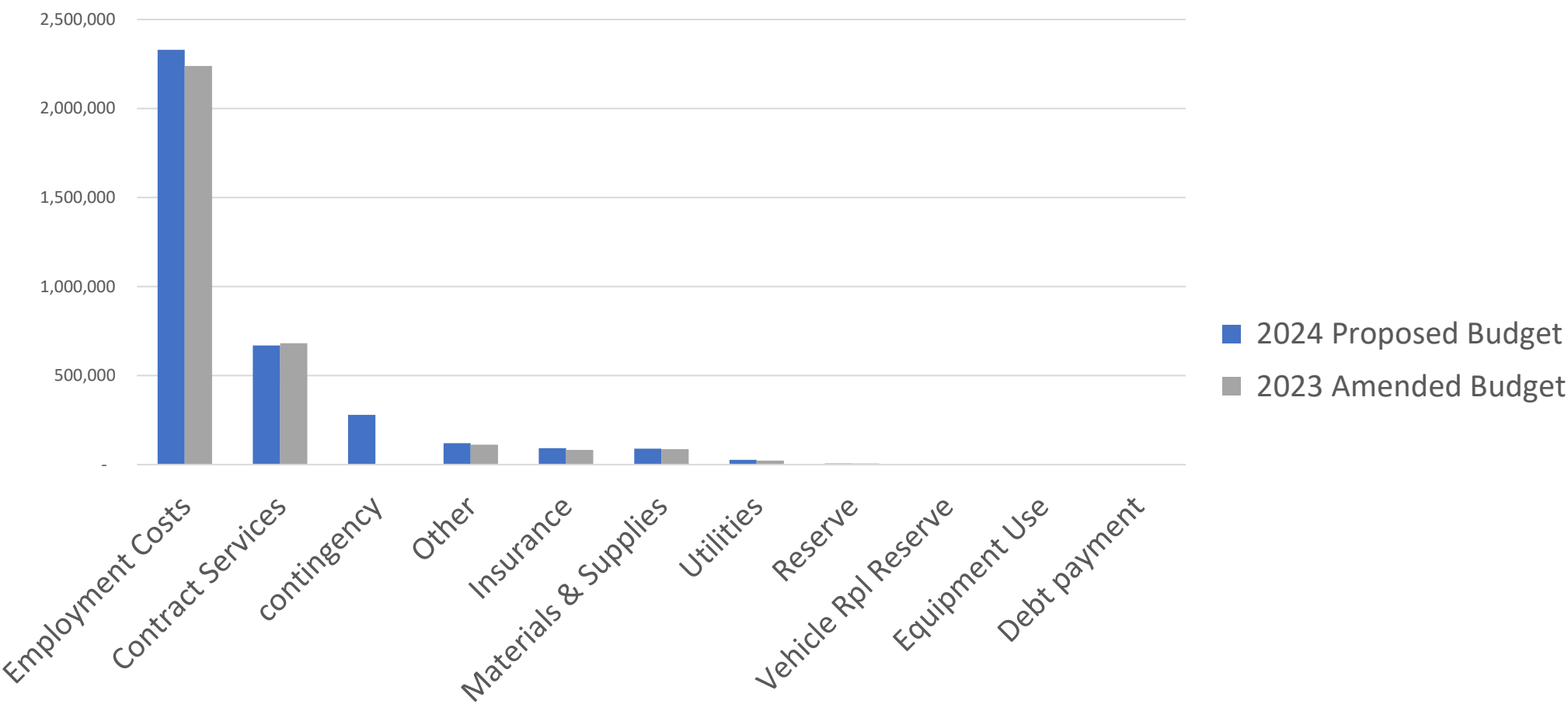
Budget Highlights

Before Higher Level Service Requests

- 2024 Preliminary Operating Budget: \$ 16.3 million
- Estimated property tax increase: unknown at this time
- Estimated water parcel tax increase: \$ 0
- Estimated water rates increase (*annual total*): \$ 27.74 (SFD @ 90m³)
- Estimated sewer parcel tax increase: \$ 0
- Estimated sewer rates increase (*annual total*): \$ 11.14 (residential)
- Estimated garbage rates increase: \$0



