

2024

Annual Report



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About Smithers

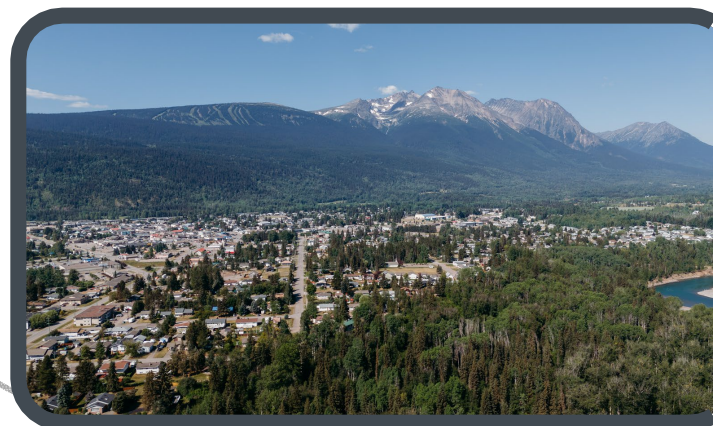
Smithers has a population of 5,378 with another 5,587 individuals in the surrounding area as of the 2021 Census. Smithers offers a greater variety of amenities and services compared to other towns of similar size due in part to its central location and excellent transportation options: Highway 16, the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

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

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

Smithers also boasts a rich culture in music and the arts. The Bulkley Valley is well known for its diverse economy. Agriculture, forestry, mining, guide outfitting, recreation, tourism, local, provincial and federal government offices, transportation, health care, education, service, and small business ventures all provide many employment options. With the recent port expansion on the province's west coast, Smithers is well-situated to tap into international trade opportunities.

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



Message from the Mayor

The Annual Report is a great opportunity to reflect on what was a busy and productive year for the Town of Smithers.

One of the biggest highlights was securing \$21.9 million in funding over the next five years through the Northwest Resource Benefits Alliance to support critical projects. Another major milestone was the announcement of a 216-bed long-term care facility, a much-needed addition that will provide care and support to residents. We also welcomed a new Chief Administrative Officer to lead our organization and continued to prioritize housing and homelessness, working alongside other levels of government and community partners.



Council's 2023-2026 Strategic Priorities guided our work throughout the year, focusing on Economic Prosperity, Community Livability, Environmental Sustainability, Infrastructure and Asset Management, Partnerships, and Organizational Excellence.

The Town updated its Housing Needs Report, amended zoning bylaws to align with B.C.'s new Small-Scale, Multi-Unit Housing Legislation, and approved a 40-unit supportive housing project by BC Housing. We also reached a major milestone with the LB Warner site, receiving the certificate of compliance to allow construction to begin on the 37-unit Indigenous-led housing project by Dze L K'ant Housing Society.

Infrastructure investments were a major focus for 2024. We completed \$1 million in road paving, started construction on the Airport water treatment plant, and secured over \$5.5 million in funding from the federal and provincial governments for wastewater treatment plant upgrades.

We also made progress on childcare, completing the Smithers Child Care Plan Implementation Project and designating space at Ranger Park for a new childcare facility.

Public safety remained a focus, with the establishment of the Community Safety and Well-Being Committee, the hiring of a second Community Safety Officer, and continued collaboration through the Smithers Situation Table.

Sustainability efforts moved forward with significant progress on the Smithers Community Energy and Emissions Plan. Energy assessments were completed for more than half of the 18 Town-owned buildings, and the HVAC fuel-switching design for Town Hall was finalized, with installation set for 2025.

In May, Smithers had the honour of hosting the 2024 North Central Local Government Association Annual General Meeting, bringing together elected officials from across the region.

These achievements reflect the dedication of our Town Staff, Council members, and the residents of Smithers. As we move into 2025, we remain committed to building on this momentum and continuing to shape Smithers into a community that is welcoming, sustainable, and full of opportunity.

A heartfelt thank you to the residents of Smithers for your ongoing support, engagement, and commitment to making this town such a special place. I also want to extend my appreciation to Council members—John Buikema, Calvin Elliott, Laura Leonard, Genevieve Paterson, Sam Raven, and Deputy Mayor Frank Wray—for their dedication to making Smithers a great place to live, work, and play. It is an honour to work alongside you all.

Sincerely,



Gladys Atrill
Mayor



Town Council Membership 2024



MAYOR GLADYS ATRILL

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



COUNCILLOR JOHN BUIKEMA

- Bulkley Valley Regional Pool and Recreation Centre Advisory Committee
- Finance Committee – Chair
- Select Committee on Community Safety and Well Being (alt)
- Smithers Skate Park Society
- Smithers District Chamber of Commerce
- Standing Committee on Strategic Priorities



COUNCILLOR CALVIN ELLIOTT

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



COUNCILLOR LAURA LEONARD

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

Town Council Membership 2024



COUNCILLOR GENEVIEVE PATERSON

- Bulkley Valley Lakes District Airshed Management Society
- Fall Fair Management Committee
- Ministry of Indigenous Relations and Reconciliation's - Skeena Roundtable
- Select Committee on Community Safety and Well Being
- Smithers District Transit Committee
- Standing Committee on Strategic Priorities



COUNCILLOR SAM RAVEN

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



COUNCILLOR FRANK WRAY

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

Council's Strategic Priorities Plan 2022 - 2026

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

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

Economic Prosperity

1. **ECONOMIC DEVELOPMENT**

Support the growth and diversification of the local economy.

2. **SMITHERS REGIONAL AIRPORT**

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



Community Livability

1. HOUSING AFFORDABILITY AND DIVERSITY

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

2. ACTIVE TRANSPORTATION

Encourage active transportation modes of travel.

3. RECREATION

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

4. ACCESSIBILITY

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

5. CIVIC FACILITIES AND GATHERING PLACES

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

6. COMMUNITY WELL BEING

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

7. CHILDCARE

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

8. COMMUNITY SAFETY

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

Environmental

1. **SMITHERS COMMUNITY ENERGY EMISSIONS PLAN**

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

2. **CLIMATE RESILIENCY**

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

3. **REMEDiate CONTAMINATED LAND**

Minimize the negative impacts on the environment.

4. **MAINTAIN A GREEN CANOPY**

Identify opportunities to increase tree cover and protect wetlands.

Infrastructure and Asset Management

1. **TOWN ASSETS**

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

2. **WATER SUPPLY**

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

3. **SEWER AND STORM**

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

4. **NATURAL ASSETS**

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

Partnerships

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

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

2. **BUILD COMMUNITY PARTNERSHIPS**

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

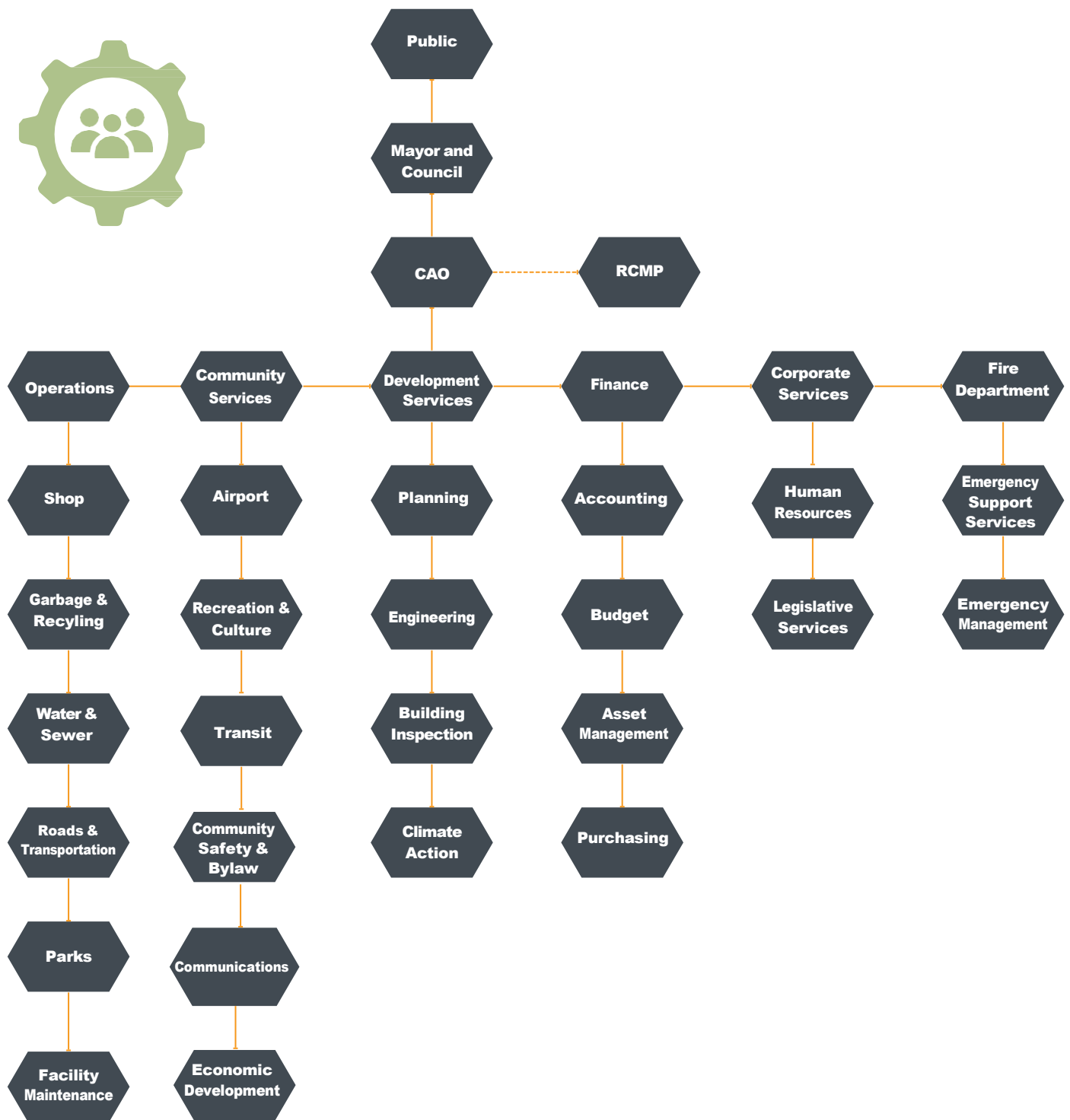
Organizational Excellence

1. **CULTURE AND EFFECTIVENESS**

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



Organizational Chart



2024 By The Numbers

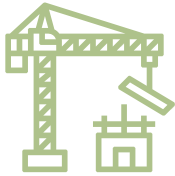
2024 vs 2023



62 new business licenses issued in 2024 vs 60 in 2023



76,366 passengers in 2024 vs 63,787 in 2023



81 building permits issued in 2024 vs 80 in 2023



404 Fire Rescue incidents in 2024 vs 419 in 2023



Residential building construction values in 2024 = \$4,684,444 vs \$12,229,032 in 2022



17 Planning and Development permits in 2024 vs 23 in 2023



2,620 reservations made at Riverside Municipal Campground in 2024 vs 2,414 in 2023



15 Bulkley Emergency Support Service incident responses



1,278 requests for services in 2023 vs 1,402 in 2022

Corporate Services



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

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Organizational Excellence
- Partnerships
- Community Livability

Strategic Priorities

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

2024 Summary

- Transitioned Managed IT Services, ensuring limited downtime and improved service to Town users.
- Hosted a successful, informative North Central Local Government Association (NCLGA) AGM in May 2024.
- Organizational wide Respectful Conduct Training.
- Town Phone System Replacement: Municipal phones to Telus Business Connect to offer a better service to Staff and the public.
- Implementation of a Privacy Management Program.
- Implementation of new Safety Management processes, systems, and training for Operations staff to manage social changes.
- Implementation of a Deputy Director of Corporate Services position.
- Provided advice and support to other Town departments in the form of contract management, provision of legal services, legislative interpretation, meeting coordination, and development of risk management practices.

