

**COUNCIL MEETING
AGENDA**

Date: Monday, June 26, 2023, 7:15 p.m.
Location: Council Chambers of the Municipal Office
1 Mackenzie Boulevard, Mackenzie, BC

Pages

1. CALL TO ORDER

We would like to begin by acknowledging the land on which we gather is within the traditional territory of the Tse'khene People of the McLeod Lake Indian Band.

1.1 Defer to Closed Meeting

THAT the Special Closed meeting be deferred until after the regular meeting;

AND THAT the basis of the Special Closed Meeting relates to Section 90 (1) (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public.

2. ADOPTION OF MINUTES

2.1 Regular Meeting - June 12, 2023

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3. INTRODUCTION OF LATE ITEMS

4. ADOPTION OF AGENDA

THAT the Agenda be adopted as presented.

5. PUBLIC COMMENTS AND QUESTIONS

Please note that all comments and questions must pertain to items listed on the agenda.

Are there any members of the public in attendance this evening who wish to comment on the agenda?

Administration are there any members of the public attending through Zoom or Phone that wish to comment on the agenda?

6. PETITIONS AND DELEGATIONS

Mayor Atkinson will present Fire Chief Jamie Guise with his 25-year long service award of British Columbia from the Office of the Fire Commissioner.

7. CORRESPONDENCE

THAT the Correspondence listed on the Agenda be received.

7.1 For Action:

- 7.1.1 MLIB - Portable Stage Request 14
Letter received from the McLeod Lake Indian Band requesting use of the portable outdoor stage and sound system for their Annual General Meeting that will be held August 9-11, 2023.

7.2 For Consideration:

Is there anything Council wishes to address in the "For Consideration" or "Centre Table File" correspondence?

- 7.2.1 District of North Saanich Correspondence 15
Correspondence received from the District of North Saanich sent to the Ministry of Housing regarding the Province of BC's Home for People Action Plan.
- 7.2.2 McLeod Lake Mackenzie Community Forest Letter 17
2024 AGM Save the Date - June 2024
- 7.2.3 Project Update - Hwy 39 Mischinsinlika Bridge 18
Tender notification letter from the Ministry of Transportation informing the District that they intend to post Project #38018 Mischinsinlika Creek Bridge No. 07153 Rehabilitation Highway 39 to BCbid in June 2023.
- 7.2.4 St. Peter's Pantry Thank You Letter 21
Thank you letter received from St. Peter's Pantry for the District's grant of \$5,000 received through the Community Grants Program.
- 7.2.5 Provectus Biofeuls 22
Provectus Biofuels Inc. is pleased to announce the signing of a partnership agreement with the Tsay Keh Dene Nation.
- 7.2.6 Ministry of Transportation and Infrastructure - BC E-Bike Rebate Program 24
The Ministry of Transportation and Infrastructure announces the BC E-Bike Rebate Program - launching June 1, 2023. Income tiered rebates are available to all BC residents.

7.2.7	Service Canada in the Community Service Canada will be at the Mackenzie Service BC Centre, 64 Centennial Drive, on July 11th: 9:00 am - 12:00 pm 1:15 pm - 3:30 pm	25
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7.3	<u>Centre Table File</u> <ul style="list-style-type: none"> • McLeod Lake Mackenzie Community Forest - 2022 Annual Report • Young Anderson Barristers & Solicitors Newsletter - May 2023 • Journal of the BC Principal's and Vice Principals' Association - June 2023 	
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8. ADMINISTRATIVE REPORTS

8.1	<u>Draft 2022 Annual Report</u> THAT Council receives and provides feedback on the Draft 2022 Annual Report.	26
8.2	<u>2022 Statement of Financial Information (SOFI)</u> THAT Council approves the District of Mackenzie's Statement of Financial Information for 2022.	103
8.3	<u>Construction Update for the New Mackenzie Fire Hall and the Demolition of the Existing Fire Hall</u> THAT Council receives this report for information.	156
8.4	<u>Active Transportation Master Plan Contract Award</u> THAT Council authorizes Recreation Services to enter into a contract with VDZ+A to develop the District of Mackenzie Active Transportation Master Plan (with concept landscape plans and technical drawings for typical cross walk sections) in the amount of \$51,991.30 plus GST; AND THAT the Chief Administrative Officer be authorized to execute the contract and any related documentation.	158
8.5	<u>Vehicle Replacement – All Terrain Vehicle - Polaris Ranger Crew Northstar</u> THAT Council awards the purchase of a six passenger Polaris Ranger Crew Northstar (all-terrain vehicle) with cab from Make Traxx Recreation for a price of \$47,138.07 plus GST; AND THAT the Chief Administrative Officer be authorized to execute the contract and any related documentation.	161

8.6	<u>Mackenzie Community Services – Ski Equipment Donation</u>	163
	THAT Council accepts the donation of ski equipment from Mackenzie Community Services.	
8.7	<u>Taxi Saver Program Policy 1.26 - Update</u>	168
	THAT Council amend Taxi Saver Program Policy 1.26 as outlined in this report.	
8.8	<u>Backyard Ducks</u>	180
	THAT Council receive this report for information.	
8.9	<u>Infrastructure Planning Grant Application</u>	195
	THAT Council supports the application to the Provincial Government for the Infrastructure Planning Grant for up to \$15,000 towards facility condition assessments and data collection;	
	AND THAT Council authorizes the Chief Administrative Officer to execute the grant application and any related documentation.	
8.10	<u>Food Cycler Pilot Program</u>	197
	THAT Council approves moving forward with the Food Cycler Pilot Program.	
8.11	<u>Level 2 EV Charging Station Information</u>	211
	THAT Council receives this report for information.	
8.12	<u>Electric Mobility Accelerator</u>	214
	THAT Council approves staff applying to the Electric Mobility Acceleration Program;	
	AND THAT if successful Council approves allocating \$10,000 from the Climate Action Reserve Fund towards the Electric Mobility initiatives within the District of Mackenzie.	
8.13	<u>Green Fleet Policy 6.8</u>	216
	THAT Council adopts Green Fleet Policy 6.8.	
8.14	<u>Committee of the Whole Research Report</u>	224
	THAT Council receives this report for information.	

9. COUNCIL REPORTS

9.1	<u>Mayor's Report</u>	
9.1.1	Mayor Atkinson - May 2023	228
9.2	<u>Council Reports</u>	
9.2.1	Councillor McMeeken - May/June	230
9.2.2	Councillor Wright - June 2023	232
10.	<u>UNFINISHED BUSINESS</u>	
11.	<u>NEW BUSINESS</u>	
12.	<u>BYLAWS</u>	
12.1	<u>Bylaw No. 1501 Animal Control and Licencing Amendment</u>	233
	THAT Bylaw No. 1501 cited as "Animal Control and Licencing Amendment Bylaw No. 1501, 2023," be given the first three readings.	
12.2	<u>Bylaw No. 1502 Municipal Ticket Information Amendment</u>	237
	THAT Bylaw No. 1502 cited as "Municipal Ticket Information Amendment Bylaw No. 1502, 2023," be given the first three readings.	
12.3	<u>Bylaw No. 1503 Zoning Amendment</u>	240
	THAT Bylaw No. 1503 cited as "Zoning Amendment Bylaw No. 1503, 2023," be given the first two readings.	
13.	<u>NOTICE OF MOTION</u>	
14.	<u>COMING EVENTS</u>	
14.1	<u>Canada Day Events - Spirit Square</u> Mackenzie Rec Centre is hosing Canada Day in the Spirit Square on July 1st from 12:00 pm - 3:00 pm. The event will include games, music, a free Community BBQ and cupcakes!	
15.	<u>INQUIRIES</u>	
	<ul style="list-style-type: none"> • In-person • Online (Zoom/phone) • Written comments received 	
16.	<u>ADJOURNMENT</u>	

**Regular Council Meeting
Minutes**

**June 12, 2023, 7:15 p.m.
Council Chambers of the Municipal Office
1 Mackenzie Boulevard, Mackenzie, BC**

Council Present: Mayor J. Atkinson, Councillor A. Barnes, Councillor V. Brumovsky, Councillor A. Hipkiss, Councillor R. McMeeken, Councillor K. Tapper, Councillor J. Wright

Staff Present: Chief Administrative Officer D. Smith, Chief Financial Officer K. Borne, Director of Recreation Services T. Gilmer, Fire Chief J. Guise, Land and Environmental Programs Coordinator L. Thorne, Director of Corporate Services E. Kaehn, Legislative Clerk/Executive Assistant C. Smirle

1. CALL TO ORDER

CALLED TO ORDER AT 7:15 PM.

Mayor Atkinson acknowledged the land on which we gather is within the traditional territory of the Tse'khene People of the McLeod Lake Indian Band.

1.1 Defer to Closed Meeting

Resolution: 32951

Moved by: Councillor McMeeken

THAT the Special Closed meeting be deferred until after the regular meeting;

AND THAT the basis of the Special Closed Meeting relates to Section 90 (1) (l) discussions with municipal officers and employees respecting municipal objectives, measures and progress reports for the purposes of preparing an annual report under section 98 *annual municipal report*.

CARRIED

2. ADOPTION OF MINUTES

2.1 Committee of the Whole - May 23, 2023

The minutes of the Committee of the Whole Meeting held on May 23, 2023 were adopted as presented.

2.2 Regular Meeting - May 23, 2023

The minutes of the Regular Meeting held on May 23, 2023 were adopted as presented.

3. INTRODUCTION OF LATE ITEMS

Resolution: 32952

Moved by: Councillor Hipkiss

THAT the following late item be added to the agenda:

8. ADMINISTRATIVE REPORTS

8.6 UBCM Grant Application: CRI FireSmart Community Funding & Supports

THAT Council approves the application to the UBCM Community Resiliency Investment Program for up to \$200,000 in funding for FireSmart activities and Fuel Mitigation within the District of Mackenzie;

AND THAT the Chief Administrative Officer be authorized to execute the grant application and, if the application is successful, any related documentation.

CARRIED

4. ADOPTION OF AGENDA

Resolution: 32953

Moved by: Councillor Barnes

THAT the Agenda be adopted as presented.

CARRIED

5. PUBLIC COMMENTS AND QUESTIONS

N/A

6. PETITIONS AND DELEGATIONS

6.1 Mackenzie Mountaineers Lease

Derek Prue, Owner, was scheduled to provide a presentation to Council to discuss the Mackenzie Mountaineers lease agreement which expires July 31, 2023, however, he was unable to attend.

7. CORRESPONDENCE

Resolution: 32954

Moved by: Councillor Hipkiss

THAT the Correspondence listed on the Agenda be received.

CARRIED

7.1 For Action:

7.1.1 Request for Usage of Lakeview Campsite

Councillor Hipkiss declared a conflict on this item. (Councillor Hipkiss left the room and returned after the discussion.)

Resolution: 32955

Moved by: Councillor Wright

THAT all 16 Morfee Lake Campground sites are reserved from July 21-23, 2023 by resident Lynn McDonald to host a family reunion.

CARRIED

7.2 For Consideration:

7.2.1 Possible Changes to Animal Control and Licensing Bylaw

Resolution: 32956

Moved by: Councillor Hipkiss

THAT the Animal Control and Licensing Bylaw and any affiliated bylaws be brought forward with an amendment to allow for backyard ducks.

CARRIED

7.2.2 UBCM Childcare Resolution

Resolution: 32957

Moved by: Councillor Wright

WHEREAS the Ministry of Education and Child Care is responsible for B.C.'s \$10/day child care program, and ChildCareBC's growing system of

universal child care has been life-changing for families, with demand far outstripping supply;

AND WHEREAS the current grant-based process to expand universal child care relies on grant applicants to coordinate all aspects of design and implementation, and local and Indigenous governments and nonprofit organizations often lack the resources to successfully manage this process in accordance with UBCMfunded child care needs assessments and action plans:

THEREFORE BE IT RESOLVED that while the Province continues to rely on individual grant applicants to plan and develop child care expansion, that instead, the Province provide multi-year funding to local and Indigenous governments and nonprofit organizations to support resources to coordinate this process:

AND BE IT FURTHER RESOLVED that UBCM urge the Ministry of Education and Child Care to replace the current grant-based application process with a systematic expansion of universal child care that upholds UNDRIP obligations and supports the involvement of, but does not rely on, local and Indigenous governments and nonprofit organizations to coordinate design and implementation.

CARRIED

8. ADMINISTRATIVE REPORTS

8.1 Mackenzie Mountaineers Lease

Resolution: 32958

Moved by: Councillor Barnes

THAT the District of Mackenzie does not renew the lease with the Western Provinces Hockey Association, which expires on July 31, 2023.

CARRIED

8.2 Purple Bicycle Natural Foods – Alcohol Permit

Resolution: 32959

Moved by: Councillor Barnes

THAT Council authorizes Recreation Services to approve in principle a special event permit for Purple Bicycle Natural Foods that would allow them to serve alcohol on their patio on Saturdays between 4:00 pm - 10:00 pm starting from July 1, 2023, ending October 31, 2023.

CARRIED

8.3 Canadian Rangers – License of Occupation

Resolution: 32960

Moved by: Councillor Brumovsky

THAT Council approves the Licence-of-Occupation with the Mackenzie Canadian Ranger Patrol of British Columbia Company, – 4th Canadian Ranger Patrol Group for placement of a sea container for storage out at the Fire Hall #2 property.

CARRIED

8.4 64 Centennial – Janitorial Services Contract

Resolution: 32961

Moved by: Councillor Hipkiss

THAT Council awards the 2024 – 2025 Janitorial Services Contract for 64 Centennial Drive to Sky Blue Cleaning Services in the amount of \$2,790 per month plus GST for both year one and two of the contract;

AND THAT if mutually agreeable, the option be approved to extend the contract up to an additional year;

AND THAT the Chief Administrative Officer be authorized to execute the contract and any related documentation.

CARRIED

8.5 Council Remuneration and Expenses - 2022

Resolution: 32962

Moved by: Councillor McMeeken

THAT Council receives this report for information.

CARRIED

Amendment:

Resolution: 32963

Moved by: Councillor Wright

THAT Administrative bring back a report considering annual increases to Councillor wages based on similar research completed by the District of Vanderhoof.

Opposed (5): Mayor Atkinson, Councillor Barnes, Councillor Brumovsky, Councillor Hipkiss, and Councillor McMeeken

DEFEATED (2 to 5)

8.6 UBCM Grant Application: CRI FireSmart Community Funding & Supports

Resolution: 32964

Moved by: Councillor Hipkiss

THAT Council approves the application to the UBCM Community Resiliency Investment Program for up to \$200,000 in funding for FireSmart activities and Fuel Mitigation within the District of Mackenzie;

AND THAT the Chief Administrative Officer be authorized to execute the grant application and, if the application is successful, any related documentation.

CARRIED

9. COUNCIL REPORTS

9.1 Mayor's Report
N/A

9.2 Council Reports

9.2.1 Councillor Wright - May 2023
Councillor Wright provided a written report.

9.2.2 Councillor Brumovsky - May 2023
Councillor Brumovsky provided a written report.

9.2.3 Councillor Barnes
Councillor Barnes provided a verbal report.

10. UNFINISHED BUSINESS

N/A

11. NEW BUSINESS

Resolution: 32965

Moved by: Councillor Wright

THAT Administration bring back a report to Council looking into Director's salaries to ensure competitiveness with similar size communities.

CARRIED

12. BYLAWS

N/A

13. NOTICE OF MOTION

N/A

14. COMING EVENTS

14.1 Global News

Global News will be in Mackenzie shooting interviews June 13-14, 2023 to hear about what's going on in the region with forestry jobs.

14.2 Mike Morris Golf Tournament - June 17, 2023

All proceeds will be going to Mackenzie Counselling to support their important work in Mackenzie.

15. INQUIRIES

Janice Nelson, Publisher of the Macktown Buzzette, asked why Councillor Hipkiss was listed as attending the COFI convention as Acting Mayor when the Mayor also attended COFI? Mayor Atkinson replied that Councillor Hipkiss attended as the Deputy Mayor as approval was received at a Council meeting for both to attend. Councillor McMeeken added that the report showed she attended the COFI convention, however she did not attend. Mayor Atkinson replied that that was an error and should have shown a total of \$1,477 for attending the NCLGA convention.

Ms. Nelson asked for clarification on the motion made by Councillor Wright under New Business. Mayor Atkinson replied that the motion was for a report to be brought forward to a future Council meeting with Directors' salaries to ensure they are competitive among similar sized communities.

Shannon Bezo, resident, asked what happens to items in the for consideration section if Council does not discuss them? Mayor Atkinson replied that

administration receives a lot of correspondence for Council and it is up to the discretion of Council if they wish to discuss the items.

Ms. Bezo asked if item 7.2.4 was discussed? Mayor Atkinson replied that it was, and a motion was made by Councillor Wright to pass a motion in support of enhancements to the grant application process for upgrades to the child care system.

16. ADJOURNMENT

Resolution: 32966

Moved by: Councillor Barnes

THAT the meeting be adjourned at 8:02 pm.

CARRIED

Mayor

Corporate Officer

DRAFT



McLeod Lake Indian Band

General Delivery, McLeod Lake, BC V0J 2G0
Main Office (250) 750-4415 Fax: (250) 750-4420

Date: June 16, 2023

To: District of Mackenzie Mayor and Council
Attn: Diane Smith, CAO

Dana' chea!

The McLeod Lake Indian Band will be celebrating its 24th Annual General Assembly and is seeking assistance in hosting this memorable event on August 9th - 11th of 2023, on the McLeod Lake Traditional Territory & McLeod Lake Heritage Site. This is an opportunity to honor our membership and neighbouring communities. During these three eventful days our membership will come together with family and friends to celebrate the accomplishments of our generations, as well as our culture and traditions.

The Education Achievement Celebration and Career Fair 2023 will be an important part of the Annual General Assembly. To honour and showcase the achievements of Band Members, McLeod Lake requests the use of the portable outdoor stage and sound system. The stage will be a focal point for the Annual General Assembly and will help to make the event a success.

Please do not hesitate to contact Kandy Stout to discuss how the District of Mackenzie can be represented at this joyful event. We look forward to coming together with you and celebrating.

McLeod Lake Indian Band Requests:

The use of the Portable Stage, set up on Aug 10, 2022, Thursday morning, take down at your convenience Aug 12, 2022, Saturday.
The use of the portable sound system.

Mussi Cho (Many Thanks),

Adele Chingee
Band Manager



Via email: HOUS.minister@gov.bc.ca

June 21, 2023

The Honourable Ravi Kahlon
Ministry of Housing
PO Box 9844 Stn Prov Govt
Victoria, BC V8W 9T2

Dear Honourable Kahlon:

Re: Province of British Columbia's Home for People Action Plan

At its Regular Council meeting held June 19, 2023, the District of North Saanich Council approved the following resolution:

"That the Mayor be authorized to send a letter to the Minister of Housing, with copies to the MLA for Saanich North and the Islands and all members of the Union of British Columbia Municipalities, regarding the recently announced action plan "Homes for People" and request that the Minister take into consideration the following:

- 1. The diversity and size of communities throughout the province and their unique housing needs;*
- 2. The differences between rural and urban communities and their availability of infrastructure; and,*
- 3. The significant impact on existing local infrastructure capacity to service increased development and density.*

And that the Minister be further advised that the District of North Saanich is concerned that broad legislative changes may curtail the local planning authority vested in local governments and expressed in their Official Community Plans and Zoning bylaws, for which significant public input has been received and accounted for in these important planning policy instruments."

A good portion of North Saanich is in the Agricultural Land Reserve (ALR); as such, we have concerns regarding the potential conflict between residential and agricultural land use. We have struggled with this very issue in recent years as have other communities surrounded with rural areas and have experienced development pressure.

Respectfully, we request you consider that there are other communities, just as unique as ours, for which a province-wide, "one-size-fits-all", approach to increasing housing supply may not be in their best interest and may result in communities that no longer resemble the ones that people chose to live in. If the Province targeted support to communities either better suited or desirous of increased density, British Columbians would have the ability to choose the housing type and the community that is the best fit for them.

We thank you for your thoughtful consideration of our concerns on this very important initiative.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Jones". The signature is fluid and cursive, with the first name "Peter" and last name "Jones" clearly distinguishable.

Peter Jones
Mayor

cc: Adam Olsen, MLA for Saanich North and the Islands
Members of the Union of BC Municipalities

MCLEOD LAKE MACKENZIE COMMUNITY FOREST



Date: June 1, 2023

Attn: District of Mackenzie (Mayor & Council and Staff)

Sent by email to: info@district.mackenzie.bc.ca

Announcing: The MLMCF is Hosting the BC Community Forest Association Conference and AGM in June, 2024

Dear District of Mackenzie Staff, Mayor Atkinson and Councillors Hipkiss, Barnes, Brumovsky, Tapper, Wright and McMeekan

The McLeod Lake Mackenzie Community Forest is excited to announce that we will be hosting the BC Community Forest Association's Conference and AGM in June of 2024. This 3 day event will draw ~ 250 to 300 participants to field trips on Wednesday, the Conference on Thursday and an AGM Friday morning - exact dates to be finalized soon.

Our Board of Directors and staff are proud to showcase our accomplishments and our partnering communities; the McLeod Lake Indian Band and the District of Mackenzie. The event will be attended by delegates from BC's 60 Community Forests held by 100 rural and indigenous communities with populations averaging 4,000 people – akin to Mackenzie. There will also be significant numbers of government representatives, researchers and providers attending. Our intention is for the participants to leave with an impression of Mackenzie and area as a great place to live and work or visit.

Clearly, this is a big event and in the coming months we will be soliciting sponsorship support from companies and organizations within our communities and beyond. Financial and in-kind support will help make the event a success.

We have formed a BC CFA Host Planning Committee led and chaired by our Administrator Cherri Carlson (admin@mlmcf.ca):

- Financial / Sponsorship – Jim Atkinson
- Guest Services Accommodation / Registration – Amber Hipkiss
- Catering / Silent Auction – Tania Solonas
- Field Trips / Recreation – Dan Boulianne

Once specific needs are determined we may contact your organization for some relevant support or feel free to contact one of the Committee members if you have an idea to make this event a success.

It is our sincere hope that we can count on our communities to help make this a memorable and impactful event.

Sincerely,

Jim Atkinson RFT (Ret)
Chairperson of the MLMCF Board of Directors
McLeod Lake Mackenzie Community Forest
atkinsonj@uniserve.com



June 13, 2023

Project # 38018

District of Mackenzie
Via email: ekaehn@districtofmackenzie.ca

Dear Emily,

Project – Hwy 39 Mischinsinlika Bridge No. 07153 Rehabilitation and Scour Remediation Project Update

Further to the letter and attachments sent via email March of 2022, The Ministry of Transportation and Infrastructure (the “Ministry”) has completed Design for the rehabilitation of the existing Mischinsinlika Bridge (the “project”).

Please accept this letter as tender notification that the Ministry of Transportation and Infrastructure intends to post Project #38018 **Mischinsinlika Creek Bridge No. 07153 Rehabilitation Highway 39** to [BCbid](#) June 2023.

Project Overview

The Mischinsinlika Creek Bridge is located on Highway 39 approximately 10 km east of Mackenzie, BC km (location map attached). Built circa 1970 it requires rehabilitation and replacement of the ageing deck structure, as well as rehabilitation of the creek channel to mitigate and reduce creek scour below the bridge. During bridge deck replacement construction in 2024, full bridge nighttime closures will be required to replace the deck panels and single lane alternating traffic will be in effect during the day with reduced 5.0 m lane widths during deck replacement and 4.3 m during paving. No alternate highway route will be available.

The project has been working with local organizations to notify of the project and advise of the planned closures. Through project engagement, a list of emergency services has been developed for allowing access to emergency vehicles during the nighttime closures.

Schedule Update

Given the significant lead time on the timber deck materials, construction that will impact traffic is anticipated for summer/fall of 2024 for three months.

Please feel free to please contact me by email at Tom.Kearns@stantec.com or by phone at (672)983-6284 with your comments or if you have any questions about the proposed works or need clarification.

Thank you for your time.

Sincerely,

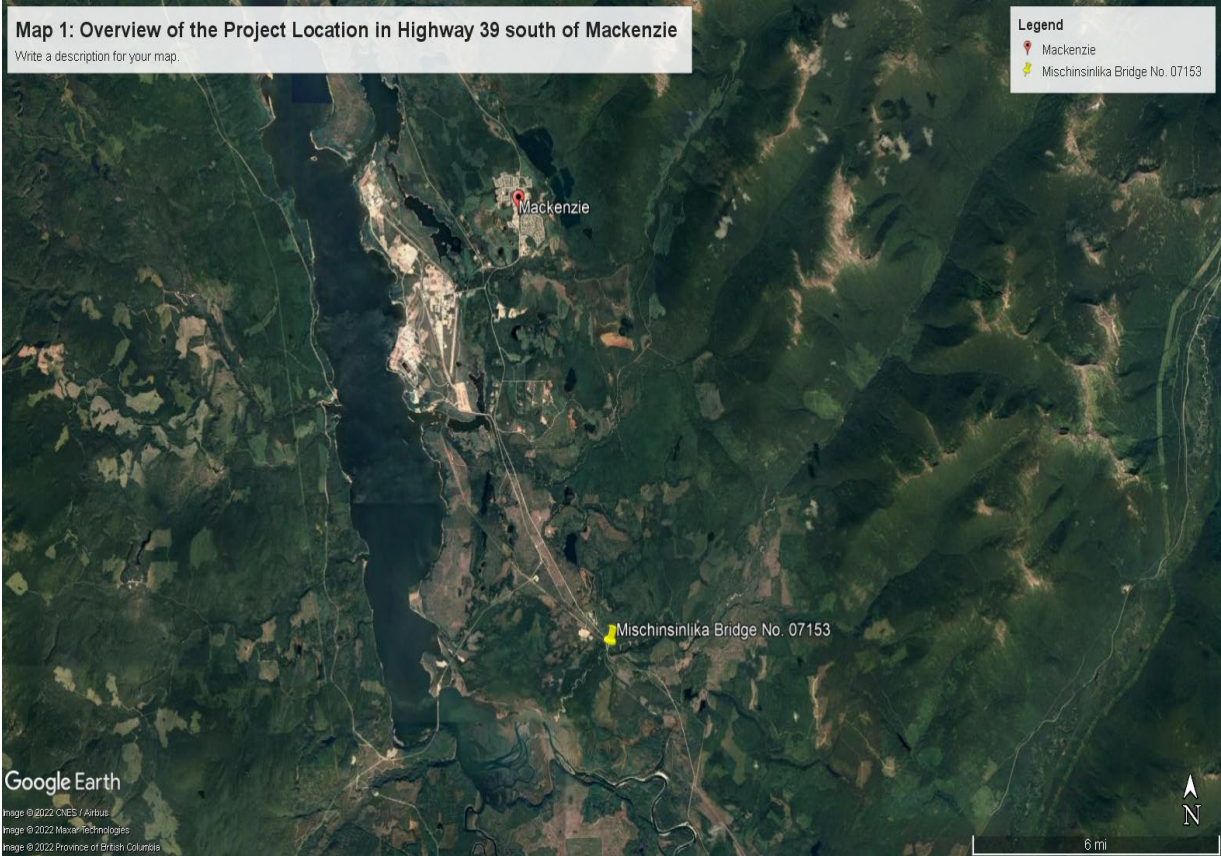
Tom Kearns, Senior Project Manager, Stantec Consulting Ltd. on behalf of Ministry of
Transportation and Infrastructure, Northern Region
Tom.kearns@stantec.com
(672)983-6284

Cc: Grant Erickson, Operations Manager, SA20 and SA23

Attachments:

- Map 1. Overview map of the project location
- Kmz file of the project location (via email)

Map 1. Overview of the project location in Highway 39 south of Mackenzie





**The Society of Saint Vincent de Paul
St. Peter's Conference Mackenzie**

PO Box 99--599 Skeena Drive
Mackenzie, BC V0J 2C0
Phone: 250-997-7952
Email: svdpmackenzie@gmail.com

June 13, 2023

District of Mackenzie
Attention: Chelsea Smirle
Legislative Clerk/Executive Assistant
Bag 340
Mackenzie, BC V0J 2C0

Dear Chelsea:

I would like to take this opportunity on behalf of St. Peter's Pantry to thank the District of Mackenzie for the opportunity to apply and receive the Community Grant made available to organizations who work within the community of Mackenzie for \$5,000.

The Pantry is very grateful for the generosity of donors and opportunities presented to apply for grants that help make this ministry possible. With the \$5000 we are able to continue to provide to those in need in our Community, and purchase equipment required to assist in our service to the Community.

The needs are many for those less fortunate in our community and we cannot accomplish meeting those needs without the financial and in-kind support of our community.

Thank you again for your ongoing support.

Sincerely,

Charmaine LaVallee
President

RECEIVED

JUN 16 2023

DISTRICT OF
MACKENZIE



PROVECTUS BIOFUELS
Cleanest fuels on earth

JUNE 14TH, 2023

FOR IMMEDIATE RELEASE:

Provectus Biofuels Inc. is pleased to announce the signing of a partnership agreement with the Tsay Keh Dene Nation

Prince George, BC June 7, 2023: Provectus Biofuels, Inc. (“Provectus”) is pleased to announce that we have signed a partnership agreement with the Tsay Keh Dene Nation (“TKD”). The name of the new partnership is called the Sekani Biofuels Limited Partnership.

This Partnership between TKD and Provectus is to co-develop a first-of-its kind bio-refinery to convert wood waste biomass to “green gasoline” in the District of Mackenzie, BC.

If constructed, the bio-refinery could provide up to 100 Jobs and produce an estimated 2000 barrels per day of the cleanest gasoline in North America. This process will harness the sustainable power of the land and resources to ensure green energy security for the people of the region.

Chief Johnny Pierre said, “This partnership agreement is an important milestone in developing the biofuel project in Mackenzie. We believe that this project is crucial in reducing GHG emissions in the region and ultimately contributing in a significant way to Canada’s overall GHG reduction goals. It is also an important project for Tsay Keh Dene in building and diversifying its forestry based economy”.

Joan Atkinson, Mayor of Mackenzie, BC stated - “The District of Mackenzie welcomes the news of the Partnership between the Tsay Keh Dene Nation and Provectus Biofuels. Full utilization of wood fiber is a major concern to all forest-dependent communities as we collectively face growing challenges associated with forest health, climate change, wildfires and often inefficient use of timber resources. Our community has suffered economic reversals in the last three years with mill closures. This project, if built and operated, will help to diversify and strengthen the local and regional economy for the benefit of all people and businesses in the region.”

Jon Jaque, President noted, “We are honored to be working with the Tsay Keh Dene Nation. They have a deep knowledge of the forest sector, and are leaders in the environmental and sustainable development of the region. As we embark on our next steps, we look forward to working closely with the Tsay Keh Dene to advance the Project.

ABOUT TSAY KEH DENE NATION

Tsay Keh Dene is a First Nation with a traditional territory in north-central BC. Tsay Keh Dene is culturally and linguistically Sekani. Tsay Keh Dene has extensive linkages to the District of Mackenzie through several locally based Tsay Keh Dene businesses.

PAGE 1 OF 2



PROVECTUS BIOFUELS
Cleanest fuels on earth

ABOUT SEKANI BIOFUELS:

Sekani Biofuels GP Corporation is the operating company created to represent the 50/50 Limited Partnership Agreement with Tsay Keh Dene Nation and Provectus Biofuels Inc.

ABOUT PROVECTUS:

Provectus Biofuels Inc. is a clean energy technology company incorporated in the Province of British Columbia. Our main focus is the development and production of renewable low-carbon gasoline, “RLCG”, using Green Hydrogen from renewable electricity and woody biomass from logging and mill waste, what is known as eFuel.

Provectus plans to be one of the first North American suppliers of this synthetic eFuel. It will be molecularly pure 87 octane gasoline, drop-in ready with zero contaminants, zero sulfur, and with no blending required.

Provectus’s synthetic fuel will have a CI Score (Carbon Intensity) of 28 or better on the BC Government Low Carbon Fuel Standard. BC is a leader in carbon emissions reduction with the Greenhouse Gas Reduction Regulation that requires a 30% reduction in carbon emissions from transportation fuels by 2030.

Provectus is in compliance with the Canadian Government CRCE flow through program for 100% tax deduction for eligible investors, and is registered as a BC-Eligible Business Corporation (EBC#31878) under the Small Business Venture Capital Act giving BC investors a 30% tax credit.

Jon Jaque, President and CEO
Provectus Biofuels, Inc.

