

# **Statements of Financial Information for 2024 as per the Financial Information Act**

## **Table of Contents**

|  |     |
|--|-----|
| Schedule of Debts  | 1   |
| Schedule of Guarantee and Indemnity Agreements                                     | 2   |
| Schedule of Remuneration & Expenses for<br>Elected Officials & Employees           | 3-4 |
| Schedule of Severance Agreements   | 5   |
| Schedule of Total Paid to Each Supplier for<br>Goods & Services Exceeding \$25,000 | 6-8 |
| Statement of Financial Information Approval  | 9   |
| Management Report  | 10  |

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**  
**Schedule of Debts**  
**December 31, 2024**

The City of Duncan had no long term debt as at December 31, 2024.

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**  
**Schedule of Guarantee & Indemnity Agreements**  
**Year Ended December 31, 2024**

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**  
**Schedule of Remuneration & Expenses**  
**for Elected Officials & Employees**  
**Year Ended December 31, 2024**

**1 Elected Officials - \*See Notes on Page 4\***

| <b>Name</b>                      | <b>Position</b> | <b>Remuneration</b>  | <b>Expenses</b>     |
|----------------------------------|-----------------|----------------------|---------------------|
| Bruce, Garry                     | Councillor      | \$ 19,459.26         | \$ 1,616.53         |
| Capps, Jennifer                  | Councillor      | 20,314.48            | 1,122.38            |
| Duncan, Thomas                   | Councillor      | 19,795.86            | 6,565.75            |
| McKinlay, Michael                | Councillor      | 20,314.48            | 4,468.58            |
| Middlemiss, Stacy                | Councillor      | 20,314.48            | 1,392.48            |
| Newington, Carol                 | Councillor      | 19,290.96            | 6,491.99            |
| Staples, Michelle                | Mayor           | 37,574.40            | 13,033.43           |
| <b>Total - Elected Officials</b> |                 | <b>\$ 157,063.92</b> | <b>\$ 34,691.14</b> |

**2 Employees - \*See Notes on Page 4\***

| <b>Name</b>   |  | <b>Remuneration</b>    | <b>Expenses</b>     |
|---|--|------------------------|---------------------|
| Barry-Thibodeau, Larissa  | Planner Level 1                                  | \$ 78,735.68           | \$ 1,992.03         |
| Carmichael, Landis  | Fire Chief                                       | 140,856.06             | 960.00              |
| Cassels, Bryan  | Waterworks & Sewer Fitter                        | 75,076.12              | 1,083.07            |
| Closson, Leanne   | Parks Foreman                                    | 82,070.22              | 645.87              |
| Croft, Spencer  | Planning Technician                              | 75,346.66              | 977.87              |
| Crossman, Bernice   | Director of Finance                              | 139,607.14             | 3,144.73            |
| de Verteuil, Peter  | Chief Administrative Officer                     | 159,985.30             | 13,188.22           |
| Dunn, Michael   | Bylaw Supervisor 3/Fire Inspector/Firefighter    | 97,562.60              | 957.32              |
| Hastings, Rachel  | Manager of Building & Bylaw Services/Firefighter | 109,943.90             | 1,402.99            |
| Hewetson, Michael   | Building Inspector                               | 79,016.75              | 2,068.73            |
| Hodgins, Jessica  | Corporate Services Coordinator                   | 79,620.91              | 3,257.45            |
| Lai, Derek  | Engineering Technologist/Technician              | 95,609.60              | 954.64              |
| MacWilliam, Paige   | Director of Corporate Services                   | 123,357.34             | 2,728.32            |
| Murphy, Brian   | Director of Public Works & Engineering           | 133,377.80             | 729.81              |
| Peleshaty, Chase  | Engineering Technologist/Technician              | 78,760.79              | 227.59              |
| Phillips, Tomas   | Chief Operator                                   | 100,539.34             | 2,981.49            |
| Vanderkooy, Kimberly  | Finance Office Manager                           | 89,258.14              | 575.00              |
| Viau, Nathalie  | Utilities Manager                                | 114,906.85             | 1,516.48            |
| Woodley, Kyle   | Senior Streets & Parks Patroller/Firefighter     | 76,761.96              | 2,447.40            |
| Young, Kyle   | Director of Planning & Sustainability            | 115,023.83             | 2,208.23            |
| Subtotal  |  | \$ 2,045,416.99        | \$ 44,047.24        |
| Consolidated total of employees with remuneration of \$75,000 or less |  | 1,660,169.08           | 50,754.61           |
| <b>Total - Employees</b>  |  | <b>\$ 3,705,586.07</b> | <b>\$ 94,801.85</b> |