2024 Summary

- Maintained permanent Town documents such as Bylaws and Council and Committee Agendas and Minutes in accordance with legislation.
- Responded to Freedom of Information and Protection of Privacy requests and negotiated leases, licenses, and agreements.
- Continued to livestream all public meetings of Council for better accessibility and transparency.
- Held a successful Community to Community Forum with the Office of the Wet'suwet'en which led to greater understanding and enabled collaboration.
- Supported the development and coordination of Minister meetings and discussion items for the Union of British Columbian Municipalities.
- Held our Annual Service Recognition to honour employees celebrating their 5, 10, 15, 20 etc. years of service with the Town of Smithers.
- Upgrade and reconfigured workstations in parts of Town Hall to address space constraints and improve employee comfort and productivity.



- ♦ **22 Regular Meetings of Council**
- ♦ **13 Committee of the Whole Meetings**
- ♦ **5 Special Open Meetings of Council**
- ♦ **23 Closed Meetings of Council**



2025 Major Projects and Strategies

- Launch a comprehensive Privacy/ FOI Project. This initiative will focus on drafting a Freedom of Information and Protection of Privacy Bylaw, enhancing cybersecurity measures, and implementing and developing training and awareness.
- Enhance and Streamline Several Corporate Services Processes for Reports to Council, Agendas and Minutes, and Bylaws.
- Comprehensive standardized Staff Learning and Development Program.
- Continue to support the Town of Smithers's ongoing reconciliation responsibilities and work to align Town practices with the requirements of the Declaration on the Rights of Indigenous Peoples Act.
- Continue to enhance and implement comprehensive asset management planning practices for all Town Leases to ensure their long-term sustainability.
- Complete the implementation of revised Job Descriptions.
- Prepare for and complete Collective Agreement negotiations in advance of Dec. 31, 2025.
- Review and make recommendations for changes to the Town of Smithers Council Procedure Bylaw and deliver report preparation training to employees on new practices.
- Review and improve the effectiveness of the Town's clerical support model.
- Implement a cross-department Taskforce on Technology and Systems Improvements.
- Review, standardize, and digitize Town forms and create an organized system for filing and retrieving internal and external forms.
- Continue revising and implementing additional workstations in Town Hall.
- Begin revitalizing the Town's Operational Health and Safety Program.
- Undertake organizational culture development activities.



Development Services



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

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

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

Strategic Priorities

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

2024 Summary

- Amended the Zoning Bylaw for Bill 44 increased housing density.
- The Mobile Vending Bylaw and associated bylaw amendments underwent public engagement and were introduced to Council.
- The Ranger Park Childcare Facility project included public engagement and the submission of a grant application to the Province's ChildCareBC New Spaces Fund Program for 100% funding.
- The LB Warner Centre received the Certificate of Compliance for building removals and soil remediation.
- Groundbreaking took place for Dze L K'ant Housing Society's 37-unit affordable Indigenous housing project.
- The proposed 40-unit supportive housing project on Alfred Avenue by BC Housing received rezoning approval from Council.
- The Housing Needs Report was updated and approved by Council.
- Amendments were made to the Zoning and Business License bylaws for short-term rentals (STRs), and a mandatory STR checklist was created.
- The Town received Northern Development Initiative Trust grant funding to support the hiring of a third Planner for a three-year term.
- Five Development Permits were issued, including a new medical clinic with eight residential units at 3860 Third Avenue and a development with two residential units at 1215 Main Street.
- Four rezoning applications were approved, including a new mixed-use building featuring residential units at 1290 King Street.
- The Age-Friendly Wayfinding Signage and Accessible Benches Project was initiated to enhance accessibility and the user experience along the Perimeter Trail through SPARC BC's Local Community Accessibility Grant Program.
- A total of \$9,100 was distributed to local businesses through the NDIT Business Façade Improvement Program.



Planning 2025 Major Projects and Strategies

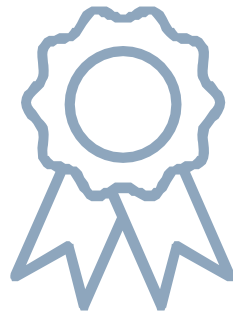
- The Mobile Vending Bylaw and associated bylaw amendments will be adopted, and the Town guides will be updated accordingly.
- The 2024 Awards of Excellence will be presented at the Chamber of Commerce's Business Awards event.
- The Age-Friendly Wayfinding and Accessible Bench projects will be implemented.
- A Land Development Plan will be created.
- The Ranger Park Child Care Centre Project will proceed with design and tendering, contingent on a successful grant application.
- The Business Façade Improvement (Downtown Spruce Up) Program will be promoted locally to ensure the full disbursement of the \$20,000 received from NDIT.
- A consultant will be selected for the Downtown Protected Bicycle Lanes project, spanning Queen Street to King Street, to lead a robust and comprehensive public consultation and engagement process before developing concept designs and cost estimates.
- The Housing Accelerator Fund will be implemented, contingent on a successful CMHC grant application.
- The Town will recruit a new Planner for a three-year term.



2024 Awards of Excellence

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

2024 Residential Winner: 3418 Railway Avenue



2024 Summary

- The Fulton Avenue Multi-Use Pathway Cycle 16 Connector Phase Zero is 70% complete, funded by the Northern Planning Capital Grant and the MOTI Active Transportation Grant.
- The Mountainview Drive Reconstruction project, between Pioneer Place Activity Centre and Columbia Drive, includes a new sidewalk for improved pedestrian safety, new curbs and gutters, storm drainage improvements, new pavement, and new concrete access ramps.
- The 2023 Sidewalks and Accessibility Upgrades contract has been completed.
- The public engagement phase for the Princess Street Multi-Use Pathway design has been completed, including concept designs and cost estimates for the section between Fulton Avenue-Main Street MUP and 16th Avenue. Town Council has approved the Multi-Use Pathway and parking on one side only.
- The Airport South Slope geotechnical investigation report has been completed. An additional grant application has been submitted to further investigate slope failure mitigation options and design an upgrade for the southern runway light support, which has been compromised by continued slope movement.
- Work continues with Fisheries and Oceans Canada and consultants on the Bulkley Valley River Erosion project to refine proposed revetment designs that align with new Fisheries Act requirements. Concept designs for an environmental and fish habitat offsetting project have also been completed.
- The Alpine Village Estates - Schibli Street water looping project aims to improve water quality and fire flow capacity.
- The Alfred Avenue lane utilities replacement is 85% complete, enhancing water and sewer reliability and addressing a sinkhole issue.
- A MOTI Active Transportation grant application has been submitted for a Multi-Use Pathway on the north side of Main Street from 10th Avenue to Highway 16.
- The annual Traffic Marking contract has been carried out.
- The annual Sewer Video contract has been carried out.
- Cemetery operations included 14 interments, 4 reserves, and 15 memorial installations.
- A total of 383 utility locates were handled through BC1Call.



Engineering 2025 Major Projects and Strategies

- Complete the Fulton Avenue Multi-Use Pathway Cycle 16 Connector Phase Zero.
- Complete the Alfred Avenue lane utilities upgrades, including paving.
- Design and construct the Princess Street Improvements.
- Develop design plans and cost estimates for the Airport South Slope light base stabilization.
- Complete the Bulkley River Bank Erosion Protection project on Rosenthal Road.
- Implement drainage improvements on Hillside Drive.
- Complete the Carnaby Street water looping project from 19th Avenue to Victoria Drive.
- Replace the watermain under the CN tracks leading to the Hudson Bay Reservoir and install a fire hydrant on Zobnick Road.
- Upgrade the Town Hall HVAC system by replacing failing gas furnaces with new electric furnaces, replacing air conditioning units with heat pumps, and upgrading the DDC controls.
- Upgrade the Arena DDC controls for the refrigeration system to match those at the Civic Centre.
- Develop building upgrade designs and cost estimates for the Town Hall second floor and the Ranger Park Building's second floor and basement.
- Update the Engineering Master Plans for the water system, sanitary sewer, and stormwater management, ensuring they address additional capacity demands resulting from provincially legislated increased housing densities (Bill 44).
- Review and rewrite the Subdivision Servicing & Development Standards Bylaw.



Building Inspection / Business Licensing

2024 Summary

- Continual training on BC Building Code, in particular the 2023/2024 code edition that includes changes to structural seismic requirements, accessibility and fire protection.
- Initiate and manage renovation projects for Town owned buildings, including at Town Hall and the Firehall.
- Continued enforcement of the Town of Smithers Policy DEV-012 Secondary Suites which resulted in the legalization or decommissioning of 8 previously illegal secondary suites.
- Initiated placing a Note Against Land Title on 2 properties for building code and/or building bylaw non-compliance.
- Continued enforcement of the Town of Smithers Building Bylaw by placing Stop Work or Do Not Occupy orders on 7 properties.
- Issued 81 building permits.
- Issued 62 new business licenses.

Building Inspection / Business Licensing - 2025 Major Projects and Strategies

- Help communicate changes to the BC Building Code to the local construction industry.
- Work with other Development Services Staff to evolve processes and regulation in alignment with changing Provincial regulations.
- Develop and administer new processes regarding Short Term Rental regulations.
- Continued enforcement of the Town of Smithers Policy DEV-012- Secondary Suites by decommissioning or legalizing illegal suites.
- Complete the Fire Inspector 1 course and evolve how Business License Inspections are performed and administered.
- Initiate and oversee construction projects at Town owned buildings, such as creating additional offices at Town Hall and replacing the roof at the Old Church.
- Monitor the development of a Provincial Digital Permit Hub that may affect permit applications in Smithers.
- Monitor the ongoing development of the Low Carbon Code and Retrofit Code, which are anticipated to become mandatory for all areas in the future.



Climate Action

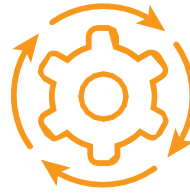
2024 Summary

- Town Hall HVAC Upgrades design project started after successful grant funding received.
- Identify Electric Vehicle fleet charging station needs, type, locations, and feasibility to support ZEV transition e.g. Level 3 charger at Works Yard to support Heavy-Duty transition. Support with grants.
- Energy Efficiency Building Assessments complete.
- Continued the GHG Emissions Reduction Pathway Feasibility Study.
- Started the Organics Diversion Feasibility Study.
- Efforts to engage with community and community organizations to run climate action programs and initiatives
- Coordinated with Pacific Northern Gas to donate two thermal energy cameras to the Smithers Public Library and Bulkley Valley Tool Library to promote energy efficiency within the community.
- Reporting: GHG reporting to LGCAP, Recycle BC and LCFS (carbon credits) programs
- Efforts to add more EV charging stations around the Town with support from Charge North and BC Hydro.
- Installation of GPS technology to the town's fleet to gain insight on fuel efficiency and fleet transition.

Climate Action 2025 Major Projects and Strategies

- The Town will cohost the Northern Energy Dialogues Project in collaboration with researchers and community organizations, including UVic, UNBC, the Town of Smithers, and Smithers Climate Action. This community-level conversation aims to develop regional energy transition strategies.
- The Smithers Public Library and Bulkley Valley Tool Library will launch the Thermal Energy Camera Lending Program. The Town will collaborate with both organizations to support this initiative, which aims to improve energy efficiency within the community.
- The Town Hall HVAC upgrade is scheduled for the summer months of 2025.
- The Building Assessments and GHG Reduction Pathway Study (conducted by PRISM) will be completed.
- The Organics Diversion Feasibility Study will be completed, with preparations underway for a grant submission to develop an organics facility in 2026, supported by S.H.A.
- A Level 2 EV charging station will be installed at the Civic Centre.
- The Natural Assets Inventory and Climate Risk Assessment Project will proceed if approved by the Ministry of Emergency Management and Climate Readiness.

Operations



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



2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

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

Strategic Priorities

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

2024 Summary

- Processed 1,278 requests for service, which were in addition to regular communications.
- Construction has begun on the Airport Water Treatment Plant, funded by a UBCM grant.
- The detailed design for wastewater treatment plant upgrades is underway, supported by an ICIP grant.
- Arena workers have undergone refrigeration operator training.
- The field schedule for Chandler Park has been adjusted to allow for increased usage.
- The Town has acquired two trackless municipal tractors (sidewalk machines) along with attachments.
- The annual road paving program, valued at \$1 million, was completed.
- An additional staff member has received water and wastewater training.
- Completed a violence risk assessment and developed policies and procedures for encampment uplifts.
- The Deputy Director of Operations position has been established.
- A new Utility Operator position was established.