For additional information, please contact us at : info@provectusbiofuels.com

For investment details contact: investment@provectusbiofuels.com

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From: [Transportation, Active TRAN:EX](#)
To: [Transportation, Active TRAN:EX](#)
Subject: BC E-Bike Rebate Program
Date: Tuesday, May 30, 2023 4:32:45 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

Hello,

We are excited to share that the province [announced](#) a new e-bike incentive program. The [BC E-Bike Rebate Program](#) launches on June 1, 2023. The program provides income-tiered rebates (\$350-1,400) for all B.C. residents. There is \$6 million in funding available. Please consider promoting the program to your residents to provide affordable and accessible transportation options. Contact us at ActiveTransportation@gov.bc.ca to request a media kit.

Complementary [safety education](#) is being provided through HUB Cycling. This includes free on-line courses and free/low cost in-person options in many communities across B.C. (with more locations coming soon).

There is also an option for Indigenous and local governments to provide supplemental funding through the Program for rebates reserved for your local residents. Please contact ActiveTransportation@gov.bc.ca if you are interested in learning more.

Thank you for your continued support for active transportation. These new e-bike rebates help more people access the active transportation facilities your communities are building.

Thank you,

Active Transportation Team

Ministry of Transportation and Infrastructure



**SERVICE CANADA WILL BE IN YOUR
COMMUNITY ON**

July 11th 2023

From: July 11th 9:00 am - 12:00 pm
July 11th 1:15 pm - 3:30 pm

At: Mackenzie Service BC Centre
64 Centennial Drive
Mackenzie, BC

We will be able to help you with:

Employment Insurance
Canadian Pension Plan / Old Age Security /
Guaranteed Income Supplement
Social Insurance Number
Passport application intake



You can access our online services at
Canada.ca/service-canada-e-service

**SERVICE CANADA SERA DANS VOTRE
COLLECTIVITÉ LE**

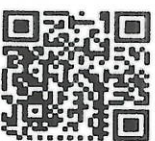
11 jui 2023

De : 11 jui 9h -12h
11 jui 13:15h - 15:30h

À : Centre de service C.-B. Mackenzie
64, promenade Centennial
Mackenzie, BC

Nous pourrions vous aider avec :

Assurance-emploi
Régime de pension du Canada / Sécurité de la
vieillesse / supplément de revenu garanti
Numéro d'assurance sociale
Réception des demandes de passeport



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COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: June 14, 2023

Subject: Draft 2022 Annual Report

RECOMMENDATION:

THAT Council receives and provides feedback on the Draft 2022 Annual Report.

BACKGROUND:

By June 30th, the District of Mackenzie is required by section 98 (1) of the *Community Charter* to prepare an Annual Municipal Report which states goals and objectives for the coming year and demonstrates what progress has been made toward the preceding year's goals and objectives.

The annual report must include:

- The municipality's audited annual financial statements for the previous year;
- A list of the permissive tax exemptions provided by the municipal council, and for each exemption, the amount of property tax that would have been imposed during the previous year if the exemption had not been granted;
- A report on the municipality's services and operations for the previous year;
- A progress report on the performance of the municipality with respect to established objectives and measures;
- A statement of objectives and measures that will be used as the basis for determining the municipality's performance during the current year and following year;
- The details of any declarations of disqualification made against individual council members during the previous year.

Additional information has been included in the District of Mackenzie's report where suitable to demonstrate progress of Council's strategic priorities.

Administration will update the report with feedback provided during Council's review of the draft. Once finalized, the annual report will be made available for public inspection for a minimum of 14 days, to provide citizens with time to review the annual report, ask questions and prepare submissions. Following the public inspection period, Council will hold an annual

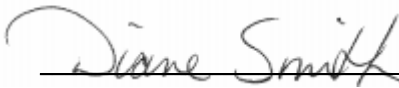
meeting on the report that will be open to the public. Administration will also be distributing hard copies and publish a version electronically on the municipality's website.

COUNCIL PRIORITIES:

Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Diane Smith
Chief Administrative Officer



DISTRICT OF MACKENZIE

2022 ANNUAL REPORT



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Community Vision

From its roots as a new town for forestry workers, Mackenzie has grown into a strong and supportive community that residents are proud to call home. Supported by a healthy environment, Mackenzie's economic base is now diverse and robust, providing consistent employment for residents. Recreation is key to our high quality of life and healthy lifestyle, with exceptional natural features drawing residents outdoors. Great community services and facilities complement the outdoors with opportunities to meet and engage with neighbors, and the town takes great pride in how attractive it is for both residents and visitors.



Photo Credit: Marcus Paladino

District Mission

It is the mission of the District of Mackenzie to improve the lifestyle, services and opportunities to our residents and visitors by:

1. Providing quality executive and administrative leadership from an open and responsible Council and administration.
2. Providing quality services, recreational facilities and programs that promote and enhance livability and a healthy lifestyle.
3. Maintaining a healthy environment and economic conditions that allow for business and individuals to flourish and realize their full potential

Mayor's Message

The decline in industrial tax revenue was certainly Mackenzie's greatest challenge in 2022. Municipal council and staff worked diligently to create a budget that would not overburden our taxpayers or reduce services to the public. This included a reduction of transfers to Annual Reserves, removal of 10% early payment discount on Water, Sewer and Garbage services, moderate tax increases and the use of funds from our Financial Stability Reserve.

Despite our fiscal challenges, Mackenzie did embark on some major projects.

- We initiated our Downtown Vision and Action Plan Project to revitalize our downtown area by promoting ideas such as sustainability, livability, and economic development.
- The Jump Pump track project was also launched. This outdoor park/gathering space will provide residents with another venue for healthy active outdoor living.
- In an effort to promote better communication we installed audio/visual equipment in Council Chambers to enable and encourage residents to participate in meetings. We were able to initiate all of these projects because of successful grant funding.



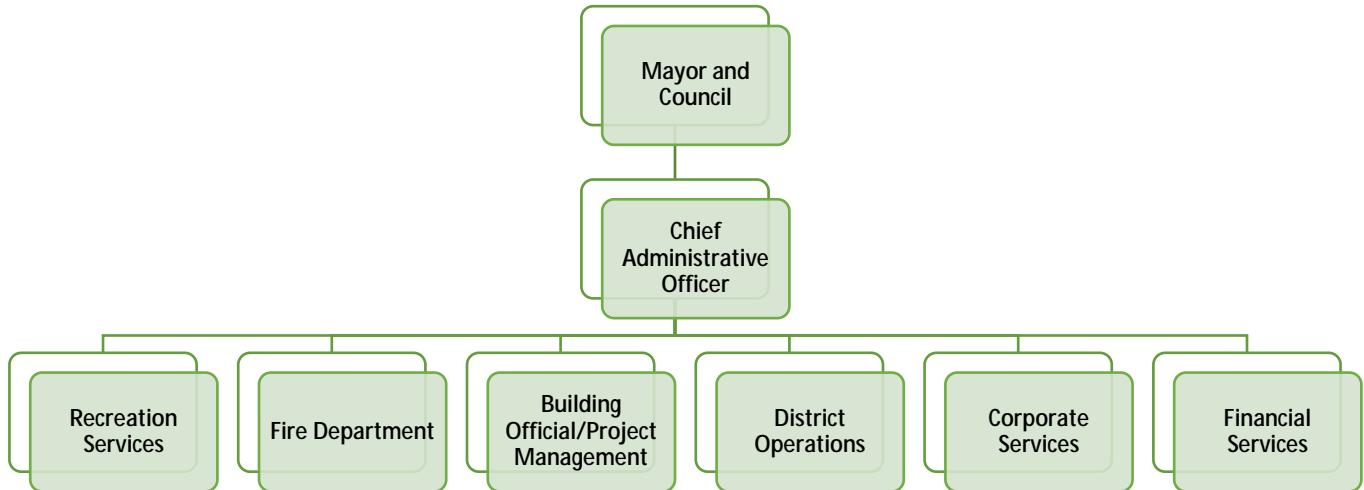
Our future may have its challenges, but Mackenzie has proven time and again we are a resilient community. I encourage all residents to reach out to us if you have questions or concerns. We are all part of Team Mackenzie, and it is only through collaborative conversations that we will accomplish great things!

Sincerely

A handwritten signature in black ink that reads "Joan Atkinson". The signature is written in a cursive, flowing style.

Mayor Joan Atkinson

ORGANIZATIONAL CHART



2018 - 2022 MAYOR AND COUNCIL

The District of Mackenzie Council is comprised of a Mayor and six Councillors, elected for four-year terms. Municipal Councils are elected by the people and make decisions on behalf of the residents of our municipality.



From left to right: Councillor Andy Barnes, Councillor Amber Hipkiss, Councillor Viktor Brumovsky, Mayor Joan Atkinson, Councillor Jim Wiens, Councillor Raye McMeeken, and Councillor Peter Grogan.

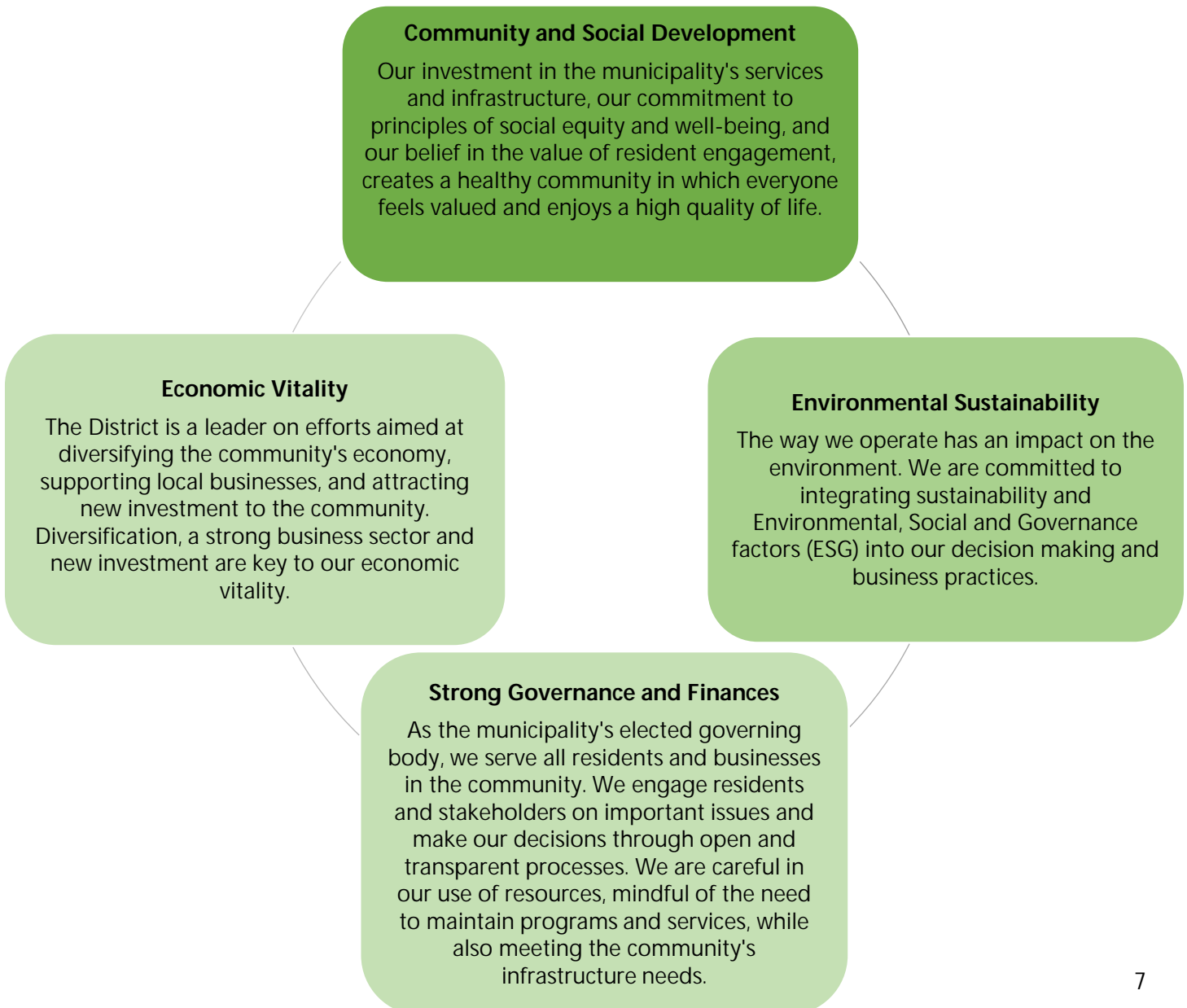
2022 General Local Election

The civic election was held on Saturday October 15, 2022.: Joan Atkinson was re-elected to the Office of Mayor. Jesse Wright, Andy Barnes, Viktor Brumovsky, Kyle Tapper, Raye McMeeken, and Amber Hipkiss were elected to the Office of Councillor.

COUNCIL PRIORITIES

The Council Priorities are designed to advance Council's vision, mission, and operational plans for the District of Mackenzie.

Council's Priorities for the 2021-2025 period reflect today's emerging issues and developing opportunities. Council reviews the plan annually to respond to new ideas and changes in circumstances that arise as we work through the 2021 - 2025 period. Community consultation is an important part of setting priorities, achieving our goals (operational plans) and in updating Council's Priorities.



2022 COUNCIL LIAISON APPOINTMENTS

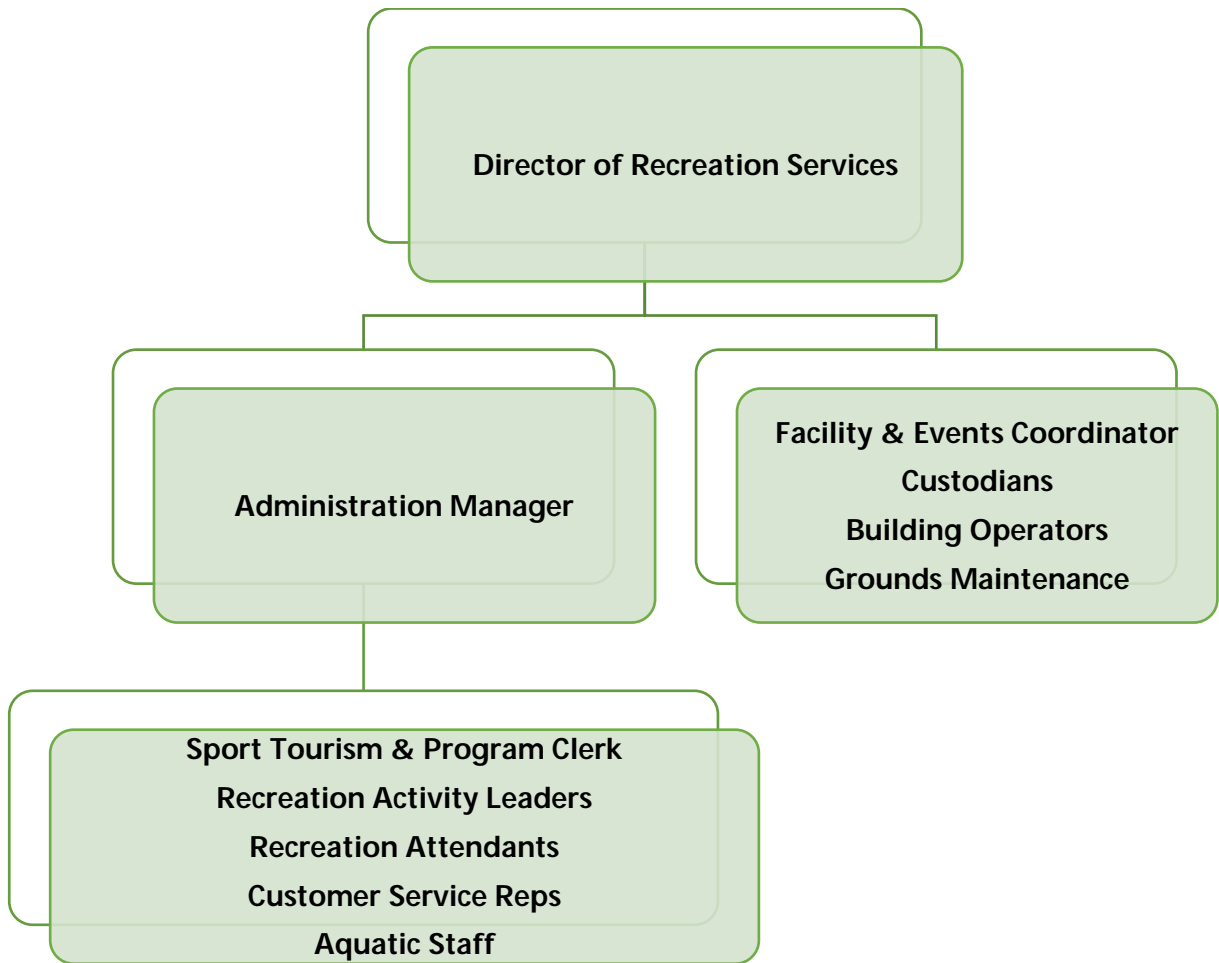
Committee/Position	Elected Official
Deputy Mayors	Andy Barnes, Amber Hipkiss, Raye McMeeken
Agricultural Opportunities and Food Security	Liaison: Councillor Brumovsky
Asset Management Committee	Liaison: Councillor Wiens
BC Hydro Peace River/Williston Advisory Committee	Liaison: Mayor Joan Atkinson
Chamber of Commerce	Liaison: Councillor Brumovsky
Climate Liaison	Liaison: Amber Hipkiss
CNC Advisory Group	Council Representative: Andy Barnes
Emergency Executive Committee	Mayor Atkinson Councillor Grogan Councillor Wiens
Fire Hall Project Liaison	Liaison: Councillor Grogan
Forestry Liaisons	Liaison: Mayor Atkinson Alternate: Deputy Mayor
Grand Adjudication Committee	Councillor Grogan Councillor McMeeken
Indigenous Relations and Reconciliation	Liaison: Councillor Barnes
Mackenzie Gets Healthy Committee	Liaison: Councillor Hipkiss
Mackenzie Wildfire Advisory Committee	Liaison: Councillor Barnes
Mining Liaisons	Liaisons: Councillor Barnes Alternate: Councillor Grogan
Municipal Library	Liaisons: Councillor Hipkiss Alternate: Councillor Wiens
New Horizons - Senior Inclusion Solutions Advisory Group	Council Representative: Jim Wiens
Northern Development Initiative Trust – Prince George Regional Advisory Committee	Liaison: Mayor Atkinson Alternate: Councillor Hipkiss
Prince George Treaty Advisory Committee	Liaison: Mayor Atkinson Alternate: Councillor Wiens
Regional District of Fraser-Fort George	Director: Mayor Atkinson Alternate: Councillor Wiens Secondary Alternate: Councillor Hipkiss

2022 COUNCIL REMUNERATION

Mayor Atkinson		\$28,903
Councillor Barnes		\$12,911
Councillor Brumovsky		\$12,250
Councillor Hipkiss		\$13,010
Councillor McMeeken		\$12,911
Councillor Grogan	Term Ended October 2022	\$10,209
Councillor Wiens	Term Ended October 2022	\$10,209
Councillor Tapper	Elected October 2022	\$2,042
Councillor Wright	Elected October 2022	\$2,042

RECREATION SERVICES

The Recreation Services Department oversees the operation and maintenance of the Recreation Centre, Ernie Bodin Community Centre, Little Mac Ski Hill, John Dahl Trail, tennis/pickleball court, outdoor rink, and playground inspections in Mackenzie. Recreation staff work to enhance the lifestyle and health of people in the community through a variety of quality programs and services based on public consultation. Their dedicated team is committed to providing recreation services for people of all ages, stages, and abilities.



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2022 Recreation Centre Utilization

Recreation Centre Activities	Number of Bookings
Fitness Centre	12,645
Skating	1,191
Aquafit	489
Swimming	9,457
Curling	97
Climbing	31
Pickleball	227
Ski Hill	993
Batting Cage	63
Sport Court	818
School Use	729
Junior Pathways	262
Arena Floor – Drop in	188
Total Number of Bookings	27,190



Annual Report 2022

Recreation Services Action Planning

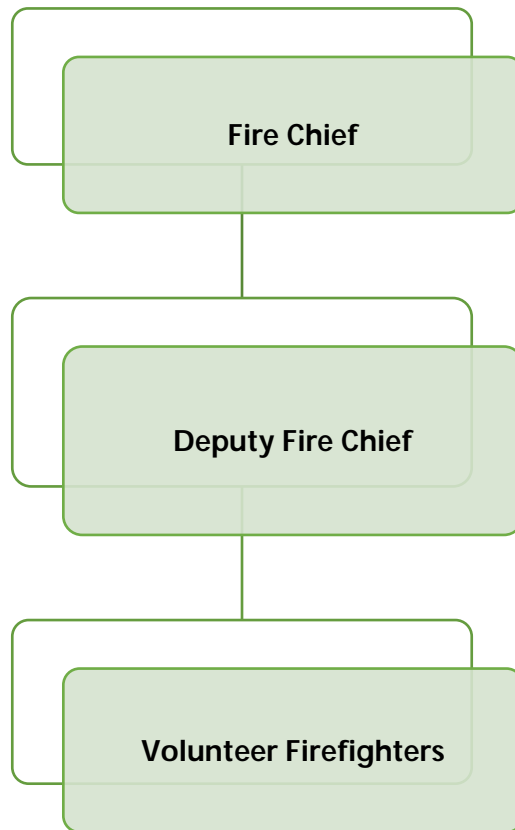
Actions completed in 2022	Action Plan for 2023
2 nd Annual WinterQuest, ice carvers and trail light-up festival - partnered with McLeod Lake Indian Band	3 rd Annual WinterQuest 2023, ice carvers and trail light-up festival - work with McLeod Lake Indian Band and Chamber.
Held Canada Day event at Morfee beach.	Host Canada Day event.
Held National Indigenous People Day event at MRC in collaboration with MLIB.	Host National Indigenous People Day event.
Hosted Recreation Fair for community groups.	Host Recreation Fair for community groups and explore options for an art (Mural/Music/Food) festival in the community.
Held 3 rd Annual Holiday Parade.	Host 4 th Annual Holiday Parade.
Began implementing recommendations from Signature Trail, Park, and Little Mac Master Plan i.e., build Bike Park, improve landscape at ski hill and add community connector trail.	Finish Signature Trail, Park, and Little Mac Master projects.
Applied for Active transportation grant.	If successful, start Active transportation project.
Applied for arena slab replacement and green energy project.	Start arena slab replacement and green energy project.
Completed Outdoor Pickleball/Tennis Courts resurfacing portion of the project and opened to public.	Build proper compound around condenser, which would improve storage and eliminate public access to area.
Moved climbing wall and installed new multi-purpose court.	Add more art into the community.
Completed Ernie Bodin Community Centre needs assessment and reported to council.	Assist EBCC tenants with transition as directed.
Began roof replacement at the Mackenzie Recreation Centre.	Finish roof replacement at the Mackenzie Recreation Centre.
Revamped program lineup, including summer camps and senior programming.	Continue developing staff through courses and training opportunities.
Upgraded facility booking system, which includes online booking option.	Upgrade work order and inspection system.





FIRE DEPARTMENT

The Fire Department strives to deliver quality services in a fiscally responsible manner to the citizens of the District of Mackenzie. The District of Mackenzie supports this service delivery through a well-established safety and training program. The Fire Department is responsible for fire suppression, vehicle extrication, hazardous material response, environmental protection, fire inspections of multi-residential, public assembly, industrial, and commercial properties, promotion of compliance to the provincial Fire and Building Codes and local municipal bylaws, and public education and awareness.



Annual Report 2022

2022 FIRE CALLS	
Nature of Call	# of Calls
Assist other Agency	46
Burn Complaint	12
Carbon Monoxide alarm	2
Chimney Fire	2
Dumpster Fire	1
Electrical Hazard	5
False Alarm	43
Fire hog/Saw Dust	1
Gas Spill/Leak	5
Hazardous Material Incident	1
Motor Vehicle Incident	40
Public Service	7
Structure Fire	12
Vehicle Fire	2
Wildland Fire	2
TOTAL	181

2022 FIRE FIGHTERS	
Position	Number
Fire Chief	1
Deputy Fire Chief	1
Assistant Chiefs	1
Training Officers	2
Captains	2
Lieutenants	2
Engineers	1
Fire Fighters	11
Fire Fighters (Probationary)	7
Junior Fire Fighters	4
TOTAL	21

Fire Department Action Planning

Actions Completed in 2022	Action Plan for 2023
Mackenzie specific alerting system – when system is in place will promote in Mackenzie, create policy for the alerting system.	Install the new Mackenzie Specific Alert System
Successfully hosted the FireSmart program for residents in Gantahaz and the Mackenzie townsite.	New Fire Hall is expected to be completed in June 2023
Organized and held curbside pick-up days in the Spring and Summer.	Training Firefighters is ongoing
Applied for a grant of \$25,000 from the UBCM for new Emergency Operations Centre equipment.	Providing assistance to BC Wildfire Services

Annual Report 2022

Designed and purchased a new ladder truck

New Fire Truck has been ordered and is due for delivery on June 12 2023

Purchased new Turnout gear

From the Community Resiliency Investment Grant \$82,800 will be used for the John Dahl Regional Park Fuel Treatment Project and \$67,200 set aside for community FireSmart initiatives and a revision to our Community Wildfire Resiliency Plan.

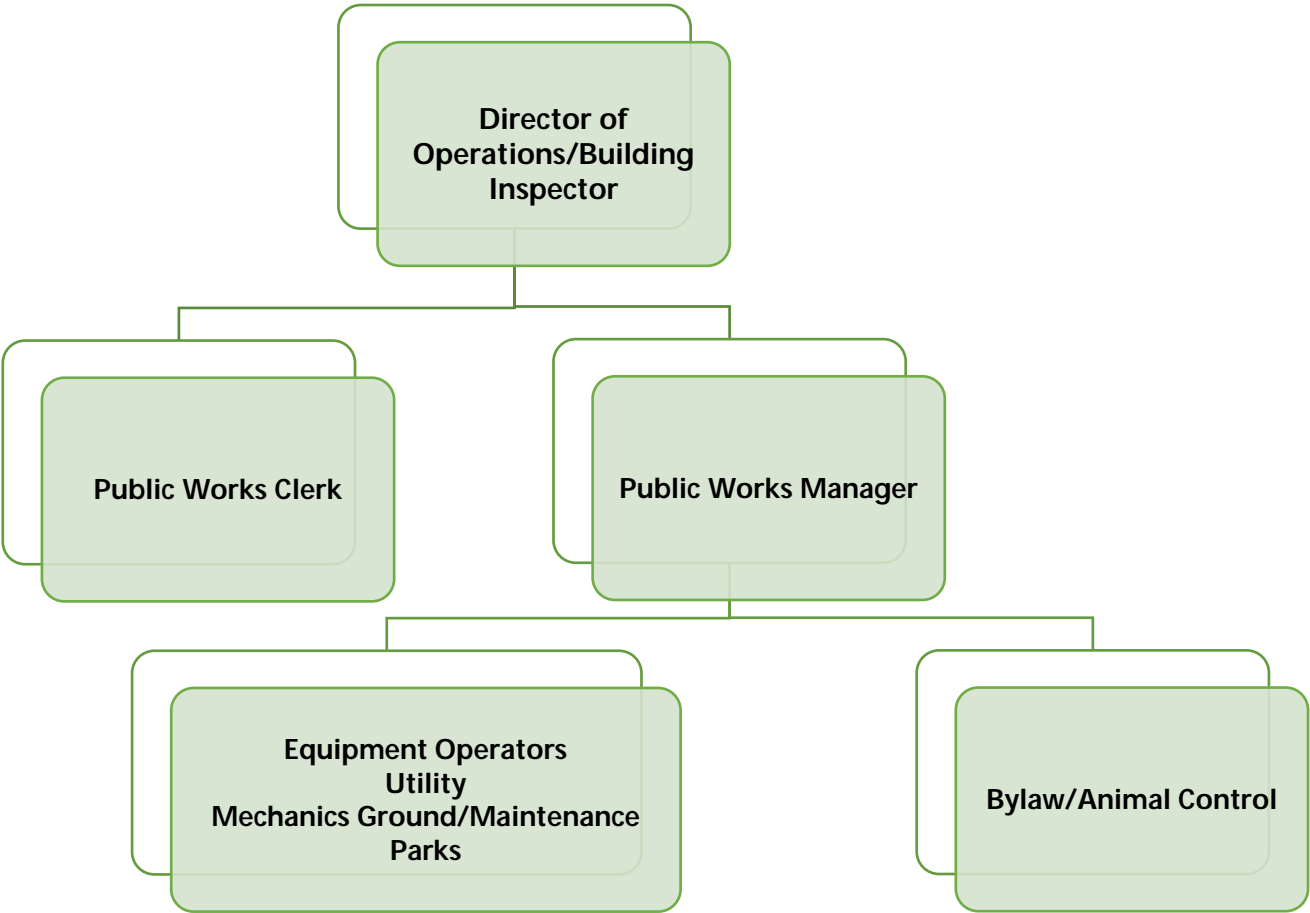
Received the Community Resiliency Investment Grant in May 2022 for \$150,000.





DISTRICT OPERATIONS

The Public Works Department is responsible for maintaining roads, sidewalks and walkways, boulevards, fire hydrants, public parks and beaches, ball diamonds and the Municipal Campground. It's also responsible for snow removal, residential and business garbage collection, sewage, and water systems, as well as maintaining the Municipal Airport.



Annual Report 2022

2022 By the Numbers	
Water pumped from the Town pump house (Imperial Gallons)	129,823,520
Water pumped from the Gantahaz pump house (Imperial Gallons)	Not Available*
Commercial Garbage Collected (kg)	682,880
Residential Garbage Collected (kg)	590,450
Total number of Fixed Wing Landings	283
Total number of Helicopter Landings	204
Fuel Purchases	455
Visits to town	89

*No Data was collected for Gantahaz in 2022 due to a flow meter malfunction. The faulty flow meter will be addressed as a Capital Project in the Action plan for 2023.

Bylaw & Animal Control	
Animals Impounded	39
Animals Adopted	0
Number of Tickets Issued	0
Dog Licenses Purchased	575

Permits & Licenses	
Business Licenses Awarded	289
Plumbing Permits Awarded	0
Building Permits Awarded	37

District Operations Action Planning

Actions Completed in 2022	Action Plan for 2023
Building Inspector obtained Level 2 Certification	Staff will continue taking courses. for skill development, building inspection, water and sewer and bylaw enforcement.
Water & Sewer Technicians obtained Level 1 Water, Hydrant Service 1, and Wastewater 1 Certifications	Induct new employees and training plans for each employee classification under development.
Inducted new employees and developed training plans for each employee classification.	Continue conducting building safety inspections in conjunction with joint OH&S.
Completed the RV Park Power Upgrade to 50-amp services project.	Repair faulty flow meter at Gantahaz pump station

Annual Report 2022

Completed the Airport fuel and terminal building project.

Update Operations policy and procedures.

Completed the Paving Plan preliminary assessment in preparation of invitation to tender

Initiate the roads and pathways replacement plans for the District.

Continue Asset Management Activities and Training

Continue Asset Management Activities and Training

Applied for Grant Funding to treat Gantahaz water for manganese removal

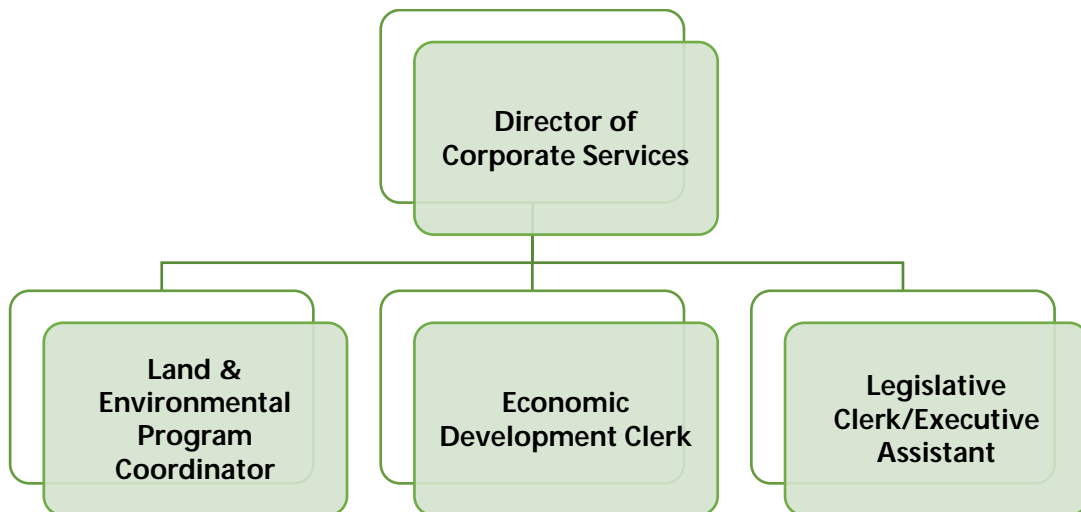
Review all options available for commercial garbage collection



CORPORATE SERVICES

Corporate Services supports Council and ensures the District performs all its legislative duties, including preparing for Council Meeting and administering local elections. In addition, the department is also directly responsible for, and assists other departments with reviewing and creating policies, procedures, and bylaws, legal matters, records management and Freedom of Information requests, land use agreements, development applications, environmental programs and reporting, communications, as well as economic development and tourism. New in 2022 was the establishment and support for a new Accessibility and Inclusion Advisory Committee. The department will provide support and help the new committee to provide advice and recommendations to Council on matters relating to citizens with disabilities, seniors and other citizens with access issues that may impede participation in everyday aspects of community living.