General Operations - Expenses

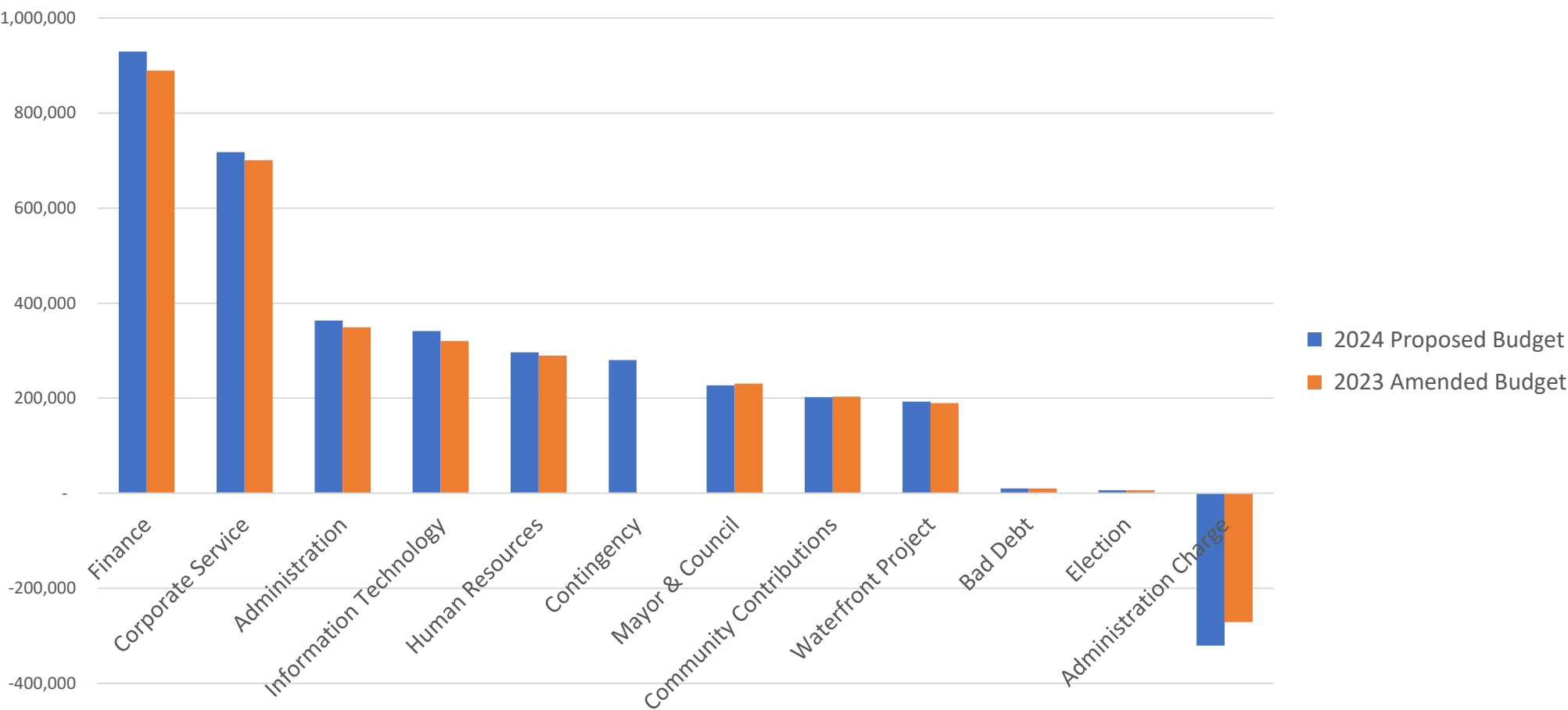




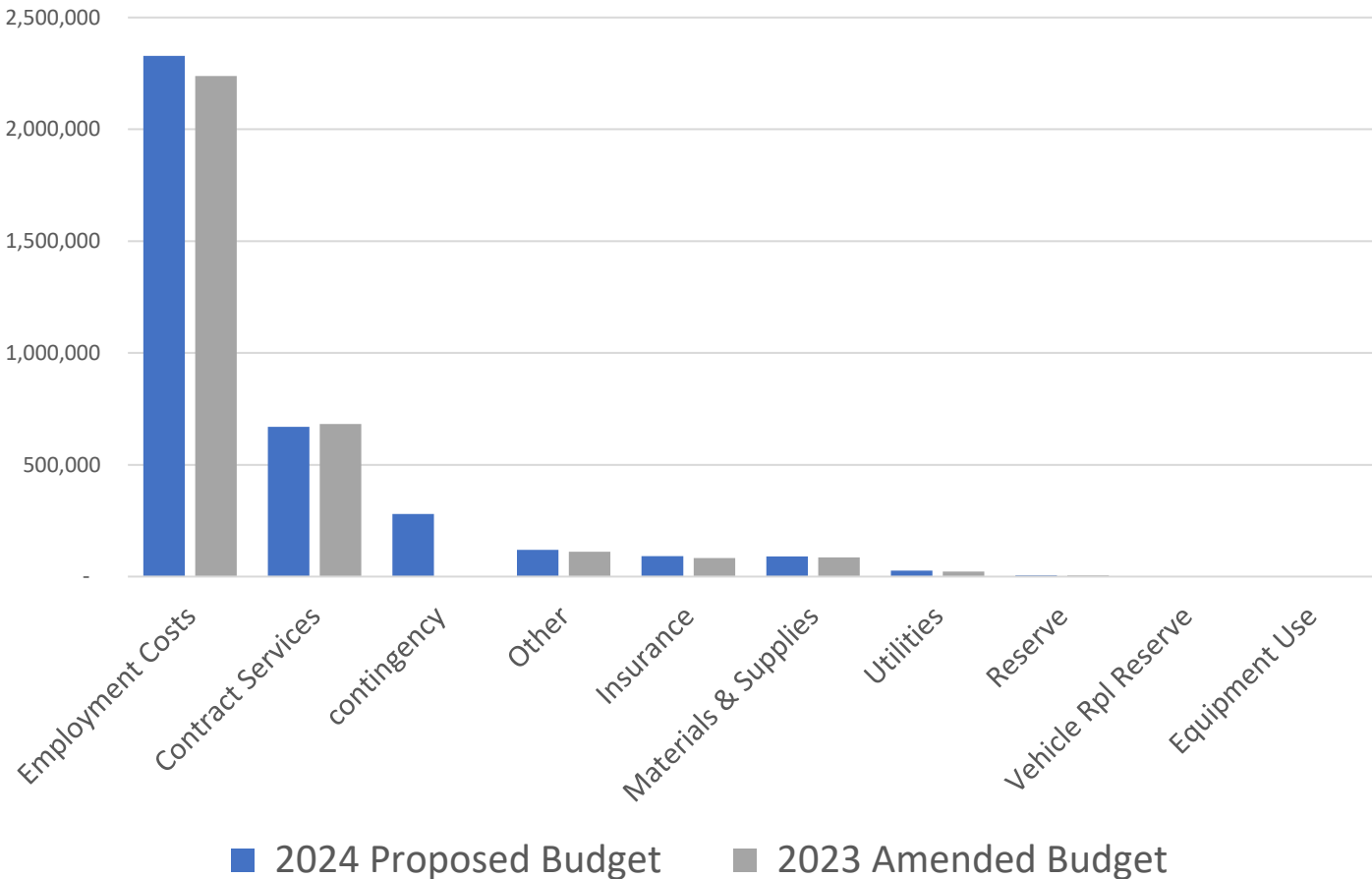
Corporate Administration

- Council
- Chief Administrative Office
- Legislative Services
- Financial Services
- Information Technology
- Human Resources
- Waterfront Implementation