2025 Major Projects and Initiatives

- The Town will acquire a new sweeper and garbage truck.
- Arena workers will receive certification at higher levels.
- Utility operators will complete higher-level certifications.
- Construction on the Wastewater Treatment Plant upgrades will commence.
- The airport water treatment plant is set to be completed in 2025.
- Amend the Solid Waste Bylaw.



Aerial view of the Wastewater Treatment Plant



Winter Snow Clearing Downtown



Installation of Self-Watering Garden Beds

Finance



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

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

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

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

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

Strategic Priorities

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

2024 Summary

- ♦ Per 2021 Municipal Services Assessment - continued improving business planning.
- ♦ Led and supported the second year of the revised annual financial planning cycle over the Dec-May period with a continuing focus on improving public engagement opportunities and participation.
- ♦ Supported annual business planning – Finance Committee reviews by department of service levels and results, situations, projects, grants, budget needs, and service fees charged.
- ♦ Supported Regional District of Bulkley-Nechako budget consultation/ coordination.
- ♦ Advanced Asset Management through development of disposal of assets program.

2025 Major Projects and Strategies

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



Community Services



The Community Services Department is responsible for Community Safety and Bylaw Enforcement, Recreation & Culture, Communications and Engagement, Economic Development, and Transit Services.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

- Community Livability - continue to make Smithers a place where people want to live and visit.
- Economic Prosperity - support the growth and diversification of the local economy.
- Organizational Excellence - create an effective, accountable and inclusive organization with strong governance structure.

Strategic Priorities

- Enhance the vitality of downtown, including Central Park.
- Enhance community life, culture, and recreation.
- Develop an Economic Development Plan.
- Advocate to attract air carriers to Smithers Regional Airport.
- Advocate for alternative airport funding and governance.
- Develop and implement a Communication Strategy.
- Support community crime prevention programs.
- Support education for citizens regarding community safety.

Recreation & Culture

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

2024 Summary

- Completed the Smithers Parks and Recreation Master Plan.

Arenas and Public Skating

- Both arena facilities were well utilized throughout the 2024 ice season by regular ice users, private users, and public skating programs.
- Funding from local community sponsors supported the 2024-2025 free public skating and family stick-and-puck programs. This funding supported free skating rentals, skate sharpening and increasing total skate aids in the New Arena.
- Opened the outdoor rink for public use throughout the winter season.
- The Seniors Walk Loop in the New Arena was well utilized.

Programming and Community Events

- Hosted the following programs throughout the year:
 1. Turf Tots Soccer (fully ran through the Town this year)
 2. Rugby 7's
 3. Zumba for Pre-Teens
 4. Pickleball Clinic
 5. 7x7 Soccer Tournament
 6. Hoop Dancing
 7. Playing in your Shoes
 8. NCCP Free Coaching Clinic
 9. Non-Profit Grant Writing Workshop
 10. Seniors Walking Group
 11. The Next Steps (Indoor walking loop)
 12. Choose to Move
 13. Family Day Free Skate and BV Fritters Event
- Launched the Main Street Market, a downtown event over two days in the summer, bringing vendors, businesses, musicians and artists together.
- Held the annual Canada Day event at Bovill Square.
- Partnered with organizations to deliver recreation programs for all age demographics in the community.
- Approved 42 Special Event Permits for event organizers throughout 2024.

Riverside Municipal Campground & RV Park

- Riverside Municipal Campground was well visited in 2024, with 2,620 reservations made, up from 2,441 in 2023.

2025 Major Projects and Strategies

- ♦ Build on and develop recreation and events within the Town of Smithers to meet the needs of the community.
- ♦ Continue to build positive relationships with contract instructors to provide ongoing and quality programming.
- ♦ Increase presence on the Town website, social media, and other online platforms regarding recreation programming, local parks/facilities that are available, local community groups, and upcoming opportunities/events.
- ♦ Build more entry-level recreation opportunities for all demographics.
- ♦ Utilize existing facilities to develop and implement greater recreation opportunities.
- ♦ Increase community connectedness through planned events and collaborations with other local organizations.
- ♦ Continue to enhance and expand recreation programs and service delivery in Smithers.



Economic Development



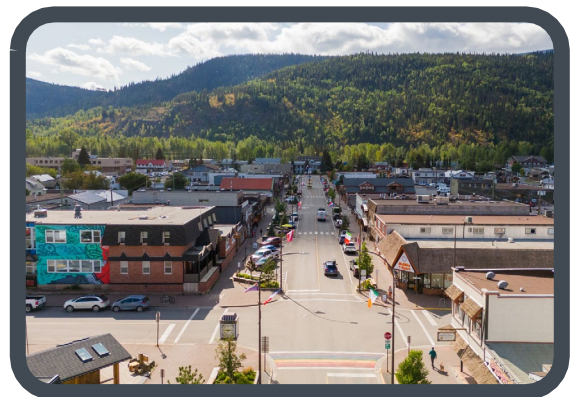
The Economic Development Officer provides business development support, including information on available land, statistics, grant opportunities and business workshops. We are proud to support a strong and diverse economy, reflected in the innovation of local businesses in the community.

2024 Summary

- Continued to enhance the Business Retention and Expansion Program to support local businesses.
- Conducted the annual Business Walk on June 27th to identify priority business issues.
- Hosted six business workshops, in partnership with Community Future Nadina, providing businesses with insights on: customer experience, employee attraction, digital marketing, succession readiness, collaboration and strategic planning.
- Enhanced the Economic Development page on the Town's website to include business resources and "Why Invest in Smithers" statistics for investors.
- An About page on the Town's website was created to provide information for new residents or employees relocating to Smithers.
- A New Resident Guide to Smithers was created for inclusion in the updated Relocation Package.
- Hired a contractor to provide updated imagery for use in marketing materials; to create business attraction videos to market Smithers to investors; and to create employee attraction videos, showcasing why Smithers is a great place to live and work.
- Hired a consulting firm to analyze the Smithers Regional Airport's finance and business practices, and to develop a regional funding model.
- Implemented the Economic Development newsletter, which is distributed quarterly to Smithers businesses.
- Worked with the Regional District of Bulkley-Nechako to update the Smithers Community Profile.
- Participated in the North West Trade Show, providing information to the public and residents on Town services and projects.
- Applied for the Northern Development Initiative Trust's Local Government Internship Program, NDIT's Grant Writing Capacity, and the Province of BC's Rural Economic Diversification and Infrastructure Program (REDIP) Grant.
- Supported Tourism Smithers through the collection of the 3% Hotel Tax collected by the Province of British Columbia and \$10,000 provided by the Town to Tourism Smithers.
- Maintained the contract with the Smithers and District Chamber of Commerce to provide Visitor Information Services.

2025 Major Projects and Strategies

- Implement action items listed in the Town's Economic Development Plan.
- Finalize the new shop local program, the River Routes, in partnership with the Village of Telkwa.
- Attract an operator for the Smithers Regional Airport café.
- Implement a marketing campaign for business and resident attraction.
- Complete a comparative municipal business cost competitive assessment.
- Map existing mining/exploration and supply chain to identify gaps, opportunities and connections to benefit the community.
- Organize a Fall 2025 Smithers Business Walk with elected officials and business support organizations to compile trends, challenges and opportunities, share resources and create a Business Walk Report based on the results.
- Conduct an Airport Leakage Study to provide data to encourage expanded passenger service to the Smithers Regional Airport.
- Explore lease-based logistics/warehousing land development opportunities at the Smithers Regional Airport.
- Create Smithers Regional Airport development materials to market the Airport and industrial land availability.
- Access funding to complete a Commercial, Industrial and Institutional Land Inventory Assessment for best utilization of land within the Town boundary.
- Refresh the corporate brand to reflect a progressive and modern community to attract businesses and residents.
- Work with Northern Health to gain better access to healthcare specialists through resident attraction.
- Work with Northern BC Tourism, Tourism Smithers, and the Office of the Wet'suwet'en to implement iconic signage in Smithers as part of the Northern Circle Route Signage program.
- Partner with Smithers Exploration Group to submit a bid to host the Minerals North Conference in 2026.



Communications

The Engagement and Communications Officer is responsible for managing the Town of Smithers' internal and external communications, ensuring clear, consistent messaging across various platforms. This includes developing and implementing communication strategies and community engagement initiatives, coordinating media relations, and producing communication materials. The division supports a wide range of Town projects with public outreach, civic engagement efforts, and the dissemination of important information.

2024 Summary

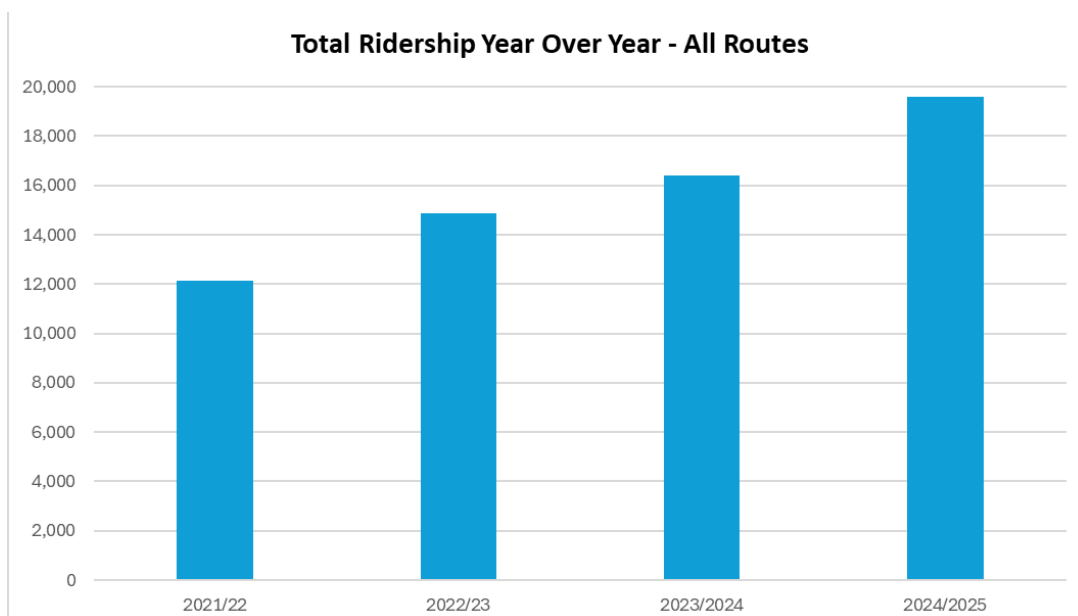
- Filled the Engagement and Communications Officer in March 2024.
- Standardized social media content and branding across external communication channels.
- Led the development of the Town of Smithers 2025-2027 Communications Plan, establishing a structured approach to community, partner, and staff communications. This process included internal and public surveys, stakeholder interviews, and an analysis of best practices from 15 Canadian municipalities.
- Cultivated strong working relationships with local media outlets.
- Initiated the Town of Smithers Brand Refresh Project.
- Completed professional development courses in crisis communication.
- Represented the Town at various community events.
- Supported economic development initiatives, including business and resident attraction marketing campaigns.
- Established a Town of Smithers Social Media Policy to provide guidelines for social media channels.

2025 Major Projects and Strategies

- Adopt the Communications Plan.
- Implement the Communications Plan goals and initiatives.
- Complete the Brand Refresh Project and gradually integrate new brand standards and the updated logo.
- Develop standardized internal documents and templates.
- Initiate the development of a Crisis Communications Plan.
- Actively participate in community events.
- Develop a budget engagement strategy.