The department also works with Council, staff, and the community on long-term strategic planning, including the development of Mackenzie's Official Community Plan, Zoning Bylaw, Housing Needs Assessments, Economic Development and Tourism Plans, and Corporate and Community Environmental Plans.



Annual Report 2022

Corporate Services Action Planning

Actions Completed in 2022	Action Plan for 2023
Administered the Local General Election on October 15, 2022.	Finalize Audio/Visual project in Council Chambers and the Recreation Centre to allow live stream and recording of Council meetings.
Established an Accessibility and Inclusion Advisory Committee	Develop an Age-Friendly Accessibility and Inclusion Action Plan for the District.
Offered two in-takes of the Community Grants Program.	\$62,000 has been set aside for 2023's Community Grants Program.
Implemented new Climate Action Reserve Fund to support the Corporate Energy Emissions Plan	Create a new online Climate Action Dashboard to showcase District initiatives and plans.
Implement 2 nd Phase of Signage Strategy – Purchased and Installed new Street Banners and various trail signage.	Install final set of street banners and new billboards on either side of the Hwy 39/97 Junction and the corner of Mill Road/Hwy 39.
Participated on regional committees to promote tourism and economic development	Continue to participate on regional committees and marketing campaigns.
Provided Grant Writing Support Services and hosted a free Grant Writing Workshop.	Continue offering this service and host two free community grant writing workshops.
Updated marketing materials for Bell Place and the Industrial Site.	Finalize and launch a new Economic Development Website with land marketing and sector promotional information.
\$7,779 was provided to local business through the Business Façade Improvement Program.	Northern Development Initiative Trust has awarded the District \$20,000 to offer the Business Façade Improvement program this year.
Completed the Mackenzie 2.0 Marketing Materials project to promote resident/workforce attraction and new investment in the community.	Develop new Relocation Website and Welcome Guide to showcase Mackenzie 2.0 Marketing Materials.
Began a Downtown Vision and Action Plan as well as Development Permit Areas.	Finalize the Downtown Vision and Action Plan and Development Permit Areas project.
Continue to promote and support shop local initiatives.	Continue to promote and support shop local initiatives.
Implemented new public engagement website – Let's Chat Mackenzie	Develop Communications and Public Engagement Policies for the District.



CLIMATE ACTION

A key part of a local government's role in dealing with climate action is to reduce emissions caused by its own assets. The District of Mackenzie has signed the *Climate Action Charter*, committing the District to work towards being carbon-neutral in its own operations.

In 2021, the District developed a Corporate Energy and Emissions Plan to help prioritize actions to meet this goal. Included in the plan were a number of recommended action items. The following table outlines our progress as we move work through the plan:

	ACTION	Complete	2023 - 2024	Ongoing	Research Required
1.1	Build energy efficient buildings ¹	X		X	
1.2	Build energy efficient infrastructure			X	
1.3	Optimize siting and orientation of new buildings			X	
2.1	Conduct building energy audits	X		X	
2.2	Implement energy retrofits recommended by building energy audits **	X	X		
2.3	Conduct energy-focused operational review of infrastructure		X		
2.4	Implement measures from operational review of infrastructure			X	
2.5	Incorporate energy management into annual building maintenance procedures	X	X	X	
3.1	Install solar PV on corporate buildings ²		X		
3.2	Low-carbon heating systems for buildings				X
3.3	Conduct corporate renewable energy study				X
4.1	Right-size vehicles for assigned tasks	X	X		
4.2	Develop a vehicle purchasing policy		X		
4.3	Invest in EVs and EV Charging Stations ³	X			
4.4	Assess renewable fuels for corporate fleet		X	X	
4.5	Fuel efficient driver training & anti-idling policy		X	X	
4.6	Energy-focused fleet maintenance		X	X	
4.7	Encourage employee carpooling where possible			X	
4.8	Provide end of trip facilities			X	
5.1	Have dedicated staff person or department for plan implementation	X			
5.2	Allocate funds for plan implementation	X		X	
5.3	Develop KPIs, monitor and track for progress	X	X		
5.4	Demonstrate leadership on corporate waste and water				X
5.5	Join PCP	X			
5.6	Become carbon neutral through offsets				X

¹ 1.1 New Fire Hall is being built to new BC Step Code standards for energy efficiency. Any future buildings will be built to the same or higher standards.

² 2.2 Energy upgrades are being completed as budget allows. Some upgrades are being combined with larger retrofit projects and will be held off until all can be completed at once.

³ 4.3 The District entered into a memorandum of understanding with BC Hydro in 2022 to participate in their EV Charging Station network expansion. A new charging station will be installed in the community in 2023

Climate Action in Mackenzie

- In 2021 BC Hydro approached multiple municipalities in the north to confirm interest. In 2022, District staff worked with BC Hydro to survey potential sites for Electric Vehicle charging stations.
- Installation of this charging station will cost the District of Mackenzie \$0. The charging station is funded through a BC Hydro application to the Zero Emission Vehicle Infrastructure Program. Funding from BC Hydro, the BC Government, and Natural Resources Canada combine for a total of \$250,000 going towards the installation of the charging station.
- The District of Mackenzie will be responsible for the regular maintenance of the station once the charging stations are installed. This includes clearing snow and garbage from the parking spots, as well as repairing potholes, re-painting faded parking lines, and ensuring that the charging station is well lit. BC Hydro will be responsible for the maintenance and repair of the charging equipment.

Climate Action is a priority for the District of Mackenzie. The District pursued two initiatives in 2022: electric vehicle charging stations and local agriculture

- Council approved gifting Lot 10 District Lot 12479 Cariboo District Plan EPP35189 to the Omineca Growers Society on August 22nd
- This land can be used for a variety of agriculture, such as: wheat, vegetables, fruits, greenhouses, bee keeping, dairy and poultry products, and the raising of cattle, hogs, sheep or other animals.
- It is anticipated that using the lot for agriculture will encourage a sustainable local food economy.

- District of Mackenzie staff connect with members of the Northern BC Climate Action Network (NorthCAN).
- Members of NorthCan connect with members from other local governments, indigenous communities, institutions, businesses, and NGOs to support Climate Action. All members share knowledge, experience, and expertise to find, collaborate, and support climate action.

ECONOMIC DEVELOPMENT

In 2021, the District completed the *Mackenzie 2.0 Community Economic Development Plan* a community-based, roadmap for creating a strong, vibrant, and diverse local economy. Building on our community's existing strengths, *Mackenzie 2.0* outlines community identified actions and strategies towards building an environmentally and financially sustainable local economy centered on diversity and inclusion.

Mackenzie 2.0's Objectives were developed by drawing on past plans and with input from the community. The objectives are at the core of our strategy, identifying what *Mackenzie 2.0* will help to achieve. They are presented here as they were prioritized through community feedback.

- **Support a resilient economy**
- **Promote good local jobs**
- **Support and grow local business**
- **Attract new, compatible economic activity**
- **Nurture strategic partnerships**
- **Enhance the District's fiscal health**
- **Protect our environment**

The seven objectives fit within overarching Strategy Areas, which guide how Mackenzie will pursue economic development. These are listed in order of where the most impact will be made, as identified by the community.

- **Industry Supports**
- **Local business and entrepreneurship**
- **Quality of life**
- **Local food economy**
- **Resident attraction and retention**
- **District revenue generation**
- **Collaboration and partnerships**

Lastly, the next page summarizes the recommended actions from *Mackenzie 2.0* and progress to date. They are categorized as follows:

- **Foundational Actions** – Actions that should be ongoing and will support all other actions.
- **Underway Actions** – Actions that are already underway or have already been included in a work plan to be completed in the near future.
- **Quick Wins** - Actions that require minimal funding, minimal stakeholder involvement, and can be initiated within the first year.

Annual Report 2022

- **Simple Actions** - requires some funding and some stakeholder involvement and can be initiated within the first one to three years.
- **Complex Actions** - require significant funding, extensive stakeholder engagement, and a multi-year effort.

ACTION		Complete	In Progress	Ongoing	Research Required
Foundational					
F1	Target and incentivize (tax, permit, land, buildings) industrial development in emerging sectors and secondary industries, promoting Mackenzie's energy and land availability	X		X	
F2	Support opportunities for natural resource development			X	
F3	Continue to pursue shared economic development opportunities and partnerships with neighbouring First Nations			X	
F4	Actively seek opportunities for partnerships with other levels of government, agencies and not-for-profits to promote economic development in Mackenzie.			X	
Underway					
U1	Continue seeking high speed internet for the whole community		X	X	
U2	Provide development incentive to projects to meet strategic community needs (e.g. public parks, rec facilities)			X	
U3	Continue developing and expanding local recreation trail amenities	X		X	
U4	Continue to improve District-wide wayfinding and signage.	X	X	X	
U5	Continue to offer and facilitate access to programs that support local businesses, both new and existing			X	
U6	Continue to foster collaboration between industry, major employers, and schools to match skills/training with emerging industry needs.			X	
U7	Continue strategic land sales.	X		X	
U8	Update and maintain inventory of businesses operating in Mackenzie	X		X	
Quick Wins					
QW1	Support more events and festivals that link with local businesses	X		X	
QW2	Expand upon recreation rentals; could be promoted as a business opportunity and offered additional marketing		X	X	

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	ACTION	Complete	In Progress	Ongoing	Research Required
QW3	Support improving and promoting local recreation and trail amenities with simple interventions such as string lights along trails.	X	X	X	
QW4	"Working with the District 101" – Promote District procurement process.			X	X
QW5	Distribute promotional materials to attract and welcome new residents, remote workers, and home-based businesses.		X	X	
QW6	Maintain and publicize a land inventory focusing on industrial land and including vacant downtown lots and buildings.		X		
QW7	How a Community-to-Community forum with local First Nation and District of Mackenzie		X		
Simple					
S1	Promote creative use of gathering spaces and underutilizes/empty buildings and lots			X	
S2	Encourage small scale agriculture and agrotourism (including food production and sales_ on larger, semi-rural residential lots.	X	X	X	
S3	Support business-to-business opportunities and networking	X		X	
S4	Host regional technology and innovation meet-ups				X
S5	Encourage local procurement by large and small purchasers and organizations			X	
S6	Explore interest in establishing a Business Improvement Area				X
S7	Encourage a local commissary kitchen by collaborating with local commercially-certified kitchens				X
S8	Conduct a feasibility study on the demand for additional and modern/office and/or co-working space within Mackenzie				X
Complex					
C1	Develop an improved cohesive downtown Mackenzie look and feel through incentivizing public art, storefront, beautification, hardscaping, and landscaping.	X	X	X	
C2	Work with Province to promote and facilitate forestry innovation and emerging technology (e.g. value-added forestry products)			X	X
C3	Support diversifying our housing stock (age-friendly homes, alrger rural lots, recreational properties, etc.)			X	
C4	Work with employers and organizations to create shared childcare solutions		X	X	
C5	Explore shared agriculture amenities				X

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	ACTION	Complete	In Progress	Ongoing	Research Required
C6	Seek opportunities for attracting public services (e.g., government offices, health and education facilities)				
C7	Continue to support airport development	X	X	X	
C8	Encourage multi-modal transportation to and within the Downtown Core and provide supporting infrastructure		X	X	X

Notes:

- If an action item has multiple status boxes checked off, this means that there may be more than one project associated with this action and that some work has been completed already, but there may be ongoing activities or new projects in the works also that support these actions.

2022 Highlights from the Economic Development Department have been included on the next page.

The District of Mackenzie works to champion business opportunities for both new and established organizations.

This year started with the District of Mackenzie hiring a new Economic Development Clerk and staffing a booth at the Spring Expo, but 2022 still had more in store!

Bruce the Moose

The District of Mackenzie debuted Bruce the Moose, a district Mascot that shops local. Bruce works alongside other shop local initiatives to encourage economic growth for local businesses.



Economic Development

Mackenzie 2.0

This year the economic development website for the District of Mackenzie was updated. Now visitors can find:

- Industry-specific pages.
- One-page Industry Quicksheets that condense and present all the important information
- Professional Photography
- Videos!

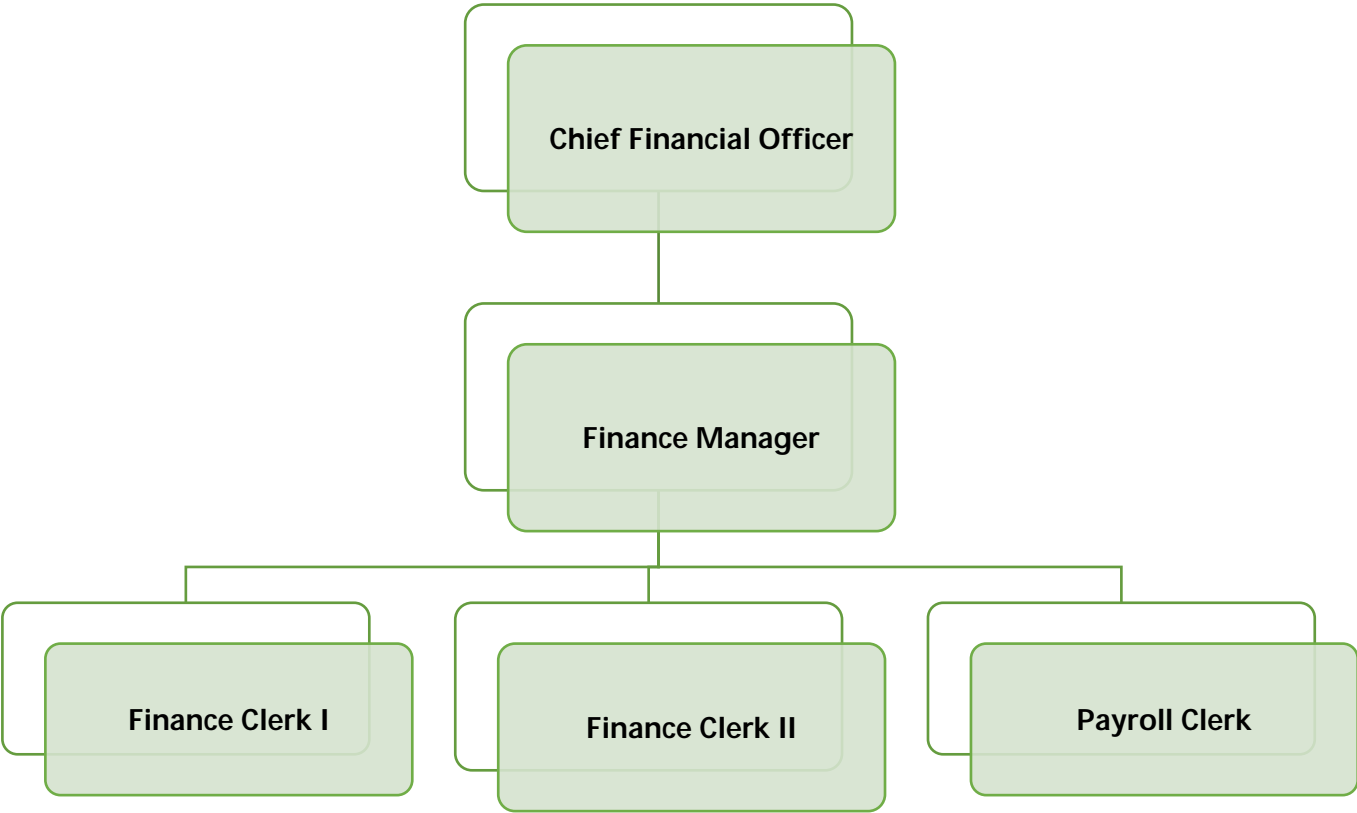
Grants

The District provided grant writing support to various organizations in Mackenzie, and has been awarded grants for initiatives like the Age-Friendly Accessibility and Inclusion Plan & Tourism Guide and Map

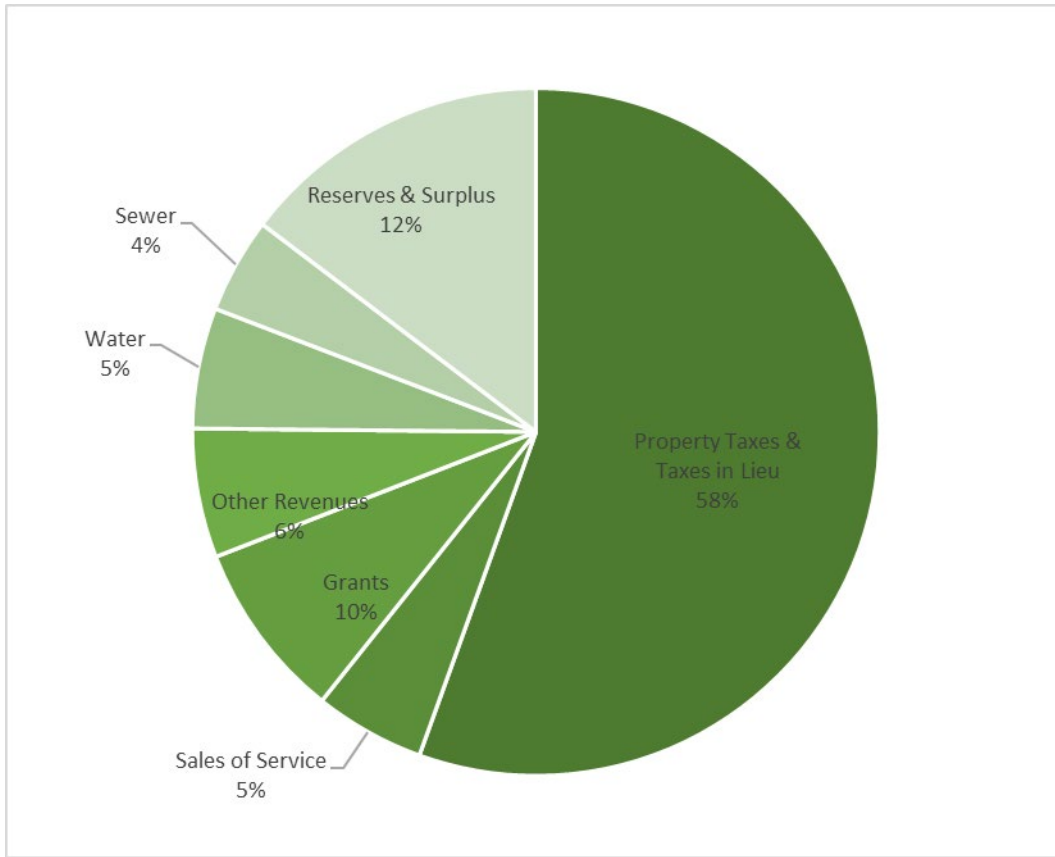


FINANCIAL SERVICES

The Financial Services department is responsible for following legislative procedures related to local government finances including: financial planning, reporting, revenues (taxes and fees), liabilities, capital financing, and development financing.



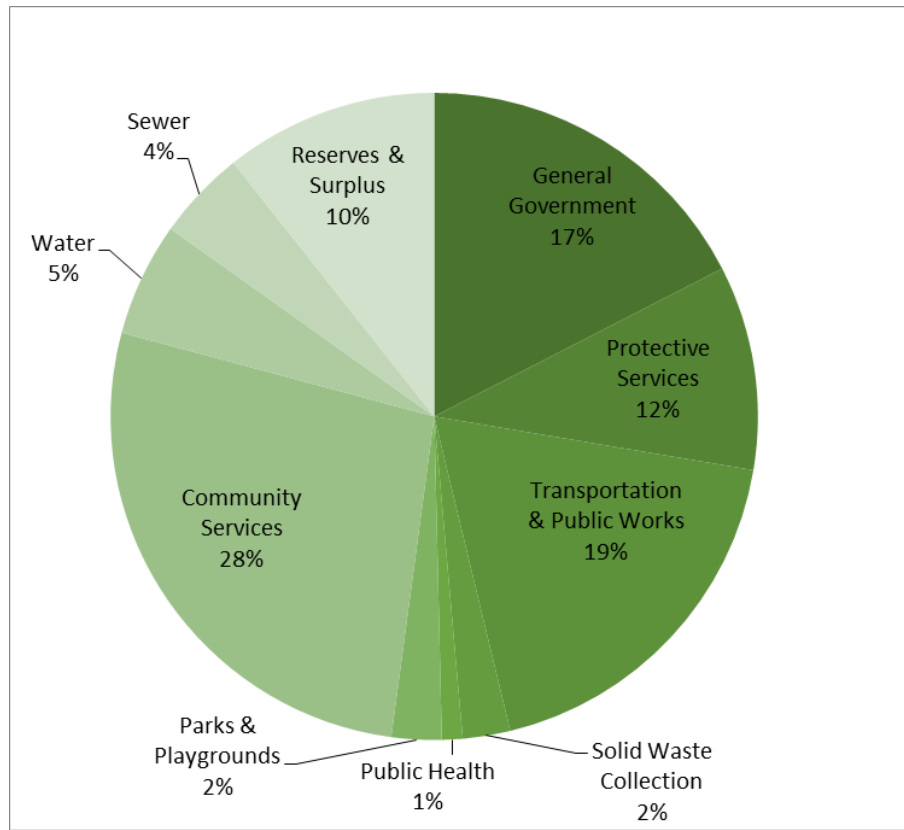
2022 Final Budget Revenue Sources



Revenue Source	Amount
Property Taxes & Taxes in Lieu	\$7,702,507
Sales of Service	\$720,998
Grants	\$1,161,549
Other Revenue	\$843,005
Water	\$787,622
Sewer	\$623,278
Reserves & Surplus	\$2,035,341
Total Budgeted Revenue	<u>\$13,874,300</u>

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2022 Final Budget Expenditures



Expenditures by Department

Department	Amount
General Government	\$2,421,374
Protective Services	\$1,416,019
Transportation and Public Works	\$2,576,166
Garbage & Waste Collection	\$329,152
Public Health	\$143,111
Parks and Playgrounds	\$345,964
Community Services	\$3,752,616
Water Operations	\$787,622
Sewer Operations	\$623,278
Reserves and Surplus	\$1,478,998
Total Budgeted Expenditure	\$13,874,300

Finance Action Planning

Actions Completed in 2022	Action Plan for 2023
Hosted public engagement sessions and survey regarding the 2022 budget.	Update Purchasing/Procurement Policy.
Further developed the 10-year capital plan to ensure projects and asset replacements are identified.	Update Tangible Capital Asset Policy to be more in line with operations and expectations.
Scoping of assets that have retirement obligations was completed for the new Public Sector Accounting Board (PSAB) standard on asset retirement obligations.	Create policy and procedures for asset retirement obligations.



2022 GRANT FUNDING

The District applies for numerous grants each year. The grants allow the District to access additional funding and reduce the burden on the taxpayer. Below is the list of grants the District applied for and the status of the applications for 2022.

Project Name	Funder	Approval/Status	Grant Amount
2022 District Intern	NDIT	Approved	\$40,000
Active Transportation Plan	Government of Canada	Approved	\$50,000
Age-Friendly Accessibility and Inclusion Action Plan	Province of BC	Approved	\$25,000
Business Façade Improvement Program	NDIT	Approved	\$20,000
Childcare Project Manager	NDIT	Approved	\$106,312
Community Bike Park and Ski Hill Upgrade Project	South Peace Mackenzie Trust	Approved	\$250,000
Ec Dev Capacity 2022	NDIT	Approved	\$50,000
Family Day 2022	Province of BC	Approved	\$1,000
Grant Writing Support Mackenzie – 2022	NDIT	Approved	\$8,000
Grant Writing Support Mackenzie -2023	NDIT	Approved	\$8,000
Love Mackenzie	NDIT	Approved	\$1,200
Mackenzie 2.0 Marketing Materials	NDIT	Approved	\$20,000
Tourism Guide and Map Brochure	South Peace Mackenzie Trust	Approved	\$13,050
UBCM-EOC-Communications Upgrades	UBCM	Approved	\$25,000
DOM Road Rehabilitation	UBCM	Denied	\$822,010
Roadway Inventory Study	UBCM	Denied	\$95,000
Gantahaz Water Treatment	Province of BC	Pending	\$590,000

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Project Name	Funder	Approval/Status	Grant Amount
Tourism Guide and Map Brochure	NDIT	Pending	\$8,127.30

Total Funding Applied For \$2,132,789.30

Total Funding Approved \$617,562

Total Funding Pending \$598,127.30

Total Funding Denied \$917,010

2022 GRANT FUNDING

The District receives provincial and federal grant transfers every year. These transfers help to offset the cost of services and aid in funding capital projects.

Grant Source	Amount	Total
Provincial Grants Total		\$3,808,078
Conditional	\$3,584,001	
Unconditional	\$224,077	
Federal Grants Total		\$283,429
Unconditional	\$283,429	
TOTAL GOVERNMENT TRANSFERS		\$4,091,507

GRANTS TO ORGANIZATIONS

The District provides cash grants, grants-in-kind, and rental space to the many community groups in Mackenzie.

The 2022 Community Grants Budget was \$95,000. The approved special project requests totaled \$23,661.99, the Fee-For Service Arrangements Requests totaled \$24,020, leaving a remaining balance of \$47,318.01 in the Community Grants Budget.

Organization	Rent Subsidy	Capital Expenditure	Special Project
Curl Mackenzie			\$4,100
Mackenzie Alpine Horse Riders Club			\$4,400
Mackenzie Counselling Services			\$10,075.99
Mackenzie Fish and Game Association			\$1,586
Mackenzie Nature Observatory			\$1,830
Mackenzie Nordiques Cross Country Ski Club			\$1,600
Mackenzie Outdoor Route & Trail Association			\$5,800
Rotary Club of Mackenzie			\$600
St. Peter's Pantry			\$3,500
The 92			\$1,020
2022 Community Grants Budget			\$95,000
Total Special Project Requests Approved			\$34,512
Budget Remaining			\$60,488

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Fee for Service Agreements

The District provides fee-for-service agreements to organizations for on-going operational support. This agreement may be considered when the recipient is a not-for-profit organization delivering a service or program that extends the reach of the District programs and services. The following is a list of organizations that have fee for service agreements with the District:

Mackenzie and District Museum - \$12,000	Mackenzie Chamber of Commerce – \$41,600.00 Service Fees and \$4,000 Rent Subsidy	Mackenzie Golf and Country Club - \$15,000
Mackenzie Autumn Lodge Society – \$25,000	Mackenzie Community Arts Council - \$28,000	Mackenzie Outdoor Routes and Trail Association - \$15,000

Rental Space in District Facilities

The District provides accommodation or equipment storage space free of charge to non-profit or sports organizations that are presently allocated space in the Recreation Services Complex, the Ernie Bodin Community Centre, and Fire Hall #1 and 2 subject to availability. Following is a list of organizations that received this benefit in 2021:

Canadian Red Cross	Mackenzie Community Arts Council	Minor Lacrosse
CHMM Radio Station	Mackenzie Figure Skating Club	Northern Pioneers AA Group
CUPE Local 3706	Mackenzie Minor Baseball	Notable Expressions
Figure Skating Club	Mackenzie Nordiques	Old Timers Hockey
Girl Guides of Canada	Mackenzie Outdoor Routes and Trails Association	Rainbow Swim Club
Hospital Auxiliary Thrift Store	Mackenzie Search & Rescue	Rocky Mountain Riders
Mackenzie & District Museum	Mackenzie Soccer Association	Speed Skating Club
Mackenzie Autumn Lodge Society	Minor Hockey Association	

PERMISSIVE TAX EXEMPTIONS

In accordance with Section 98(2) (b) of the *Community Charter*, the following properties in the District of Mackenzie were provided permissive property tax exemptions for 2022 by Council:

Organization	2022 Value of Exemption
Canadian Baptists of Western Canada	\$1,780.42
Living Joy Christian Centre	\$1,246.41
Mackenzie Alpine Riders Horse Club (300 Mill Road)	\$4,192.05
Mackenzie Alpine Riders Horse Club (651 Mill Road)	\$1,481.76
Mackenzie Elks Lodge #547	\$2,382.17
Mackenzie Fish and Game Association	\$1,214.43
Mackenzie Golf & Country Club	\$4,126.62
Mackenzie Nordiques Cross-Country Ski Club	\$534.33
Mackenzie Sikh Society	\$1,812.54
Roman Catholic Episcopal Church	\$2,816.33
Royal Canadian Legion	\$1,173.27
Trustees Congregation of Jehovah's Witnesses	\$554.09
Youth for Christ Prince George	\$2,146.64

DECLARATION OF DISQUALIFICATIONS

There were no declarations of disqualifications made in 2022.

AUDITED FINANCIAL STATEMENTS

The 2022 District of Mackenzie Consolidated Financial Statements are attached to the end of this report.

Consolidated Financial Statements of



DISTRICT OF MACKENZIE

And independent Auditor's Report thereon

Year ended December 31, 2022

Management Responsibility for the Consolidated Financial Statements

Independent Auditor's Report

Consolidated Financial Statements

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DISTRICT OF MACKENZIE

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the District of Mackenzie (the "District") are the responsibility of the District's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

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

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the District. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's consolidated financial statements.

Mrs. Diane Smith, *Chief Administrative Officer*

Mrs. Kerri Borne, *Chief Financial Officer*



KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
Canada
Tel 250-563-7151
Fax 250-563-5693

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of District of Mackenzie

Opinion

We have audited the consolidated financial statements of District of Mackenzie (the "District"), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2022 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 auditor's report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.

Other Information

Management is responsible for the other information. The other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - COVID-19 Safe Restart Grant



Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - COVID-19 Safe Restart Grant as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

In preparing the financial statements, management is responsible for assessing the District'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 District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 the 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.



Page 3

We also:

- Identify and assess the risks of material misstatement of the 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 District'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 District'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 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 District's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

May 8, 2023



DISTRICT OF MACKENZIE

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash and cash equivalents	\$ 2,717,968	\$ 7,519,153
Accounts receivable (note 2)	1,315,842	1,698,756
Investments (note 3)	21,054,027	16,150,662
Investment in government business entities (note 4)	3,483,036	3,823,062
	<u>28,570,873</u>	<u>29,191,633</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 5)	1,592,973	2,075,552
Deferred revenue	461,936	682,539
	<u>2,054,909</u>	<u>2,758,091</u>
Net financial assets	26,515,964	26,433,542
Non-financial assets:		
Tangible capital assets (note 6)	45,767,852	44,776,882
Assets held for resale (note 7)	1,601,866	1,601,866
Inventory	103,074	70,731
Prepaid expenses	292,534	264,878
	<u>47,765,326</u>	<u>46,714,357</u>
Commitments and contingencies (note 8)		
Accumulated surplus (note 9)	<u>\$ 74,281,290</u>	<u>\$ 73,147,899</u>

See accompanying notes to consolidated financial statements.