General Government Services - Expenses by Area



Corporate Administration Operations – Expenses by Category



2023 Amended Budget **\$ 2,918,764**

Contingency 280,000

Contract Services -12,688

Employment Costs 90,224

Equipment Use -284

Insurance 9,357

Materials & Supplies 3,545

Other 8,095

Reserve 0

Utilities 3,722

Vehicle Rpl Reserve 0

W & S Overhead -53,206

2024 Proposed Budget **\$ 3,247,529**

Higher Level Service Request

UCBM Attendance – additional Councillor

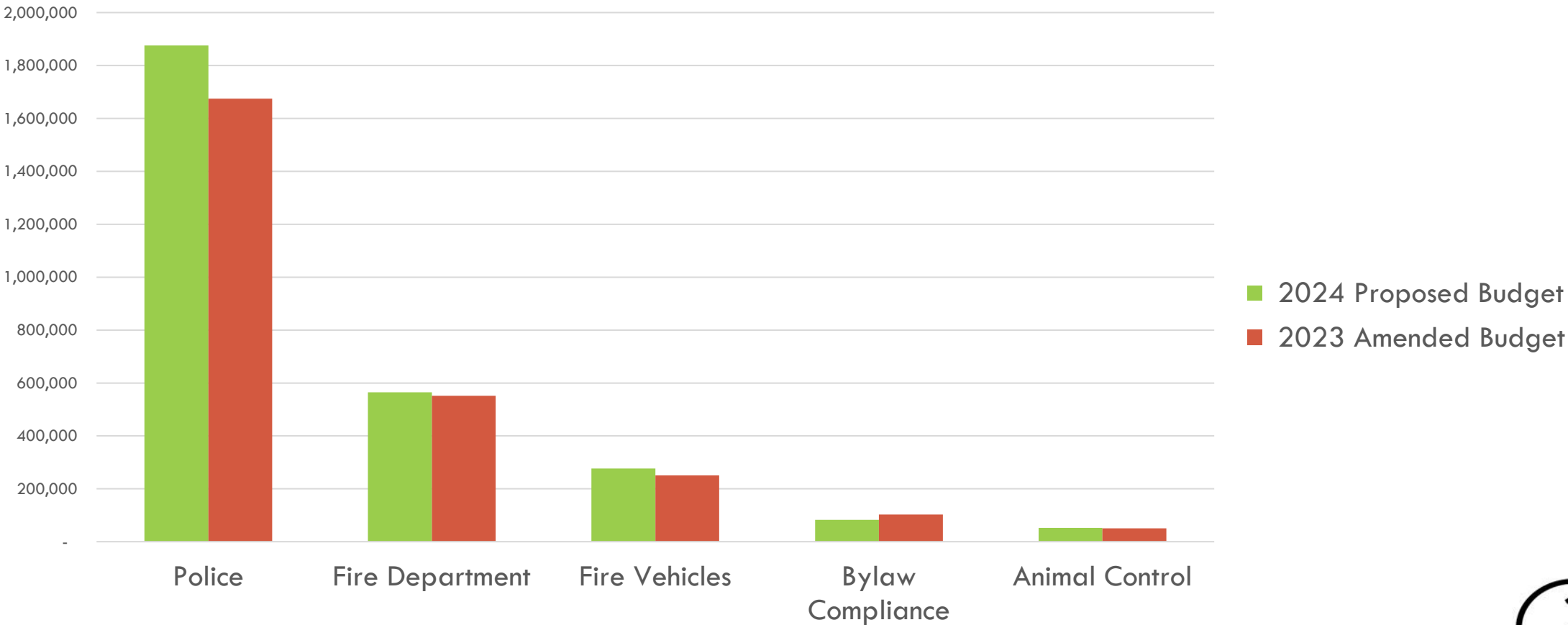
<i>Justification</i>	Based on 2023, modifying the existing policy and adding \$5,000 to the Council Professional Development to permit an additional Councillor to attend UBCM
<i>Aligns with Strategic Priority:</i>	all
<i>Consequence of not Funding:</i>	Status quo - Only 4 members (plus Mayor) are permitted to attend
<i>Estimated Cost:</i>	\$5,000
<i>Funding Source:</i>	taxation
<i>Estimated Tax Increase:</i>	0.06%



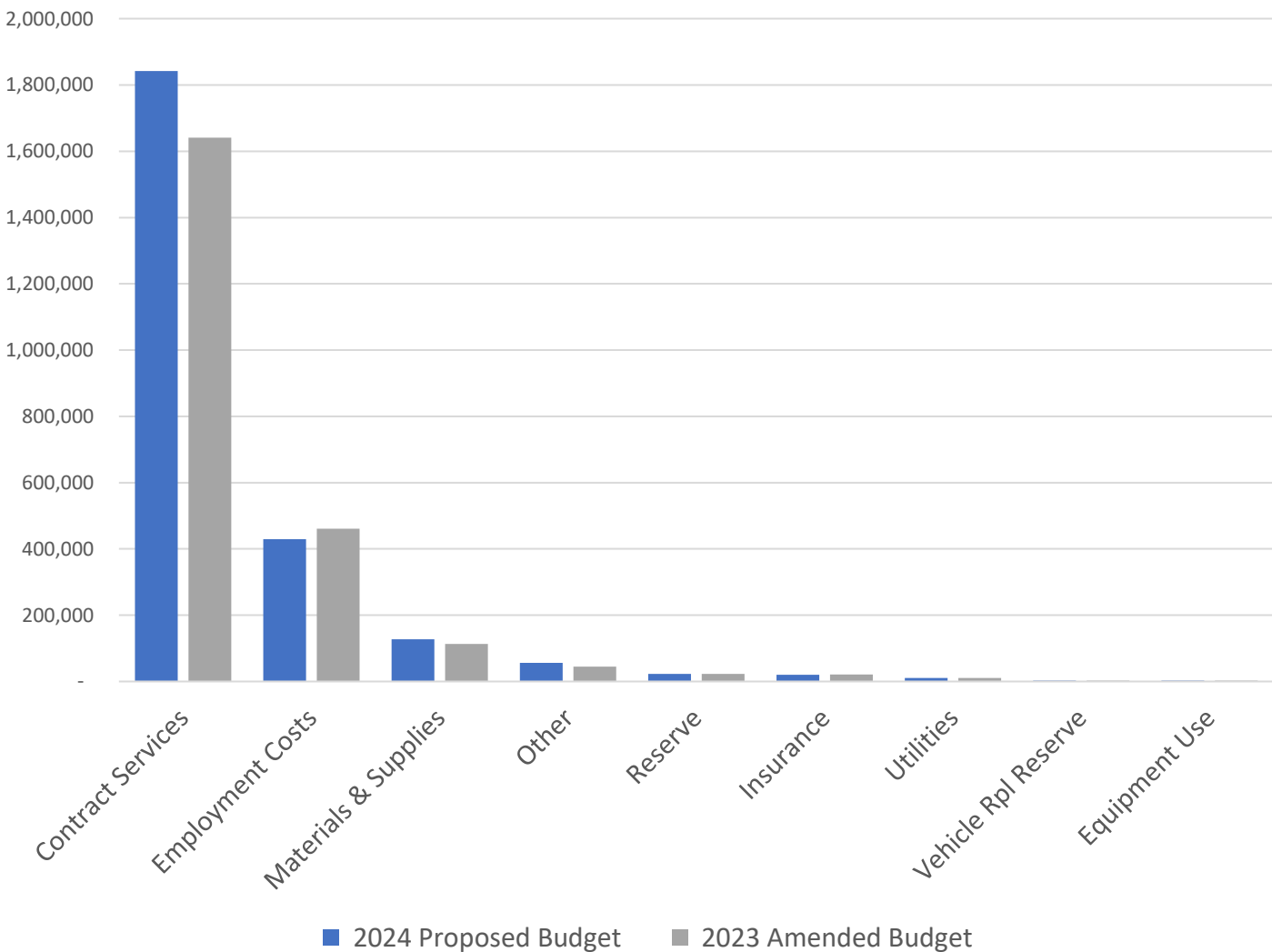
Protective Services

- Fire Department
- Policing
- Animal Control
- Building Inspection
- Bylaw Compliance