Transit

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



Community Safety and Bylaw

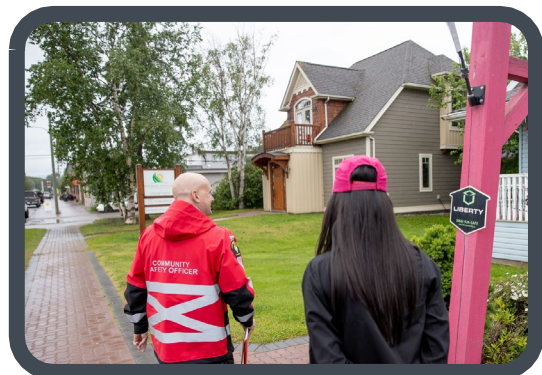
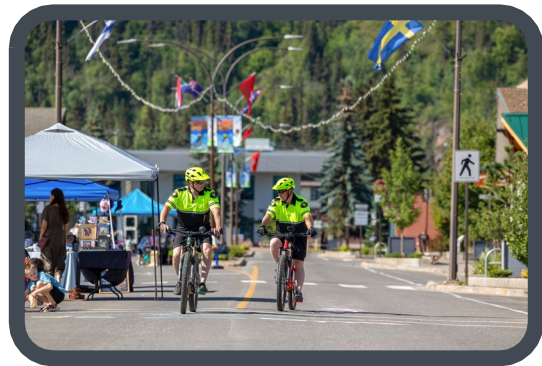
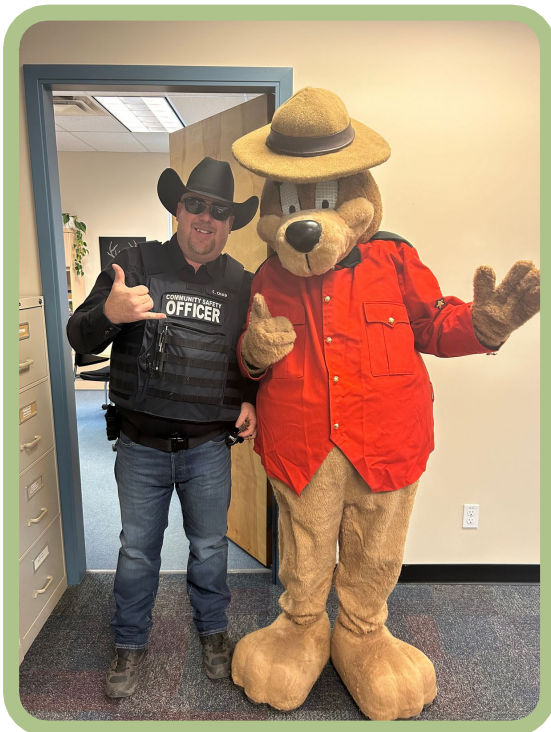
The Community Safety Office helps keep Smithers a safe and enjoyable place to live by promoting and supporting compliance with local bylaws. The focus is on education and collaboration, working with residents and businesses to address concerns and find solutions that maintain community standards. From parking and property maintenance to public safety, the Community Safety Office helps preserve the quality of life in Smithers while ensuring a fair and friendly approach to enforcement.

2024 Summary

- Hired and trained a second Community Safety Officer (CSO 1).
- Actively monitored the Temporary Overnight Sheltering Area (TOSA) and other increased hot spots around town with twice-daily patrols.
- Maintained a visible downtown presence through joint foot patrols with the RCMP.
- Participated in monthly TOSA uplifts.
- Implementation of Bylaw Notice Enforcement Bylaw Ticketing.
- Coordination with Development Services and Operation Services in drafting/revisions to the Maintenance Bylaw, Solid Waste Bylaw, and amendments to the Bylaw Notice Enforcement Bylaw.
- Preparation for the implementation of existing Town software (City Reporter) for bylaw complaint investigations, tracking, resolution, and statistics for 2024.
- Addressed Property Maintenance complaint files for action. The Community Safety Office brought forward 2 remedial actions in 2024 and undertook amendments/re-write of the Property Maintenance Bylaw.
- Provided animal control education to address the 20% of Requests for Services forms submitted on animal control.
- Re-established the Smithers Citizens on Patrol (COP) program that was dissolved during COVID-19 Pandemic.
- Participated in the Smithers Situation Table to assist residents at an acutely elevated risk.
- Coordination with the Smithers RCMP with ongoing investigations where both the RCMP and the Town are receiving requests for services.

2025 Major Projects and Strategies

- Work with Town staff to develop the Bylaw Notice Enforcement Bylaw “Screening Officer Policy”.
- Utilize existing Town IT infrastructure to meet regulatory obligations related to the issuance of notices, tracking, and the collection of fines.
- Implement the City Reporter software to support bylaw complaint investigations, case tracking, resolution, and documentation of wellness checks.
- Develop revised drafts of the Property Maintenance Bylaw, Solid Waste Bylaw, and Bylaw Notice Enforcement Bylaw for Council consideration.
- Continue working towards short-term and long-term housing solutions for vulnerable individuals in the community.
- Initiate a review of Community Safety Officer safe work practices.
- Promote responsible pet ownership through education and improve compliance with pet licensing requirements.
- Collaborate with the newly established Citizens on Patrol Program.
- Conduct Downtown Business Walks in coordination with the Economic Development Officer and Community Safety Officer to address community safety and bylaw services.
- Work closely with the RCMP and Bylaw Department to resolve property-related issues.



Regional Airport



Smithers Regional Airport became a municipal service in 1999 with its transfer from Transport Canada. This significant milestone was complemented by the strong focus on improving and upgrading facilities and infrastructure positioning our regional airport as a viable economic development entity into the future.

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

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

Strategic Priorities

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

2024 Summary

- The total number of passengers was up 14% from 2023.
- The tree clearing project has been completed.
- An obstacle limitation survey was conducted.
- A LIDAR survey was completed after logging to ensure there are no obstacles in flight paths.
- Applied for grant funding for airfield electrical upgrades, a snowblower, and an airside grader.
- Work continues toward achieving environmental certificate compliance.
- An internal compliance audit for safety and security was completed.
- The internal annual review of safety and security was completed.
- Participated in a tabletop exercise with local security partners, including the RCMP, fire department, and ambulance services.
- Provided support to the Works Department for the water treatment plant upgrade project.

2025 Major Projects and Strategies

- ♦ A new approach path for aircraft is being developed to improve efficiency and ensure safe landings.
- ♦ Efforts are underway to market the available properties on the airport grounds.
- ♦ Advocacy continues for increased flight frequency, new airlines, and airfare costs comparable to other airports in the Northwest.
- ♦ The boarding lounge cooling project is being advanced, with grant funding opportunities being explored.
- ♦ Replace the bag belt conveyor.
- ♦ The geotechnical south slope stabilization project is in progress.
- ♦ Select a new operator for the airport café.



Fire Rescue



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

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

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

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

Strategic Priorities

- Strengthen organizational effectiveness and culture.

2024 Summary

- The Smithers Fire Department underwent an organizational change, welcoming New Fire Chief Alle Jan de Vries and New Deputy Chief Matt Herzog.
- One officer achieved their NFPA 1021 Fire Officer 2 designation.
- Three officers achieved their NFPA 1021 Fire Officer 1 designation.
- The department received a new fire engine.
- A used ladder truck, purchased in 2023, was received and put into service.
- Six firefighters completed most of their NFPA 1001 Level 1 & 2 training.
- Ten new firefighters were recruited.
- Two aerial operations courses were conducted to train operators for the new ladder truck.

2024 Grants

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

- UBCM FireSmart Community Funding Support grant for increasing awareness of and undertaking FireSmart activities and development of a community Wildfire Resiliency Plan.
- UBCM Emergency Support Services grant for the purchase of a new reception center tent and enclosed trailer.
- UBCM Emergency Operations Centres and Training grant for EOC training and EOC equipment.
- UBCM Volunteer and Composite Fire Department Training and Equipment Grant- used to purchase new handheld radios.

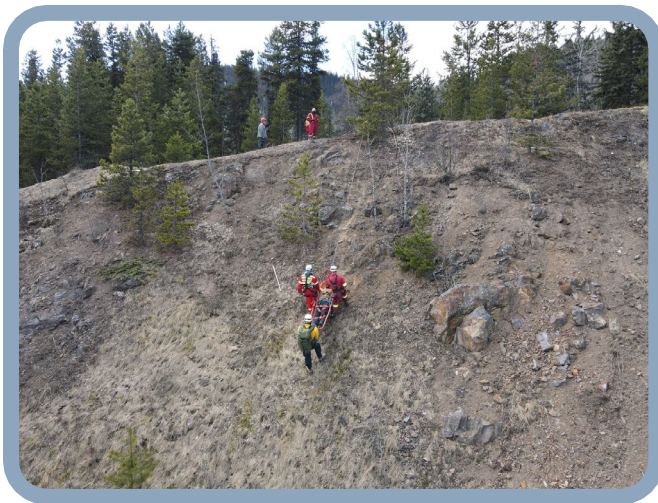
Wetzin'kwa Community Forest Corporation:

- Received the Wetzin'kwa Community Forest Corporation grant for Smithers Volunteer Firefighters Association's wildland firefighting equipment: bush bumper, upgrading the springs and adding storage to the newer chief's truck.



2025 Major Projects and Strategies

- ♦ Apply for Wetzin'kwa Community Forest Corporation grant for the purchase of additional wildland personal protective equipment.
- ♦ Apply for UBCM FireSmart Grant to work on community FireSmart activities to aid in emergency preparedness and implementation of the Community Wildfire Resiliency Plan.
- ♦ Apply for UBCM Emergency Operations Centres and Training grant for EOC training
- ♦ Train new Recruit volunteer firefighters to be trained to meet the NFPA 1001 Firefighter Training Standard.
- ♦ Train senior firefighters in Interior Team Lead and/or Fire Officer 1 and 2
- ♦ Training center maintenance
- ♦ Carry on training with BC Wildfire Service.
- ♦ Continue to participate in public service activities and public education/awareness initiatives for fire safety and emergency preparedness.
- ♦ Complete property fire safety inspections.
- ♦ Apply for UBCM Emergency Support Services grant for new regional response team



Emergency Support Services



2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

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

Strategic Priorities

- Strengthen organizational effectiveness and culture.

2024 Summary

- Received the UBCM Emergency Support Services (ESS) Grant 2024 for the Bulkley ESS Response Development Project which provided funding for infrastructure improvements that dramatically increased Bulkley ESS response and support capacity.
- Bulkley ESS conducted regular training for a total of 750 training hours and had 1401 total volunteer hours in 2024.
- Bulkley ESS responded to 15 level one calls.
- Bulkley ESS took part in 18 extra events and community events.

2025 Major Projects and Strategies

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



Library



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

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

2022-2026 COUNCIL STRATEGIC PLAN

Focus Areas

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

Strategic Priorities

- Explore opportunities to build a new library.



2024 YEAR IN REVIEW



55,512

VISITORS TO THE LIBRARY

243

PROGRAMS/
FACILITY USAGE



8,110

PROGRAM
ATTENDEES



4,992

REFERENCE
QUESTIONS
ANSWERED



59

TECH
TUTOR
SESSIONS



109,499

ITEMS WERE CHECKED OUT



29,722

eBOOKS, eAUDIOBOOKS
& eMAGS CHECKED OUT



NEW
MEMBERS

349

NEW CARDS THIS YEAR



25,963

PUBLIC COMPUTER
& WIFI SESSIONS



1.7K

FACEBOOK
FOLLOWERS



17,322

WEBSITE VISITS



15

EXAMS WRITTEN AT
THE LIBRARY



1,631

OPEN HOURS
(GENERAL)



2,032

PHYSICAL ITEMS ADDED TO OUR
COLLECTION IN 2024

2,117

ITEMS USED WITHIN
THE LIBRARY

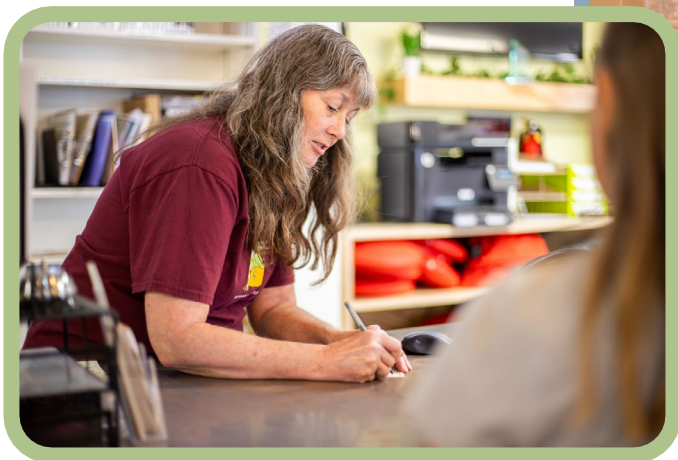


Smithers Public Library


3817 Alfred Avenue, PO Box 55 | Smithers, BC V0J 2N0 | 250-847-3043
smithers.bc.libraries.coop

2025 Major Projects and Strategies

In 2024, the Smithers Public Library applied part of a one-time Enhancement Grant from the provincial government towards health, safety and accessibility renovations. In 2025, the remainder of this funding will support programs and events for adults, teens, school-aged children; enhance the online catalogue with reading recommendation and reviews; and increase staffing levels so that two adults will be working in the building while open to the public. In addition to the Library's usual array of programs and events, we are partnering with multiple organizations in complex special projects such as hosting a writer-in-residence program and introducing Canadian newcomers to local nature and camping activities off-site. The Library continues to seek a new building with more space and meeting rooms to accommodate its high usage by the community.