Joan Atkinson

Mayor

Kerri Borne

Chief Financial Officer

DISTRICT OF MACKENZIE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	Budget (note 12)	2022	2021
Revenue (note 13):			
Net taxation revenue (note 10)	\$ 5,068,457	\$ 5,070,517	\$ 5,360,467
Sale of services	754,698	361,171	291,886
Government transfers (note 11)			
Provincial	3,368,974	3,808,078	4,227,341
Federal	253,340	283,429	481,087
Other	291,372	581,036	1,317,698
Investments and penalties	301,000	610,704	254,704
Other	384,300	212,546	214,170
Licenses and permits	75,225	84,268	103,544
User fees	1,157,576	1,699,553	1,503,293
Income from investments in government business entities and partnerships	-	9,974	-
	<u>11,654,942</u>	<u>12,721,276</u>	<u>13,754,190</u>
Expenses (note 13):			
Community services	4,098,579	3,984,197	3,906,168
Garbage and waste collection	329,152	361,703	344,385
General government	2,322,675	2,171,627	1,987,498
Protective services	1,416,019	1,177,987	1,988,199
Environmental and public health	143,111	139,885	108,294
Sewer system	623,278	392,956	368,908
Transportation services	2,674,866	2,802,558	2,760,808
Water utility	787,622	556,972	510,504
Loss from investments in government business entities and partnerships	-	-	61,220
	<u>12,395,302</u>	<u>11,587,885</u>	<u>12,035,984</u>
Annual (deficit) surplus	(740,360)	1,133,391	1,718,206
Accumulated surplus, beginning of year	73,147,899	73,147,899	71,429,693
Accumulated surplus, end of year	\$ 72,407,539	\$ 74,281,290	\$ 73,147,899

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Change In Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Budget (Note 12)	2022	2021
Annual surplus	\$ (740,360)	\$ 1,133,391	\$ 1,718,206
Acquisition of tangible capital assets	(10,261,896)	(2,901,509)	(4,791,134)
Amortization of tangible capital assets	1,786,032	1,845,828	1,792,044
Loss on sale of tangible capital assets	-	64,711	36,178
Gain on sale of assets held for sale	-	-	(262,292)
Proceeds on sale of assets held for sale	-	-	395,000
	(8,475,864)	(990,970)	(2,830,204)
Acquisition of inventory	-	(103,074)	(70,731)
Acquisition of prepaid expenses	-	(292,534)	(264,878)
Consumption of inventory	-	70,731	27,686
Use of prepaid expenses	-	264,878	293,115
	-	(59,999)	(14,808)
Change in net financial assets	(9,216,224)	82,422	(1,126,806)
Net financial assets, beginning of year	26,433,542	26,433,542	27,560,348
Net financial assets, end of year	\$ 17,217,318	\$ 26,515,964	\$ 26,433,542

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,133,391	\$ 1,718,206
Items not involving cash:		
Amortization of tangible capital assets	1,845,828	1,792,044
Loss on sale of tangible capital assets	64,711	36,178
(Income) loss from investments in government business entities	(9,974)	61,220
Gain on sale of assets held for resale (note 7)	-	(262,292)
Changes in non-cash operating working capital:		
Accounts receivable	382,914	849,012
Inventory	(32,343)	(43,045)
Accounts payable and accrued liabilities	(482,579)	(493,345)
Deferred revenue	(220,603)	(209,752)
Prepaid expenses	(27,656)	28,237
Net change in cash from operating activities	2,653,689	3,476,463
Investing activities:		
Investment purchases	(4,903,365)	(3,200,335)
Proceeds on sale of assets held for resale	-	395,000
Acquisition of tangible capital assets	(2,901,509)	(4,791,134)
Distribution from government business partnership	350,000	500,000
	(7,454,874)	(7,096,469)
Decrease in cash and cash equivalents	(4,801,185)	(3,620,006)
Cash and cash equivalents, beginning of year	7,519,153	11,139,159
Cash and cash equivalents, end of year	\$ 2,717,968	\$ 7,519,153

See accompanying notes to consolidated financial statements.

District of Mackenzie (the "District") is a municipality that was created in 1966 under the Community charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, waste water and fiscal services.

1. Significant accounting policies:

These consolidated financial statements are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the District and which are owned or controlled by the District.

Included in these consolidated financial statements is the Mackenzie Public Library which is controlled by the District.

(ii) Accounting for Region and School Board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School District are not reflected in these consolidated financial statements.

(iii) Trust funds:

Trust funds and their operations administered by the District are not included in these consolidated financial statements.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iv) Investment in government business entities:

The District records its investments in government business enterprises ("GBEs") and government business partnerships ("GBPs") on a modified equity basis. Under the modified equity basis, the GBEs and GBPs accounting policies are not adjusted to conform with those of the District and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual earnings or loss of the GBEs and GBPs in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends or other cash distributions are recorded as a reduction to the investment asset account. The GBEs and GBPs account for their transactions under accounting standards for private enterprises due to the fact that management believes that the difference between accounting standards from private enterprises and public sector accounting standards are not significant.

The District's investment in government business enterprises and partnerships consist of:

- McLeod Lake Mackenzie Community Forest Corporation 50%
- McLeod Lake Mackenzie Community Forest Limited Partnership 50%

(b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

Taxation and user fee revenues are recognized in accordance with the provisions of the Community Charter. The District is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the District's taxation revenues.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or deposits.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(e) Cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition which are readily convertible into a known amount of cash.

(f) Investments:

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary.

(g) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services; they have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimate useful lives as follows:

Asset	Useful life - years
Buildings	40 - 75 years
Building improvements, equipment and IT	4 - 40 years
Drainage and transportation infrastructure	10 - 100 years
Machinery, equipment and vehicles	5 - 20 years
Water infrastructure	10 - 100 years
Sewer infrastructure	10 - 100 years

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(g) Non-financial assets (continued):

(i) Tangible capital assets (continued):

Annual amortization is charged in the year that an asset becomes available for productive use and in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Interest capitalization:

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital assets.

(iv) Land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

(h) Inventory:

Inventory consist of supplies, repairs parts and materials consumed in operations and capital projects. Inventory is recorded at cost which is determined on a weighted average basis.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(i) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Items subject to such estimates and assumptions include the carrying values of tangible capital assets, inventory and land held for resale, accrued liabilities and collectibility of accounts receivable. Actual results could differ from these estimates.

(j) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standards exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the organization is directly responsible or accepts responsibility for the liability;
- (iv) future economic benefits will be given up, and
- (v) a reasonable estimate of liability can be made.

(k) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the consolidated statements of operations as stipulations for liabilities are settled.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

2. Accounts receivable:

	2022	2021
Taxation - current	\$ 177,656	\$ 119,987
Taxation - arrears/delinquent	130,125	132,604
Accrued interest	380,619	69,450
Grants	296,503	772,732
Sales tax	85,840	129,362
Utilities	108,470	90,087
Trade and miscellaneous	161,867	431,085
	1,341,080	1,745,307
Less allowance for doubtful accounts	(25,238)	(46,551)
	\$ 1,315,842	\$ 1,698,756

Included in trade and miscellaneous receivable is \$nil (2021 - \$270,732) from McLeod Lake Mackenzie Community Forest Limited Partnership, a related party. The balance is recorded as revenue on the Consolidated Statement of Operations and Accumulated Surplus as government transfers – other.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

3. Investments:

	2022	2021
Term deposits	\$ 21,054,027	\$ 16,150,662

Investments are recorded at cost.

Investment income earned on investments and cash and cash equivalents of \$558,104 (2021 – \$205,135) is recognized as revenue on the Consolidated Statement of Operations and Accumulated Surplus as investments and penalties.

4. Investment in government business entities:

	2022	2021
McLeod Lake Mackenzie Community Forest Limited Partnership:		
Investment in shares	\$ 50	\$ 50
Advances	83,820	83,820
Accumulated earnings	6,368,672	6,353,530
Distributions	(3,015,096)	(2,665,095)
McLeod Lake Mackenzie Community Forest Corporation:		
Investment in shares	99	99
Accumulated earnings	45,491	50,658
Total investment	\$ 3,483,036	\$ 3,823,062

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

4. Investment in government business entities (continued):

The following table provides condensed supplementary financial information for the McLeod Lake Mackenzie Community Forest Limited Partnership, for the year ended December 31:

	2022	2021
(i) Financial position:		
Assets:		
Current	\$ 601,028	\$ 369,560
Investments	6,621,659	7,616,101
Restricted cash	1,221,898	1,263,374
Property and equipment	144,207	149,948
Total assets	\$ 8,588,792	\$ 9,398,983
Liabilities:		
Current	\$ 501,603	\$ 600,562
Silviculture obligation - long-term portion	1,212,299	1,253,814
Total liabilities	1,713,902	1,854,376
Equity:		
Share capital	1	1
Partner's equity	6,874,889	7,544,606
Total equity	6,874,890	7,544,607
Total liabilities and equity	\$ 8,588,792	\$ 9,398,983
(ii) Operations:		
Revenue	\$ 2,185,336	\$ 219,675
Expenses	(1,648,906)	(1,373,320)
Other income	(506,147)	1,021,824
Net loss	\$ 30,283	\$ (131,821)
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net loss	\$ 15,142	\$ (65,910)

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

4. Investment in government business entities (continued):

The following table provides condensed supplementary financial information for the McLeod Lake Mackenzie Community Forest Corporation, for the year ended December 31:

	2022	2021
(i) Financial position:		
Assets:		
Current	\$ 126,717	\$ 140,456
Investments	1	1
Total assets	\$ 126,718	\$ 140,457
Liabilities:		
Current	\$ 35,537	\$ 38,941
Total liabilities	35,537	38,941
Equity:		
Share capital	200	200
Retained earnings	90,981	101,316
Total equity	91,181	101,516
Total liabilities and equity	\$ 126,718	\$ 140,457
	2022	2021
(ii) Operations:		
Revenue	\$ 216,000	\$ 216,000
Expenses	(226,335)	(206,618)
Net (loss) income	\$ (10,335)	\$ 9,382
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net (loss) income	\$ (5,168)	\$ 4,691

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

5. Accounts payable and accrued liabilities:

	2022	2021
Trade payables and accrued liabilities	\$ 461,987	\$ 1,032,336
Wages and related costs	412,786	483,253
Holdback payable	489,350	352,461
Other payables	88,575	127,864
Government remittances	140,275	79,638
	<hr/> \$ 1,592,973	<hr/> \$ 2,075,552

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

6. Tangible capital assets:

2022	Assets under construction	Land and improvements	Building improvements equipment and IT	Building	Machinery equipment and vehicles	Drainage and transportation infrastructure	Water infrastructure	Sewer infrastructure	Total
Cost:									
Balance, beginning of year	\$ 4,348,132	\$ 7,619,825	\$ 10,673,136	\$ 18,764,464	\$ 11,686,959	\$ 14,119,875	\$ 3,451,691	\$ 4,991,881	\$ 75,655,963
Additions	2,257,575	-	222,479	14,989	265,620	140,846	-	-	2,901,509
Disposals	(49,559)	-	(54,110)	(12,574)	(87,372)	-	-	-	(203,615)
Transfers	-	-	69,697	(69,697)	-	-	-	-	-
Balance, end of year	6,556,148	7,619,825	10,911,202	18,697,182	11,865,207	14,260,721	3,451,691	4,991,881	78,353,857
Balance, beginning of year	-	-	3,956,015	5,743,386	7,727,430	9,500,985	1,249,229	2,702,036	30,879,081
Amortization	-	-	510,337	358,324	453,749	391,393	52,839	79,186	1,845,828
Disposals	-	-	(50,052)	(4,210)	(84,642)	-	-	-	(138,904)
Balance, end of year	-	-	4,416,300	6,097,500	8,096,537	9,892,378	1,302,068	2,781,222	32,586,005
Net book value, end of year	\$ 6,556,148	\$ 7,619,825	\$ 6,494,902	\$ 12,599,682	\$ 3,768,670	\$ 4,368,343	\$ 2,149,623	\$ 2,210,659	\$ 45,767,852

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

6. Tangible capital assets (continued):

2021	Assets under construction	Land and improvements	Building improvements equipment and IT	Building	Machinery equipment and vehicles	Drainage and transportation infrastructure	Water infrastructure	Sewer infrastructure	Total
Cost:									
Balance, beginning of year	\$ 2,075,540	\$ 7,619,825	\$ 10,289,214	\$ 18,296,090	\$ 10,972,859	\$ 13,560,931	\$ 3,241,091	\$ 4,868,436	\$ 70,923,986
Additions	3,120,133	-	387,522	91,010	714,100	93,390	248,183	136,796	4,791,134
Disposal	(4,623)	-	(3,600)	-	-	-	(37,583)	(13,351)	(59,157)
Transfers	(842,918)	-	-	377,364	-	465,554	-	-	-
Balance, end of year	4,348,132	7,619,825	10,673,136	18,764,464	11,686,959	14,119,875	3,451,691	4,991,881	75,655,963
Balance, beginning of year	-	-	3,473,186	5,381,495	7,274,362	9,130,608	1,211,438	2,638,927	29,110,016
Amortization	-	-	486,429	361,891	453,068	370,377	48,269	72,010	1,792,044
Disposals	-	-	(3,600)	-	-	-	(10,478)	(8,901)	(22,979)
Balance, end of year	-	-	3,956,015	5,743,386	7,727,430	9,500,985	1,249,229	2,702,036	30,879,081
Net book value, end of year	\$ 4,348,132	\$ 7,619,825	\$ 6,717,121	\$ 13,021,078	\$ 3,959,529	\$ 4,618,890	\$ 2,202,462	\$ 2,289,845	\$ 44,776,882

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

7. Assets held for resale:

Land held for resale consists of the bell subdivision, airport subdivision, and other lands. During the year, no land was sold. In the prior year, the District sold 2 airport subdivision properties and a gain of \$262,292 was recognized in the Consolidated Statement of Operations as general government expense.

8. Commitments and contingencies:

- (a) The District is responsible, as a member of the Regional District of Fraser-Fort George, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The District 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, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 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 District paid \$364,229 (2021 - \$387,222) for employer contributions to the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

8. Commitments and contingencies (continued):

(b) Continued:

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.

(c) The District is obligated to collect and transmit property taxes levied on District of Mackenzie taxpayers in respect of the following bodies:

- Ministry of Education, Province of British Columbia
- Regional District of Fraser-Fort George
- British Columbia Assessment Authority
- Municipal Finance Authority
- Fraser-Fort George Regional Hospital District
- Royal Canadian Mounted Police

(d) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

(e) The District may be involved from time to time in legal proceedings, claims and litigation that arise in the normal course of business. As at December 31, 2022, there is a claim outstanding that management has determined the outcome to be undeterminable and thus no accrual has been recorded.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

9. Accumulated surplus:

Accumulated surplus consists of individual fund surpluses and reserve funds as follows:

	2022	2021
Surplus:		
Invested in tangible capital assets	\$ 45,767,852	\$ 44,776,882
General fund	9,562,047	9,347,135
Water utility fund	147,395	191,786
Sewer utility fund	188,441	181,532
Library fund	101,532	92,711
Total surplus	55,767,267	54,590,046
Reserve funds set aside for specific purposes by Council:		
Parkland	41,538	41,003
Gas tax	1,036,232	930,414
Fire department vehicle/equipment replacement	1,581,091	1,594,486
Vehicle/equipment replacement	3,650,010	3,399,847
General capital	4,100,092	3,783,995
Climate action	40,766	-
Northern Capital Planning (Schedule 1)	1,780,730	2,954,695
Capital renewal	2,014,669	1,804,623
Financial stability	2,168,302	2,442,066
Water	1,619,373	1,365,861
Sewer	386,220	145,863
Library - operating	70,000	70,000
Library - relocation allowance	5,000	5,000
Library - contracts	20,000	20,000
Total reserve funds	18,514,023	18,557,853
	\$ 74,281,290	\$ 73,147,899

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

10. Net taxation revenue:

As disclosed in note 8(c), the District is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2022	2021
Taxes collected:		
General purposes	\$ 5,070,497	\$ 5,360,429
Collection for other governments	2,168,814	2,350,415
	<u>7,239,311</u>	<u>7,710,844</u>
Transfers to other governments:		
Provincial government	1,171,526	1,251,465
Fraser-Fort George Regional Hospital District	433,524	424,059
Regional District of Fraser-Fort George	330,132	382,607
B.C. Assessment Authority	44,601	54,838
Municipal Finance Authority	127	134
Royal Canadian Mounted Police	188,884	237,274
	<u>2,168,794</u>	<u>2,350,377</u>
	<u>\$ 5,070,517</u>	<u>\$ 5,360,467</u>

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

11. Government transfers:

The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2022	2021
Provincial grants:		
Unconditional	\$ 224,077	\$ 239,741
Carbon tax	67,082	4,114
Conditional	973,214	1,385,732
BC Hydro	2,543,705	2,597,754
Subtotal provincial grants	3,808,078	4,227,341
Federal grants:		
Conditional	-	4,300
Gas tax	221,340	432,869
Miscellaneous	62,089	43,918
Subtotal federal grants	283,429	481,087
Other grants:		
Forest Enhancement Society of BC	-	663,025
Fortis BC	128,893	187,363
Miscellaneous	452,143	467,310
Subtotal other grants	581,036	1,317,698
Total government transfers	\$ 4,672,543	\$ 6,026,126

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

12. Budget data:

The budget data presented in the consolidated financial statements is based upon the 2022 operating and capital budgets approved by Council on May 9, 2022. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenue:	
Operating budget	\$ 24,136,196
Less:	
Other capital revenue	(4,579,325)
Transfer from reserve funds	(5,682,571)
Transfer from surplus funds	(433,326)
Transfer from invested in tangible capital assets	(1,786,032)
Total revenues	11,654,942
Expenses:	
Operating budget	24,136,196
Less:	
Transfers to reserve funds	(1,427,291)
Transfer to general fund	(51,707)
Capital expenditures	(10,261,896)
Total expenses	12,395,302
Annual surplus	\$ (740,360)

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information:

Segmented information has been identified based upon lines of service provided by the District. District services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented information are as follows:

(a) General Government:

The general government operations provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the District. It also administers economic development projects and provides grants to various community groups that provide recreational opportunities in the District.

(b) Protective Services:

Protective services is comprised of emergency management and regulatory services.

(c) Transportation Services:

Transportation services is responsible for a wide variety of services including the development and maintenance of the District's roadway systems through the Public Works department, snow removal and street lighting.

(d) Environmental and Public Health:

Environmental and public health provides the dental centre, mosquito control and maintenance of the cemetery to the residents of the District.

(e) Garbage and Waste Collection:

Garbage and waste collection provides garbage collection and disposal services to residents and businesses in the District.

(f) Community Services:

Community services is responsible for the construction and maintenance of the District's parks and green spaces. It provides for the operation of the community centre, library and recreation centre.

(g) Water Utility:

The water utility installs and maintains water wells, pump stations and the water reservoir. The treatment and distribution of water in the District through Public Works is included in this segment.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information (continued):

(h) Sewer System:

The sewer system installs and maintains sewer mains, lift stations and the sewage lagoon. The collection and treatment of sewage in the District through Public Works is included in this segment.

The following statement provides additional information for the foregoing functions. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information (continued):

2022	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,070,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,070,517
User fees and licenses and permits	-	-	77,488	-	427,823	84,268	666,237	528,005	1,783,821
Sales of services	1,010	1,143	42,033	502	-	316,483	-	-	361,171
Government transfers	4,049,902	255,424	221,340	67,082	-	78,795	-	-	4,672,543
Other revenues	660,439	82,658	39,173	-	-	40,980	-	-	823,250
Income from investments in government business enterprises and partnerships	9,974	-	-	-	-	-	-	-	9,974
Total revenue	9,791,842	339,225	380,034	67,584	427,823	520,526	666,237	528,005	12,721,276
Expenses:									
Operating	628,550	401,542	907,255	72,656	-	828,863	285,322	210,266	3,334,454
Salaries, wages & employee benefits	1,200,997	605,690	1,113,689	18,288	173,445	2,358,273	186,601	82,903	5,739,886
Legislature	155,729	-	-	-	-	-	-	-	155,729
Amortization	56,198	140,691	703,263	48,763	-	732,831	76,308	87,774	1,845,828
Interest	1,135	-	-	-	-	-	-	-	1,135
Insurance	48,476	30,064	78,351	178	-	59,230	8,741	12,013	237,053
Professional services	80,542	-	-	-	-	5,000	-	-	85,542
Garbage disposal	-	-	-	-	188,258	-	-	-	188,258
Loss from investments government business enterprises and partnerships	-	-	-	-	-	-	-	-	-
Total expenses	2,171,627	1,177,987	2,802,558	139,885	361,703	3,984,197	556,972	392,956	11,587,885
Annual surplus (deficit)	\$ 7,620,215	\$ (838,762)	\$ (2,422,524)	\$ (72,301)	\$ 66,120	\$ (3,463,671)	\$ 109,265	\$ 135,049	\$ 1,133,391

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information (continued):

2021	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,360,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,360,467
User fees and licenses and permits	-	-	12,189	-	397,271	103,544	624,229	469,604	1,606,837
Sales of services	3,915	1,476	34,649	90	-	251,756	-	-	291,886
Government transfers	4,218,371	1,190,953	447,169	4,114	-	83,521	81,998	-	6,026,126
Other revenues	268,894	99,713	32,589	-	-	67,678	-	-	468,874
Total revenue	9,851,647	1,292,142	526,596	4,204	397,271	506,499	706,227	469,604	13,754,190
Expenses:									
Operating	709,798	1,145,474	831,521	48,389	-	751,140	248,294	213,755	3,948,371
Salaries, wages & employee benefits	1,205,556	678,864	1,195,767	10,921	165,157	2,358,528	155,795	58,479	5,829,067
Legislature	145,541	-	-	-	-	-	-	-	145,541
Amortization	51,768	146,048	654,211	48,763	-	738,918	71,738	80,598	1,792,044
Interest	190	-	-	-	-	-	-	-	190
Insurance	39,948	17,813	79,309	221	-	52,441	7,572	11,626	208,930
Professional Services	92,366	-	-	-	-	5,141	-	-	97,507
Garbage disposal	-	-	-	-	179,228	-	-	-	179,228
Loss from disposal fixed assets	4,623	-	-	-	-	-	27,105	4,450	36,178
Loss from investments in government business enterprises and partnerships	61,220	-	-	-	-	-	-	-	61,220
Gain on sale of assets held for sale	(262,292)	-	-	-	-	-	-	-	(262,292)
Total expenses	2,048,718	1,988,199	2,760,808	108,294	344,385	3,906,168	510,504	368,908	12,035,984
Annual surplus (deficit)	\$ 7,802,929	\$ (696,057)	\$ (2,234,212)	\$ (104,090)	\$ 52,886	\$ (3,399,669)	\$ 195,723	\$ 100,696	\$ 1,718,206

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

14. Significant taxpayers:

The District derives a significant portion of its taxation revenue from the major industry taxpayers. Any changes in this sector could have an impact on the ongoing operations of the District.

15. Comparative information:

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2022 financial statements. The changes do not affect prior year annual surplus.

DISTRICT OF MACKENZIE

Schedule 1 - Northern Capital Planning Grant
Year ended December 31, 2022
(Unaudited)

In fiscal 2020, the District was the recipient of \$2,459,000 under the Northern Capital and Planning Grant (NCPG) program from the Province of British Columbia.

	2022	2021
Opening balance of reserve	\$ 2,954,695	\$ 5,900,792
Reserve used	(1,234,941)	(2,989,858)
Interest	60,976	43,761
	\$ 1,780,730	\$ 2,954,695

DISTRICT OF MACKENZIE

Schedule 2 - COVID-19 Safe Restart Grant
Year ended December 31, 2022
(Unaudited)

In November 2020, the District was the recipient of a \$1,244,000 grant under the COVID-19 Safe Restart for Local Government program from the Province of BC. As the conditions for use of this grant funding allow local governments to use this funding where the greatest need arises, the entire \$1,244,000 amount received was recognized as revenue in 2020 and included in grant revenue on the Consolidated Statement of Operations and Accumulated Surplus. The District utilized \$249,336 within 2022 to cover operational costs and overall pandemic response expenses incurred since the beginning of the pandemic in the spring of 2020.

	2022
Balance of COVID-19 Safe Restart grant funds at December 31, 2021	\$ 373,574
Less amount utilized in 2022	
Audio visual upgrades	204,555
Computer and technology	5,915
General government	38,866
	<u>249,336</u>
Audio visual upgrades	<u>124,238</u>
Total 2022 allocation of COVID-19 Safe Restart grant	<u>124,238</u>
Remaining COVID-19 Safe Restart Grant	<u>\$ -</u>

COUNCIL REPORT

To: Mayor and Council

From: Finance

Date: June 20, 2023

Subject: 2022 Statement of Financial Information (SOFI)

RECOMMENDATION:

THAT Council approves the District of Mackenzie's Statement of Financial Information for 2022.

BACKGROUND:

The Statement of Financial Information (SOFI) is an annual report and is prepared in accordance with the Financial Information Act, and it must be made available for public viewing by June 30 of each year.

The attached 2022 SOFI contains the 2022 Consolidated Financial Statements and the following schedules:

- Schedules of Debts
- Schedule of Guarantee and Indemnity Agreements
- Schedule of Remuneration and Expenses
- Schedule of Payments to Suppliers of Goods and Services

Staff provided additional information regarding employee remuneration in the statements for 2022. Remuneration is further broken down into base pay and other compensation.

Base Pay

Includes the compensation agreed upon for time worked as per collective agreements or exempt conditions of employment, including acting pay when an employee temporarily takes on the duties of a higher paid position during the incumbent's absence. It also includes taxable benefits.

Other Compensation

Includes other compensation as noted in the collective agreement and compensation adjustments to employees. Examples include:

- Overtime pay and payouts of banked time
- Payouts of banked vacation time

- On-call compensation
- Premiums for undesirable work or hours
- Payouts of unused medical travel time

COUNCIL PRIORITIES:

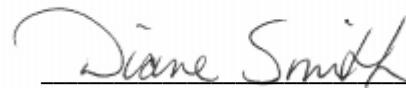
Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

2022 Statement of Financial Information (SOFI)



DISTRICT OF MACKENZIE

For the year ended December 31, 2022

1 Mackenzie Blvd (Bag 340)
Mackenzie, BC V0J 2C0
Tel (250) 997-3221
finance@districtofmackenzie.ca

www.districtofmackenzie.ca

STATEMENT OF FINANCIAL INFORMATION 2022

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DISTRICT OF MACKENZIE

STATEMENT OF FINANCIAL INFORMATION

SCHEDULE A

Annual Financial Statements

For the year ended December 31, 2022

Prepared as required by Financial Information Regulation, Schedule 1, Section 1-3

Consolidated Financial Statements of



DISTRICT OF MACKENZIE

And independent Auditor's Report thereon

Year ended December 31, 2022

Management Responsibility for the Consolidated Financial Statements

Independent Auditor's Report

Consolidated Financial Statements

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DISTRICT OF MACKENZIE

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the District of Mackenzie (the "District") are the responsibility of the District's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

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

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the District. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's consolidated financial statements.

A handwritten signature in blue ink that reads "Diane Smith".

Mrs. Diane Smith, *Chief Administrative Officer*

A handwritten signature in blue ink that reads "Kerri Borne".

Mrs. Kerri Borne, *Chief Financial Officer*



KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
Canada
Tel 250-563-7151
Fax 250-563-5693

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of District of Mackenzie

Opinion

We have audited the consolidated financial statements of District of Mackenzie (the "District"), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2022 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 auditor's report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.

Other Information

Management is responsible for the other information. The other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - COVID-19 Safe Restart Grant



Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - COVID-19 Safe Restart Grant as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

In preparing the financial statements, management is responsible for assessing the District'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 District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 the 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.



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We also:

- Identify and assess the risks of material misstatement of the 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 District'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 District'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 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 District's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

May 8, 2023



DISTRICT OF MACKENZIE

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash and cash equivalents	\$ 2,717,968	\$ 7,519,153
Accounts receivable (note 2)	1,315,842	1,698,756
Investments (note 3)	21,054,027	16,150,662
Investment in government business entities (note 4)	3,483,036	3,823,062
	<u>28,570,873</u>	<u>29,191,633</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 5)	1,592,973	2,075,552
Deferred revenue	461,936	682,539
	<u>2,054,909</u>	<u>2,758,091</u>
Net financial assets	26,515,964	26,433,542
Non-financial assets:		
Tangible capital assets (note 6)	45,767,852	44,776,882
Assets held for resale (note 7)	1,601,866	1,601,866
Inventory	103,074	70,731
Prepaid expenses	292,534	264,878
	<u>47,765,326</u>	<u>46,714,357</u>
Commitments and contingencies (note 8)		
Accumulated surplus (note 9)	<u>\$ 74,281,290</u>	<u>\$ 73,147,899</u>

See accompanying notes to consolidated financial statements.

Joan Atkinson

Mayor

Kerri Borne

Chief Financial Officer

DISTRICT OF MACKENZIE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	Budget (note 12)	2022	2021
Revenue (note 13):			
Net taxation revenue (note 10)	\$ 5,068,457	\$ 5,070,517	\$ 5,360,467
Sale of services	754,698	361,171	291,886
Government transfers (note 11)			
Provincial	3,368,974	3,808,078	4,227,341
Federal	253,340	283,429	481,087
Other	291,372	581,036	1,317,698
Investments and penalties	301,000	610,704	254,704
Other	384,300	212,546	214,170
Licenses and permits	75,225	84,268	103,544
User fees	1,157,576	1,699,553	1,503,293
Income from investments in government business entities and partnerships	-	9,974	-
	11,654,942	12,721,276	13,754,190
Expenses (note 13):			
Community services	4,098,579	3,984,197	3,906,168
Garbage and waste collection	329,152	361,703	344,385
General government	2,322,675	2,171,627	1,987,498
Protective services	1,416,019	1,177,987	1,988,199
Environmental and public health	143,111	139,885	108,294
Sewer system	623,278	392,956	368,908
Transportation services	2,674,866	2,802,558	2,760,808
Water utility	787,622	556,972	510,504
Loss from investments in government business entities and partnerships	-	-	61,220
	12,395,302	11,587,885	12,035,984
Annual (deficit) surplus	(740,360)	1,133,391	1,718,206
Accumulated surplus, beginning of year	73,147,899	73,147,899	71,429,693
Accumulated surplus, end of year	\$ 72,407,539	\$ 74,281,290	\$ 73,147,899

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Change In Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Budget (Note 12)	2022	2021
Annual surplus	\$ (740,360)	\$ 1,133,391	\$ 1,718,206
Acquisition of tangible capital assets	(10,261,896)	(2,901,509)	(4,791,134)
Amortization of tangible capital assets	1,786,032	1,845,828	1,792,044
Loss on sale of tangible capital assets	-	64,711	36,178
Gain on sale of assets held for sale	-	-	(262,292)
Proceeds on sale of assets held for sale	-	-	395,000
	(8,475,864)	(990,970)	(2,830,204)
Acquisition of inventory	-	(103,074)	(70,731)
Acquisition of prepaid expenses	-	(292,534)	(264,878)
Consumption of inventory	-	70,731	27,686
Use of prepaid expenses	-	264,878	293,115
	-	(59,999)	(14,808)
Change in net financial assets	(9,216,224)	82,422	(1,126,806)
Net financial assets, beginning of year	26,433,542	26,433,542	27,560,348
Net financial assets, end of year	\$ 17,217,318	\$ 26,515,964	\$ 26,433,542

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,133,391	\$ 1,718,206
Items not involving cash:		
Amortization of tangible capital assets	1,845,828	1,792,044
Loss on sale of tangible capital assets	64,711	36,178
(Income) loss from investments in government business entities	(9,974)	61,220
Gain on sale of assets held for resale (note 7)	-	(262,292)
Changes in non-cash operating working capital:		
Accounts receivable	382,914	849,012
Inventory	(32,343)	(43,045)
Accounts payable and accrued liabilities	(482,579)	(493,345)
Deferred revenue	(220,603)	(209,752)
Prepaid expenses	(27,656)	28,237
Net change in cash from operating activities	2,653,689	3,476,463
Investing activities:		
Investment purchases	(4,903,365)	(3,200,335)
Proceeds on sale of assets held for resale	-	395,000
Acquisition of tangible capital assets	(2,901,509)	(4,791,134)
Distribution from government business partnership	350,000	500,000
	(7,454,874)	(7,096,469)
Decrease in cash and cash equivalents	(4,801,185)	(3,620,006)
Cash and cash equivalents, beginning of year	7,519,153	11,139,159
Cash and cash equivalents, end of year	\$ 2,717,968	\$ 7,519,153

See accompanying notes to consolidated financial statements.

District of Mackenzie (the "District") is a municipality that was created in 1966 under the Community charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, waste water and fiscal services.

1. Significant accounting policies:

These consolidated financial statements are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the District and which are owned or controlled by the District.

Included in these consolidated financial statements is the Mackenzie Public Library which is controlled by the District.

(ii) Accounting for Region and School Board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School District are not reflected in these consolidated financial statements.

(iii) Trust funds:

Trust funds and their operations administered by the District are not included in these consolidated financial statements.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iv) Investment in government business entities:

The District records its investments in government business enterprises ("GBEs") and government business partnerships ("GBPs") on a modified equity basis. Under the modified equity basis, the GBEs and GBPs accounting policies are not adjusted to conform with those of the District and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual earnings or loss of the GBEs and GBPs in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends or other cash distributions are recorded as a reduction to the investment asset account. The GBEs and GBPs account for their transactions under accounting standards for private enterprises due to the fact that management believes that the difference between accounting standards from private enterprises and public sector accounting standards are not significant.