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**  
**Schedule of Remuneration & Expenses**  
**for Elected Officials & Employees**  
**Year Ended December 31, 2024**

**3 Reconciliation**

|  |                             |
|--|-----------------------------|
| Total remuneration - elected officials   | \$ 157,063.92               |
| Total remuneration - employees   | <u>3,705,586.07</u>         |
| Subtotal   | 3,862,649.99                |
| Total Wages & Benefits per Note 14 of<br>the Consolidated Financial Statements | <u>4,743,379.00</u>         |
|  | <u><u>\$ 880,729.01</u></u> |

The variance between the remuneration schedules and the wages and benefits reported in the consolidated financial statements of the City are attributable to a number of factors, including that the remuneration schedule is based on actual payments made during the year, while the financial statements are prepared on an accrual basis.

In addition, wages and benefits disclosed in Note 14 of the consolidated financial statements include only those relating to operating expenses, not capital items. Finally, wages and benefits in the financial statements include the employer cost of benefits not considered taxable to employees.

The remuneration reported in Section 2 includes wages and taxable benefits at the employee's base rate. In addition, remuneration can also include overtime (for unionized employees), retirement allowances, banked time payouts and remuneration paid for the municipal elections. Other factors such as start dates of new employees and maternity leaves can also affect the remuneration levels of an employee from year to year.

Expenses include travel expenses, memberships, tuition, vehicle reimbursements and registration fees paid directly to an employee or a third party on behalf of an elected official or employee.

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**  
**Schedule of Severance Agreements**  
**Year Ended December 31, 2024**

There were no severance agreements made between the City of Duncan and it's non-unionized employees during fiscal year 2024.

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**  
**Schedule of Total Paid to Each Supplier for Goods and Services Exceeding**  
**\$25,000**  
**Year Ended December 31, 2024**

(Page 1 of 3)

|   |               |
|---|---------------|
| 1117943 BC LTD.                           | \$ 146,730.19 |
| ASSOCIATED ENGINEERING (BC) LTD           | 34,024.29     |
| BANK OF MONTREAL                          | 32,780.52     |
| BC HYDRO & POWER AUTHORITY                | 378,822.82    |
| BEAVER ELECTRICAL MACHINERY LTD           | 90,489.62     |
| BUTLER CONCRETE & AGGREGATE               | 31,193.45     |
| CANADIAN IMPERIAL BANK OF COMMERCE        | 40,000.00     |
| CENTRALSQUARE CANADA SOFTWARE INC.        | 27,425.29     |
| CIVIC LEGAL LLP IN TRUST                  | 33,081.62     |
| COASTAL ANIMAL CONTROL SERVICES OF BC LTD | 33,692.28     |
| COASTAL POWER SWEEPING                    | 37,508.63     |
| COWICHAN TRIBES                           | 28,607.53     |
| CUPE LOCAL 358                            | 46,300.82     |
| DUNCAN PAVING COMPANY                     | 296,977.55    |
| ECHELON CREATIVE INC.                     | 44,281.58     |
| FINELINE ROAD MARKING LTD                 | 76,458.64     |
| FLOWSYSTEMS DISTRIBUTIONS INC.            | 61,280.72     |
| GORDON ANDERSON                           | 43,012.60     |
| GREEN ROOTS PLAY EQUIPMENT INC.           | 145,573.47    |
| HARBOUR INTERNATIONAL TRUCKS LTD.         | 366,670.08    |
| ICBC                                      | 47,936.00     |
| ICONIX WATERWORKS LP                      | 164,852.34    |
| ISLAND FORD - DFS MOTORS LTD.             | 88,252.64     |
| IWC EXCAVATION LTD.                       | 134,077.92    |
| KRANZ FRED                                | 54,278.43     |
| KTI LIMITED                               | 64,678.29     |
| LANDSCAPE FORMS INC.                      | 52,254.72     |
| LENNOX MASONRY LTD.                       | 182,290.03    |
| LEUCO CONSTRUCTION INC                    | 596,117.41    |
| LIDSTONE & COMPANY                        | 25,620.30     |
| LOOKOUT HOUSING AND HEALTH SOCIETY        | 43,558.93     |

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**  
**Schedule of Total Paid to Each Supplier for Goods and Services Exceeding**  
**\$25,000**  
**Year Ended December 31, 2024**