 250-847-1600

 general@smithers.ca

 www.smithers.ca

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





Smithers RCMP
Detachment

2024

Annual REPORT

PREPARED BY

S/SGT. MARK SMAILL

&

CST. JOCELYN FOIDART

Smithers RCMP Detachment

2024 Summary

The Smithers Royal Canadian Mounted Police (RCMP) detachment is situated on the unceded, traditional territory of the Wet'suwet'en First Nation, home of the Gitdumden Clan.

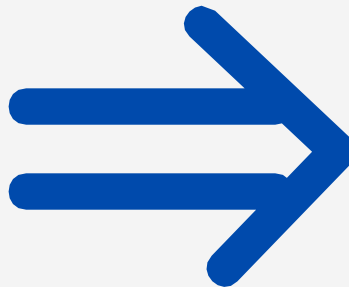
The Smithers detachment serves a broad area encompassing the Town of Smithers, Village of Telkwa, Witset, Fort Babine, and the surrounding rural community.

This detachment operates as an integrated unit, where Provincial, Municipal, and Federally funded policing services collaborate closely.

This integrated approach allows different branches of law enforcement to work alongside each other effectively.

In 2024 we adopted a new two-pronged approach to community safety, emphasizing strategic enforcement and expanding our partnerships.

Acknowledging that prolific offenders disproportionately contribute to property crime, we deployed targeted enforcement measures while simultaneously strengthening collaborative efforts to address systemic risk factors



**Expanding
partnerships**

**Strategic
Enforcement**

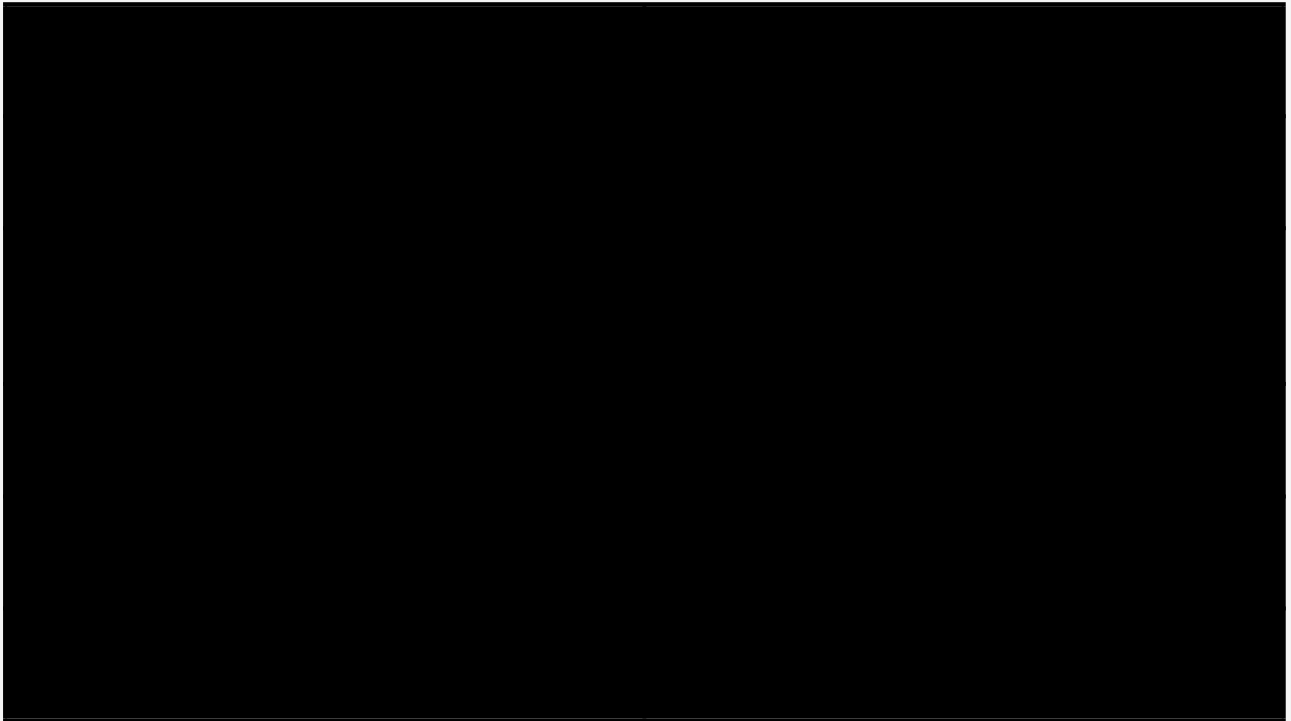
2024 Smithers Detachment: The Team Behind the Badge



Detention Guards/Matron, Victim Services Coordinator
and Volunteer Chaplain also support our detachment.



2024 Service Delivery Overview



Strategic Focus for 2024



Strengthening trust and confidence among Indigenous partners and the public.



Enhancing the safety and security of Town residents through proactive policing and community engagement initiatives



Supporting employee excellence while cultivating a positive workplace culture.

Expanding partnerships: Collaboration

Collaboration has been the cornerstone of our approach, ensuring that our public safety efforts are comprehensive. By fostering strong partnerships, we have built our capacity to respond effectively to complex social and criminal challenges.

Enhanced Indigenous Engagement

We enhanced our collaboration with the Office of the Wet'suwet'en, Witset First Nation, and Lake Babine Nation to improve our ability to deliver interventions that actively involve the Nations and align with their community needs and priorities.

Community Engagement Expansion

We collaborated closely with the Town of Smithers and social service agencies to enhance support for unhoused individuals and those facing substance use challenges. This was achieved through increased outreach and engagement at the Temporary Overnight Sheltering Area. (TOSA). Partner agencies in collaboration with the detachment went above and beyond to overcome barriers, successfully helping several individuals access treatment facilities and secure housing in other communities.

Addressing Gaps Through Situation Table Expansion

The Situation Table frequently receives requests for support that exceed our current resource capacity, exposing gaps in local services. To address this, we expanded our reach to Prince George by fostering relationships with service providers within Northern Health and the First Nations Health Authority in the region. This expansion has allowed us to connect individuals to critical services and life-changing opportunities outside their community. However, it also highlights the challenge of relocating individuals away from their home communities, reinforcing the urgent need for enhanced local resources.

Strengthening Justice System Collaboration

We forged an innovative partnership with the justice system, enabling partner agencies to provide input to Crown Counsel regarding release conditions for clients transitioning out of incarceration. Acknowledging the lack of essential post-release resources within our community, we facilitated connections to support services in other regions, helping to reduce recidivism.

Strategic Enforcement

We adopted a data-driven enforcement strategy to address property crime and illicit drug activity, combining proactive initiatives with targeted crime suppression efforts for maximum effectiveness.

Prolific Offender Strategy

We collaborated with analysts and frontline officers to identify and monitor high-risk offenders, ensuring that enforcement efforts were precise and impactful.

Targeted Drug Enforcement Operations

The detachment successfully secured \$30,000 from Special Investigation and Targeted Enforcement Program (SITE) Funding and \$15,000 from Provincial Tactical Enforcement Program (P/TEP) Funding. These funding sources allowed us to access additional financial resources, eliminating the need to draw from our municipal budget. These funds were obtained to pay for operational overtime, proactive enforcement of violent offenders, patrols at the Temporary Overnight Sheltering Area (TOSA) and equipment. The detachment purchased two e-bikes that will be used to enhance patrols



Multi-Jurisdictional Coordination

Recognizing the gaps in local resources, we partnered with service providers in Prince George and the Lower Mainland to create transitional pathways for individuals needing immediate support upon release. This model ensures that individuals leaving the criminal justice system do not return to an environment that fosters recidivism.

Strategic Enforcement

Judicial Advocacy and Sentencing Considerations

We actively provided input to judges regarding the risks associated with releasing individuals back into the community without adequate support services, reinforcing the necessity for enhanced community-based solutions.

Repeat Violent Offending Intervention Initiative (REVOII)

Detachment leadership takes part in REVOII meetings and recommends local offenders for the program.

BC Corrections leads the ReVOII program bringing together police, specialized prosecutors, and probation officers to provide early intervention in cases of repeat violent offenders. When appropriate, the initiative also connects individuals with support services to help break the cycle.

Once an individual is selected for the program, probation officers create a tailored case management plan with interventions designed to address their specific and complex needs. These individuals will be subject to enhanced community supervision and increased monitoring by police. Police and probation officers collaborate closely to provide prosecutors with comprehensive information to support charge assessments and prosecution decisions.



Visualizing our Detachment's Impact: Achieving Our Priorities



April 2024
Prevention of Violence Against
Women Week
Smithers RCMP & Northern
Society for Domestic Peace
(NSDP)



April 2024
Community Engagement
Office the Wet'suwet'en, Witset
First Nation, Smithers RCMP and
Indigenous Policing Services



May 2024
Trade Show
Smithers RCMP & Indigenous
Policing Services



July 2024
Community Engagement
Office of the Wet'suwet'en & Lake
Babine First Nation



June 2024
BC Family Information Liaison Unit
Smithers RCMP & Witset First
Nation



June 2024
Smithers Pride
Smithers RCMP, NSDP & Out on
Patrol



Firearms Seizure



August 2024
Care Kits for Women
Smithers RCMP & NSDP



Summer 2024
Downtown Foot Patrol

Building on Progress: Key 2025 Initiatives in Motion

Increased Media Communication

The public wants to stay informed about the work happening in their community, and we recognize the importance of transparent and consistent communication. At the end of 2024, the Smithers Detachment trained a member for the media relations role, allowing media responsibilities to be managed locally. This allows us to increase our engagement with local media through more frequent media releases and updates. By sharing information about ongoing initiatives, enforcement efforts, and community collaborations, we aim to provide clarity on the work being done to support public safety and well-being. Strengthening these communication channels ensures that residents have a better understanding of how strategic enforcement and community partnerships are making a difference.

Strengthening Enforcement & Accountability

We are focusing our attention on individuals with court-imposed curfews and expanding media releases for those wanted on warrants. Regular curfew checks help ensure compliance while also providing opportunities for intervention and support. Additionally, by sharing warrant information more frequently through local media, we aim to keep the public informed and encourage community assistance in locating individuals.



Enhanced Bike Patrols in 2025

Due to a late-season purchase, our newly acquired e-bikes were not fully utilized in 2024. However, they will play a key role in our patrol strategy moving forward into 2025. These e-bikes will enhance mobility, allowing for increased patrol coverage in areas that are less accessible by vehicle, while also fostering more direct and positive interactions with the community. This proactive approach aligns with our commitment to visible, community-centered policing and will contribute to a stronger presence in the downtown core.

24-hour Policing

The community has been clear that they would like police on duty 24 hours a day. The current complement of police officers for the Detachment requires an on-call period. In 2022, a business case was submitted to the Province of British Columbia for an additional provincial constable position. The Smithers RCMP Detachment is currently two police officer positions away from being able to switch to 24-hour policing and eliminating the on-call periods every day. The Detachment will continue to lobby for additional provincially funded constable positions, which would allow the Detachment to eliminate the on-call period and switch to having police on duty 24 hours a day.

Smithers Detachment Building

The Smithers RCMP Detachment building has served its purpose well over its 50-year lifespan, but it has now reached the end of its usable life. Designed for a much smaller complement of members, the current building no longer adequately meets the needs of the growing Detachment. Moreover, it presents significant challenges in terms of structural integrity and outdated design.

Recognizing these limitations, it is imperative to commence planning for a replacement facility. The process of procuring a new building is lengthy and complex, involving various stages such as needs assessment, design development, budgeting, and construction. Starting the planning process now will ensure that there is sufficient time to address all aspects comprehensively and to secure the necessary funding and resources.