The District's investment in government business enterprises and partnerships consist of:

- McLeod Lake Mackenzie Community Forest Corporation 50%
- McLeod Lake Mackenzie Community Forest Limited Partnership 50%

(b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

Taxation and user fee revenues are recognized in accordance with the provisions of the Community Charter. The District is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the District's taxation revenues.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or deposits.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(e) Cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition which are readily convertible into a known amount of cash.

(f) Investments:

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary.

(g) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services; they have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimate useful lives as follows:

Asset	Useful life - years
Buildings	40 - 75 years
Building improvements, equipment and IT	4 - 40 years
Drainage and transportation infrastructure	10 - 100 years
Machinery, equipment and vehicles	5 - 20 years
Water infrastructure	10 - 100 years
Sewer infrastructure	10 - 100 years

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(g) Non-financial assets (continued):

(i) Tangible capital assets (continued):

Annual amortization is charged in the year that an asset becomes available for productive use and in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Interest capitalization:

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital assets.

(iv) Land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

(h) Inventory:

Inventory consist of supplies, repairs parts and materials consumed in operations and capital projects. Inventory is recorded at cost which is determined on a weighted average basis.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(i) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Items subject to such estimates and assumptions include the carrying values of tangible capital assets, inventory and land held for resale, accrued liabilities and collectibility of accounts receivable. Actual results could differ from these estimates.

(j) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standards exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the organization is directly responsible or accepts responsibility for the liability;
- (iv) future economic benefits will be given up, and
- (v) a reasonable estimate of liability can be made.

(k) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the consolidated statements of operations as stipulations for liabilities are settled.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

2. Accounts receivable:

	2022	2021
Taxation - current	\$ 177,656	\$ 119,987
Taxation - arrears/delinquent	130,125	132,604
Accrued interest	380,619	69,450
Grants	296,503	772,732
Sales tax	85,840	129,362
Utilities	108,470	90,087
Trade and miscellaneous	161,867	431,085
	1,341,080	1,745,307
Less allowance for doubtful accounts	(25,238)	(46,551)
	\$ 1,315,842	\$ 1,698,756

Included in trade and miscellaneous receivable is \$nil (2021 - \$270,732) from McLeod Lake Mackenzie Community Forest Limited Partnership, a related party. The balance is recorded as revenue on the Consolidated Statement of Operations and Accumulated Surplus as government transfers – other.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

3. Investments:

	2022	2021
Term deposits	\$ 21,054,027	\$ 16,150,662

Investments are recorded at cost.

Investment income earned on investments and cash and cash equivalents of \$558,104 (2021 – \$205,135) is recognized as revenue on the Consolidated Statement of Operations and Accumulated Surplus as investments and penalties.

4. Investment in government business entities:

	2022	2021
McLeod Lake Mackenzie Community Forest Limited Partnership:		
Investment in shares	\$ 50	\$ 50
Advances	83,820	83,820
Accumulated earnings	6,368,672	6,353,530
Distributions	(3,015,096)	(2,665,095)
McLeod Lake Mackenzie Community Forest Corporation:		
Investment in shares	99	99
Accumulated earnings	45,491	50,658
Total investment	\$ 3,483,036	\$ 3,823,062

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

4. Investment in government business entities (continued):

The following table provides condensed supplementary financial information for the McLeod Lake Mackenzie Community Forest Limited Partnership, for the year ended December 31:

	2022	2021
(i) Financial position:		
Assets:		
Current	\$ 601,028	\$ 369,560
Investments	6,621,659	7,616,101
Restricted cash	1,221,898	1,263,374
Property and equipment	144,207	149,948
Total assets	\$ 8,588,792	\$ 9,398,983
Liabilities:		
Current	\$ 501,603	\$ 600,562
Silviculture obligation - long-term portion	1,212,299	1,253,814
Total liabilities	1,713,902	1,854,376
Equity:		
Share capital	1	1
Partner's equity	6,874,889	7,544,606
Total equity	6,874,890	7,544,607
Total liabilities and equity	\$ 8,588,792	\$ 9,398,983
(ii) Operations:		
Revenue	\$ 2,185,336	\$ 219,675
Expenses	(1,648,906)	(1,373,320)
Other income	(506,147)	1,021,824
Net loss	\$ 30,283	\$ (131,821)
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net loss	\$ 15,142	\$ (65,910)

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

4. Investment in government business entities (continued):

The following table provides condensed supplementary financial information for the McLeod Lake Mackenzie Community Forest Corporation, for the year ended December 31:

	2022	2021
(i) Financial position:		
Assets:		
Current	\$ 126,717	\$ 140,456
Investments	1	1
Total assets	\$ 126,718	\$ 140,457
Liabilities:		
Current	\$ 35,537	\$ 38,941
Total liabilities	35,537	38,941
Equity:		
Share capital	200	200
Retained earnings	90,981	101,316
Total equity	91,181	101,516
Total liabilities and equity	\$ 126,718	\$ 140,457
	2022	2021
(ii) Operations:		
Revenue	\$ 216,000	\$ 216,000
Expenses	(226,335)	(206,618)
Net (loss) income	\$ (10,335)	\$ 9,382
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net (loss) income	\$ (5,168)	\$ 4,691

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

5. Accounts payable and accrued liabilities:

	2022	2021
Trade payables and accrued liabilities	\$ 461,987	\$ 1,032,336
Wages and related costs	412,786	483,253
Holdback payable	489,350	352,461
Other payables	88,575	127,864
Government remittances	140,275	79,638
	<hr/> \$ 1,592,973	<hr/> \$ 2,075,552

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

6. Tangible capital assets:

2022	Assets under construction	Land and improvements	Building improvements equipment and IT	Building	Machinery equipment and vehicles	Drainage and transportation infrastructure	Water infrastructure	Sewer infrastructure	Total
Cost:									
Balance, beginning of year	\$ 4,348,132	\$ 7,619,825	\$ 10,673,136	\$ 18,764,464	\$ 11,686,959	\$ 14,119,875	\$ 3,451,691	\$ 4,991,881	\$ 75,655,963
Additions	2,257,575	-	222,479	14,989	265,620	140,846	-	-	2,901,509
Disposals	(49,559)	-	(54,110)	(12,574)	(87,372)	-	-	-	(203,615)
Transfers	-	-	69,697	(69,697)	-	-	-	-	-
Balance, end of year	6,556,148	7,619,825	10,911,202	18,697,182	11,865,207	14,260,721	3,451,691	4,991,881	78,353,857
Balance, beginning of year	-	-	3,956,015	5,743,386	7,727,430	9,500,985	1,249,229	2,702,036	30,879,081
Amortization	-	-	510,337	358,324	453,749	391,393	52,839	79,186	1,845,828
Disposals	-	-	(50,052)	(4,210)	(84,642)	-	-	-	(138,904)
Balance, end of year	-	-	4,416,300	6,097,500	8,096,537	9,892,378	1,302,068	2,781,222	32,586,005
Net book value, end of year	\$ 6,556,148	\$ 7,619,825	\$ 6,494,902	\$ 12,599,682	\$ 3,768,670	\$ 4,368,343	\$ 2,149,623	\$ 2,210,659	\$ 45,767,852

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

6. Tangible capital assets (continued):

2021	Assets under construction	Land and improvements	Building improvements equipment and IT	Building	Machinery equipment and vehicles	Drainage and transportation infrastructure	Water infrastructure	Sewer infrastructure	Total
Cost:									
Balance, beginning of year	\$ 2,075,540	\$ 7,619,825	\$ 10,289,214	\$ 18,296,090	\$ 10,972,859	\$ 13,560,931	\$ 3,241,091	\$ 4,868,436	\$ 70,923,986
Additions	3,120,133	-	387,522	91,010	714,100	93,390	248,183	136,796	4,791,134
Disposal	(4,623)	-	(3,600)	-	-	-	(37,583)	(13,351)	(59,157)
Transfers	(842,918)	-	-	377,364	-	465,554	-	-	-
Balance, end of year	4,348,132	7,619,825	10,673,136	18,764,464	11,686,959	14,119,875	3,451,691	4,991,881	75,655,963
Balance, beginning of year	-	-	3,473,186	5,381,495	7,274,362	9,130,608	1,211,438	2,638,927	29,110,016
Amortization	-	-	486,429	361,891	453,068	370,377	48,269	72,010	1,792,044
Disposals	-	-	(3,600)	-	-	-	(10,478)	(8,901)	(22,979)
Balance, end of year	-	-	3,956,015	5,743,386	7,727,430	9,500,985	1,249,229	2,702,036	30,879,081
Net book value, end of year	\$ 4,348,132	\$ 7,619,825	\$ 6,717,121	\$ 13,021,078	\$ 3,959,529	\$ 4,618,890	\$ 2,202,462	\$ 2,289,845	\$ 44,776,882

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

7. Assets held for resale:

Land held for resale consists of the bell subdivision, airport subdivision, and other lands. During the year, no land was sold. In the prior year, the District sold 2 airport subdivision properties and a gain of \$262,292 was recognized in the Consolidated Statement of Operations as general government expense.

8. Commitments and contingencies:

- (a) The District is responsible, as a member of the Regional District of Fraser-Fort George, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The District 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, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 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 District paid \$364,229 (2021 - \$387,222) for employer contributions to the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

8. Commitments and contingencies (continued):

(b) Continued:

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.

(c) The District is obligated to collect and transmit property taxes levied on District of Mackenzie taxpayers in respect of the following bodies:

- Ministry of Education, Province of British Columbia
- Regional District of Fraser-Fort George
- British Columbia Assessment Authority
- Municipal Finance Authority
- Fraser-Fort George Regional Hospital District
- Royal Canadian Mounted Police

(d) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

(e) The District may be involved from time to time in legal proceedings, claims and litigation that arise in the normal course of business. As at December 31, 2022, there is a claim outstanding that management has determined the outcome to be undeterminable and thus no accrual has been recorded.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

9. Accumulated surplus:

Accumulated surplus consists of individual fund surpluses and reserve funds as follows:

	2022	2021
Surplus:		
Invested in tangible capital assets	\$ 45,767,852	\$ 44,776,882
General fund	9,562,047	9,347,135
Water utility fund	147,395	191,786
Sewer utility fund	188,441	181,532
Library fund	101,532	92,711
Total surplus	55,767,267	54,590,046
Reserve funds set aside for specific purposes by Council:		
Parkland	41,538	41,003
Gas tax	1,036,232	930,414
Fire department vehicle/equipment replacement	1,581,091	1,594,486
Vehicle/equipment replacement	3,650,010	3,399,847
General capital	4,100,092	3,783,995
Climate action	40,766	-
Northern Capital Planning (Schedule 1)	1,780,730	2,954,695
Capital renewal	2,014,669	1,804,623
Financial stability	2,168,302	2,442,066
Water	1,619,373	1,365,861
Sewer	386,220	145,863
Library - operating	70,000	70,000
Library - relocation allowance	5,000	5,000
Library - contracts	20,000	20,000
Total reserve funds	18,514,023	18,557,853
	\$ 74,281,290	\$ 73,147,899

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

10. Net taxation revenue:

As disclosed in note 8(c), the District is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2022	2021
Taxes collected:		
General purposes	\$ 5,070,497	\$ 5,360,429
Collection for other governments	2,168,814	2,350,415
	<u>7,239,311</u>	<u>7,710,844</u>
Transfers to other governments:		
Provincial government	1,171,526	1,251,465
Fraser-Fort George Regional Hospital District	433,524	424,059
Regional District of Fraser-Fort George	330,132	382,607
B.C. Assessment Authority	44,601	54,838
Municipal Finance Authority	127	134
Royal Canadian Mounted Police	188,884	237,274
	<u>2,168,794</u>	<u>2,350,377</u>
	<u>\$ 5,070,517</u>	<u>\$ 5,360,467</u>

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

11. Government transfers:

The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2022	2021
Provincial grants:		
Unconditional	\$ 224,077	\$ 239,741
Carbon tax	67,082	4,114
Conditional	973,214	1,385,732
BC Hydro	2,543,705	2,597,754
Subtotal provincial grants	3,808,078	4,227,341
Federal grants:		
Conditional	-	4,300
Gas tax	221,340	432,869
Miscellaneous	62,089	43,918
Subtotal federal grants	283,429	481,087
Other grants:		
Forest Enhancement Society of BC	-	663,025
Fortis BC	128,893	187,363
Miscellaneous	452,143	467,310
Subtotal other grants	581,036	1,317,698
Total government transfers	\$ 4,672,543	\$ 6,026,126

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

12. Budget data:

The budget data presented in the consolidated financial statements is based upon the 2022 operating and capital budgets approved by Council on May 9, 2022. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenue:	
Operating budget	\$ 24,136,196
Less:	
Other capital revenue	(4,579,325)
Transfer from reserve funds	(5,682,571)
Transfer from surplus funds	(433,326)
Transfer from invested in tangible capital assets	(1,786,032)
Total revenues	11,654,942
Expenses:	
Operating budget	24,136,196
Less:	
Transfers to reserve funds	(1,427,291)
Transfer to general fund	(51,707)
Capital expenditures	(10,261,896)
Total expenses	12,395,302
Annual surplus	\$ (740,360)

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information:

Segmented information has been identified based upon lines of service provided by the District. District services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented information are as follows:

(a) General Government:

The general government operations provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the District. It also administers economic development projects and provides grants to various community groups that provide recreational opportunities in the District.

(b) Protective Services:

Protective services is comprised of emergency management and regulatory services.

(c) Transportation Services:

Transportation services is responsible for a wide variety of services including the development and maintenance of the District's roadway systems through the Public Works department, snow removal and street lighting.

(d) Environmental and Public Health:

Environmental and public health provides the dental centre, mosquito control and maintenance of the cemetery to the residents of the District.

(e) Garbage and Waste Collection:

Garbage and waste collection provides garbage collection and disposal services to residents and businesses in the District.

(f) Community Services:

Community services is responsible for the construction and maintenance of the District's parks and green spaces. It provides for the operation of the community centre, library and recreation centre.

(g) Water Utility:

The water utility installs and maintains water wells, pump stations and the water reservoir. The treatment and distribution of water in the District through Public Works is included in this segment.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information (continued):

(h) Sewer System:

The sewer system installs and maintains sewer mains, lift stations and the sewage lagoon. The collection and treatment of sewage in the District through Public Works is included in this segment.

The following statement provides additional information for the foregoing functions. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information (continued):

2022	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,070,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,070,517
User fees and licenses and permits	-	-	77,488	-	427,823	84,268	666,237	528,005	1,783,821
Sales of services	1,010	1,143	42,033	502	-	316,483	-	-	361,171
Government transfers	4,049,902	255,424	221,340	67,082	-	78,795	-	-	4,672,543
Other revenues	660,439	82,658	39,173	-	-	40,980	-	-	823,250
Income from investments in government business enterprises and partnerships	9,974	-	-	-	-	-	-	-	9,974
Total revenue	9,791,842	339,225	380,034	67,584	427,823	520,526	666,237	528,005	12,721,276
Expenses:									
Operating	628,550	401,542	907,255	72,656	-	828,863	285,322	210,266	3,334,454
Salaries, wages & employee benefits	1,200,997	605,690	1,113,689	18,288	173,445	2,358,273	186,601	82,903	5,739,886
Legislature	155,729	-	-	-	-	-	-	-	155,729
Amortization	56,198	140,691	703,263	48,763	-	732,831	76,308	87,774	1,845,828
Interest	1,135	-	-	-	-	-	-	-	1,135
Insurance	48,476	30,064	78,351	178	-	59,230	8,741	12,013	237,053
Professional services	80,542	-	-	-	-	5,000	-	-	85,542
Garbage disposal	-	-	-	-	188,258	-	-	-	188,258
Loss from investments government business enterprises and partnerships	-	-	-	-	-	-	-	-	-
Total expenses	2,171,627	1,177,987	2,802,558	139,885	361,703	3,984,197	556,972	392,956	11,587,885
Annual surplus (deficit)	\$ 7,620,215	\$ (838,762)	\$ (2,422,524)	\$ (72,301)	\$ 66,120	\$ (3,463,671)	\$ 109,265	\$ 135,049	\$ 1,133,391

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

13. Segmented information (continued):

2021	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,360,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,360,467
User fees and licenses and permits	-	-	12,189	-	397,271	103,544	624,229	469,604	1,606,837
Sales of services	3,915	1,476	34,649	90	-	251,756	-	-	291,886
Government transfers	4,218,371	1,190,953	447,169	4,114	-	83,521	81,998	-	6,026,126
Other revenues	268,894	99,713	32,589	-	-	67,678	-	-	468,874
Total revenue	9,851,647	1,292,142	526,596	4,204	397,271	506,499	706,227	469,604	13,754,190
Expenses:									
Operating	709,798	1,145,474	831,521	48,389	-	751,140	248,294	213,755	3,948,371
Salaries, wages & employee benefits	1,205,556	678,864	1,195,767	10,921	165,157	2,358,528	155,795	58,479	5,829,067
Legislature	145,541	-	-	-	-	-	-	-	145,541
Amortization	51,768	146,048	654,211	48,763	-	738,918	71,738	80,598	1,792,044
Interest	190	-	-	-	-	-	-	-	190
Insurance	39,948	17,813	79,309	221	-	52,441	7,572	11,626	208,930
Professional Services	92,366	-	-	-	-	5,141	-	-	97,507
Garbage disposal	-	-	-	-	179,228	-	-	-	179,228
Loss from disposal fixed assets	4,623	-	-	-	-	-	27,105	4,450	36,178
Loss from investments in government business enterprises and partnerships	61,220	-	-	-	-	-	-	-	61,220
Gain on sale of assets held for sale	(262,292)	-	-	-	-	-	-	-	(262,292)
Total expenses	2,048,718	1,988,199	2,760,808	108,294	344,385	3,906,168	510,504	368,908	12,035,984
Annual surplus (deficit)	\$ 7,802,929	\$ (696,057)	\$ (2,234,212)	\$ (104,090)	\$ 52,886	\$ (3,399,669)	\$ 195,723	\$ 100,696	\$ 1,718,206

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

14. Significant taxpayers:

The District derives a significant portion of its taxation revenue from the major industry taxpayers. Any changes in this sector could have an impact on the ongoing operations of the District.

15. Comparative information:

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2022 financial statements. The changes do not affect prior year annual surplus.

DISTRICT OF MACKENZIE

Schedule 1 - Northern Capital Planning Grant
Year ended December 31, 2022
(Unaudited)

In fiscal 2020, the District was the recipient of \$2,459,000 under the Northern Capital and Planning Grant (NCPG) program from the Province of British Columbia.

	2022	2021
Opening balance of reserve	\$ 2,954,695	\$ 5,900,792
Reserve used	(1,234,941)	(2,989,858)
Interest	60,976	43,761
	\$ 1,780,730	\$ 2,954,695

DISTRICT OF MACKENZIE

Schedule 2 - COVID-19 Safe Restart Grant
Year ended December 31, 2022
(Unaudited)

In November 2020, the District was the recipient of a \$1,244,000 grant under the COVID-19 Safe Restart for Local Government program from the Province of BC. As the conditions for use of this grant funding allow local governments to use this funding where the greatest need arises, the entire \$1,244,000 amount received was recognized as revenue in 2020 and included in grant revenue on the Consolidated Statement of Operations and Accumulated Surplus. The District utilized \$249,336 within 2022 to cover operational costs and overall pandemic response expenses incurred since the beginning of the pandemic in the spring of 2020.

	2022
Balance of COVID-19 Safe Restart grant funds at December 31, 2021	\$ 373,574
Less amount utilized in 2022	
Audio visual upgrades	204,555
Computer and technology	5,915
General government	38,866
	<u>249,336</u>
Audio visual upgrades	<u>124,238</u>
Total 2022 allocation of COVID-19 Safe Restart grant	<u>124,238</u>
Remaining COVID-19 Safe Restart Grant	<u>\$ -</u>

DISTRICT OF MACKENZIE

STATEMENT OF FINANCIAL INFORMATION

SCHEDULE B

Schedule of Debts

The District of Mackenzie has no Long-Term Debt

Prepared as required by Financial Information Regulation, Schedule 1, Section 4

DISTRICT OF MACKENZIE

STATEMENT OF FINANCIAL INFORMATION

SCHEDULE C

Schedule of Guarantee and Indemnity Agreements

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

Prepared as required by Financial Information Regulation, Schedule 1, Section 5

DISTRICT OF MACKENZIE

STATEMENT OF FINANCIAL INFORMATION

SCHEDULE D

Schedule of Remuneration and Expenses

For the year ended December 31, 2022

Prepared as required by Financial Information Regulation, Schedule 1, Section 6

District of Mackenzie

Statement of Financial Information (SOFI)

Fiscal Year Ended December 31, 2021

(a) Schedule of Council Remuneration and Expenses

REMUNERATION - 2022

ELECTED OFFICIALS

NAME	POSITION	SALARIES	EXPENSES	TOTAL
Atkinson, Joan	Mayor	\$ 28,903	\$ 6,656	\$ 35,559
Barnes, Andy	Councillor	12,911	2,960	15,871
Brumovsky, Viktor	Councillor	12,250	2,949	15,199
Gates-Grogan, Peter	Councillor	10,209	-	10,209
Hipkiss, Amber	Councillor	13,010	7,525	20,535
McMeeken, Raye	Councillor	12,911	1,477	14,388
Tapper, Kyle	Councillor	2,042	500	2,542
Wiens, James	Councillor	10,209	3,168	13,377
Wright, Jesse	Councillor	2,042	1,136	3,178
Total Elected Officials		\$ 104,487	\$ 26,371	\$ 130,858

District of Mackenzie

Statement of Financial Information (SOFI)

Fiscal Year Ended December 31, 2022

(b) Schedule of Employee Remuneration and Expenses

REMUNERATION - 2022

EMPLOYEES

NAME	POSITION	Base Pay	Other Compensation	EXPENSES	TOTAL
Smith, Diane	Chief Administrative Officer	\$ 160,454	\$ 9,688.20	\$ 14,506	\$ 184,648
Gilmer, Terry	Director of Recreation Services	113,031	24,850.20	3,509	141,390
Borne, Kerri	Chief Financial Officer	124,669	11,931.62	2,102	138,703
Guise, Jamie	Fire Chief	113,031	5,107.87	5,805	123,944
Kaehn, Emily	Director of Corporate Services	112,967	6,671.12	1,937	121,575
Gawryluk, Kenneth	Interim Director of Operations	105,900	7,051.95	16	112,968
Carty, Keinan	Deputy Fire Chief	91,669	7,461.13	795	99,926
Fast, James	Utility Service Person IV	79,401	11,460.38	2,572	93,434
Peterson, Wendy	Finance Manager	88,183	4,073.03	450	92,706
Nearing, Corinne	Lead Hand Building Operator	79,058	12,402.90	1,031	92,493
McArthur, Brennan	Public Works Manager	73,474	16,553.47	45	90,072
Barnes, Barry	Lead Hand Mechanic	87,540	1,824.14	-	89,364
Turnbull, Mark	Utility Service Person I	72,514	14,324.53	2,195	89,034
Deley, Sarah	Recreation Admin Manager	78,994	4,078.46	-	83,072
Rossi, Christina	Equipment Operator	72,498	8,474.52	1,402	82,374
Stedeford, Ron	Lead Hand Equipment Operator	77,663	3,041.20	-	80,704
Wallaker, Garth	Building Grounds Mtce Foreman	79,143	551.15	936	80,630
Grant, Warren	Building Grounds Maintenance	73,517	4,139.91	936	78,593
Smirle, Chelsea	Executive Assistant/Legislative Clerk	67,475	4,908.19	5,862	78,246
Peterson, Kelly	Building Grounds Maintenance	71,550	2,325.64	3,913	77,789
Thorne, Luke	Land/Environmental Prg Coordinator	70,525	3,206.88	3,988	77,719
Skaalid, Joanna	Lead Hand Lifeguard Instructor II	68,724	7,207.28	1,757	77,688
Rohleder, Pat	Public Works Clerk	65,797	11,215.45	-	77,012
Employee Remuneration over \$75,000 and expenses		\$ 2,027,777	\$ 182,549	\$ 53,758	\$ 2,264,084
Consolidated Employee Remuneration less than \$75,000		\$ 2,273,560	\$ 168,510	\$ 46,539	\$ 2,488,608
TOTAL EMPLOYEES		\$ 4,301,337	\$ 351,059	\$ 100,297	\$ 4,752,692

District of Mackenzie
Statement of Financial Information (SOFI)

Fiscal Year Ended December 31, 2022

(c) Reconciliation of Schedule of Remuneration to Financial Statements

Reconciliation

Total remuneration - elected officials	\$	104,487
Total remuneration - other employees	\$	<u>4,652,396</u>
Subtotal	\$	4,756,883

Reconciling Items

Add: CPP and EI Employers' portion reported as supplier payment to Receiver General Canada	\$	276,199
Add: Other Employer share of benefits	\$	831,163
Others	\$	(124,360)
Total per Statement of Revenue and Expenditure	\$	5,739,886

District of Mackenzie

Statement of Financial Information (SOFI)

Fiscal Year Ended December 31, 2022

(d) Statement of Severance Agreements

There was one severance agreement under which payment commenced between the District of Mackenzie and its non-unionized employees during the fiscal year of 2022.

The agreement was for a lump sum payment.

Prepared as required by Financial Information Regulation, Schedule 1, Section 6(7)

DISTRICT OF MACKENZIE

STATEMENT OF FINANCIAL INFORMATION

SCHEDULE E

Schedule of Payments to Supplier of Goods and Services

For the year ended December 31, 2022

Prepared as required by Financial Information Regulation, Schedule 1, Section 7

District of Mackenzie

Statement of Financial Information (SOFI)

Fiscal Year Ended December 31, 2022

Schedule of Payments to Suppliers of Goods and Services

1) Alphabetical list of Vendors who received aggregate payments exceeding \$25,000

Vendor		Amount
A-MAIS TECHNOLOGIES INC	\$	41,317
AON REED STENHOUSE INC	\$	163,478
AXIS MOUNTAIN TECHNICAL INC	\$	247,374
BAREFOOT PLANNING LTD	\$	54,563
BC ASSESSMENT	\$	44,618
BC HYDRO	\$	414,053
BROGAN FIRE & SAFETY	\$	47,338
BULL MECHANICAL	\$	40,446
C.U.P.E. NATIONAL OFFICE	\$	35,454
CANADIAN WESTERN MECHANICAL LTD	\$	46,909
COMMERCIAL EMERGENCY EQUIPMENT	\$	190,019
CORDWOOD INDUSTRIES	\$	115,179
DIGGERS IMPACT LTD.	\$	62,852
DISTRICT OF TAYLOR	\$	49,290
DOMINION GOV LAW LLP	\$	27,535
DYNASTAR BLACKTOP LTD	\$	160,064
FACTION ARCHITECTURE	\$	94,500
FLIGHT FUELS LIMITED PARTNERSHIP	\$	32,768
FLOCOR INC	\$	53,692
FORTISBC - NATURAL GAS	\$	140,940
FRASER-FORT GEORGE REGIONAL	\$	435,401
GSP GLOBAL SPORTS PRODUCTS INC	\$	95,970
HAGEN'S HOME HARDWARE	\$	31,246
HUB INTERNATIONAL BARTON	\$	43,956
HUBER FARM EQUIPMENT LTD.	\$	90,505

IGI RESOURCES INC	\$	69,930
INDUSTRIAL MACHINE INC	\$	142,607
KODE CONTRACTING LTD.	\$	51,222
KPMG LLP	\$	37,013
KS2 MANAGEMENT LTD.	\$	124,744
L & M ENGINEERING LIMITED	\$	37,505
MACKENZIE FIRE FIGHTERS ASSOCIATION	\$	53,432
MACKENZIE GRAVEL	\$	50,249
MACKENZIE HOSE & FITTINGS	\$	36,078
MACLAK CONTRACTING	\$	31,500
MAINLINE ROOFING CO. LTD.	\$	157,265
MATRIX VIDEO COMMUNICATIONS CORP	\$	175,973
MIABC	\$	33,472
MIDWAY PURNEL	\$	67,305
MINISTER OF FINANCE	\$	51,213
MT. BLANC VENTURES - DOUGLAS IAN LEBLANC	\$	26,716
MUNICIPAL PENSION PLAN	\$	697,739
NORLITE FURNACES LTD	\$	29,814
NORTHWEST FUELS LIMITED	\$	215,426
PACIFIC BLUE CROSS	\$	364,404
PROMETHEUS ELECTRICAL	\$	28,578
PROVINCE OF BC - ETAX	\$	98,456
R.D. OF FRASER-FORT GEORGE	\$	576,310
RECEIVER GENERAL - 10702 1339 RP0001	\$	1,259,349
RECEIVER GENERAL - 10702 1339 RP0002	\$	116,910
SKYBLUE CLEANING CORP	\$	34,823
SOUTHWEST DESIGN & CONSTRUCTION LTD	\$	1,091,974
SPECTRUM RESOURCE GROUP	\$	356,952
STEWART MCDANNOLD STUART	\$	39,143
SUNCOR ENERGY PRODUCTS PARTNERSHIP	\$	248,533
TELUS	\$	60,440
TRICO INDUSTRIES LTD	\$	34,527
ULINE CANADA CORPORATION	\$	25,024

VDZ A CONSULTING INC.	\$	47,176
VICTORY BUILDING CENTRE	\$	47,687
WESTERN THERMAL AND DEMOLITION	\$	77,322
WORKSAFE BC	\$	119,430

Total Aggregate Amount Paid to Suppliers > \$25,000 **\$9,475,708**

2) Consolidate Total Paid to Supplier < \$25,000 **\$1,531,385**

3) Total Payments to Supplier for grants and contributions exceeding \$25,000

Consolidated total of grants and contributions exceeding \$25,000 **\$117,600**

4) Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers **\$9,475,708**

Consolidated total of payments of \$25,000 or less paid to suppliers **\$1,531,385**

Consolidated total of all grants/contributions exceeding \$25,000 **\$117,600**

TOTAL PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES **\$11,124,692**

Reasons for Difference between FIR Schedules and Consolidated Statement of Operations:

- amounts are accrued at year end for good and services received in December, but paid for in the new year
- operational statements are prepared on accrual accounting basis whereby the statement prepared under the FIR regulations are prepared based on actual payments made throughout the year
- payments made to other taxing authorities for the collection of their taxation are included in the list of suppliers although these amounts are not a District expense, such as BCAA, MFA, RDFFG, Regional Hospital
- payments made to suppliers may include GST, which is 100% recoverable by the District of Mackenzie and not recorded in expenses

DISTRICT OF MACKENZIE

STATEMENT OF FINANCIAL INFORMATION APPROVAL

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

Kerri Borne
Chief Financial Officer

Joan Atkinson
Mayor

Date

Date

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

DISTRICT OF MACKENZIE

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared in accordance with Canadian 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 contained in the financial statements. This statement of information includes the District of Mackenzie and the Mackenzie Public Library for the year ending December 31, 2022.

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 are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for reviewing and approving the audited financial statements and supplementary schedules contained in this Statement of Financial Information.

The external auditors, KPMG, conduct an independent examination, in accordance with Canadian 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 District of Mackenzie'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 District of Mackenzie.

On Behalf of District of Mackenzie

Kerri Borne
Chief Financial Officer

June 27, 2023

Prepared as required by Financial Information Regulation, Schedule 1, Section 9

COUNCIL REPORT

To: Mayor and Council

From: Fire Department

Date: June 21, 2023

Subject: Construction Update for the New Mackenzie Fire Hall and the Demolition of the Existing Fire Hall

RECOMMENDATION:

THAT Council receives this report for information.

BACKGROUND:

As of June 21, 2023, items outstanding on the new fire hall include:

- Commissioning of building systems including boilers and in-slab heating, the generator, fire alarm verification, etc.
- Exterior paving, curbs, landscaping, exterior furniture (bench, flag poles), etc.
- Abatement and demolition of the existing hall.
- Exterior building deficiencies including clean-up of metal siding, trim, painting, windows, canopies, etc.
- Interior building deficiencies including electrical, plumbing, painting, drywall, flooring, millwork, tile, ceiling tile, handrails, balcony pavers, blinds, etc.

The project is estimated to be 85% complete. Southwest Design and Construction has not provided an updated current schedule as they are confirming delivery dates of some material to address deficiencies and confirmation from utility companies to perform final connections.

The prime consultant Faction Architecture estimates substantial completion of the project for September 1, 2023. Reasons for delays from previously quoted completion dates include lack of manpower on site, coordination issues, trade workmanship, utility company scheduling delays and delays of material delivery to site.

BUDGETARY IMPACT:

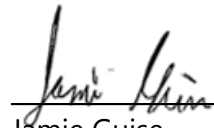
The delays have no impact on the overall project budget at this time.