Protective Services - Expenses by Area



Protective Services - Expenses by category



2023 Amended Budget **2,630,896**

Contract Services 201,106

Debt payment 28,784

Employment Costs -32,294

Equipment Use -258

Insurance -693

Materials & Supplies 14,257

Other 10,859

Reserve 0

Utilities 410

Vehicle Rpl Reserve 0

2024 Proposed Budget **\$ 2,853,067**



LADYSMITH

Policing - taxation

2023 Police taxation \$1,593,713
 2024 Police taxation \$1,793,324

Increase of \$199,611 or 12.52%

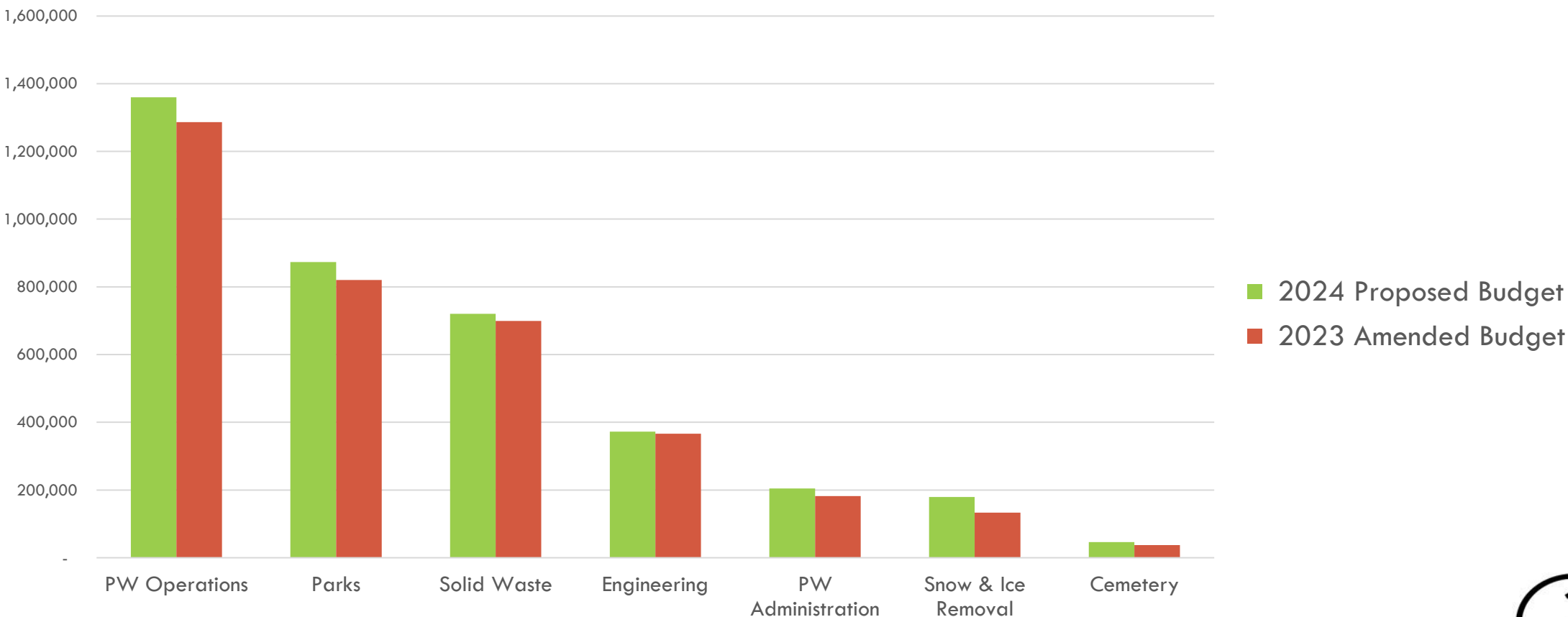
	2024 Proposed Budget
Police Taxation	1,793,324
Detachment Rent	164,692
Grants & fees	43,000
Member Costs (70%)	1,321,117
E-Comm	147,000
Support Staff	236,774
Debt	108,108
Other Detachment Costs	63,095
Victim Services	16,892
Facility Costs	113,029