A new detachment building will not only accommodate the current staffing requirements but will also allow for future growth and operational needs. It will provide a modern, progressive facility. We need infrastructure conducive to effective, modern policing and community engagement. A new building will address safety concerns associated with the deteriorating condition of the current facility, ensuring the well-being of both staff and the public.

Permissive Property Tax Exemptions

In accordance with Section 224 of the *Community Charter*, the following properties in the Town of Smithers were provided Permissive Property Tax Exemptions **for 2024** by Council.

Roll #	Organization	Extent of Exemption	Value
Assisted Living Facilities			
0175-200	Smithers Community Services (Meadows Residence)	100% land and improvements	\$12,017
Seniors Facilities			
0932-000	Bulkley Senior Citizens Housing Society (Pioneer Place)	Portion not covered by statutory tax exemption	\$590
1300-500	Bulkley Senior Citizens Housing Society (Mountainview)	100% land and improvements	\$12,880
1300-600	Bulkley Senior Citizens Housing Society (Mountainview)	100% land and improvements	\$2,756
1225-380	Bulkley Valley Christian Seniors Care Society (Astlais Place)	Exempt portion is 25% of land and 6,000 sq. ft. building	\$4,246
Recreational Facilities			
0602-075	Smithers Curling Club	100% site and improvements	\$19,760
1224-000	Smithers Golf and Country Club	100% Class 8 land (golf course)	\$16,353
Partnering Agreements			
0655-000	Cenovus Energy Inc. (GL Williams Park) (2023-2032 agreement – property for Town use)	100% land and improvements	\$9,245
Places of Public Worship			
0860-720	Christian Reformed Church of Smithers	Portion not covered by statutory tax exemption	\$7,018
1717-765	Bethel Reformed Church of Smithers	(same as above)	\$6,122
0005-000	Anglican Synod Diocese of Caledonia	(same as above)	\$4,807
0789-000	Evangelical Free Church of Smithers	(same as above)	\$4,199
1225-690	Church of Jesus Christ of Latter-Day Saints in Canada	(same as above)	\$1,240
0477-004	Roman Catholic Episcopal Corporation of Prince Rupert	(same as above)	\$893
1200-020	Trustees of Smithers Congregation of Jehovah's Witnesses	(same as above)	\$848
0692-200	Smithers Fellowship Baptist Church	(same as above)	\$515
0019-000	BC Corporation of the Seventh Day Adventist	(same as above)	\$412
0747-010	Trustees of the Smithers United Church	(same as above)	\$391
Private Schools			
1717-315	Bulkley Valley Christian School Society (Fulton)	100% land	\$1,252

Permissive Property Tax Exemptions (continued)

Roll #	Organization	Extent of Exemption	Value
Non-Profit Organizations			
0238-200	Wet'suwet'en Treaty Office Society (First Avenue)	100% land and improvements	\$32,389
7000-800	Wet'suwet'en Treaty Office Society (Highway 16)	100% land and improvements	\$30,221
1223-900	Central Park Building Society (Town - Central Park)	100% of the leased area	\$25,267
0154-020	Bulkley Valley Museum Society (Town - Old Church)	100% of the leased area	\$5,413
0411-001	Bulkley Valley Museum Society (Town Office - Storage)	100% of the leased area	\$2,538
0410-000	Smithers Art Gallery Association (Town - Railway)	100% of the leased area	\$5,226
0685-720	Northwest Child Development Centre (Columbia)	50% land and improvements	\$20,132
1711-600	Bulkley Valley Bottle Depot Ltd. (Nineteenth Avenue)	85% Cl. 6 land/improvements	\$16,518
7002-195	Bulkley Valley Search and Rescue Society (Venture)	100% land and improvements	\$15,981
1501-010	Smithers Community Services Association (Alberta)	72% land and improvements	\$15,934
0162-000	Northern Society for Domestic Peace (First Avenue)	60% land and improvements	\$14,396
1223-870	Bulkley Valley Collaborative Learning, and BV Search and Rescue Society (Town - Ranger Park)	100% of the leased area	\$13,548
1717-310	BV Christian Housing Society (Fulton - Scolaire Francophone)	100% land and improvements	\$11,750
0708-050	Bulkley Valley Gymnastics Association (Town - LB Warner)	100% of the leased area	\$11,629
0274-020	Governing Council of the Salvation Army in Canada (Main)	100% land and improvements	\$11,445
0002-330	Smithers and Area Housing Society (Fulton - High Road Svc.)	60% land and improvements	\$11,357
0178-000	Bulkley Valley District Hospital Auxiliary (Broadway)	60% land and improvements	\$10,069
0133-000	BV Branch of the Royal Canadian Legion (First Avenue)	100% Class 8 and 25% Class 6 (land and improvements)	\$4,134
0110-001	The Grendel Group (Second Ave. - Family Advocates)	56% land and improvements	\$4,029
0663-030	Navy League of Canada (Fourth Ave. - Sea Cadet Program)	100% land and improvements	\$506

Permissive Property Tax Exemptions (2024)	Total	\$368,026
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Revitalization Tax Exemptions (Downtown)

In accordance with Section 226 of the *Community Charter*, the following properties in the Town of Smithers were provided revitalization tax exemptions **for 2024** by Council.

Roll #	Organization	Extent of Exemption	Value
0114-000	Oscar's Adventure Shop Ltd.	75% exempt (expires 2025)	\$5,133
0046-000	Michael P. Bleau Professional Corp.	100% exempt (expires 2025)	\$8,789
0164-000	Salt Boutique	75% exempt (expires 2026)	\$6,005
0044-000	Edward Jones	75% exempt (expires 2027)	\$9,089
649-001	Hung Thai Tran & Oanh Hoang Thi Huynh	75% exempt (expires 2028)	\$9,958
Revitalization Tax Exemptions (2024)		Total	\$38,974



TOWN OF SMITHERS

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

TOWN OF SMITHERS
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024

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TOWN OF SMITHERS
MANAGEMENT REPORT
YEAR ENDED DECEMBER 31, 2024

The Consolidated Financial Statements of the Town of Smithers have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

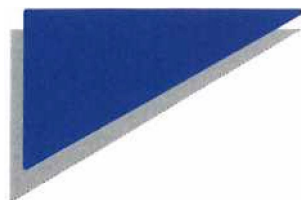
The Mayor and Council of the Town of Smithers is responsible for ensuring that management fulfills its responsibilities for financial reporting and maintaining internal controls and exercises this responsibility through Council.

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

On behalf of the Town of Smithers



Michael Dewer
Chief Administrative Officer
May 13, 2025



Vohora LLP
CPAs & Business Advisors

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of Town of Smithers

Report on the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Town of Smithers (the "Town"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

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

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

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

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

(continues)

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INDEPENDENT AUDITOR'S REPORT *(continued)*

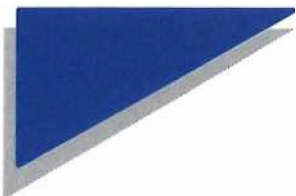
Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

(continues)



Vohora LLP
CPAs & Business Advisors

INDEPENDENT AUDITOR'S REPORT *(continued)*

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

Smithers, BC
May 14, 2025

Vohora LLP
Chartered Professional Accountants

TOWN OF SMITHERS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

YEAR ENDED DECEMBER 31

	2024	2023
	\$	\$
FINANCIAL ASSETS		
Cash and Investments (Note 3)	32,182,521	30,506,413
Grants and Accounts Receivable (Note 4)	3,660,151	1,578,487
Deposits - Municipal Finance Authority (Note 6)	57,320	64,926
Investment in Wetzin'kwa Management Services Ltd. (Note 7)	<u> </u>	<u>1</u>
	<u>35,899,993</u>	<u>32,149,827</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 8)	3,904,684	3,576,694
Restricted Revenue - Municipal Finance Authority (Note 6)	57,320	64,926
Deferred Revenues (Note 9)	5,087,039	4,237,527
Debt (Note 10)	2,747,813	3,021,905
Asset Retirement Obligations (Note 11)	<u>2,123,737</u>	<u>2,035,791</u>
	<u>13,920,593</u>	<u>12,936,843</u>
NET FINANCIAL ASSETS	<u>21,979,400</u>	<u>19,212,984</u>
Commitments and Contingencies (Note 15)		
NON FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 1)	81,953,341	73,980,184
Prepaid Expenses and Supply Inventory (Note 5)	<u>916,112</u>	<u>1,088,306</u>
	<u>82,869,453</u>	<u>75,068,490</u>
TOWN POSITION (Note 13 and Schedule 2)	<u>104,848,853</u>	<u>94,281,474</u>

TOWN OF SMITHERS

CONSOLIDATED STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31

	(Unaudited)		
	Budget		
	2024	2024	2023
	\$	\$	\$
REVENUE (Note 14)			
Property Taxes and Grants in Lieu (Schedule 3)	9,813,765	9,807,481	9,119,369
Municipal and Regional District Tax (Hotel Tax)	388,351	359,390	377,040
Interest and Penalties on Taxes	107,123	109,453	104,003
	<u>10,309,239</u>	<u>10,276,324</u>	<u>9,600,412</u>
Government Transfers and Grants (Schedule 4)	11,107,794	10,396,721	7,441,513
Service Charges and User Fees	5,962,090	6,569,476	6,187,214
Investment Income		1,539,837	1,285,456
Developer Contributed Tangible Capital Assets		1,944,495	134,932
Non-Government Contributions and Donations	717,780	166,563	109,823
Gain on Disposal of Tangible Capital Assets		76,850	822,973
	<u>28,096,903</u>	<u>30,970,266</u>	<u>25,582,323</u>
EXPENSES (Note 14 and Schedule 5)			
Council and Corporate Services	2,378,734	2,354,504	2,077,229
Planning and Development Services	1,211,458	1,140,300	877,272
Economic Development and Tourism	931,398	879,400	655,970
Smithers Regional Airport	3,187,813	3,325,139	3,416,962
Recreation and Cultural Services	2,464,017	2,641,536	2,372,952
Smithers Public Library	545,378	613,034	525,426
Protective Services	4,540,154	4,126,475	3,953,618
Transportation and Mobility Services	3,153,496	3,099,194	3,053,174
Utility Services	1,981,020	1,620,258	1,771,096
Solid Waste and Recycling Services	516,976	535,789	419,930
Public Health Services	73,516	67,258	68,866
	<u>20,983,960</u>	<u>20,402,887</u>	<u>19,192,495</u>
EXCESS OF REVENUE OVER EXPENSES	<u>7,112,943</u>	<u>10,567,379</u>	<u>6,389,828</u>
TOWN POSITION, BEGINNING OF YEAR	<u>94,281,474</u>	<u>94,281,474</u>	<u>87,891,646</u>
TOWN POSITION, END OF YEAR	<u>101,394,417</u>	<u>104,848,853</u>	<u>94,281,474</u>

TOWN OF SMITHERS

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31

	2024	2023
	\$	\$
OPERATING TRANSACTIONS		
Excess of revenue over expenses	10,567,379	6,389,828
Items not involving cash:		
Actuarial adjustment	(77,122)	(91,165)
Amortization	3,963,269	3,860,701
Accretion	87,947	84,304
Gain on disposal of tangible capital assets	(76,850)	(822,973)
Contributed capital assets	(2,078,702)	(109,379)
Changes in non-cash assets and liabilities:		
Receivables	(2,081,664)	(244,160)
Prepays	206,993	(437,910)
Supply inventory	(34,800)	(85,471)
Accounts payable and accrued liabilities	327,990	798,075
Deferred revenues	849,512	1,914,441
	<u>11,653,952</u>	<u>11,256,291</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(10,003,991)	(5,961,050)
Proceeds on disposal of tangible capital assets	<u>223,116</u>	856,095
	<u>(9,780,875)</u>	<u>(5,104,955)</u>
FINANCING TRANSACTIONS		
Repayment of debt	<u>(196,969)</u>	<u>(259,621)</u>
NET CHANGE IN CASH AND INVESTMENTS	1,676,108	5,891,715
CASH AND INVESTMENTS, BEGINNING OF YEAR	<u>30,506,413</u>	<u>24,614,698</u>
CASH AND INVESTMENTS, END OF YEAR	<u>32,182,521</u>	<u>30,506,413</u>

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES

Management's Responsibility for the Consolidated Financial Statements

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

(a) Reporting Entity

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

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

(b) Basis of Accounting

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

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

(c) Revenue Recognition

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

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

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

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Government Transfers

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

(e) Financial Assets and Liabilities

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

(i) Interest Rate Risk:

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

(ii) Credit Risk:

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

(iii) Liquidity Risk:

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

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Financial Instruments

(i) Measurement of Financial Instruments:

The Town of Smithers initially measures its financial assets and financial liabilities at fair value. The Town subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in an active market, which are measured at fair value. Changes in fair value are recognized in revenue or expenses.