(Page 2 of 3)

|   |              |
|---|--------------|
| MCELHANNEY CONSULTING SERVICES LTD            | 456,363.02   |
| MERCURY REFRIGERATION PRODUCTS & SERVICES LTD | 58,951.00    |
| METRO MOTORS LTD                              | 111,035.68   |
| MNP LLP                                       | 28,823.90    |
| MPE ENGINEERING LTD.                          | 45,314.98    |
| MUNICIPAL INSURANCE ASSOC OF B. C.            | 122,980.97   |
| MUNICIPAL PENSION PLAN                        | 537,175.18   |
| NEXUS GLOBAL BUILDING SYSTEMS INC.            | 85,417.50    |
| NORTH COWICHAN DISTRICT MUNICIPALITY OF       | 1,632,603.62 |
| NORTHWEST HYDRAULIC CONSULTANTS               | 50,095.90    |
| NRGWISE CONSULTING                            | 29,280.12    |
| PACIFIC BLUE CROSS                            | 233,958.33   |
| PARSI CONSULTING GROUP LTD                    | 95,213.23    |
| PLAYQUEST RECREATION                          | 58,874.34    |
| PREP ENERGY LIMITED                           | 37,545.00    |
| PROGRESSIVE ENVIRONMENTAL INC.                | 62,044.50    |
| R&H WILLIAMS TRUCKING                         | 166,377.14   |
| RBS MANAGED IT SERVICES INC                   | 215,517.61   |
| ROYAL CANADIAN MOUNTED POLICE                 | 901,845.98   |
| SKYBLUE SERVICES CORP.                        | 98,920.11    |
| SOLEX WALL SYSTEMS LTD                        | 608,545.35   |
| STANTEC CONSULTING LTD.                       | 52,237.43    |
| STONE PACIFIC CONTRACTING LTD.                | 113,399.75   |
| SUNCOR ENERGY PRODUCTS PA                     | 84,958.60    |
| THURBER ENGINEERING LTD.                      | 62,875.12    |
| TIM PLEY AND ASSOCIATES LTD                   | 153,247.89   |
| TRICAN FILTRATION GROUP                       | 133,459.20   |
| ULINE CANADA LTD.                             | 26,294.65    |
| VALLEY TRAFFIC SYSTEMS INC.                   | 26,083.39    |
| VANCOUVER ISLAND REGIONAL LIBRARY             | 318,504.00   |
| VIKE CONSTRUCTION LTD.                        | 27,402.83    |
| VIMAR EQUIPMENT LTD.                          | 37,155.39    |
| WASTE CONNECTIONS OF CANADA INC               | 26,370.53    |
| WESTURBAN DEVELOPMENTS LTD.                   | 525,815.98   |



**CITY OF DUNCAN**  
**Schedule of Total Paid to Each Supplier for Goods and Services Exceeding**  
**Year Ended December 31, 2024**

|   |                         |
|---|-------------------------|
| WHITE PACIFIC SERVICES INC                              | 76,268.67               |
| WORKSAFE BC   | 116,258.36              |
| <b>Subtotal - Aggregate Payments Exceeding \$25,000</b> | <b>\$ 10,866,043.96</b> |

|  |                  |
|--|------------------|
| DUNCAN BUSINESS IMPROVEMENT AREA SOCIETY   | 298,815.00       |
| <b>Total Paid to Suppliers who received Aggregate Payments of \$25,000 or less</b> | 1,794,021.19     |
| <b>Total Paid to Suppliers</b>   | 12,958,880.15    |
| <b>Less: Expenses Paid on Behalf of Elected Officials/Employees</b>                | (129,492.99)     |
| <b>Total Expenses per Schedule 4 of Consolidated Financial Statements</b>          | \$ 12,715,999.00 |
| <b>Variance</b>  | \$ 113,388.16    |

The schedule of payments is a "cash basis" listing. This figure will differ significantly from the expenses in the consolidated financial statements which are reported on an accrual basis, resulting in timing differences. Furthermore, there are disbursements on the above listing which are not considered expenditures, including payments made to other taxing authorities, employee payroll deductions, debt principal repayments and payments for the acquisition of tangible capital assets. Conversely, there are expenses which do not involve an actual disbursement. These include amortization expense and expense accruals. It is not practical to reconcile these sets of data.

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**  
**Statement of Financial Information Approval**

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

\_\_\_\_\_  
Bernice Crossman, CPA, CGA  
Director of Finance  
Date \_\_\_\_\_

\_\_\_\_\_  
Michelle Staples  
Mayor  
Date \_\_\_\_\_

Prepared pursuant to the Financial Information Regulation, Schedule 1, Section 9

**Statements of Financial Information for 2024**  
**as per the Financial Information Act**

**CITY OF DUNCAN**

**Management Report**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

City Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Committee of the Whole.

The corporation's Director of Finance has the responsibility for assessing the management systems and practices of the corporation.

The external auditors conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's systems of internal controls and includes 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 Finance Committee (Committee of the Whole) of the Council.

---

Bernice Crossman, CPA, CGA  
Director of Finance  
Date \_\_\_\_\_