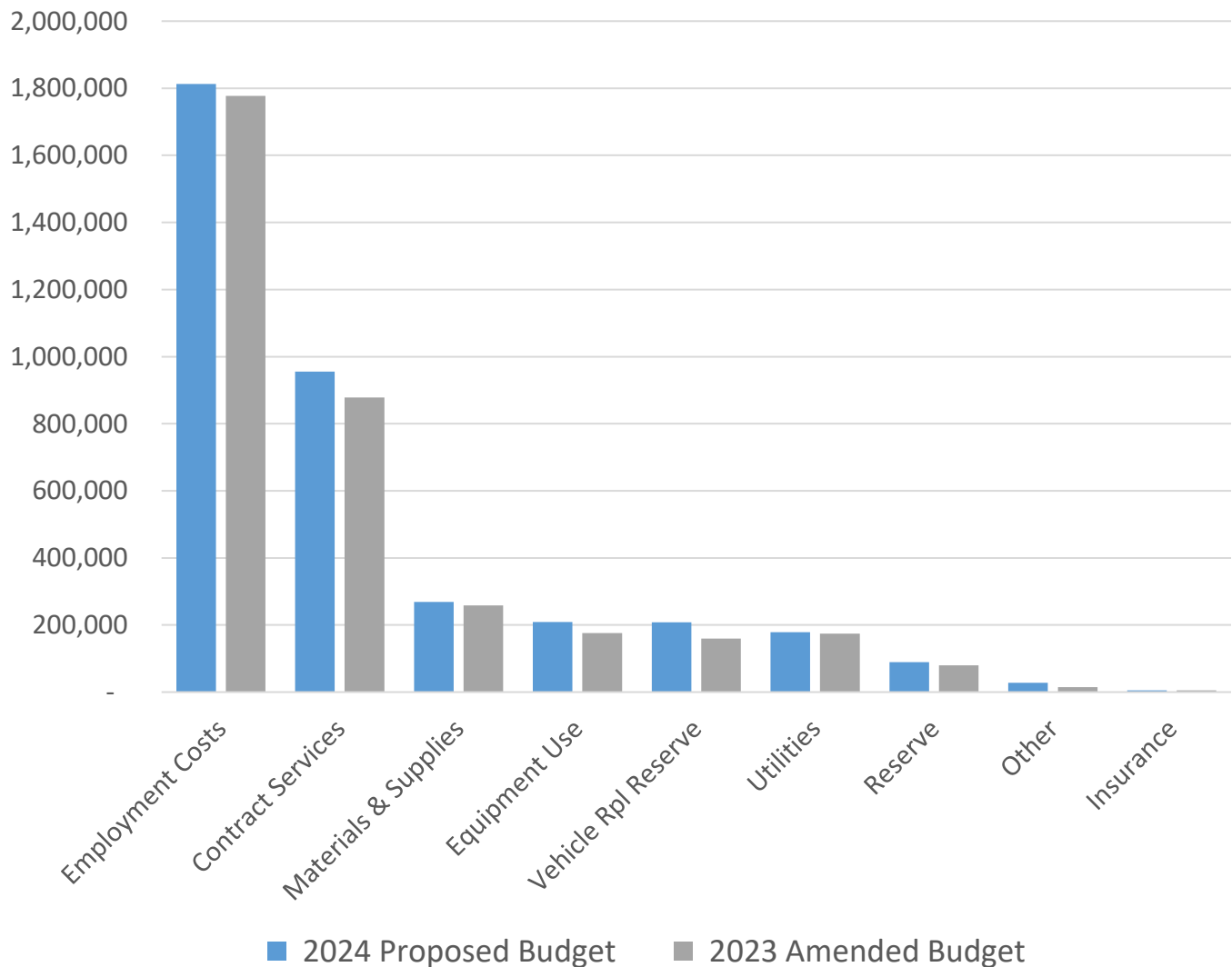
Infrastructure Services

- Public Works & Engineering
- Cemetery
- Solid Waste
- Parks
- Water & Sewer

Infrastructure Services - Expenses by Area



Infrastructure Services - Expenses by category



2023 Amended Budget 3,524,811

Employment Costs	35,178
Contract Services	77,313
Materials & Supplies	10,740
Equipment Use	32,349
Vehicle Rpl Reserve	48,381
Utilities	4,253
Reserve	9,652
Other	12,703
Insurance	-

2024 proposed budget 3,755,380



Higher Level Service Request

Casual Parks Maintenance Worker II–160hours

<i>Justification</i>	Addition of 160 hours which equates to approximately 1 month of work for the casual Parks Maintenance Worker II. This will allow the Parks Department to continue with the fall planting (i.e. bulbs) as well as to perform necessary work at the Cenotaph ahead of the Remembrance Day Ceremony
<i>Aligns with Strategic Priority:</i>	Infrastructure Sustainability
<i>Consequence of not funding:</i>	Status quo
<i>Estimated Cost:</i>	\$6,200 annually, per Collective Agreement
<i>Funding Source:</i>	Taxation
<i>Estimated increase:</i>	0.08% tax increase

Higher Level Service Request

Student Parks Maintenance Worker I

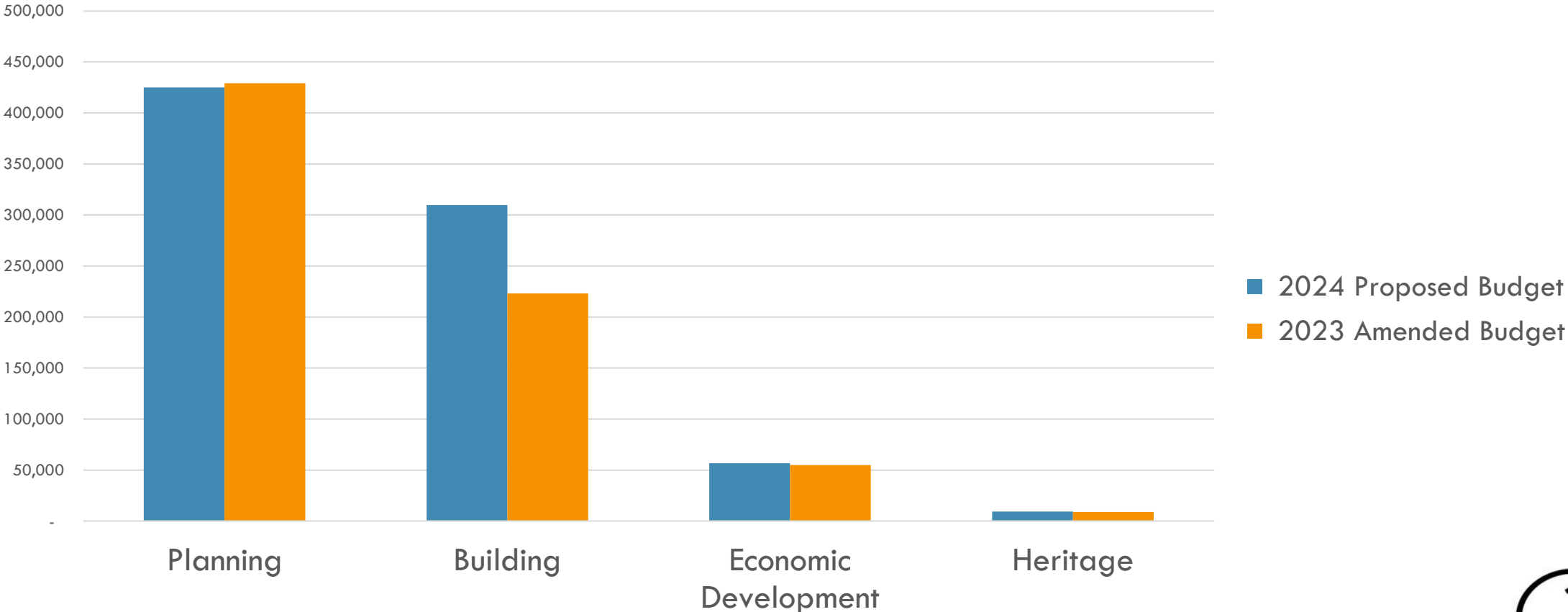
<i>Justification</i>	Reallocate a summer student (Sustainability Ambassador) from Solid Waste to Parks.
<i>Aligns with Strategic Priority:</i>	Infrastructure Sustainability
<i>Consequence of not funding:</i>	Status quo
<i>Estimated Cost:</i>	\$14,064 annually, per Collective Agreement less \$2,000 from Canada Summer Job's Program (if funded) = net \$12,064
<i>Funding Source:</i>	Taxation
<i>Estimated increase:</i>	0.15% tax increase; 0.18% if CSJ funding unsuccessful