(ii) Impairment:

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

(iii) Fair Value:

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

(g) Cash and Investments

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

(h) Inventory

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

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Tangible Capital Assets

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

<u>Capital Asset Categories:</u>	<u>Useful Life Range:</u>
Land	Unlimited
Utility Systems (Water, Sanitary & Storm Sewers)	20 to 100 years
Engineered Structures (Roads, Sidewalks)	10 to 75 years
Buildings, Facilities, Parks	15 to 50 years
Machinery, Equipment, Vehicles	5 to 20 years
Office Equipment	5 to 10 years

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

Natural Assets Category:

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

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

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) Debt

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

(k) Asset Retirement Obligations

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

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

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

(l) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported revenue and expenditures of the reporting period. Significant areas requiring the use of estimates include employee benefit plans (E.g.: accrued pension obligations), provision for contingencies (E.g.: environmental, legal, regulatory compliance matters), and tangible capital asset valuations and asset life expectancies. Actual results will differ from management's estimates as additional information becomes available. Adjustments, if any, will be reflected in the financial statements in the period a change in estimate is made.

(m) Budget Presentation

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

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

2. CHANGE IN ACCOUNTING POLICY

Effective April 1, 2023, the Town of Smithers Adopted Public Sector Accounting Standard PS 3400, Revenue. This standard provides guidance on the recognition, measurement, and disclosure of Revenue distinguishing between transactions with performance obligations and those without.

The adoption of PS 3400 did not result in any material changes to the recognition or measurement of revenue in the financial statements. Consequently, no adjustments are required.

3. CASH AND INVESTMENTS

	2024	2023
Cash and Investments - Unrestricted	15,613,421	13,762,479
Cash and Investments - Restricted	16,201,879	16,321,854
Smithers Public Library - Cash	236,468	297,538
Smithers Public Library - Investments	130,753	124,542
	<hr/>	<hr/>
	32,182,521	30,506,413
	<hr/>	<hr/>

Cash and Investments include \$30,711,470 (2023: \$24,139,875) invested in Municipal Finance Authority of BC pooled funds - Money Market Fund.

Cash and Investments include \$0 (2023: \$5,220,093) placed in Term Deposits with Haventree Bank.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

4. GRANTS AND ACCOUNTS RECEIVABLE

	2024	2023
Due from Federal Government	250,510	144,440
Due from Provincial Government	420,313	21,306
Due from Other Gov. Bodies/ Orgs.	2,154,803	761,110
Taxes Receivable	433,430	336,382
Utility Billings Receivable	32,132	40,458
Trade and Accrued Receivables	359,647	250,835
Smithers Public Library - Accounts Receivable	9,316	23,956
	<u>3,660,151</u>	<u>1,578,487</u>

5. PREPAID EXPENSES AND SUPPLY INVENTORY

	2024	2023
Prepaid Expenses	388,034	349,153
Deposits	5,000	248,879
Inventory of Supplies	522,290	487,491
Smithers Public Library - Prepaid Expenses	788	2,783
	<u>916,112</u>	<u>1,088,306</u>

6. MUNICIPAL FINANCE AUTHORITY DEPOSITS AND RESTRICTIVE REVENUE

	2024	2023
Cash Deposits	<u>57,320</u>	<u>64,926</u>
Demand Notes (not part of financial statements)	<u>120,317</u>	<u>135,028</u>

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

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

7. INVESTMENT IN WETZIN'KWA MANAGEMENT SERVICES LTD.

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

Wetzin'kwa Community Forest Corporation (Years ended June 30)	2024 (unaudited)	2023 (unaudited)
Total Assets	11,566,846	12,329,276
Total Liabilities	691,966	1,097,361
Total Equity (Retained Earnings)	10,874,880	11,231,915
Total Revenues	2,509,449	8,919,484
Total Expenses	2,302,269	5,616,753
Total Distributions - Community Organizations	384,215	378,765
Total Distributions - Stakeholders	180,000	150,000

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
Payroll Payable and Accrued Payroll Benefits	697,999	610,908
Trade Payables and Accrued Liabilities	2,092,663	2,316,338
Contract Holdbacks and Refundable Securities Payable	747,807	565,086
Due to Provincial Government	317,239	12,037
Smithers Public Library -Accounts Payable	48,976	72,325
	<u>3,904,684</u>	<u>3,576,694</u>

TOWN OF SMITHERS

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DECEMBER 31, 2024

9. DEFERRED REVENUES

	2024	2023
Deferred Tax Revenue	621,873	581,277
Operating Revenue Received in Advance	46,732	58,819
Operating Project Grants Received in Advance	440,471	324,260
Capital Project Grants Received in Advance	3,871,183	3,100,966
Smithers Public Library - Deferred Revenue	106,780	172,205
	<u>5,087,039</u>	<u>4,237,527</u>

10. DEBT

	Town Bylaw	Maturity Date	Interest Rate	2024	2023
Debenture Debt - Tax Suggested					
General Capital					
Highway 16 (3rd instalment)	1328	April 2024	2.85%		38,211
4200 Block 2nd A.venue	1657	April 2033	3.15%	80,602	88,113
New Arena	1508	April 2034	3.30%	387,929	418,997
Debenture Debt - Fee <u>Suggested</u>					
Utility Capital					
South Trunk Storm Sewer	1601	April 2026	4.20%	134,774	198,763
Airport Capital					
Terminal Modernization	1808	Oct 2037	3.15%	<u>2,144,508</u>	<u>2,277,821</u>
				<u>2,747,813</u>	<u>3,021,905</u>

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

	Principal	Actuarial	Interest
2025	183,915	60,466	142,313
2026	183,915	68,333	136,433
2027	140,970	48,455	130,553
2028	140,970	54,356	130,553
2029	140,970	60,442	130,553
	<u>790,738</u>	<u>292,052</u>	<u>670,408</u>

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

11. ASSET RETIREMENT OBLIGATIONS

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

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

12. PENSION LIABILITY

The Town of Smithers and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

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

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

The Town of Smithers paid \$421,273 (2023: \$397,621) for employer contributions to the plan in 2024

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

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

13. TOWN POSITION

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

	2024	2023
<u>Operating Reserve Accounts</u>		
Municipal Elections Account	22,783	12,783
New Councils Account	20,000	10,000
Labour Agreements Account	16,000	8,000
Official Community Plan Account	57,000	32,000
Skatepark Donations Account		20,020
Legal Expenses Reserve	14,549	14,549
Economic Development Reserve	5,973	29,973
Fire and Emergency Services Reserve	24,527	111,788
Snow Removal Reserve	15,000	15,000
Solid Waste and Recycling Reserve	184,796	184,796
Contaminated Sites Reserve	75,000	175,000
Wetzin'kwa Distributions Reserve	120,000	60,000
<u>Capital Reserve Funds</u>		
Canada Community-Building Fund Reserve (Community Works)	324,435	755,243
Facility Maintenance Capital Reserve	113,596	66,062
Library Art Gallery Donations Reserve	543,944	518,882
Debenture Surplus Fund	107,013	96,310
Wetzin'kwa Community Forest Fund	233,961	223,181
Cemetery Capital Development Fund	25,311	24,145
<u>Statutory Reserve Funds</u>		
BC Northern Capital and Planning Grant Reserve (Schedule 6)	6,973,193	8,359,978
Growth Communities Reserve Fund (Schedule 7)	1,131,497	1,079,364
Capital Works / Land Sales Reserve	1,738,674	1,479,167
GHG Emissions Reserve	85,719	110,986
Off-Site Works and Services Reserve	56,703	21,111
Parking / New Reserve	34,169	32,595
Park Land Reserve	99,051	94,487
Forestry Reserve Fund	164,002	156,446
Ambleside Reserve Fund	285,389	248,240
Local Area Service Fund	131	131
Roads Infrastructure Reserve	261,342	163,492
Facility Replacement Reserve	152,248	88,589
Recreational Facilities Reserve	88,820	59,131
Equipment Replacement Reserve (Mun. Ops., Utility, Waste)	1,833,598	1,249,116
Fire and Rescue Equipment Replacement Reserve	335,169	559,357
Utility - Infrastructure Reserve	1,866,229	1,906,034
Airport - Machinery and Equipment Reserve	164,636	157,050
Northwest Resource Benefits Alliance Reserve	4,380,215	
Airport - Infrastructure Reserve	391,012	302,233
	21,945,686	18,425,240
<u>Equity in Tangible Capital Assets</u>		
Tangible Capital Assets	166,543,165	154,606,739
Amortization	(84,589,824)	(80,626,554)
Amount of Debt Proceeds not secured	(1,641,541)	
Debt	(2,747,813)	(3,021,905)
Asset Retirement Obligations	(2,123,738)	(2,035,791)
	75,440,250	68,922,489
<u>Restricted Surplus Accounts</u>		
BC COVID Safe Restart Grant (Schedule 8)	49,826	149,435
<u>Unrestricted surplus Accounts</u>		
General Municipal	3,252,654	3,036,524
RCMP Municipal Budget	305,836	268,247
Utility	2,876,144	2,481,908
Smithers Regional Airport	756,887	793,342
Smithers Public Library - Surplus	221,569	204,289
	7,462,918	6,933,745
	104,848,853	94,281,474

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

14. SEGMENTED INFORMATION

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

Council and Corporate Services

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

Planning and Development Services

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

Economic Development and Tourism

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

Smithers Regional Airport

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

Recreation and Cultural Services

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

Smithers Public Library

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

Protective Services

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

Transportation and Mobility

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

Utility Services

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

Solid Waste and Recycling Services

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

Public Health Services

This segment includes the revenue and expenses for Smithers Cemetery.

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

	Council and (Off)Rate SefYices	Planning and Development Services	Economic Development and Tourism	Smthters Regional Airport	Recreallon and Cultural Services	Smithers Public Library	Protective Services	Transportation and Mobility Services	Utility Services	SOiid Waste and Recycling Services	Public Health Services	2024 Total	2023 Total
												\$	\$
REVENUE													
Property Taxes and Grants inLieu	6,528,920						2,333,019	945,542				9,807,481	9,119,369
tAuniapal and Regional District Tax			359,390									359,390	377,040
Interest andPenalties on Taxes	109,453											109,453	104,003
GOVilmmment Transfers and Grants	73,198	328,472	180,445	170,142	476,858	261,686	1,510,010	5266,146	2,050,641	79,125		10,396,722	7,441,513
Service Charges and User Fees	219,309	359,228		2,234,074	682,506	14,9511	45,476		2,538,995	444,466	30,465	6,569,476	6,187,214
Investment Income	1,526,355			605		12877						1,539,837	1,285,456
Developer Contnouted Tangible Capital Assets		56,979						1,887,516				1,944,495	134,932
Non-Government Contnbutions and Donations					152,172	14,391						166,563	109,823
Gain on Disposal of Tangible Capital Assets								76,850				76,850	822,973
	8,457,235	744,679	539,835	2,404,821	1,311,535	303,912	3,888,505	8,176,053	4,589,636	523,591	30,465	30,970,266	25,5112,323
EXPENSES													
Satanes, Wages and Benefits	1,373,217	743,684	169,010	897,184	1,039,036	406,797	990,914	935,801	483,065	307,068	51,006	7,396,782	6,755,913
Training, Travel, Memoerstups	132,269	19,002	7,656	4,810	18,170	7,757	44,841	6,529	14,892			255,928	214,438
Telephone and Internet	23,5511	4,357	578	30,362	11,549	2,243	13,140	9,672	9,192			104,651	99,189
Advertising and Promobon	21,108	3,651	1,450	4,150	2,137	709	4,449	1,083	217			38,952	33,483
Malena's and Supphes	102,430	26,984	5,309	173,363	121,520	68,101	170,851	510,354	60,652	124,595	8,246	1,372,405	1,147,443
Miscellaneous Expenses	30,610			9,332	6,309	1,283			3,655		2,174	53,363	57,186
Community Grants					94,557	7,078			97,124			198,759	181,205
Contracted Services	310,164	64926	462,460	353,615	224,230	44,909	280,335	396,363	227,247	49,125	1,321	2,414,696	2,882,150
RCMPContrad							2,045,972					2,045,972	1,864,549
Special Projects	196,718	263,077	223,603	160,195	80,873	56,370	218,575			37,158		1,236,570	918,684
Ubhtles - Hydro	15,674			54,907	109,545	3,640	7,693	141,668	129,968		124	463,220	496,057
Ulthbes - Natural Gas	6,708			24,161	89,345	4,184	15,867	10,873				151,138	116,577
Ublrttes - Water, Sewers, Garbage	1,889			2,252	43,368	1,448	2,343	1,979	860			54,139	50,550
Insurance	39,047	2,448	954	107,274	99,373	6,369	52,691	76,563	33,073	2,448	269	420,509	277,018
Interest on Long-Term Debt				94,500	25,415			12,912	11,760			144,587	153,048
Amortization	101,111	12,172	6,596	1,389,441	624,272	2,146	271,431	989,285	547,305	15,395	4,118	3,963,270	3,860,701
Accretion			1,784	19,593	51,839		7,371	6,111	1,249			87,947	84,304
Loss on Disposal ofTangible Assets													
	2,354,504	1,140,300	879,400	3,325,139	2,641,536	613,034	4,126,475	3,099,194	1,620,258	535,789	67,258	20,402,887	19,192,495
SURPLUS (DEFICIT)	6,102,731	(395,621)	(339,565)	(920,318)	(1,330,000)	(309,122)	(237,970)	5,076,859	2,969,377	(12,198)	(36,793)	10,567,379	6,389,828