COUNCIL PRIORITIES:

Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

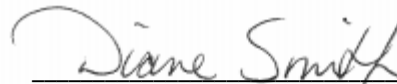
Respectfully Submitted,



Jamie Guise
Fire Chief



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council

From: Recreation Services

Date: June 20, 2023

Subject: Active Transportation Master Plan Contract Award

RECOMMENDATION:

THAT Council authorizes Recreation Services to enter into a contract with VDZ+A to develop the District of Mackenzie Active Transportation Master Plan (with concept landscape plans and technical drawings for typical cross walk sections) in the amount of \$51,991.30 plus GST;

AND THAT the Chief Administrative Officer be authorized to execute the contract and any related documentation.

BACKGROUND:

The District of Mackenzie was awarded \$50,000 as part of the Infrastructure Canada grant stream. The goal of the Active Transportation Master Plan (ATMP) is to provide an assessment of Mackenzie's current active transportation network highlighting all barriers and accessibility issues while exploring options to increase network traffic. This plan will also help the District of Mackenzie pursue grant opportunities and prioritize active transportation investment that is immediately impactful.

Staff reached out to three consultants to create a master plan, using recommendations from other municipalities recreation departments. Based on their methodology, value added services, diverse staffing experience, costs and several positive recommendations, VDZ+A received the highest evaluation from staff.

Quotes requested:

1. VDZ+A = \$27,247.55 plus GST
2. Urban Systems = \$48,150 plus GST
3. Dialogue Design = No quote received

In addition to the Active Transportation Master Plan, staff recommend creating concept landscape plans with cost estimates for the Mackenzie Recreation Centre and 616 properties. This would allow staff to begin applying for grants with the ultimate goal of addressing issues

with existing infrastructure such as sidewalks and connector systems, which directly relate to the Active Transportation Plan and Downtown Revitalization Plans.

Lastly, staff are looking into the development of cross sections for pathways. By creating well-designed and appropriately surfaced pathways, residents are encouraged to walk, cycle, or use other non-motorized modes of transportation. This not only promotes physical activity, but also reduces traffic congestion and air pollution. The cross sections must consider factors such as accessibility, safety, economic viability, and connectivity to ensure that the pathways are convenient and useful for all members of the community.

SUMMARY:

Following contract award, Recreation Services and the proponent will begin the process of developing the District of Mackenzie's Active Transportation Master Plan. VDZ+A will conduct a review of the existing walking, biking and trails system. This would be conducted in conjunction with a site review for their ongoing work at the new downtown park. They will review GIS or existing mapping available through the District and discuss any transportation planning and community plans that may impact the active transportation plan.

VDZ+A will then work with the District to develop a project vision for the active transportation plan. The team will discuss the key objectives and ultimate goals with District staff to ensure the final document meets the needs of the community. They will host a public open house to discuss active transportation and how the community currently approaches cycling, walking, and other modes of active transportation. A second open house will be held to review the draft active transportation strategy and upon completion of the document VDZ+A will present the finished document to council.

In addition, VDZ+A would use the information collected for the Active Transportation Master Plan to start developing concept plans and cost estimates for Mackenzie Recreation Centre and 616 properties. This effort would help move development of the properties forward and improve the functionality and beautification of these areas.

Recreation Services anticipates completion of the entire scope of work and deliverables by the end of December 2023.

Project cost breakdown:

Master Plan = \$27,247.55

Option A - Two Concept Parks = \$11,149.40 (\$5,574.70 each)

Option B - Cross Section = \$13,594.35

Total = \$51,991.30 plus GST

BUDGETARY IMPACT:

Funding for this project has been previously approved and allocated to the 2023 Capital Budget. The additional \$1,991.30 would be allocated from the General Capital Reserve Budget.

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Terry Gilmer
Director of Recreation Services



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council

From: Recreation Services

Date: June 20, 2023

Subject: Vehicle Replacement – All Terrain Vehicle - Polaris Ranger Crew Northstar

RECOMMENDATION:

THAT Council awards the purchase of a six passenger Polaris Ranger Crew Northstar (all-terrain vehicle) with cab from Make Traxx Recreation for a price of \$47,138.07 plus GST;

AND THAT the Chief Administrative Officer be authorized to execute the contract and any related documentation.

BACKGROUND:

During the 2022 capital budget discussions, staff recommended purchasing an all-terrain vehicle that would replace a truck and snowmobile in the Recreation Services fleet that were at the end of their life cycle. The all-terrain vehicle would be more effective and could be used for multiple purposes year round to access trails, parks, transport on the ski hill and clear snow around the Recreation Centre and outdoor rink. The all-terrain vehicle would also be used by the Fire Department for emergencies on the trail system and the Bylaw Department for special circumstances. This purchase was approved and has been listed as a capital project for the last two years due to inventory shortage during the pandemic.

PROCUREMENT:

Staff followed the procurement policy and obtained three quotes on the six passenger Polaris Ranger Crew Northstar (all-terrain vehicle) with cab:

1. Make Traxx Recreation = \$39,979.78 plus GST
2. Trails North Powersports = \$41,851.98 plus GST
3. Cycle North = \$49,320.58 plus GST

Included Options:

1. Snow tracks with lift = \$6,847.99 plus GST
2. Rear mounted bike rack = \$310.30 plus GST

BUDGETARY IMPACT:

\$45,000 of funding for this purchase has been previously approved and allocated to the 2023 Capital Budget. The additional \$2,138.07 would be allocated from the Vehicle and Equipment Replacement Reserve.

COUNCIL PRIORITIES:

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Respectfully Submitted,



Terry Gilmer
Director of Recreation Services



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council
From: Recreation Services
Date: June 20, 2023
Subject: Mackenzie Community Services – Ski Equipment Donation

RECOMMENDATION:

THAT Council accepts the donation of ski equipment from Mackenzie Community Services.

BACKGROUND:

Mackenzie Community Services identified a community need for ski equipment (see attached letter) and approached staff about the possibility of donating equipment for use through Recreation Services. Based on initial conversations, staff determined that one solution could be that this equipment be stored at Little Mac Ski Hill and lent out on a first come first serve basis by ski hill attendants at zero costs to pass holders.

SUMMARY:

Staff support the vision and the additional recreational opportunities it will provide community members. It also compliments what we have started with lessons at the ski hill. Staff believe the best path forward is to trial the program for the first year and adjust if needed in year two.

Regular maintenance would have to be performed on the skis, and replacement would not be guaranteed. Additionally, ski hill staff would need to take an online course/test before lending out equipment/fitting to demonstrate competency. The annual costs that would be incurred are listed below:

\$300 per year for waxing/sharpening of skis
\$500 per year for training of staff

BUDGETARY IMPACT:

\$900 would be allocated from the Recreation Services operating budget to provide maintenance and training expenses.

COUNCIL PRIORITIES:

Community and Social Development

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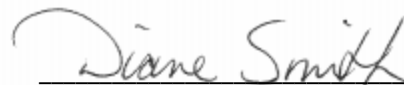
Respectfully Submitted,



Terry Gilmer
Director of Recreation Services



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

Rental Ski's for Little Mac

Background:

At Mackenzie Community Services (MCS), we identified a community need. We have staff who last winter, wanted to take client(s) skiing as part of their programming at MCS. They wanted to do this for two reasons, i) The staff are fully certified to teach skiing and had years of experiences doing so. And ii) Physical activity is part of MCS's mandate in the Child and Youth Care (CYC) program. We saw this as a perfect match, we had trained staff and it fit our programs mandate. However, we ran into a roadblock. There was an absence of rental equipment in Mackenzie for youth to go skiing, youth needed to have their own equipment. Different solutions were attempted, such as reaching out to Powder King, but it proved to be impossible to find rental equipment for youth.

With this above context, Mackenzie Community Services decided to try and fill this community need. Multiple grants were submitted, and MCS ended up being successful with one and possibly a second. Through Northern Health's IMAGINE grant, MCS was granted \$5000 to purchase skiing equipment. We also have an application with the McLeod Lake Mackenzie Community Forest for an additional \$5000, and are still in the process of sorting through the logistics but are hopeful we will also be successful. On top of this, MCS was also successful in getting a \$5000 grant from TELUS that needs to be used for after school sports programming.

Mackenzie Community Services staff had a historical relationship with the ski company ELAN, and a purchase was made for 16 skis and 19 ski boots and 5 helmets in the Spring of 2023. This purchase included a discount because of the staff's connection, and the possibility to order more should MLMCF funding materialize. This equipment is expected to be in Mackenzie by the time the 2023/2024 ski season commences.

Vision:

Mackenzie Community Services does not want these skis to just be held internally, we want the entire community of Mackenzie to benefit from having this equipment available. As such, Mackenzie Community Services wants to donate this equipment to an organization that would facilitate the renting, maintenance, and storage of these skis. Multiple organizations were contacted, including the Mackenzie Public Library and MORATA. In the end, Recreation Services became the best organization to take possession of these skis. MCS does not want anything in return for these skis, other than a guarantee that our staff will be able to use them with clients at no charge.

Plan:

When the skis arrive, a transfer would take place where possession of the skis would move from Mackenzie Community Services to Recreation Services of the District of Mackenzie. The only condition of this transfer would be the guarantee that Mackenzie Community Services would not be charged for use of this equipment. Other than that one condition the skis would then be Recreation Services to do with that they wish. The skis would be stored and accessed from the Little Mac Chalet.

The money from the MLMCF grant, should MCS be successful, would partially go to procuring a storage system for the skis. The plan is for the skis to be stored in the current medical room in the Little Mac Chalet.

The skis procured are made as rental skis. As such, they are very simple to adjust and fit, and the company ELAN will be providing a webinar that staff doing the fitting must take. The Little Mac staff would provide access to customers to the new 'rental room.' Customers would find the boots that fit themselves, and staffs job would be to adjust the ski bindings to the boots once the correct size is picked. The process would take less than 5 minutes. All the equipment would be numbered, and staff would keep track of who had signed out which equipment, and also check the equipment back in when the customer returns them. In the event somebody accidentally takes the equipment, its is common practice for places to hold collateral (such as a credit card or drivers license) while the equipment is out.

Customers would purchase the rental equipment at the Rec Centre desk, the same way they purchase the seasons pass. Once purchased, the customer would be given something that indicated they had, and once they show the staff on site at Little Mac they would know the rental equipment had been properly purchased.

Above the word 'customers' and 'purchased' were used, but the actual charging of money would be up to the District of Mackenzie. Mackenzie Community Services wants to see this equipment used, so we recommend offering this for free at the beginning, and re-evaluating down the road as the program becomes more well known. But we fully understand we would be giving this equipment away and give the right to the District of Mackenzie to charge what they wish (other than to Mackenzie Community Services directly).

Potential Usage:

Conversations have already been had with Morfee Elementary Principal Hawkins, and the plan is, to utilize this equipment by bringing classes to Little Mac. In years past this was not possible, as there was no equipment for youth who did not have their own skis.

MCS staff also will bring clients individually and in groups to Little Mac, and use skiing as a part of their youth programming. It would also be a group MCS would offer to the wider community. The potential for a parents/tots program is also there.

Conversations with MORATA have also happened, and there is a potential for them to become involved in this project. This project is on their agenda for July 19th Board meeting, and staff from MCS will be present.

Potential Issues:

Mackenzie Community Services understands that these are sporting equipment. Damage and theft are possible. While we hope the District will maintain the equipment, regular wear and tear will happen, and that is understood. MCS will have given up possession of the equipment, as such, we do not hold the District responsible for replacement should skis be damaged beyond repair or stolen. We would hope the District would keep MCS informed should this happen so possible solutions can be sought.

We also can see scenarios where the skis have been given out for use and MCS shows up wanting to use them. To overcome this, MCS staff would reach out to Rec Services to reserve the skis ahead of time. There would be no expectations the skis would just be there sitting waiting for MCS. We want the skis used. We do hope if MCS reaches out to use the skis, staff will hold them for MCS staff.

Another issue is the maintenance of the equipment. Skis require regular waxing/sharpening based on how much they are being used. MCS staff would be willing to help informally, but the skis would be District of Mackenzie property and it would be their responsibility to maintain the skis. With the skis just being given to the District, this maintenance would be the only cost the District of Mackenzie would need to take on as part of the project. This cost could be recouped in future years by charging a small fee for use of the rental skis.

Conclusion:

Mackenzie Community Services sees Little Mac as an amazing resource, and we want to help the District of Mackenzie grow its place in the community. We hope by this donation of equipment, we see more youth using the hill and enjoying all the benefits recreation offers, most importantly to mental health. We see this as jointly beneficial; it will help MCS better serve our clients, utilize our staffs capacity and help increase recreational opportunities in Mackenzie.

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: June 20, 2023

Subject: Taxi Saver Program Policy 1.26 - Update

RECOMMENDATION:

THAT Council amend Taxi Saver Program Policy 1.26 as outlined in this report.

BACKGROUND:

The Taxi Saver program started in 2010 to allow seniors and people with disabilities greater convenience for spontaneous travel throughout Mackenzie. The Taxi Saver program provides a 50% subsidy towards the cost of taxi rides, for example, eligible individuals would purchase \$60 worth of Taxi Saver coupons for \$30. The purchaser then uses the coupons to pay the dollar meter rate of the taxi fare. The taxi company collects the coupons and then invoices the District for the total value of coupons received.

To purchase taxi saver coupons, individuals must be over the age of 65 or have a physical or mental disability and must provide proof to obtain a Handy Pass. Once they have a Handy Pass, they can purchase taxi saver coupons at any time. Taxi Saver coupons can only be used by Handy Pass holders. A new Taxi Saver Program Policy 1.26 was adopted on January 23, 2022.

PROGRAM UPDATE:

The program was not utilized for a good portion of 2022 due to Mackenzie Taxi closing their business on January 15, 2022 leaving the residents without taxi service until Evergreen Taxi Ltd. opened on December 2, 2022. Since the opening of the new taxi service, we have increased pass holder membership by 14, bringing us to a program total of 76 Handy Pass holders.

Passholder Information

Of the 76, 64% of pass holders are the age of 65 or older with the remaining 36% having joined the program due to a having a physical or mental disability.

Of the 76 pass holders, only 18 pass holders have purchased booklets since December 2022.

Program Budget

The District budgeted \$2,000 towards the 2023 program. This was based on historical budgets over the last 10 years. There were few years since inception that the budget was exceeded.

Since December 2, 2022, 101 coupon books have been sold to 18 pass holders. If all coupons currently purchased are used this year, the District will see an expense of \$3,030. As a result, within the first half of the year, we have already exceeded the \$2,000 budget set aside for the program.

The program was put on hold in June 2023 to reduce further budget overages and to finalize the following proposal for a Taxi Saver Program refresh. Staff are recommending changes to the program to better serve the needs of residents, provide equitable access to the service, and to ensure the service is appropriately funded.

PROPOSAL

Better at Home Program Partnership

This spring, the Better at Home Program, offered by Mackenzie Community Services, was launched. This program is funded through the United Way and provides a number of services to residents over the age of 55, including a similar taxi saver or transportation subsidy program. It is based on an income threshold, but some members of the community could receive a 100% subsidy on transportation fares and other services in the community. A copy of their brochure has been attached in Appendix A.

Staff approached the Better at Home program to discuss possibly altering the District's program to complement theirs rather than having two competing transportation programs in the community. In addition, the Better at Home program offers a wide variety of services to those 55 years or older, thus connecting the District's current clients with their services would help extend the reach of their program and help more community members.

Based on the conversation, it is being proposed that the Better at Home Program would accept clients over the age of 55 to access a transportation subsidy and the District would continue providing assistance to those under the age of 55 with a disability.

It should be noted that not all of our current clients are necessarily going to be eligible for the Better at Home transportation subsidy as it is based on financial need.

Due to the limited budget, it is being proposed that the District have a similar income threshold as well as put limits on the number of taxi saver booklets sold to each permit holder to work towards more equitable access to the program among all permit holders. This would mean that not all current clients would be eligible for the program going forward.

Proposed Taxi Saver Policy 1.26 Updates

New Eligibility Criteria

The following new eligibility criteria is being suggested for the Taxi Saver Program:

- Mackenzie residents under the age of 55 with a mental or physical disability; and
- Meet the qualifying income levels as outlined below, based on the Federal Government's most recent Low Income Cut-Offs data for communities with a population under 30,000:

Qualifying Income Levels	
# in family	Level of household income yearly
1	\$21,548
2	\$26,825
3	\$32,978
4	\$40,041
5	\$45,413
6	\$51,219
7	\$57,024

Maximum Booklet Purchases

Due to the limited budget, staff are suggesting capping the number of books available each year. This would ensure that there would be no budget overruns.

Additionally, it would be recommended to also have a cap on the number of booklets sold to each pass holder. This would ensure that every pass holder would have access to the booklets, and not just one or two pass holders using all of the passes available for the year.

Increase in Budget

An analysis of the program costs based on the number of pass holders and the number of books sold to each passholder was completed. A copy of this analysis including several proposed subsidy models, based on current taxi fares, has been included in Appendix B.

At this time, staff are recommending a minimal increase in budget from \$2,000 to \$4,500/year for 2024. This would increase the number of coupon books available from 66 to 150.

With the new proposed income threshold, not all of our remaining 25 pass holders may be eligible to continue participating in the program. As a result staff are suggesting the subsidy model be planned for a moderate increase in participants to 30 pass holders in the program.

If there are 30 pass holders in the program per year, to provide equitable access to each pass holder, they would be allocated 5 coupon books per year (150 divided by 30 = 5).

Based on the average taxi fare in Mackenzie (\$15.00), five (5) booklets would be equivalent to 20 trips per year or 1.67 trips per month per pass holder.

Based on the financial analysis in Appendix B, Council may choose an alternative subsidy model.

Add an Expiry Date

Lastly, it is staff's recommendation that taxi saver coupons expire at the end of each year to reduce the carryover liability into subsequent budget years.

NEXT STEPS:

A copy of the proposed Taxi Saver Program Policy 1.26 updates has been attached for Council's consideration.

If Council approves the changes, the District propose to start the new program criteria as of August 1, 2023. The program would remain on hold until that time. This will provide adequate time to advertise the changes, discuss the changes with current policy holders and transition them to the new program or Better at Home, as well as prepare new procedures and processes for program administration.

The District intends to honour taxi vouchers sold to date, however all taxi vouchers purchased before and after August 1, 2023 would still expire on December 31, 2023.

Staff recommend capping the 2023 program budget at \$5,000 - \$3,030 would be set aside for the current liability, and \$1,070 set aside for new program participants for the remainder of the year after August 1, 2023.

An increase in budget from \$2,000 to \$4,500 would be proposed for the 2024 operating budget to support the proposed subsidy model going forward.

BUDGETARY IMPACT:

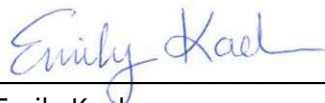
The additional \$3,030 would be allocated from the General Government Operating Budget.

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

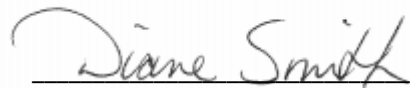
Respectfully Submitted,



Emily Kaehn
Director of Corporate Services



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

NEW CONTRACTS

Nothing but Sparkle
Cleaning Services

Evergreen Taxi

RPM Lawn Care

Contracted services are provided on a sliding-fee-scale based on self-declared yearly income.



Contact Us



Mackenzie Community Services
500 Mackenzie Blvd.



250-997-6595



office@mackenziecounselling.ca

NEW
SERVICES
NOW
AVAILABLE



MACKENZIE BETTER AT HOME

For seniors aged 55+

Better
at Home



United Way helping seniors remain independent.





About Us

Mackenzie Better at Home helps seniors with simple non-medical, day-to-day tasks so that they can continue to live independently in their own homes and remain connected to their communities.

Better at Home is funded by the government of B.C. and managed by the United Way.

Our Services

Housekeeping

Taxi Vouchers

Home Repair

Lawn Care

Snow Removal

Friendly Visits

Volunteers

Volunteers are the foundation of all Better at Home programs throughout the province and provide much-needed and accessible services to older adults in each Better at Home community.

To volunteer, donate, or get involved, see the back of this pamphlet for your local program contact details.



Appendix B: General Taxi Saver Program Expenses

# Books per Year	Per Passholder Liability <i>(1 passholder x \$30/book)</i>	Expected Liability <i>(15 passholders x \$30/book)</i>	Potential Liability <i>(25 passholder x \$30/book)</i>	Maximum Liability <i>(76 passholders x \$30/book)</i>
1	\$ 30.00	\$ 450.00	\$ 750.00	\$ 2,280.00
2	\$ 60.00	\$ 900.00	\$ 1,500.00	\$ 4,560.00
3	\$ 90.00	\$ 1,350.00	\$ 2,250.00	\$ 6,840.00
4	\$ 120.00	\$ 1,800.00	\$ 3,000.00	\$ 9,120.00
5	\$ 150.00	\$ 2,250.00	\$ 3,750.00	\$ 11,400.00
6	\$ 180.00	\$ 2,700.00	\$ 4,500.00	\$ 13,680.00
7	\$ 210.00	\$ 3,150.00	\$ 5,250.00	\$ 15,960.00
8	\$ 240.00	\$ 3,600.00	\$ 6,000.00	\$ 18,240.00
9	\$ 270.00	\$ 4,050.00	\$ 6,750.00	\$ 20,520.00
10	\$ 300.00	\$ 4,500.00	\$ 7,500.00	\$ 22,800.00
11	\$ 330.00	\$ 4,950.00	\$ 8,250.00	\$ 25,080.00
12	\$ 360.00	\$ 5,400.00	\$ 9,000.00	\$ 27,360.00
13	\$ 390.00	\$ 5,850.00	\$ 9,750.00	\$ 29,640.00
14	\$ 420.00	\$ 6,300.00	\$ 10,500.00	\$ 31,920.00
15	\$ 450.00	\$ 6,750.00	\$ 11,250.00	\$ 34,200.00
16	\$ 480.00	\$ 7,200.00	\$ 12,000.00	\$ 36,480.00
17	\$ 510.00	\$ 7,650.00	\$ 12,750.00	\$ 38,760.00
18	\$ 540.00	\$ 8,100.00	\$ 13,500.00	\$ 41,040.00
19	\$ 570.00	\$ 8,550.00	\$ 14,250.00	\$ 43,320.00
20	\$ 600.00	\$ 9,000.00	\$ 15,000.00	\$ 45,600.00
21	\$ 630.00	\$ 9,450.00	\$ 15,750.00	\$ 47,880.00
22	\$ 660.00	\$ 9,900.00	\$ 16,500.00	\$ 50,160.00
23	\$ 690.00	\$ 10,350.00	\$ 17,250.00	\$ 52,440.00
24	\$ 720.00	\$ 10,800.00	\$ 18,000.00	\$ 54,720.00

Expected Liability = DoM annual expense based on current active users only

Potential Liability = DoM annual expense based on an additional 10 active users in 2024.

Maximum Liability = DoM annual expense based on all pass holders (76 in total since program inception)

Limitations to Our Analysis

- 1) This is based on every passholder using all their tickets in one year.
- 2) We cannot anticipate how many more people will sign up - so based on the increase over the last two months - we've anticipated another 10 minimum
- 3) We have 15 active users, however not all are using the program to the same extent. This is based on everyone using their tickets in the same manner.
- 4) We have 76 passholders since the program's inception. We are aware that some may have passed away or left the community. The intent is to show the progression of costs if the program were to grow substantially over the next few years.
- 5) This does not include inflation over time and increased taxi costs etc.

Appendix B

Taxi Saver Program Scenarios

Subsidy Model #1: 2 Trips Per Week Per Passholder

# Trips per Year	104	
Average Trip Cost	\$ 15.00	<i>(Source: Evergreen Taxi)</i>
Total Taxi Costs per Year	\$ 1,560.00	<i>(104 trips x \$15.00/trip)</i>
Value of Taxi Saver Book	\$ 60.00	
# Books Required	26	<i>(Total Taxi Costs / Value of Coupon Book)</i>
Total Cost to Pass Holder	\$ 780.00	<i>(26 books x \$30)</i>
Total Cost per Pass Holder to District	\$ 780.00	<i>(26 books x \$30)</i>

Property Tax Increase

Expected Liability to District	\$ 11,700.00	0.23%	<i>(\$780 x 15 pass holders)</i>
Potential Liability to District	\$ 19,500.00	0.38%	<i>(\$780 x 25 pass holders)</i>
Maximum Liability to District	\$ 59,280.00	1.15%	<i>(\$780 x 76 pass holders)</i>

Subsidy Model #2: 1 Trip Per Week Per Passholder

# Trips per Year	52	
Average Trip Cost	\$ 15.00	<i>(Source: Evergreen Taxi)</i>
Total Taxi Costs per Year	\$ 780.00	<i>(52 trips x \$15.00/trip)</i>
Value of Taxi Saver Book	\$ 60.00	
# Books Required	13	<i>(Total Taxi Costs / Value of Coupon Book)</i>
Total Cost to Pass Holder	\$ 390.00	<i>(13 books x \$30)</i>
Total Cost per Pass Holder to District	\$ 390.00	<i>(13 books x \$30)</i>

Property Tax Increase

Expected Liability to District	\$ 5,850.00	0.11%	<i>(\$390 x 15 pass holders)</i>
Potential Liability to District	\$ 9,750.00	0.19%	<i>(\$390 x 25 pass holders)</i>
Maximum Liability to District	\$ 29,640.00	0.58%	<i>(\$390 x 76 pass holders)</i>

Appendix B

Taxi Saver Program Scenarios

Subsidy Model #3: 2 Trips Per Month Per Passholder

# Trips per Year	24		
Average Trip Cost	\$ 15.00		<i>(Source: Evergreen Taxi)</i>
Total Taxi Costs per Year	\$ 360.00		<i>(24 trips x \$15.00/trip)</i>
Value of Taxi Saver Book	\$ 60.00		
# Books Required	6		<i>(Total Taxi Costs / Value of Coupon Book)</i>
Total Cost to Pass Holder	\$ 180.00		<i>(6 books x \$30)</i>
Total Cost per Pass Holder to District	\$ 180.00		<i>(6 books x \$30)</i>

Property Tax Increase

Expected Liability to District	\$ 2,700.00	0.05%	<i>(\$180 x 15 pass holders)</i>
Potential Liability to District	\$ 4,500.00	0.09%	<i>(\$180 x 25 pass holders)</i>
Maximum Liability to District	\$ 13,680.00	0.27%	<i>(\$180 x 76 pass holders)</i>

Subsidy Model #4: 1 Trip Per Month Per Passholder

# Trips per Year	12		
Average Trip Cost	\$ 15.00		<i>(Source: Evergreen Taxi)</i>
Total Taxi Costs per Year	\$ 180.00		<i>(12 trips x \$15.00/trip)</i>
Value of Taxi Saver Book	\$ 60.00		
# Books Required	3		<i>(Total Taxi Costs / Value of Coupon Book)</i>
Total Cost to Pass Holder	\$ 90.00		<i>(3 books x \$30)</i>
Total Cost per Pass Holder to District	\$ 90.00		<i>(3 books x \$30)</i>

Property Tax Increase

Expected Liability to District	\$ 1,350.00	0.03%	<i>(\$60 x 15 pass holders)</i>
Potential Liability to District	\$ 2,250.00	0.04%	<i>(\$60 x 25 pass holders)</i>
Maximum Liability to District	\$ 6,840.00	0.13%	<i>(\$60 x 76 pass holders)</i>

DISTRICT OF MACKENZIE

Taxi Saver Program Policy 1.26

Established by Council on March 27, 2023 - Resolution No. 32791

Amended by Council on _____ - Resolution No. _____

1.0 Purpose:

1. To establish a consistent and fair basis for setting taxi service requirements, program eligibility, program registration, and conditions of use to allow people with disabilities a greater convenience for spontaneous travel throughout Mackenzie.

2.0 Definitions:

1. For this policy the following definitions shall apply:

Adult – for purposes of the taxi saver program, **aged 18 - 54 years.**

Handy Pass – The Handy Pass is a laminated card issued by the District of Mackenzie and signed by the holder. It is a non-transferable permit to individuals or other transit systems. It entitles the holder to purchase Taxi Saver coupons for subsidized taxi service. The Handy Pass must be presented to the cab driver at the time of fare payment.

Taxi Saver Coupons Packages – **A package of \$60 worth of Taxi Saver Coupons.**

3.0 Program Defined

1. The Taxi Saver program provides a 50% subsidy towards the cost of taxi rides. Eligible individuals purchase booklets of \$60 worth of Taxi Saver coupons for \$30. The purchaser uses the coupons to pay the dollar meter rate of taxi fare. For example, if a taxi fare is \$5.80, the passenger pays \$5.00 in coupons and 80 cents in change. Taxi Saver Coupons cannot be used for tips.
2. **Taxi Saver Coupons may only be used for travel within the District of Mackenzie.**
3. **HandyPass Holders may purchase up to 5 booklets per year. Coupons will expire at 11:59 pm on December 31st of each year.**
4. Taxi Saver coupons may be purchased during regular business hours at the Municipal Office.

4.0 HandyPass Holder Eligibility Requirements

1. **Residents are eligible for a HandyPass if they meet all of the following criteria:**

- a. Person primarily residing in Mackenzie, BC;
 - b. Person between the age of 18 and 54;
 - c. Person with a physical or mental disability; and
 - d. Person who meets the current year's Statistics Canada Low Income Cut-Off for communities with a population of less than 30,000.
2. Taxi Saver coupons will be sold only to HandyPass holders 18 years of age or older.
 3. To apply for this program, applicants must complete an application form, including documentation confirming eligibility, that will be available on the District of Mackenzie website or can be picked up from the District of Mackenzie Municipal Office.

4. The District of Mackenzie may cancel or confiscate the HandyPass at any time for contravention of these conditions.

5.0 Exceptions

1. The non-profit organizations that have been given clearance to utilize the program for their patrons are permitted to purchase packages of Taxi Saver coupons for their patrons that already meet the eligibility criteria set out in the program.
2. Each eligible organization will be given twenty premade HandyPasses, numbered 1-20. Instead of the patron's name attached to the HandyPass, the organization's name and signature from organization program lead will be presented on the pass. It will be up to the organization to manage their handy passes to ensure their passes are returned and are available when needed.

6.0 Taxi Business Requirements

1. These requirements apply to drivers of passenger directed vehicles (PDV) such as taxis. To be eligible to drive a passenger directed vehicle under the new BC regulations and the Taxi Saver Program a driver must follow requirements listed under the BC regulations. [Passenger Directed Vehicle Driver Requirements in B.C. - Province of British Columbia \(gov.bc.ca\)](http://gov.bc.ca).

7.0 Reimbursement to Taxi Company

1. The taxi company receiving Taxi Saver Coupons will be required to complete a Taxi Saver Report/Invoice to be reimbursement. The Taxi Saver Report/Invoice includes, date of trip, passenger name and HandyPass number, pick-up address, meter charge, and the Taxi Saver Coupon presented to the driver.
2. To receive reimbursement the District of Mackenzie may request proof of documentation listed in the Taxi Business Requirements section of this policy.

COUNCIL REPORT

To: Mayor and Council
From: Corporate Services
Date: June 20, 2023
Subject: Backyard Ducks

RECOMMENDATION:

THAT Council receive this report for information.

BACKGROUND:

The purpose of this report is to bring forward the associated bylaws for consideration by the Council in response to the request received from a Mackenzie resident at the June 12, 2023 Regular Council meeting. The resident expressed a desire to keep backyard ducks and highlighted the benefits of urban farming, sustainable practices, and the educational opportunities associated with raising ducks in residential areas. Council directed staff to bring forward amendments to bylaws, that would support this request, for consideration. This report outlines the specific bylaws that need to be amended to accommodate the request.

Proposed Actions:

To address the request and enable the keeping of backyard ducks in Mackenzie, similar to backyard hens, the following bylaws must be amended:

- Animal Control and Licencing Bylaw
- Municipal Ticket Information Bylaw
- Zoning Bylaw Changes

The proposed amendments are attached as Appendix A, B, C with changes highlighted in yellow.

The proposed bylaws with amendments are included in the Bylaw Section for consideration.

Zoning Bylaw No. 1503 Next Steps:

As the changes requested to Zoning Bylaw No. 1368, 2017 are consistent with the Official Community Plan No. 1304, 2014, Council is not required to hold a public hearing under the *Local Government Act Section 464 (2)(b)*. However, due to the time constraints for Public

Notification prior to first reading of Zoning Amendment Bylaw No. 1503, 2023 staff is recommending holding a public hearing prior to the adoption of the bylaw.

If Council chooses to hold a public hearing:

- First reading could take place at the Regular Council Meeting of June 26, 2023.
- Public Hearing could take place July 24, 2023 or earlier.
- Final Readings would take place at the Regular Council meeting of July 24, 2023.