Development Services

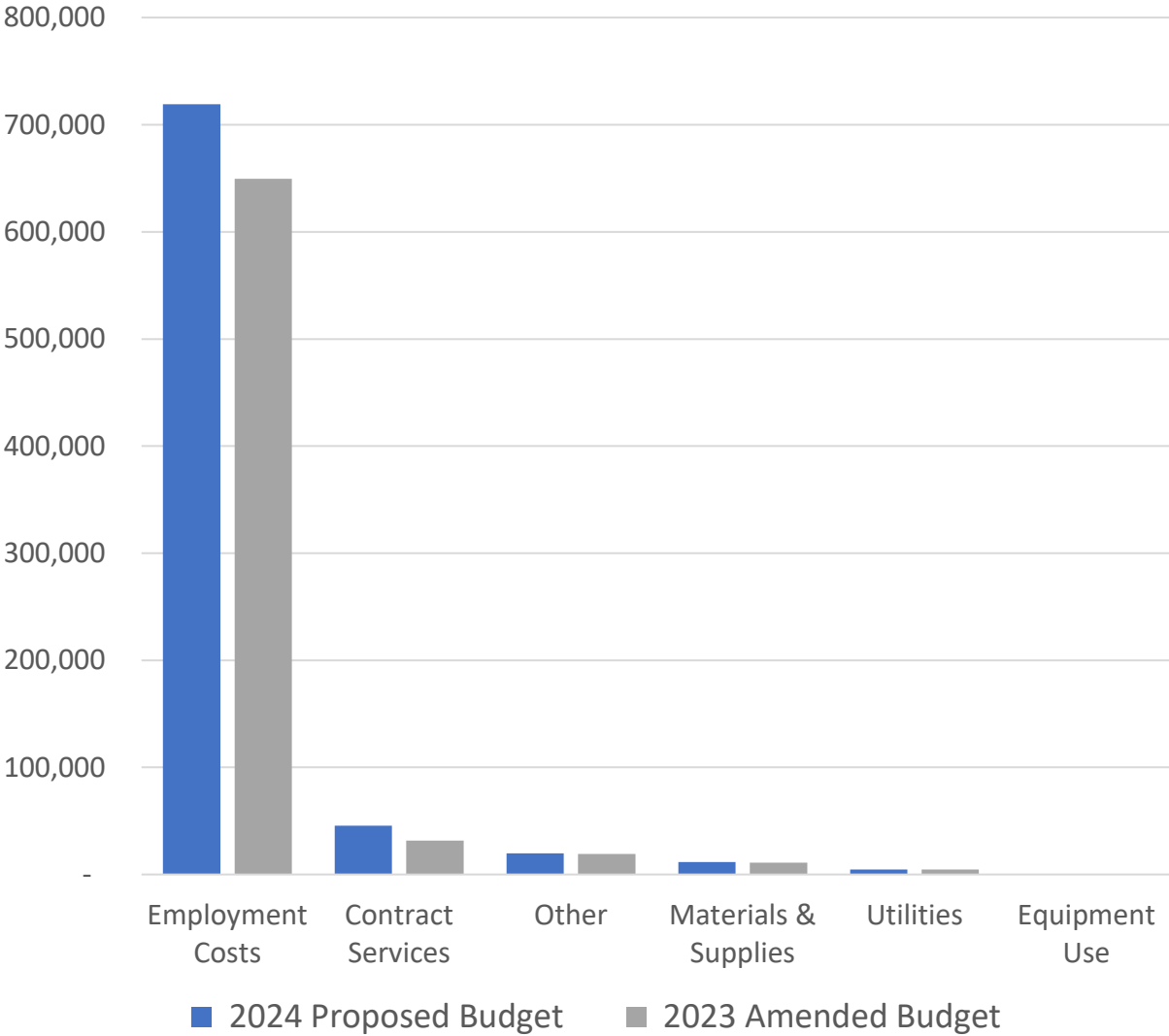
- Planning
- Heritage
- Economic Development
- Building



Development Services - Expenses by Area



Development Services - Expenses by category



2023 Amended Budget **715,959**

Employment Costs 69,627

Contract Services 14,100

Other 774

Materials & Supplies 475

Utilities -

Equipment Use -

2024 Proposed Budget **800,932**



Higher Level Service Request

Part time contract Admin Assistant - 3 days/ week

<i>Justification</i>	Continuing with the temporary contract, this position is required to assist with administrative task, filing and customer service.
<i>Aligns with Strategic Priority:</i>	OCP Implementation
<i>Consequence of not Funding:</i>	Slower processing times for all types of development applications. Poorer customer service.
<i>Estimated Cost:</i>	\$48,500
<i>Funding Source:</i>	Prior Year surplus, offset by development applications
<i>Estimated Tax Increase:</i>	0%