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

15. COMMITMENTS AND CONTINGENCIES

(a) Financial Contracts

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

	RCMP	Other
2025	2,548,400	766,309
2026	2,631,200	835,309
2027	2,712,300	793,875
2028	2,808,000	556,156
2029	2,910,400	467,417
	<hr/>	<hr/>
	13,610,300	3,419,066

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

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

(c) Smithers Regional Airport (Transport Canada)

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

(d) Legal Claims (Uninsured Risks)

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

TOWN OF SMITHERS

NOTES

DECEMBER 31, 2024

15. COMMITMENTS AND CONTINGENCIES (continued)

(e) Wastewater Treatment Facility (Environment Canada)

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

(f) Water Treatment Plants (Northern Health Authority)

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

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

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

TOWN OF SMITHERS

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DECEMBER 31, 2024

16. CEMETERY TRUST FUNDS

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

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

Cemetery and Columbarium Care Trust Fund	2024	2023
Balance, beginning of year	123,799	120,182
Contributions and interest	1,915	3,617
Services charged		
	<u>125,714</u>	<u>123,799</u>

Cemetery Preneed Trust	2024	2023
Balance, beginning of year	28,283	29,017
Contributions and interest	14	10
Services charged	<u>(128)</u>	<u>(744)</u>
	<u>28,169</u>	<u>28,283</u>

TOWN OF SMITHERS
SCHEDULE 1- TANGIBLE CAPITAL ASSETS

2024									
	Land	Utility Systems	Engineered Structures	Buildings	Machinery, Equipment, Vehicles	Office Equipment	Library Equipment	Work in Progress	Total \$
Cost, beginning of year	8,114,172	35,621,553	59,928,391	36,733,333	12,025,544	769,215	147,971	1,266,560	154,606,739
Acquisitions	511,116	912,484	106,093	91,734	2,383,859	63,798		6,158,992	10,228,075
Contributed Assets		823,000	797,620	458,082					2,078,702
Transfer- Work In Progress								(224,085)	(224,085)
Addition -ARO Recognition (Note 11)									
Disposals	(146,266)								(146,266)
Cost, end of year	8,479,021	37,357,037	60,832,104	37,283,149	14,409,403	833,013	147,971	7,201,467	166,543,165
Accumulated amortization, beginning of year		23,057,908	30,855,000	16,805,853	9,071,793	699,358	136,643		80,626,555
Amortization		592,751	1,659,098	1,124,857	552,040	32,378	2,145		3,963,269
Disposals									
Accumulated amortization, end of year		23,650,659	32,514,098	17,930,710	9,623,832	731,737	138,788		84,589,824
Net carrying amount, end of year	8,479,021	13,706,378	28,318,006	19,352,439	4,785,571	101,276	9,183	7,201,467	81,953,341

2023									
	Land	Utility Systems	Engineered Structures	Buildings	Machinery, Equipment, Vehicles	Office Equipment	Library Equipment	Work in Progress	Total \$
Cost, beginning of year	8,125,237	35,212,602	57,137,501	32,909,830	11,781,553	725,176	147,971	654,964	146,694,834
Acquisitions		307,097	2,696,876	1,839,022	292,937	44,039		781,079	5,961,050
Contributed Assets	50,000	5,500	53,879						109,379
Transfer- Work In Progress		96,354	40,135	32,994				(169,483)	
Addition -ARO Recognition (Note 11)				1,951,487					1,951,487
Disposals	(61,065)				(48,946)				(110,011)
Cost, end of year	8,114,172	35,621,553	59,928,391	36,733,333	12,025,544	769,215	147,971	1,266,560	154,606,739
Accumulated amortization, beginning of year		22,496,727	29,194,065	15,673,702	8,658,654	684,590	135,005		76,842,743
Amortization		561,181	1,660,935	1,132,151	490,029	14,768	1,637		3,860,701
Disposals					(76,890)				(76,890)
Accumulated amortization, end of year		23,057,908	30,855,000	16,805,853	9,071,793	699,358	136,642		80,626,554
Net carrying amount, end of year	8,114,172	12,563,645	29,073,391	19,927,480	2,953,751	69,857	11,329	1,266,560	73,980,185

TOWN OF SMITHERS
SCHEDULE 2 - CHANGES IN TOWN POSITION
YEAR ENDED DECEMBER 31

	Restricted & Unrestricted Surplus	Reserves	Equity in Capital Assets	2024 Total	2023 Total
				\$	\$
Balance, beginning of year	6,933,745	18,425,240	68,922,489	94,281,474	87,891,646
Excess of revenue over expenses	5,816,014		4,751,365	10,567,379	6,389,828
Amortization	3,963,269		(3,963,269)		
Accretion	87,947		87,947		
Net loss/gain on disposal of tangible capital assets					
Actuarial adjustment	(77,122)		77,122		
Unrestricted funds designated for future use	(9,083,987)	9,083,987			
Unrestricted funds designated for tangible capital assets					
Restricted funds used for operations	20,020	(20,020)			
Restricted funds used for tangible capital assets		(5,543,520)	5,543,520		
Long-term debt repayment	(196,969)		196,969		
	529,171	3,520,447	6,517,761	10,567,379	6,389,828
Balance, end of year	7,462,916	21,945,687	75,440,250	104,848,853	94,281,474

TOWN OF SMITHERS
SCHEDULE 3 - PROPERTY TAXES AND GRANTS IN LIEU

YEAR ENDED DECEMBER 31

	(Unaudited) Budget		
	2024	2024	2023
	\$	\$	\$
Taxes Collected			
Municipal Property Taxes	9,283,383	9,288,684	8,597,609
Grants in Lieu of Taxes	339,956	329,082	330,054
1% Utility Taxes	180,799	180,088	182,079
Local Service Area Taxes	9,627	9,627	9,627
	<u>9,813,765</u>	<u>9,807,481</u>	<u>9,119,369</u>
Taxes Collected for Other Taxing Authorities	5,920,649	5,973,697	5,613,247
	<u>15,734,414</u>	<u>15,781,178</u>	<u>14,732,616</u>
Less:			
Transfers to Other Taxing Authorities			
BC Ministry of Finance - School Taxes	2,978,047	2,984,100	2,767,029
Regional District of Bulkley Nechako	2,033,942	2,079,011	1,989,011
North West Regional Hospital District	842,270	844,048	794,982
BC Assessment Authority	66,055	66,202	61,907
Municipal Finance Authority of BC	335	336	318
	<u>5,920,649</u>	<u>5,973,697</u>	<u>5,613,247</u>
	<u>9,813,765</u>	<u>9,807,481</u>	<u>9,119,369</u>

TOWN OF SMITHERS
SCHEDULE 4- GOVERNMENT TRANSFERS AND GRANTS
YEAR ENDED DECEMBER 31

	(Unaudited)		
	Budget		
	2024	2024	2023
	\$	\$	\$
Transfers for Operating			
Federal Government	12,400	460,009	330,709
Provincial Government	1,131,493	1,075,793	889,606
First Nation Government	11,000	11,736	10,826
Regional District	973,303	887,561	862,685
Municipal Government	33,000	35,440	33,194
School District	10,000		10,000
Other Government Organizations	1,101,490	727,569	730,292
Wetzin'kwa Community Forest	60,000	60,000	60,000
	<u>3,332,686</u>	<u>3,258,108</u>	<u>2,927,312</u>
Transfers for Capital			
Federal Government - Capital	1,668,571	2,122,238	386,069
Provincial Government - Capital	6,106,537	4,927,723	3,995,922
Other Government Organizations - Capital		88,652	132,210
	<u>7,775,108</u>	<u>7,138,613</u>	<u>4,514,201</u>
	<u>11,107,794</u>	<u>10,396,721</u>	<u>7,441,513</u>

TOWN OF SMITHERS
SCHEDULE 5- EXPENSES BY OBJECT
YEAR ENDED DECEMBER 31

	(Unaudited)		
	Budget		
	2024	2024	2023
	\$	\$	\$
Consolidated Expenses by Object			
Salaries, Wages and Benefits	8,116,470.00	7,396,782	6,755,913
Training, Travel, Memberships	349,250.00	255,928	214,438
Telephone and Internet	87,500.00	104,651	99,189
Advertising and Promotion	42,500.00	38,952	33,483
Materials and Supplies	1,322,715.00	1,372,405	1,147,443
Miscellaneous Expenses	53,000.00	53,363	57,186
Community Grants	117,997.00	198,759	181,205
Contracted Services	2,285,385.00	2,414,696	2,882,150
RCMP Contract	2,099,482.00	2,045,972	1,864,549
Special Projects	1,492,126.00	1,236,570	918,684
Utilities - Hydro	448,050.00	463,220	496,057
Utilities - Natural Gas	130,300.00	151,138	116,577
Utilities - Water, Sewers, Garbage	162,572.00	54,139	50,550
Insurance	412,900.00	420,509	277,018
Interest on Long-term Debt	172,247.00	144,587	153,048
Amortization	3,691,466.00	3,963,270	3,860,701
Accretion		87,947	84,304
	<u>20,983,960</u>	<u>20,402,887</u>	<u>19,192,495</u>

TOWN OF SMITHERS
SCHEDULE 6- BC NORTHERN CAPITAL AND PLANNING GRANT
RESERVE FUND
YEAR ENDED DECEMBER 31

	2024	2023
	\$	\$
Balance, beginning of year	8,359,978	8,270,622
Contribution	148,168	
Capital and planning project funding	(2,044,653)	(308,738)
Investment income	509,700	398,094
	<u>6,973,193</u>	<u>8,359,978</u>

TOWN OF SMITHERS
SCHEDULE 7 - BC GROWING COMMUNITIES RESERVE FUND
YEAR ENDED DECEMBER 31

	2024	2023
	\$	\$
Balance, beginning of year	1,079,364	
Contribution from Province of BC		2,320,000
Capital project funding:		
- Civic Centre arena refrigeration plant replacement		(765,728)
- Perimeter trail completion		(526,306)
Investment income	<u>52,133</u>	<u>51,398</u>
Closing balance	<u>1,131,497</u>	<u>1,079,364</u>

TOWN OF SMITHERS
SCHEDULE 8- BC COVID SAFE RESTART GRANT REPORTING
YEAR ENDED DECEMBER 31

	2024	2023
	\$	\$
Balance, beginning of year	149,435	171,997
Revenue losses coverage:		
Expenditures coverage:		
- Council Chambers audio video upgrade		(21,173)
- Information technology upgrades	60,208	(1,389)
- NCLGA 2024 Conference Attendance	39,401	
	<u>49,826</u>	<u>149,435</u>