If Council chooses not to hold a public hearing:

- First reading would have to take place at the Regular Council meeting of July 24, 2023 or earlier by special meeting to accommodate the period for notification.
- Final Readings would take place at the Regular Council meeting of August 7, 2023.

BUDGETARY IMPACT:

There is no budgetary impact for this request.

COUNCIL PRIORITIES:

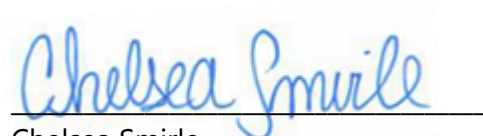
Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

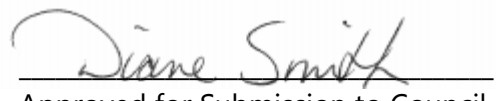
Environmental Sustainability

- The way we operate has an impact on the environment. We are committed to integrating sustainability and Environmental, Social and Governance factors (ESG) into our decision making and business practices.

Respectfully Submitted,



Chelsea Smirle
Legislative Clerk/Executive Assistant



Approved for Submission to Council

APPENDIX A – Animal Control and Licencing Amendments

Amending Bylaw No. 1354, 2016

Adding and updating the following definitions:

- **Coop** means a covered enclosed structure to shelter hens and/or ducks
- **Duck** means any domesticated duck species, excluding those raised for commercial purposes.
- **Duck Owner** means a person keeping one or more ducks on a property.
- **Pen** means a fully enclosed outdoor space for hens and or ducks.

Updating Section 11. Livestock Regulation:

(d) Backyard Hen and Duck Enclosure and Beekeeping Regulations

(i) Backyard Hen and Duck Enclosures

- a. A hen or duck owner must obtain a Backyard Hen or Duck Permit from the District to keep hens or ducks. This process includes:
 - i. Completing the Backyard Hen and Duck Permit Application form prescribed by the District;
 - ii. Pass an inspection by the District's Bylaw Enforcement Officer or other designated District staff member;
 - iii. Paying a one-time fee for obtaining a Backyard Hen or Duck Permit as prescribed in Schedule "E".
- b. A Backyard Hen or Duck Permit applicant who fails to pass the District's inspection requirement must reapply for a Backyard Hen or Duck Permit, including paying a separate fee as prescribed in Schedule "E" and passing an additional inspection by the District.
- c. The Backyard Hen or Duck Permit is not transferable to another person or property.
- d. There shall be no more than one Hen Owner or Duck Owner per property.
- e. The Backyard Hen or Duck Permit holder must be the resident of the property. If the resident is not the property owner, they must receive approval from the property owner through a signature on the Backyard Hen or Duck Permit Application form.

- f. The RR1 and RR2 residential zones are not subject to the backyard hen or duck regulations.
- g. Backyard hens and ducks are permitted on properties zoned R1, R2, and R3, subject to the following conditions:
 - i. Roosters are prohibited;
 - ii. The dwelling on the property is a single-detached dwelling;
 - iii. All hens and ducks must remain within the coop or pen at all times;
 - iv. The backyard of a property must be fully fenced in to prevent the escape of hens and ducks and to prevent predators from accessing the hens and ducks;
 - v. Coops and pens must be sized and situated within the appropriate areas on the property in accordance with the backyard hen and duck enclosure regulations in the District's Zoning Bylaw;
 - vi. The pen and coop must be maintained in good repair and sanitary condition, free from vermin and free from obnoxious smells and substances;
 - vii. All hen and duck food stored outside must be secured in a self-contained manner as to not provide an attractant to bears, other wildlife, or vermin;
 - viii. All hens and ducks must be provided sufficient food, water, shelter, light, heat, ventilation, veterinary care; and opportunities for essential behaviors such as scratching, dustbathing, and roosting; to maintain good health;
 - ix. Slaughtering or euthanizing hens and ducks within the District's townsite is prohibited unless at a certified facility;
 - x. Any diseased hens or ducks must be killed, and the carcass destroyed;
 - xi. Manure must be stored within a fully enclosed and self-contained device in a manner that does not generate excessive heat or odour, ensuring that no more than 0.085m³ (3 cubic feet) of manure is stored at a time;
 - xii. No deposit of manure may be made in the District's sewage or storm drain system. Small quantities of manure may be placed in a receptacle for household garbage but must be contained within a sealed bag.
- h. The District's Bylaw Enforcement Officer may revoke a Hen Owner's Backyard Hen Permit or Duck Owner's Backyard Duck Permit in relation to the non-compliance of any of the backyard hen and duck regulations by issuing a permit revocation notice to the permit holder.

- i. A hen owner **or duck owner** who has received a permit revocation notice may within fourteen (14) days of issuance, rectify all instances of non-compliance and apply in writing to the District's Bylaw Enforcement Officer to reconsider revocation of the Backyard Hen Permit **and or Backyard Duck Permit**.
- j. Failure to rectify any instance of non-compliance within fourteen (14) days of the issuance of the permit revocation notice will result in revoking of their Backyard Hen Permit and **or Backyard Duck Permit**.

Adding the following fee to Schedule E

"SCHEDULE E – BACKYARD HEN **AND DUCK ENCLOSURE & BEEKEEPING PERMIT FEES**

3. Backyard Duck Permit Application	\$25.00
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Appendix B – Municipal Ticket Information Bylaw Amendments

1. That Section 14 of Schedule 2 to the “Municipal Ticket Information Bylaw No. 1465, 2022” as amended, be amended to state the following:

Animal Control and Licencing Bylaw No. 1354, 2016 as amended	Section	Fine
14. Failure to comply with backyard hen and duck enclosure regulations.	11.(d)(i)	\$40

Appendix C - Zoning Bylaw No. 1368 Changes

Definitions

BACKYARD HEN AND DUCK ENCLOSURE means the use of land for the keeping of domestic hens and/or ducks for egg laying purposes.

COOP means a part of the backyard hen and duck enclosure that is a covered enclosed structure to shelter hens or ducks.

PEN means a part of a backyard hen and duck enclosure that is a fully enclosed outdoor space for hens or ducks.

General Regulations

Backyard Hen and Duck Enclosures

1. Where permitted within a zone, a backyard hen and duck enclosure must, unless otherwise indicated in a zone, comply with the following regulations:
 - i. Backyard hen and duck enclosures must be clearly incidental and secondary to the use of the dwelling for residential purposes, and must be conducted by a resident of the parcel
 - ii. On properties 500m² or less a maximum of four (4) hens or ducks may be kept
 - i. For each additional full 100m² of lot area one additional hen or duck may be kept up to a maximum of eight (8) hens or ducks combined.
 - iii. A minimum enclosure of 0.37 m² (4 ft²) must be provided per chicken or duck
 - iv. The maximum size of a coop is 8.0 m² in floor area and 2.0 metres in height
 - v. Backyard hen and duck enclosures must be located in a fenced backyard and the dwelling unit must be between the backyard hen and duck enclosure and the front parcel line
 - vi. A backyard hen and duck enclosure must only use a pen and a coop as defined by this bylaw
2. A valid permit must be obtained through the District of Mackenzie in order to maintain a backyard hen and duck enclosure

Zone Amendments

RR1 – Rural Residential 1 Zone

The following uses and no others are permitted in the RR1 Zone:

Principal Uses

- i. Dwelling, single detached

Accessory Uses

- i. Accessory building
- ii. Backyard hen and duck enclosure
- iii. Bee keeping
- iv. Bed and breakfast
- v. Hobby farm
- vi. Home business
- vii. Home industry
- viii. Kennel
- ix. Riding stable
- x. Shipping container
- xi. Suite, attached
- xii. Suite, detached

Regulations

On a parcel located in an area zoned RR1, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in the table below.

COLUMN I	COLUMN II
1. Minimum parcel size for new subdivision	8,100 m ² (0.81 ha)

2. Minimum parcel width	45.0 m
3. Minimum setback of principal building from: <ul style="list-style-type: none"> • Front parcel line • Exterior side parcel line • Interior side parcel line • Rear parcel line 	15.0 m 10.5 m 10.5 m 15.0 m
4. Minimum setback of accessory building from: <ul style="list-style-type: none"> • Front parcel line • Exterior side parcel line • Interior side parcel line • Rear parcel line 	30.0 m 7.5 m 7.5 m 7.5 m
5. Maximum building and structure height <ul style="list-style-type: none"> • Principal building and structures • Accessory building 	10.7 m 9.2 m
6. Maximum parcel coverage (all buildings)	10%
7. Maximum dwelling units per parcel	2

Other Regulations:

Accessory Buildings:

1. Only one accessory building or structure per parcel may have a height that exceeds 5.5 metres.
2. Accessory buildings that do not exceed 5.5 metres and height may be sited with the following setbacks:
 - i. Front parcel line – 15.0 metres

- ii. Exterior side parcel line – 4.5 metres
- iii. Interior side parcel line – 4.5 metres
- iv. Rear parcel line – 4.5 metres

Backyard Hen and Duck Enclosures:

1. A parcel with a backyard hen and duck enclosure must adhere to the livestock regulation in the District's Animal Control and Licensing Bylaw.

Hobby Farm:

1. A parcel containing a hobby farm as an accessory use must adhere to the livestock regulation in the District's Animal Control and Licensing Bylaw.

Shipping Containers:

1. A maximum of two shipping containers may be permitted on a parcel in the RR1 zone.

R1 – Residential 1 Zone (Single-Family Residential)

The following uses and no others are permitted in the R1 Zone:

Principal Uses

- i. Dwelling, single detached

Accessory Uses

- i. Accessory building
- ii. Backyard hen and duck enclosure
- iii. Bee keeping
- iv. Bed and breakfast
- v. Daycare
- vi. Home business
- vii. Suite, attached
- viii. Suite, detached

Regulations

On a parcel located in an area zoned R1, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in the table below.

COLUMN I	COLUMN II
1. Minimum parcel size for new subdivision	557 m ²
2. Minimum parcel width	17.0 m
3. Minimum setback of principal building from: <ul style="list-style-type: none"> • Front parcel line • Exterior side parcel line • Interior side parcel line • Rear parcel line 	10.0 m 3.5 m 1.2 m 6.0 m
4. Minimum setback of accessory building from: <ul style="list-style-type: none"> • Front parcel line • Exterior side parcel line • Interior side parcel line • Rear parcel line 	6.0 m 3.5 m 1.2 m 1.2 m
5. Minimum principal building width	7.0 m
6. Maximum building and structure height <ul style="list-style-type: none"> • Principal building and structures • Accessory building 	10.7 m 4.8 m
7. Maximum parcel coverage (all buildings)	40%
8. Maximum dwelling units per parcel	2

Other Regulations:

Backyard Hen and Duck Enclosures:

1. A parcel with a backyard hen and duck enclosure must adhere to the livestock regulation in the District's Animal Control and Licensing Bylaw.

Suites:

1. Detached suites in the R1 zone must be garden suites. Detached suites above a detached garage are not permitted.

R2 – Residential 2 Zone (Two-Family Residential)

The following uses and no others are permitted in the R2 Zone:

Principal Uses

- i. Dwelling, duplex
- ii. Dwelling, semi-attached
- iii. Dwelling, single detached
- iv. Suite, attached
- v. Suite, detached

Accessory Uses

- i. Accessory building
- ii. Backyard hen and duck enclosure
- iii. Bee keeping
- iv. Daycare
- v. Home business

Regulations

On a parcel located in an area zoned R2, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in the table below.

COLUMN I	COLUMN II
1. Minimum parcel size for new subdivision	557 m ²
2. Minimum parcel width	18.0 m
3. Minimum setback of principal building from: <ul style="list-style-type: none"> • Front parcel line • Exterior side parcel line • Interior side parcel line • Rear parcel line 	6.0 m 3.5 m 1.2 m 6.0 m
4. Minimum setback of accessory building from: <ul style="list-style-type: none"> • Front parcel line • Exterior side parcel line • Interior side parcel line • Rear parcel line 	15.0 m 3.5 m 1.2 m 1.2 m
5. Minimum principal building width (per dwelling unit)	6.0 m
6. Maximum building and structure height <ul style="list-style-type: none"> • Principal building and structures • Accessory building 	10.7 m 4.8 m
7. Maximum parcel coverage (all buildings)	40%
8. Maximum dwelling units per parcel	2

Other Regulations:

Backyard Hen and Duck Enclosures & Bee Keeping:

1. A parcel with a backyard hen and duck enclosure must adhere to the livestock regulation in the District's Animal Control and Licensing Bylaw.
2. Backyard hen and duck enclosures and bee keeping are only permitted on parcels containing a single detached dwelling.

Suites:

1. Attached suites and detached suites in the form of garden suites are only permitted on parcels containing a single-detached dwelling.

R3 – Residential 3 Zone (Compact Residential)

The following uses and no others are permitted in the R3 Zone:

Principal Uses

- i. Dwelling, single detached

Accessory Uses

- i. Accessory building
- ii. Backyard hen and duck enclosure
- iii. Bee keeping
- iv. Daycare
- v. Home business

Regulations

On a parcel located in an area zoned R3, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in the table below.

COLUMN I	COLUMN II
1. Minimum parcel size for new subdivision	420 m ²
2. Minimum parcel width	12.0 m

3. Minimum setback of principal building from:	
• Front parcel line	6.0 m
• Exterior side parcel line	3.5 m
• Interior side parcel line	1.2 m
• Rear parcel line	3.0 m
4. Minimum setback of accessory building from:	
• Front parcel line	6.0 m
• Exterior side parcel line	3.5 m
• Interior side parcel line	1.2 m
• Rear parcel line	1.2 m
5. Minimum principal building width	7.0 m
6. Maximum building and structure height	
• Principal building and structures	10.7 m
• Accessory building	4.8 m
7. Maximum parcel coverage (all buildings)	45%
8. Maximum dwelling units per parcel	1

Other Regulations:

Backyard Hen and Duck Enclosures & Bee Keeping:

1. A parcel with a backyard hen and duck enclosure must adhere to the livestock regulation in the District's Animal Control and Licensing Bylaw.
2. Backyard hen and duck enclosures and bee keeping are only permitted on parcels containing a single detached dwelling.

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: June 20, 2023

Subject: Infrastructure Planning Grant Application

RECOMMENDATION:

THAT Council supports the application to the Provincial Government for the Infrastructure Planning Grant for up to \$15,000 towards facility condition assessments and data collection;

AND THAT Council authorizes the Chief Administrative Officer to execute the grant application and any related documentation.

BACKGROUND:

This report seeks the support of the Council in pursuing an Asset Management Infrastructure Grant for our community. The grant will provide crucial funding for enhancing and maintaining our vital infrastructure assets, ensuring their long-term sustainability and efficient management.

The Asset Management Infrastructure Grant, offered by the Provincial Government, is a competitive funding program aimed at supporting local municipalities in planning for the upgrading and maintaining of their infrastructure assets. The grant provides financial assistance for the implementation of asset management plans and projects.

In 2023, the District completed two facility condition assessments at the Mackenzie Recreation Centre and Municipal Office and is integrating the results into its asset management program. Staff are proposing to conduct 2-3 more condition assessments on remaining buildings using the Infrastructure Planning Grant. The 2023 costs were roughly \$5,000 per building. The total project budget for the condition assessments is \$15,000 with a grant funding scheme of 100% for the first \$5,000 and 50% for the next \$10,000. The condition assessments would be completed in 2024.

Importance of the Assessments:

Long-Term Cost Savings: By proactively managing our assets, we can prevent costly emergency repairs and extend the lifespan of our infrastructure. This approach will lead to significant long-term cost savings for the community.

Sustainable Development: Through this grant, we can prioritize sustainable infrastructure practices, such as implementing energy-efficient systems, adopting green technologies, and promoting environmentally friendly initiatives.

Compliance with Regulations: The grant will assist us in meeting regulatory requirements for asset management, ensuring that our community remains in compliance with provincial guidelines and standards.

REQUEST FOR SUPPORT:

To secure the Asset Management Infrastructure Grant, we require the Council's support. We kindly request your endorsement of our application, which will be submitted to the Provincial Government by July 12, 2023.

BUDGETARY IMPACT:

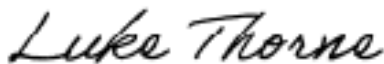
\$5,000 would be allocated from the 2024 general government operating budget.

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Respectfully Submitted,



Luke Thorne
Land and Environmental Coordinator



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: June 19, 2023

Subject: Food Cycler Pilot Program

RECOMMENDATION:

THAT Council approves moving forward with the Food Cycler Pilot Program.

BACKGROUND:

The District of Mackenzie (District) currently provides curbside waste collection to all eligible residents. Residents can place the most commonly generated forms of household waste for collection in either general garbage collection or as part of the RDFFG recycling collection. The District currently does not provide a separate organic waste collection of compostable materials from the curbside. Community members may dispose of this waste through home composting or by disposing of materials as part of the general waste collection program.

Kitchen and food waste is a significant contributor to organic material waste, both with respect to volume and weight. Over recent years, a number of products have been made available to help to reduce or eliminate organic waste from kitchen and food waste and scraps.

One such product, the FoodCycler, is a Canadian-owned and operated company that has developed a countertop unit which takes a wide range of food and organic waste material and processes this through drying and macerating into raw compost. This compost can either be matured and used in potting plants, the garden or disposed of in general waste. The resultant compost is 80% - 90% less in volume and weight than the original material.

The use of products such as FoodCycler could eliminate much organic material from the waste stream (assuming reuse in gardens) or at minimum, dramatically reduce volume and weight, lowering impacts where the material does enter the waste stream.

Disposing of food-based waste may be a challenge for many households. While many households have backyard composters some challenges can arise like:

- Concerns over food waste attracting pests to yards and compost bins
- Lack of space for a compost bin/or inability to have a compost bin at home

- Challenges with composting in winter
- Concerns around food scraps retained in households before being taken to the compost heap

FoodCycler has the benefit of being a countertop, easy-to-use aid that rapidly manages food waste to overcome barriers to home composting. FoodCycler is also able to process a wider variety of foods that is not typically used in conventional composting i.e. (chicken bones, gravy, fat) in small quantities.

To enhance household's ability to manage household-generated organics waste, FoodCycler is leading a municipal pilot project. Through this pilot project, households in participating municipalities can purchase a FoodCycler unit for a much-reduced price in return for participating in a 12-week monitoring program. For 12 weeks, households will provide feedback on how they use the FoodCycler, and any challenges encountered. After the 12-week pilot program, households keep the FoodCycler without any further monitoring.

There is a 1-year standard manufacturer's warranty starting on the date of delivery of all FoodCycler units to the municipality. Food Cycle Science will repair or replace any defects during that time. Extended warranties may be purchased at additional cost.

After the pilot program is complete, FoodCycler will report to the municipality on the results, including the potential waste that was diverted from the garbage stream. The pilot program is supported financially by stacked funding from:

- FoodCycler, offering a \$200 - \$250 per unit discount,
- Impact Canada (Federal innovation funds) with a \$50 - \$100 grant per unit, and
- \$100 per unit Municipal subsidy.

FoodCycler Pilot Program in Mackenzie

In the Official Community Plan 1304, 2014 the District commits to reducing GHG's. The action relating to composting is:

- Encourage widespread adoption of composting and recycling, working with the Regional District.

Staff are recommending starting with the minimum pilot project amount of 100 units.

Cost Breakdown

FOOD CYCLER FC-30

UNIT COST	\$500
FOOD CYCLER DISCOUNT	\$200
IMPACT CANADA INVESTMENT	\$50
MUNICIPAL SUBSIDY	\$100
RESIDENT COST	\$150

FOOD CYCLER ECO 5

UNIT COST	\$800
FOOD CYCLER DISCOUNT	\$250
IMPACT CANADA INVESTMENT	\$150
MUNICIPAL SUBSIDY	\$100
RESIDENT COST	\$300

After the pilot program is complete, FoodCycler will report to the municipality on the results, including the potential waste that was diverted from the garbage stream. At this point staff would bring back a report to Council on the efficacy of the program and whether to pursue the program further.

Participating in the pilot program, whereby residents can purchase a FoodCycler countertop composter for kitchen and food waste, will provide a convenient and quick way to reduce and reuse organic waste. In addition, it will provide invaluable information to the District on potential ways to mitigate costs associated with waste collection.

Residents who purchase the FoodCycler product through this program must report back to the municipality to qualify for the grant. After the pilot program residents are able to keep the units and can purchase additional carbon filters through FoodCycler.

OPTIONS:

1. Direct staff to work with FoodCycle Science to implement a pilot program for food waste recycling for up to 100 residences in the District of Mackenzie.
2. Direct staff not to proceed with the pilot program.

BUDGETARY IMPACT:

If Council proceeds with the pilot program, \$11,500 would be allocated from the Climate Action Reserve Fund. This includes \$1,500 shipping fee.

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Environmental Sustainability

- The way we operate has an impact on the environment. We are committed to integrating sustainability and Environmental, Social and Governance factors (ESG) into our decision making and business practices.

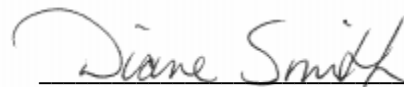
Respectfully Submitted,



Luke Thorne
Land and Environmental Coordinator



Kerri Borne
Chief Financial Officer



Approved for Submission to Council



FOODCYCLER™ MUNICIPAL FOOD WASTE DIVERSION PILOT PROGRAM



District of Mackenzie
1 Mackenzie Blvd, Bag 340
Mackenzie, BC V0J 2C0
250-997-3221

Tuesday, May 23, 2023

The FoodCycler™ Food Waste Diversion Municipal Pilot Program

Dear District of Mackenzie Staff and Council,

Thank you for your interest in food waste diversion in your community. Food Cycle Science (FCS) is a social purpose organization born from the alarming fact that 63% of food waste is avoidable and responsible for about 10% of the world's greenhouse gas emissions. FCS has developed an innovative solution that reduces food waste in landfills, takes more trucks off the road, reduces infrastructure and collection costs, and contributes to a 95% reduction in CO₂e compared to sending food to landfills. We deploy our patented technology to households around the world, helping them take ownership of their food waste and environmental impact.

In partnering with municipalities, we are committed to creating accessible food waste solutions for all people and changing the way the world thinks about food waste. The purpose of the FoodCycler™ Pilot Program is to measure the viability of on-site food waste processing technology as a method of waste diversion. By reducing food waste at home, you can support your environmental goals, reduce residential waste, reduce your community's carbon footprint, and extend the life of your community's landfill(s).

Based on several factors, we believe the District of Mackenzie would be a great fit for the benefits of this program, and we are proposing a study involving 100 households in the District of Mackenzie.

The **FoodCycler FC-30** and **Eco 5** devices can process 2.5 L and 5 L (respectively) of food waste per cycle and converts it into a nutrient-rich by-product that can be used to enrich your soil. Power consumption per cycle is ~0.8 kWh (FC-30) / ~1.3 kWh (Eco 5) and takes less than 8 hours to complete (overnight).

Every FoodCycler deployed is estimated to divert at least 2 tonnes of food over its expected lifetime. Based on market rates of \$100 per tonne of waste (fully burdened), 100 households participating would divert 200 tonnes of food waste and save the municipality an estimated \$20,000.00 in costs. Please note that this analysis is based on market rates and depending on remaining landfill lifespan and closure costs, local rates for waste disposal may vary.

Every tonne of food waste diverted from landfill is estimated to reduce greenhouse gas emissions by 1.3 tonnes of CO₂e before transportation emissions. Based on this, 100 households could divert approximately 260 tonnes of greenhouse gas emissions.

Food Cycle Science is excited to have you on board for this exciting and revolutionary program. The FoodCycler™ Municipal Solutions Team is always available to answer any questions you might have.

Warm regards,

The FoodCycler™ Municipal Team



Impact Canada/AAFC Food Waste Reduction Challenge

Food Cycle Science is a finalist of Impact Canada's Food Waste Reduction Challenge, which is a three-stage initiative from the Government of Canada through Agriculture and Agri-Food Canada to support business model solutions that prevent or divert food waste at any point from farm to plate. FoodCycler has been chosen as a finalist for our project titled: "Residential On-Site Food Waste Diversion for Northern, Rural, and Remote Communities".

The challenge objectives and assessment criteria are for solutions that:

1. **Can measurably reduce food waste** – in dollars and metric tonnes;
2. **Are innovative and disruptive to the status quo** – the old way of doing business is out;
3. **Are ready to scale up** – it is time to deploy high-impact and wide-reaching solutions across the Canadian food supply chain;
4. **Have a strong business case** – there is a demand for your solution;
5. **Make a difference to our communities** – creating jobs and increasing access to safe, nutritious, and high-quality food is a priority; and,
6. **Improve our environment** – reducing food waste means shrinking our GHG footprint and conserving natural resources.

As a finalist, Food Cycle Science is the recipient of a \$400,000 grant that is being 100% redistributed to our Canadian municipal partners in support of their FoodCycler initiatives and pilot programs. Based on several factors, FoodCycler believes the District of Mackenzie would be an ideal "Implementation Partner" for this stage of the challenge and we are proposing a study involving 100 households in the District of Mackenzie, wherein Food Cycle Science will contribute a portion of this grant money towards offsetting the costs of your program.

More information can be found here: <https://impact.canada.ca/en/challenges/food-waste-reduction-challenge>



As of the date of this proposal, there are a total of 8383 Canadian municipalities who have signed on to participate in a FoodCycler program. Through this partnership, the District of Mackenzie can achieve immediate and impactful benefits, acquire valuable insight about food waste diversion in your region, and showcase itself as an environmental leader and innovator in Canada.

Food Cycle Science is looking to achieve the following through this proposed partnership:

- 🌱 Receive high-quality data from pilot program participants regarding food waste diversion
- 🌱 Receive high-quality feedback from residents, staff, and council regarding the feasibility of a FoodCycler food waste diversion program for the District of Mackenzie and similar communities
- 🌱 Demonstrate the viability of our technology and solutions in a municipal setting so the model can be re-deployed in other similar communities in Canada
- 🌱 Demonstration of a program regarding food waste diversion in small/rural Canada to support Phase 3 of Impact Canada’s Food Waste Reduction Challenge

The District of Mackenzie would receive several benefits through this partnership:

- 🌱 Opportunity to trial a food waste diversion solution at a cost well below market prices utilizing federal funding intended for food waste reduction in our country
- 🌱 Reduced residential waste generation thus increasing diversion rates
- 🌱 Reduced costs associated with waste management (collection, transfer, disposal, and landfill operations)
- 🌱 The reduction of greenhouse gas (GHG) emissions from transportation and decomposition of food waste in landfills
- 🌱 Extend the life of your landfill(s)
- 🌱 Opportunity to support Canadian innovation and clean tech
- 🌱 Opportunity to provide residents with an innovative solution that reduces waste and fights climate change, at an affordable price
- 🌱 Obtaining data that could be used to develop a future organic waste diversion program

Residents of the District of Mackenzie would receive several benefits through this partnership:



- 🌱 Opportunity to own an at-home food waste diversion solution at a cost well below market prices
- 🌱 Support climate change goals by reducing waste going to landfill
- 🌱 Ability to fertilize their garden soil by generating a nutrient-rich soil amendment
- 🌱 Reduce the “ick factor” of garbage to keep animals and vermin away
- 🌱 Reduce trips to the waste site and save on excess waste fees where applicable

In the pages that follow, we will offer a pilot program recommendation for consideration.



The FoodCycler Product Family

The FoodCycler product family offers closed-loop solutions to food waste, with zero emissions or odours. This sustainable process reduces your organic waste to a tenth of its original volume. Small and compact, FoodCycler products can fit anywhere. They operate quietly and efficiently, using little energy.

FOODCYCLER™ FC-30		FOODCYCLER™ Eco 5	
	2.5 L	VOLUME CAPACITY	5.0 L
	30.5 L	UNIT VOLUME	28.9 L
	4-8 HOURS	PROCESSING TIME	6-8 HOURS
	0.8 kWh	POWER CONSUMPTION PER CYCLE	1.3 kWh
	2 REFILLABLE FILTERS	ODOUR CONTROL	1 REFILLABLE FILTER
	BACK	VENT LOCATION	TOP
			



Recycle Your Food Waste in 3 Easy Steps

Step 1:

Place your food waste into the FoodCycler™ bucket. The FoodCycler™ can take almost any type of food waste, including fruit and vegetable scraps, meat, fish, dairy, bones, shells, pits, coffee grinds and filters, and even paper towels.



Step 2:

Place the FoodCycler™ bucket into your FoodCycler™ machine. The FoodCycler™ machine can be used anywhere with a plug such as a kitchen countertop, basement, laundry room, heated garage, etc.



Step 3:

Press Start. In 8 hours or less, your food waste will be transformed into a nutrient rich soil amendment that can be integrated back into your soil. The cycle runs quietly and with no odours or GHG emissions.

FoodCycler Funded Pilot Program – Subsidy Model

FoodCycler FC-30



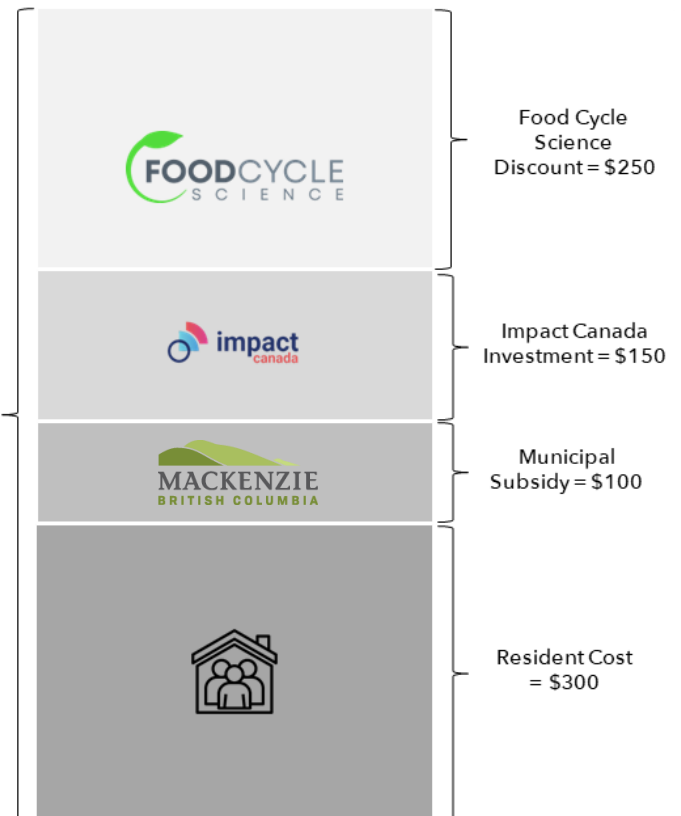
Retail Price = \$500



FoodCycler Eco 5



Retail Price = \$800



FoodCycler Funded Pilot Program Recommendation and Details

Based on the demographics and current waste management system in place at the District of Mackenzie, Food Cycle Science is recommending a pilot program involving 100 households.

The funded pilot program is based on a cost subsidy model where Food Cycle Science provides an initial discount, we contribute an investment from AAFC/Impact Canada, the District of Mackenzie provides a subsidy, and the resident provides the remaining contribution. The purpose of this model is to make this technology accessible to more Canadians at an affordable price.

The total investment from Impact Canada for a 100 household pilot would amount to **\$10,000.00¹**. The funding period for Impact Canada ends in May 2023 or until all funding has been fully allocated, whichever comes sooner.

Through this partnership-based program, the **municipal investment for District of Mackenzie is \$100.00 per household**, regardless of which device is selected. Residents will then have the option to choose the FoodCycler™ model that best suits their household and budget.

Each FoodCycler™ is estimated to divert at least 2 tonnes of food over its expected lifetime. Based on average market rates of \$100 per tonne of waste (fully burdened), 100 households participating would divert 200 tonnes of food waste and save the municipality an estimated **\$20,000.00** in costs.

Total Invoiced Amount

	Price	Quantity	Total
FoodCycler FC-30 Municipal Rate	\$250	50	\$12,500
FoodCycler Eco 5 Municipal Rate	\$400	50	\$20,000
Shipping Estimate			\$1,500
Total Invoice Amount			\$34,000

Plus applicable taxes.

Net Municipal Cost:

	Price	Quantity	Total
Total Invoice Amount			\$34,000
Less Resident Resale: FC-30	\$150	50	-\$7,500
Less Resident Resale: Eco 5	\$300	50	-\$15,000
Net Municipal Cost			\$11,500

Plus applicable taxes.

Volume Discount: Orders of 500 units or more will be eligible to receive an additional \$50.00 per unit discount on the FoodCycler Eco 5. The Municipality shall maintain a minimum of \$100.00 per household subsidy, thus passing on these savings directly to residents, reducing the resident contribution on the Eco 5 to \$250.00.