Higher Level Service Request**Part time contract Planner- 3 days/ week**

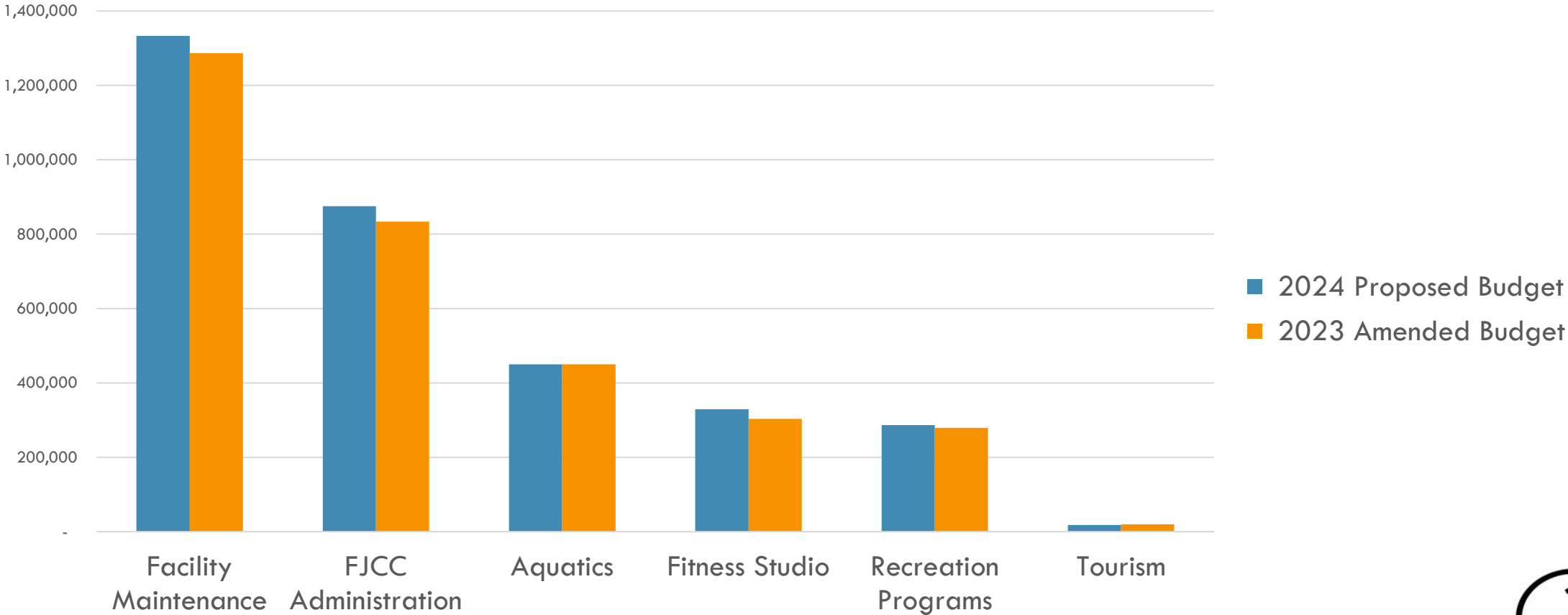
<i>Justification</i>	Continuing with the temporary contract, this position is required to assist with building permits reviews and planning applications.
<i>Aligns with Strategic Priority:</i>	OCP Implementation
<i>Consequence of not Funding:</i>	Slower processing times for all types of development applications. Poorer customer service.
<i>Estimated Cost:</i>	\$55,900
<i>Funding Source:</i>	Prior Year Surplus, offset by development applications
<i>Estimated increase:</i>	0%

Parks, Recreation & Culture

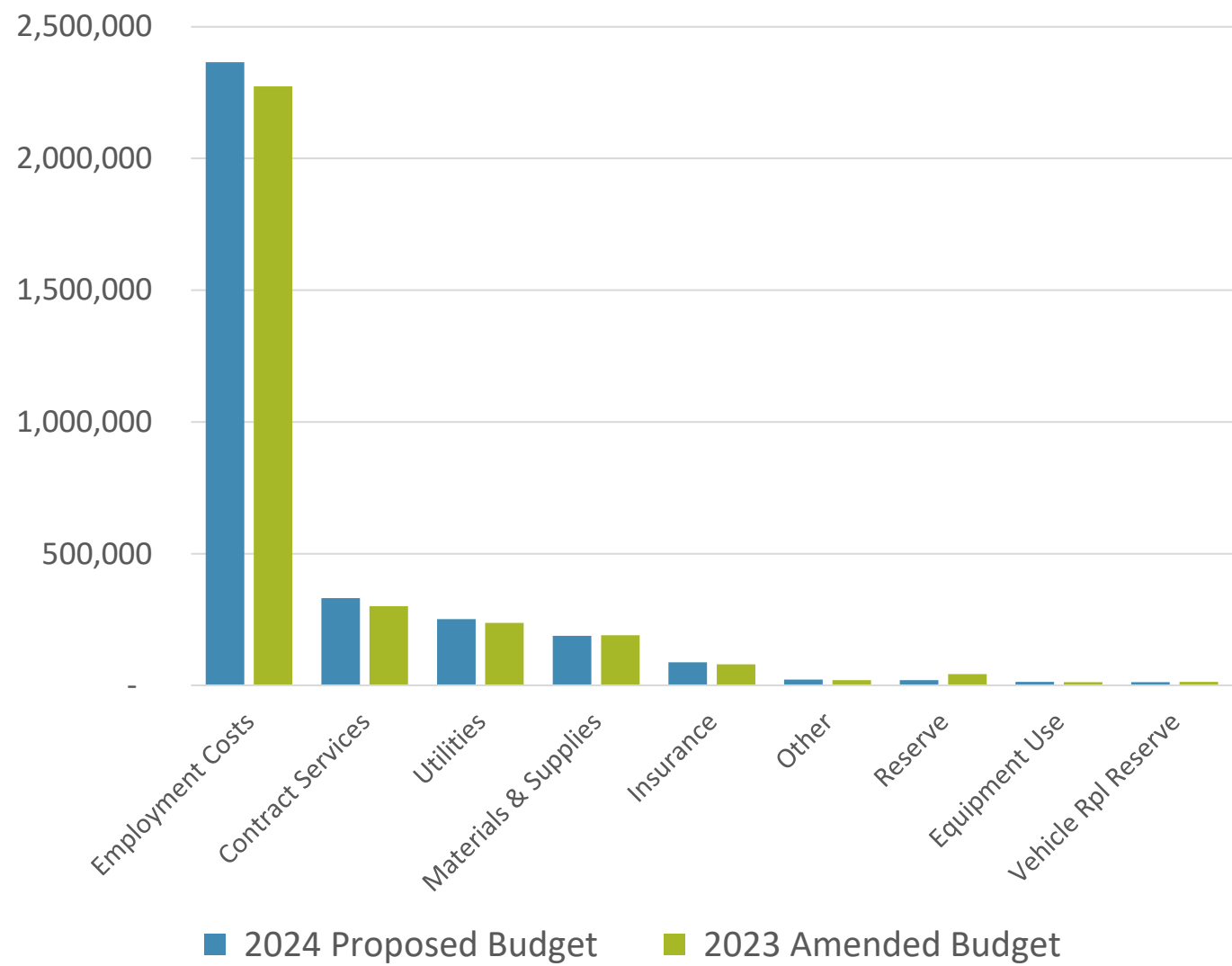
- Administration/Reception
- Aquatics
- Fitness
- Recreation & Culture Programs
- Facility Maintenance



Parks, Recreation & Culture - Expenses by Area



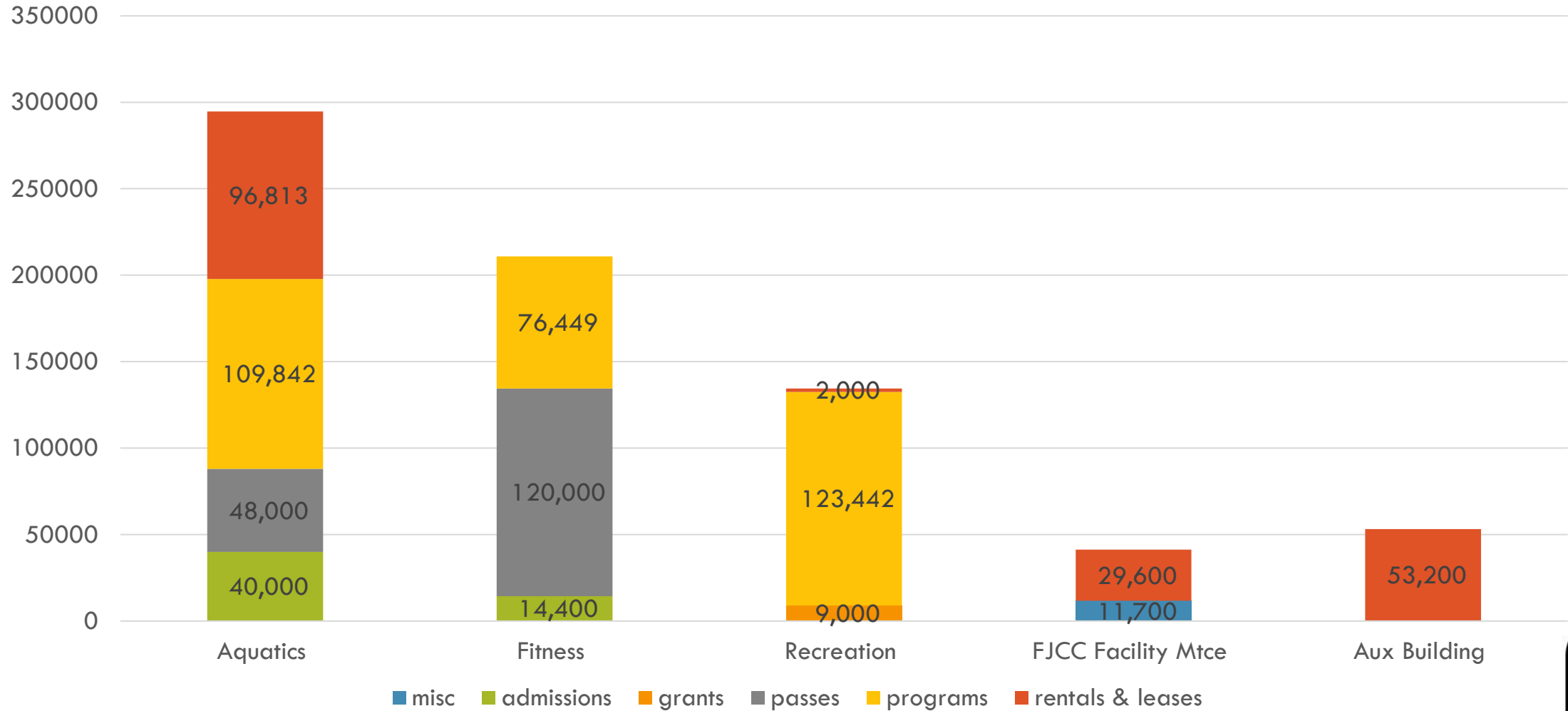
Parks, Recreation & Culture - Expenses by category



2023 Amended Budget	3,171,941
Employment Costs	92,428
Contract Services	29,712
Utilities	13,962
Materials & Supplies	- 2,475
Insurance	6,692
Other	2,144
Reserve	- 23,000
Equipment Use	1,274
Vehicle Rpl Reserve	- 244
2024 Proposed Budget	3,292,434



Parks, Recreation & Culture Revenues



Higher Level Service Request**PRC – Additional admin hours at FJCC**

<i>Justification</i>	Additional staff in early hours to monitor the security system, manager financial transactions and support program staff in the case of an emergency.
<i>Aligns with Strategic Priority:</i>	operations
<i>Consequence of not Funding:</i>	Status quo
<i>Estimated Cost:</i>	\$28,500
<i>Funding Source:</i>	Taxation for 2024; then Regional Recreation
<i>Estimated increase:</i>	0.36%

Other items

General Capital & Reserve Contribution

- A minimum of 10% prior year's municipal tax levy will be transferred to General Capital projects
- A further 5% prior year's municipal tax levy will be transferred to General Capital reserve

Asset Renewal

- Setting aside additional funds asset renewal



Budget Changes

+ \$494,933

Or 6.3%

Municipal Tax - 2023	7,851,469.
Regional Rec - Area G & H	56,933
Regional Rec - CVRD Req	(534,108)
Employment Costs	255,163
Equipment Use	33,081
Contract Services	97,162
Debt Payments (fire trucks)	28,784
Materials & Supplies	40,042
Utilities	22,347
Return on Investment income	(430,000)
Contingency	280,000
Asset Renewal	590,520
Vehicle Replacement	48,137
Insurance	15,356
Recreation Revenues	(31,487)
Other	11,792
Police Taxation	(199,611)
Ecomm	48,000
RCMP Members	131,245
Other Policing costs	18,807
Audit Fees	12,770
Municipal Tax - 2024	8,346,402

Next Meeting – December 5th, 2023

- Introduction of General Capital
- Water & Sewer Rates bylaws for introduction
- Revenue Anticipation bylaw for introduction

WE VALUE YOUR FEEDBACK

If you have any comments, questions or suggestions, we want to hear from you. Send us an e-mail to info@ladysmith.ca or by call City Hall at **250.245.6400**.

WE WANT TO HEAR WHAT YOU HAVE TO SAY. CONNECT WITH US:



Send an E-mail to info@ladysmith.ca



Mail a Note to Town of Ladysmith City Hall, 410 Esplanade, Box 220, Ladysmith, B.C. V9G 1A2



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