¹ Based on an estimated 50/50 split between FC-30 and Eco 5s. Will vary depending on the quantity of FoodCyclers purchased and the model ultimately selected by residents.

Purchase and Program Terms

Confirmation Deadline: Confirmation of order (Council resolution and/or signed partnership agreement) to be received no later than June 30, 2023.

Price Guarantee: Food Cycle Science will honour these rates on subsequent orders of 100 units or more, placed between June 1, 2023 and June 1, 2024.

Shipping: Shipping estimates to your location may range from \$1,100.00 – \$1,900.00 and the \$1,500.00 quoted is an estimated average based on today's shipping rates. The Municipality may choose the shipping option that best suits their budget and needs. The higher cost shipping options will generally provide superior shipping accuracy.

FoodCycler Model Selection: During a registration period, residents will be given the option to indicate their preferred FoodCycler model. The total allotment of each FoodCycler model can be either predetermined or determined by resident selection.

Payment Terms: Payment is 100% due upon receipt of goods.

Accessories: Additional filters and other accessories may be purchased from FoodCycler at wholesale rates for resale to residents under the pilot program with no additional freight cost provided they are included in the initial order.

- **RF-35 Replacement Filter Pack (Refillable):** Includes 2 refillable filter cartridges with carbon included, good for 1 filter change. One-time purchase only to convert to the refillable system. May be purchased at a price of \$22.12 + tax in increments of 18.
- **RC-35 Carbon Filter Packs:** Includes 8 carbon packets, good for 4 filter changes. Compatible only with RF-35 refillable filter system. May be purchased at a price of \$50.00 + tax in increments of 9.
- **RC-104 Carbon Filter Packs:** Includes 4 carbon packets, good for 4 filter changes. Compatible only with the Eco 5 refillable filter system. May be purchased at a price of \$50.00 + tax in increments of 9.
- **BK-30 Spare Buckets:** May be purchased at a price of \$50.00 + tax in increments of 6.
- **BK-100 Spare Buckets for Eco 5:** May be purchased at a price of \$80.00 + tax in increments of 4.
- **RF-30 Replacement Filter Pack:** Includes 2 disposable filter cartridges with carbon included, good for 1 filter change. May be purchased at a price of \$22.12 + tax and must be purchased in increments of 20.

Warranty: 1-year standard manufacturer's warranty starting on date of delivery of all FoodCycler units to the District of Mackenzie. We will repair or replace any defects during that time. Extended warranties may be purchased at additional cost of \$25.00 per year for up to 5 years.

Buyback Guarantee: Food Cycle Science will buy back any unsold units after a period of 1 year from the delivery date. All units must be in new and unopened condition. The municipality is responsible for return shipping to our warehouse in Ottawa, ON plus a \$25.00/unit restocking fee.

Marketing and Promotion: The District of Mackenzie and Food Cycle Science mutually grant permission to use the name and/or logo or any other identifying marks for purposes of marketing, sales, case studies, public relations materials, and other communications solely to recognize the partnership between Food Cycle Science and the District of Mackenzie. The District of Mackenzie staff may be asked to provide a quote / video testimonial regarding the program.

Surveys / Tracking:

- The trial / survey period will be for 12 weeks starting on or before August 31, 2023.
- Residents will be asked to track weekly usage of the FoodCycler during each week of the trial. Tracking sheets will be provided as part of a Resident Package prepared by Food Cycle Science.
- At the end of the 12 weeks, residents must report their usage and answer a number of survey questions. Survey is to be provided by Food Cycle Science and approved by the District of Mackenzie.
- The survey is to be administered either by the District of Mackenzie or by Food Cycle Science, by request and with permission. All survey results are to be shared between the District of Mackenzie and Food Cycle Science. The District of Mackenzie shall ensure all personal information of participants is removed from any data ahead of sharing with Food Cycle Science.
- The District of Mackenzie may administer additional touchpoints with participants at their discretion.

Customer Support / Replacement Units:

- Food Cycle Science has a dedicated municipal support team that is available to assist residents directly with any troubleshooting, repairs, or replacement when required.
- Food Cycle Science may provide a small number of spare FoodCycler units with the initial order to be used for replacements if/when required. The District of Mackenzie would be tasked with assisting residents with replacements where necessary. Replacement units will be supplied at no cost to the municipality and may represent up to 2% of the total initial order. This represents our anticipated/accepted failure rates.
 - Any unused spare units remaining after the warranty period shall be donated to a local school, with priority given to schools participating in EcoSchools Canada programs.

Backyard Composting Pilot Program:

- If the Town of Deep River chooses to operate a backyard composting pilot program in addition to the FoodCycler pilot program, Food Cycle Science will offer to provide data collection support for the backyard composting program. In return, Food Cycle Science is requesting that the Town of Deep River shares the data from the backyard composting program with Food Cycle Science.

Summary and Acceptance of Terms

We respectfully ask that you confirm your participation no later than June 30, 2023 in order to respect the timeline of the Impact Canada Food Waste Reduction Challenge.

Summary of pilot program costs:

Program Recommendation	Invoice Amount	→	Net Municipal Cost
100 Households	\$34,000	→	\$11,500

Terms Accepted and Agreed by District of Mackenzie:

Name / Title

Name / Title

Signature

Date

Signature

Date

Food Cycle Science looks forward to working with the District of Mackenzie to reduce the amount of food waste going to landfill in a manner that is convenient and cost-effective.

Sincerely,

Jacob Hanlon

Municipal Program Coordinator

jacobh@foodcyclers.com | +1 613-316-4094



Food Cycle Science Corporation
371A Richmond Road, Suite #4
Ottawa, ON K2A 0E7
www.foodcyclers.com

COUNCIL REPORT

To: Mayor and Council
From: Administration
Date: June 20, 2023
Subject: Level 2 EV Charging Station Information

RECOMMENDATION:

THAT Council receives this report for information.

BACKGROUND:

At the Regular Council meeting of February 13, 2023 Council asked staff to bring back a report regarding Level 2 Charging stations following receipt of a letter from Tricia Wray. The letter spoke to two funds, one from the Government of B.C.'s Ministry of Energy, Mines and Low Carbon Innovation and the other from Natural Resources Canada.

Staff waited for news from the Charge North Program and Electric Mobility Acceleration Program before bringing forward this report.

NRCan/BC Hydro

Natural Resource Canada's (NRCan) Zero Emission Vehicle Infrastructure funding that enabled the EV Charger Rebate Program to offer increased rebates for the apartment/condo and workplace offers has now been fully allocated. Rebate values have returned to their regular amounts. The NRCan funding was available on a first come first serve basis until the additional funding had been used.

Currently the funding in place is through BC Hydro where workplace owners that purchase and install eligible Electric Vehicle (EV) chargers could receive a rebate of up to 50% of those costs to a maximum of \$5,000 per charger, and \$25,000 per workplace while funding lasts.

Eligible Costs include:

- Purchase of the charging station
- Labour and construction costs for the installation of the charging station and associated conduit by a licensed electrical contractor
- Electrical and other related permits
- Parking and electrical design to accommodate the charging stations and conduit

- EV parking signage
- Cost of network connection fees (maximum of 2 years can be included)
- Capital expenses, including informatics and other equipment or infrastructure
- License fees and permits
- Costs associated with Environmental Assessments

If the District of Mackenzie (District) applied for this funding the charger would have to be placed on District property or on a District owned building. From a 2019 report to Council (attached), the Recreation Centre as well as the Municipal Campground were identified as two possible choices for the level 2 installation.

Charge North Program

At the Regular Council meeting of February 11, 2019, Community Energy Association (CEA) presented to Council the Charge North Network, the group of six regional districts and 37 municipalities across northern and central BC that are coming together to electrify over 2,780 km of highway from south of Kamloops, out to Haida Gwaii. At this time Council defeated the motion to join the Charge North Network.

Upon request to bring back further information, staff have reached out to the Community Energy Association to discuss the ideal level 2 chargers for northern BC (as there are many options available), as well as additional funding for local governments, options for charging for power, and potentially joining the program again if Council wished to do so in the future. Their answer is as follows:

If Council chooses to participate in the Charge North Program, the cost would be the same as the first intake with the District's contribution being \$5,000 per level 2 port. The grant would cover all other installation costs as well as the administrative costs for the next five years. Approximate administrative costs are \$900 per year. The chargers would be the same model as used in the previous round of installations in Northern BC.

At this time the Charge North Program does not have a set amount of chargers, if Council wanted to proceed with level 2 chargers, staff would work with the Charge North Program to implement the chargers.

With the level 2 chargers, the District could impose an hourly fee, the typical fee runs approximately \$1.00-\$2.00 per kilowatt hour. This cost would be calculated to cover the utility, administrative and asset replacement costs.

Benefits of a Level 2 Charger

At the Regular Council Meeting of February 13, 2023, Council asked staff to explain the benefits between a level 2 & level 3 charger. This was brought up due to the District of Mackenzie/BC Hydro level 3 charger project, which is the installation of two level 3 chargers at the 616-parking lot.

Benefit to Residents – Residents living in an apartment or strata complex that may not have access or permission to install a level two charger would benefit from a public owned level 2 charger. Level 2 chargers are easier on the battery as they use AC current at a lower amperage that slowly charges the battery. Whereas level 3 chargers input a surge of energy that fills the battery quickly but can cause it to deteriorate over time. These types of chargers are more targeted for the fill and go style of travel.

Benefit to Tourists/Visitors – Visitors coming for a sports tournament could benefit from a public level 2 charger if it is strategically placed as they are stationary for a longer period of time. Locations for consideration could include Recreation Centre (Hockey, Mountain Biking, Skiing) or the District Municipal Office (Softball, Golf, Skiing, Trail Access). This allows for a trickle charge rather than the higher voltage of the fast charge.

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Environmental Sustainability

- The way we operate has an impact on the environment. We are committed to integrating sustainability and Environmental, Social and Governance factors (ESG) into our decision making and business practices.

Respectfully Submitted,



Luke Thorne
Land and Environmental Coordinator



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: June 21, 2023

Subject: Electric Mobility Accelerator

RECOMMENDATION:

THAT Council approves staff applying to the Electric Mobility Acceleration Program;

AND THAT if successful Council approves allocating \$10,000 from the Climate Action Reserve Fund towards the Electric Mobility initiatives within the District of Mackenzie.

BACKGROUND:

While researching level 2 charging options for the Level 2 Charger Information report Staff looked into alternative programs such as the Electric Mobility Accelerator Program (EMA) through the Community Energy Association (CEA). The EMA project will work with 3-5 rural municipalities and/or Indigenous communities who are interested in and committed to action on electric mobility, but who lack the resources, understanding, or capacity to implement this action. The goal of the project is to adapt best practices and initiatives seen in other leading communities, to deploy them in a non-urban setting, successfully, and quickly. Participants will receive support and feedback from each other as a group, as well as 1-on-1 support from the CEA project lead and the CEA team to implement 4 out of 5 deliverables:

1. EV Ready Policy (mandatory for all)
2. New EV Charging infrastructure (can be public or private)
3. Fleet Electrification Assessment
4. Education and Outreach
5. Technology Demonstration Event (ride + drive day; streetlight charging)

This project will be much more hands on, and the CEA team will be working with District staff to create implementation plans for the chosen deliverables, provide you with materials and resources, and help navigate these actions in order to have them ready for implementation.

The commitment from the District's end is staff time, along with \$10,000 towards Electric Mobility Initiatives. This money is invested back into the District of Mackenzie through the

deliverables (e.g., could pay for outreach events, chargers, etc.); it does not pay for CEA staff's time.

RECOMMENDATION

Staff are recommending the Electric Mobility Accelerator program as the funds can be used for EV infrastructure, such as chargers, e-bikes, scooters, as well as the commitment to aiding staff in developing policies, assessments, and events.

If not successful in joining the Electric Mobility Accelerator project, Staff will continue to look at level 2 chargers through the Charge North Program or Natural Resources Canada (NRCan)/BC Hydro.

BUDGETARY IMPACT:

\$10,000 would be allocated from the Climate Action Reserve Fund. Any revenue derived from the initiatives will be returned to the Climate Action Reserve Fund.

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Environmental Sustainability

- The way we operate has an impact on the environment. We are committed to integrating sustainability and Environmental, Social and Governance factors (ESG) into our decision making and business practices.


Respectfully Submitted,



Luke Thorne
Land and Environmental Coordinator



Kerri Borne Chief Financial Officer



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: June 21, 2023

Subject: Green Fleet Policy 6.8

RECOMMENDATION:

THAT Council adopts Green Fleet Policy 6.8.

BACKGROUND:

This report outlines the proposal to implement a Green Fleet Policy within the District of Mackenzie. The purpose of this policy is to transition our fleet of vehicles to more environmentally friendly options, reducing our carbon footprint and promoting sustainable practices. As environmental concerns continue to escalate and sustainability becomes a key focus provincially, it is essential to adopt eco-friendly practices. One significant area that requires attention is our fleet of vehicles, which currently relies on conventional fuel sources. By transitioning to a greener fleet, we can significantly reduce greenhouse gas emissions, decrease operational costs, and demonstrate our commitment to environmental responsibility.

At the Regular Meeting of November 28th, 2023, staff provided an outline of the progress made to date with the Corporate Energy and Emissions Plan (CEEP) as well as the 2023 goals for corporate climate actions (attachment A). One of the five key areas for GHG reduction in the CEEP is in transportation, with this policy staff are looking to tackle action items:

- 4.2 Develop a vehicle purchasing policy
- 4.4 Assess renewable fuels for corporate fleet

Benefits of a Green Fleet Policy:

Environmental Impact: Shifting to electric or hybrid vehicles will substantially reduce carbon dioxide and other harmful emissions, helping mitigate the impact of climate change and improving air quality in our community.

Public Image: Embracing sustainable practices enhances our reputation as an environmentally conscious organization, attracting environmentally aware customers, partners, and potential employees.

Compliance and Incentives: Many incentives and grants for early adoption of clean energy solutions. Implementing a green fleet policy may make us eligible for such programs, reducing costs and demonstrating our compliance with environmental regulations.

Implementation Plan:

Fleet Assessment: Conduct a comprehensive analysis of our current fleet, including vehicle types, usage patterns, and fuel consumption. This assessment will provide valuable data for decision-making and help identify suitable alternatives.

Vehicle Selection: Research and evaluate electric and hybrid vehicle options available in the market, considering factors such as range, charging infrastructure, cost, and compatibility with our operational requirements.

Infrastructure Development: Install electric vehicle charging stations at our facilities to support the charging needs of the green fleet. Collaborate with relevant stakeholders to ensure adequate infrastructure development.

Pilot Program: Initiate a small-scale pilot program to test the viability and performance of green vehicles in our specific operational context. Gather feedback from drivers and assess any challenges that arise during this trial phase.

Fleet Transition: Gradually replace conventional vehicles with electric or hybrid models based on the results of the pilot program. Develop a transition plan that outlines the timeline, budget, and logistics involved in phasing out existing vehicles.

Training and Support: Provide comprehensive training and support to drivers and staff members to ensure a smooth transition to electric and hybrid vehicles. Familiarize them with the charging process, vehicle maintenance requirements, and safety considerations.

Conclusion:

Based on the potential benefits and the outlined implementation plan, we request permission to proceed with the enactment of a Green Fleet Policy. By investing in sustainable transportation solutions, we will align our organization with global environmental goals and strengthen our commitment to responsible business practices. The shift to a greener fleet will not only yield environmental benefits but also contribute to cost savings and improved public perception.

We believe that the adoption of a Green Fleet Policy will bring long-term advantages to the District of Mackenzie, and we are committed to ensuring a seamless transition while keeping in mind operational efficiency and financial viability.

COUNCIL PRIORITIES:

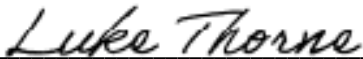
Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

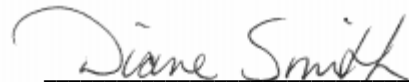
Environmental Sustainability

- The way we operate has an impact on the environment. We are committed to integrating sustainability and Environmental, Social and Governance factors (ESG) into our decision making and business practices.

Respectfully Submitted,



Luke Thorne
Land and Environmental Coordinator



Approved for Submission to Council

Green Fleet Policy 6.8

Established by Council on ____ by resolution # ____

Purpose:

To formalize and clarify fleet replacement policies and practices and to support climate action policies to reduce GHG emissions and related pollutants by acquiring the most appropriate vehicle and equipment, minimizing fuel consumption, improving driver satisfaction and equipment life and reducing operating costs.

Definitions:

The following terms are used in this Policy and are defined as follows:

“District of Mackenzie vehicle” means any licensed motor vehicle owned, rented, borrowed, or leased by the District of Mackenzie and used primarily to transport people or property over roads, highways or District of Mackenzie property. Rental vehicles are considered District of Mackenzie vehicles when rented by a duly authorized employee and while used for official District of Mackenzie business.

“Operator” means any authorized District of Mackenzie employee, or other individual approved by the Chief Administrative Officer (CAO), who is in control of a District of Mackenzie vehicle and who possesses a valid driver’s license for the type of vehicle operated.

“Specialty use vehicle” means District of Mackenzie fleet vehicles especially equipped for specific function or purpose.

Green fleet vehicle policy:

- (a) As per the District of Mackenzie’s goal to achieve carbon neutrality in part by reducing corporate greenhouse gas emissions from fleet vehicles, the District of Mackenzie is committed to:
- Reducing GHG emissions;
 - Reducing emissions of other pollutants;
 - Reducing vehicle idling;
 - Reducing single occupancy trips;
 - Purchasing more efficient vehicles and fuels;
 - Right-sizing vehicles;

- Considering life cycle costs of fleet vehicle operations when purchasing vehicles; and
- Maximizing vehicle efficiency.

(b) **Vehicle Attributes:** District of Mackenzie vehicles shall have the following minimum attributes:

- Be right sized for its intended purpose(s)
- The ability to securely haul materials and equipment required for intended purpose
- Air conditioning and all wheel drive/four-wheel drive features are optional and only where appropriate
- Colour = White when applicable
- Acceptable fuel mileage for the anticipated use. The use of electric vehicles, plug-in hybrids, hybrids, vehicles that use other zero/low GHG fuels, and fuel-efficient vehicles, with the intent of reducing the District of Mackenzie's carbon footprint, are required wherever operational requirements allow
- Acceptable crash/safety ratings

(c) **Right-Sizing Purchasing:** District of Mackenzie vehicles should be purchased according to the average or usual anticipated use of the vehicle. Occasional vehicle needs that exceed the capacity of the vehicle purchased should be met through vehicle sharing or renting. The following use requirements should be considered when purchasing a vehicle:

- Engine size;
- Vehicle weight;
- Average carrying capacity;
- Average passenger capacity; and
- Average terrain.

(d) **Life Cycle Cost:** Life cycle costs should be considered for all vehicle purchases. Life cycle costs should include capital costs, maintenance costs, fuel costs and resale costs.

(e) **Fuel Choice:** When feasible the lowest GHG emission fuel possible should be purchased for all vehicles in the fleet. Consideration of fuels should include:

- Purchasing vehicles that run on zero / low GHG fuels, e.g., electricity, hydrogen, biodiesel, bioethanol, natural gas. The focus should be on electric, plug-in hybrid, and hydrogen vehicles.
- Purchasing low emission fuel for fleet vehicles that cannot be electric or plug-in electric (i.e., renewable natural gas, gasoline with a high percentage of bioethanol and diesel with a high percentage of biodiesel).
- Purchasing vehicles with an acceptable fuel consumption mileage for the anticipated use. The use of electric vehicles, hybrids and fuel-efficient vehicles, with the intent of reducing the District of Mackenzie's carbon footprint, is required wherever operational requirements allow.

- (f) **Operating:** Fleet vehicles shall be operated with the following considerations:
- Idling shall be reduced among all fleet vehicles and the following guidelines shall be followed by all fleet vehicle operators;
 - Reduce warm-up idling (no more than 30 seconds as long as windows are clear);
 - Vehicles are to be turned off when stopped for more than 10 seconds except in the following circumstances: in traffic; in the course of performing a specific duty that requires the vehicle be left running; if the outside temperature is below -10°C; or if doing so would compromise human safety or the mechanical integrity of the vehicle;
 - Vehicle sharing shall be encouraged. Single occupancy vehicle trips will be minimized. Vehicles should be shared between departments to ensure maximum efficiency for vehicle use; and
 - Driver education and driving procedures to increase the efficiency of vehicle operations, including anti-idling, should be included in driver training programs for District of Mackenzie staff.
- (g) **Vehicle Maintenance and Monitoring:** Fleet vehicles shall be operated with the following considerations:
- All District of Mackenzie vehicles shall be kept in good mechanical condition and shall be inspected at required intervals.
 - Maintenance on fleet vehicles should continue to ensure that preventative maintenance continues to maximize the efficiency of all vehicle operations.
 - All vehicles shall be monitored to track fuel consumption, fuel costs, and mileage.
- (h) **Vehicle Replacement and Acquisition:**
- In general District of Mackenzie vehicles will be considered for replacement when they have at least 10 years of service and 150,000 kilometres. Vehicles may be retained beyond this point if they are in good working order and are meeting the needs of the District of Mackenzie. Alternatively, vehicles that have excessive maintenance, carbon emissions, other air pollutant emissions, or operating costs may be replaced sooner.
 - All vehicle replacements are to be identified in the approved Financial Plan.
 - All District of Mackenzie vehicles shall be purchased in accordance with the District of Mackenzie purchasing policy.
 - All vehicles shall be acquired in a manner consistent with budgetary intent.

What We Can Do: Recommended Climate Actions

Based on staff consultation and best practices, actions were identified to be implemented over the next five years. Actions fall under the following five categories.

1. **New Buildings and Infrastructure:** Improve energy performance and lower GHG emissions in **new** District buildings and infrastructure
2. **Existing Buildings and Infrastructure:** Improve energy performance and lower GHG emissions in **existing** District buildings and infrastructure
3. **Renewable Energy:** Increase the use of renewable energy
4. **Transportation:** Improve energy efficiency and reduce GHG emissions in the District's fleet
5. **Enabling Actions and Corporate Leadership:** Institutionalise the plan and demonstrate leadership on waste and water

TABLE 2 – CLIMATE ACTIONS SUMMARY

ACTIONS LIST		Already Done	2021	2022	2023	2024
New Buildings and Infrastructure						
1.1	Build energy efficient buildings			X		
1.2	Build energy efficient infrastructure					X
1.3	Optimize siting and orientation of new buildings					X
Existing Buildings and Infrastructure						
2.1	Conduct building energy audits		X			
2.2	Implement energy retrofits recommended by building energy audits		X	X	X	
2.3	Conduct energy-focussed operational review of infrastructure					X
2.4	Implement measures from operational review of infrastructure					X
2.5	Incorporate energy management into annual building maintenance procedures		X			
Renewable Energy						
3.1	Install solar PV on corporate buildings					X
3.2	Low-carbon heating systems for buildings					X
3.3	Conduct corporate renewable energy study					X
Transportation						
4.1	Right-size vehicles for assigned tasks				X	
4.2	Develop a vehicle purchasing policy				X	
4.3	Invest in EVs and EV Charging Stations			X	X	
4.4	Assess renewable fuels for corporate fleet			X	X	
4.5	Fuel efficient driver training & anti-idling policy	X			X	
4.6	Energy-focused fleet maintenance					X
4.7	Encourage employee carpooling where possible	X				

ACTIONS LIST		Already Done	2021	2022	2023	2024
4.8	Provide end of trip facilities				X	
Enabling Actions and Corporate Leadership						
5.1	Have dedicated staff person or department for plan implementation	X				
5.2	Allocate funds for plan implementation			X		
5.3	Develop KPIs, monitor and track for progress		X			
5.4	Demonstrate leadership on corporate waste and water		X			
5.5	Join PCP		X			
5.6	Become carbon neutral through offsets					X

Further details on actions, including projected implementation timelines, are detailed in in Appendix B. In this table, all GHG and economic impacts are calculated for the year 2025.



COUNCIL REPORT

To: Mayor and Council

From: Corporate Services

Date: June 20, 2023

Subject: Committee of the Whole Research Report

RECOMMENDATION:

THAT Council receives this report for information.

BACKGROUND:

At the Regular Council Meeting on February 27, 2023, a member of the public asked when questions could be asked about Committee of the Whole (COTW) meetings as there was no question period included in the COTW agenda. Council requested that Administration bring back a report looking at how other municipalities used COTW meetings for, why or when question periods were introduced to COTW meetings, if they were not always included, and any effects that resulted from including question periods in COTW meetings. COTW agendas of other municipalities were reviewed, and emails were sent to staff from other municipalities to ask questions.

LEGAL NOTES:

The *Community Charter* allows Council to determine the format of their COTW meetings. The only requirement is that according to Section 124 (3) of the *Community Charter* public notice must be given describing the proposed changes in general terms. The District of Mackenzie Council Procedure Bylaw No. 1379 establishes the format of the agenda for Regular Council Meetings in Part 4 Section 16, but does not establish a format for COTW meetings. Council may choose to amend Part 7 of Bylaw 1379 to introduce an Order of Proceedings and Business for COTW meetings, which would outline matters of the agenda such as question periods and administrative reports.

COMMITTEE OF THE WHOLE MEETINGS

In COTW meetings, items are discussed, but no decisions are made. As a committee of the whole, recommendations can be made to Council for consideration during a regular meeting. This is an important difference between the procedures of a COTW meeting and a Regular Council Meeting. COTW meetings are presented by various municipalities as an opportunity for

valuable discussion of issues where public delegations, expert speakers, Council, and staff can all participate in a discussion on an item without the pressure of needing to come to a decision with a motion at the end.

RESEARCH RESULTS

Research extended to 14 other municipalities, including those much smaller, much larger, or in another province than Mackenzie. Chosen municipalities are listed in **Table 1**. The following information was gathered from the chosen municipalities.

- 5 out of 14 municipalities included a question period in their COTW agenda.
- 3 municipalities (Kitimat, Lantzville, and the Northern Rockies Regional Municipality) included the question period at the beginning of the COTW meeting.
- 2 municipalities (Lake Cowichan and Hudson’s Hope) included the question period at the end of the meeting.
- The question period item often has a maximum time limit, and people who speak also have a limited time to ask their question or make their comment.
- Municipalities that do not include question periods in COTW meetings direct members of the public to appear as delegations, submit letters to Council, or attend the public question period during the Regular Council Meeting.

Table 1

Municipality	Population Size	Question or Comment Period present in COTW Agenda
Fort St. John	21,465	No
Kitimat	8,236	Yes
Northern Rockies Regional Municipality	4,478	Yes
Lantzville	3,817	Yes*
Pemberton	3,407	No
Invermere	3,391	No
Lake Cowichan	3,325	Yes
Mackenzie	3,281	No
Gibbons AB	3,218	No**
Houston	3,052	No
Three Hills AB	3,042	No
Tumbler Ridge	2,399	No**
Chetwynd	2,302	No
Valemount	1,052	No
Hudson’s Hope	841	Yes

*Lantzville has not held a Committee of the Whole meeting for the past 3 years, instead holding Special Meetings to discuss items at length.

**Gibbons AB and Tumbler Ridge do not conduct Committee of the Whole Meetings. Tumbler Ridge holds "Policies and Priorities Committee Meetings" which are functionally identical.

COMMITTEE OF THE WHOLE PROCEEDINGS

Research was also done on the content of COTW meetings in other municipalities beyond the public question period. Information about which municipalities include which items can be found in **Table 2**.

- 9 out of 14 municipalities receive administrative reports at these meetings.
- 7 out of 14 municipalities include a delegation and presentation period.
- 3 out of 14 municipalities include bylaw discussion.
- 5 out of 14 municipalities discuss the capital budget.

When discussing COTW meeting procedure and history, staff from other municipalities shared that the public does not often participate in public comment periods. For other municipalities, the choice to include a question period was prompted by residents.

Table 2

Item	Municipalities
Administration Reports	Fort St. John, Kitimat, Northern Rockies Regional Municipality, Pemberton, Invermere, Lake Cowichan, Houston, Tumbler Ridge, Valemount, and Hudson's Hope
Delegations and Presentations	Fort St. John, Kitimat, Northern Rockies Regional Municipality, Lantzville, Pemberton, Invermere, Tumbler Ridge, and Valemount
Bylaw Discussion	Kitimat, Northern Rockies Regional Municipality, and Three Hills AB
Capital Budget Discussion	Fort St. John, Kitimat, Pemberton, Houston, and Three Hills AB.

SUMMARY

While the question period is more relevant to COTW meetings if they include more items for discussion, the COTW meeting format supports preliminary discussion and introduction to issues and gives items more time to be thought over before they are included in a Regular Council Meeting agenda for decision.

Of the 14 municipalities researched, only five include the public question period or similar item in their COTW meetings. Municipalities that had included the public question period have not expressed any issues or problems resulting from the choice.

Two reasons were given for why a municipality had not included the public question period. First, public participation in Regular Council Meeting question periods was so low that participation in a COTW question period was expected to be rarely used if at all. Second, because the decisions are only made at Regular Council Meetings, the public will have the opportunity to ask questions then. In addition to question periods at Regular Council Meetings, municipalities offer other opportunities for public input during meetings such as delegation appearances and letters.

Including a question or comment period in COTW meetings has no immediate or predicted drawbacks; if allotting time for a question period is an issue because it could extend the length of a COTW meeting, Council can amend the bylaw to set the question period to a reasonable maximum time limit. If the COTW meeting items were expanded to include delegations or discussions of additional items, there would be more reason for members of the public to participate. A question period at a COTW which includes items other than administrative reports would provide a lower barrier to participate in an open discussion without the pressure of an immediate decision.

DECISION OPTIONS

- a) Receive the report for information and maintain current COTW agenda format;
- b) Move to begin the process of amending Council Procedure Bylaw No. 1379 to allow public comment and question period and/or make other amendments to the COTW agenda format and schedule; and/or
- c) Request staff bring back further information.

COUNCIL PRIORITIES:

Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Rowan Paulsen
Local Government Intern



Approved for Submission to Council

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council

From: Mayor Joan Atkinson

Date: June 26, 2023

Subject: Activity for month of May 2023

Date:	Activity:
May 2	Spoke with Rachael Greenspan, Executive Director of Connectivity for the province. She has indicated an announcement regarding Universal Broadband Funding is forthcoming.
May 4	Met with Ministry of Forests Executive including Chief Forester Shane Berg and Regional Executive Director Lori Borth regarding the new Annual Allowable Cut for the Mackenzie Timber Supply Area. It has been set at 2.39 million cubic metres. Next steps are apportionment to licence types and finally distribution amongst licensees.
May 4	Participated in interview with CKPG regarding announcement of Annual Allowable Cut. My message was that the AAC clearly demonstrates there is room for another lumber producer in Mackenzie, as currently approximately 30% of the new AAC will be milled in Mackenzie.
May 4	Along with Councillors McMeeken and Wright, I met with members of the Rural Coordination Centre Institute of BC (RCCbc). The RCCbc was established in 2006 as a network of rural doctors and health care professionals exploring rural based solutions for healthcare delivery.
May 5	Attended breakfast meeting with members of RCCbc, local stakeholders and local physicians on pressing needs for improvement of health care delivery in our community. The group has targeted improved staffing of BC Ambulance Service paramedics, long term care beds and construction of a Heli-Landing spot at the Mackenzie District Hospital as top priorities which all attendees will advocate for.
May 5	Attended opening of Chamber of Commerce Spring Expo and delivered greetings to attendees on behalf of Mayor and Council.
May 8	Participated in 2023 Healthy Northern Communities Forum sponsored by Northern Health in Dawson Creek. Forum focused on addressing human

	resource challenges in Northern BC and engagement with Northern Health to support community health and well-being.
May 9-12	Attended North Central Local Government Association annual conference in Dawson Creek (hosted by Dawson Creek & Chetwynd). It was a great opportunity to meet with newly elected Mayors and Councillors.
May 10	Participated in Northern Medical Program Trust meeting. In addition to funding for educational expenses, the Trust provides financial support for students who pursue clinical experiences in rural and remote areas of BC. Mackenzie has had NMPT recipients work in our community over the past number of years.
May 17 - 18	Participated in Regional District of Fraser-Fort George meetings in Prince George, which included a bus tour of the Foothills Transfer Station.
May 18	Chaired Regional Hospital District Board Meeting in Prince George. One of the Capital Expenditures approved was the replacement of the Nurse Call System at the Mackenzie and District Hospital. Regional Hospital District (RHD) Boards provide "40%" of required funds for projects. The project is valued at \$146,000 with the RHD portion of \$58,400.
May 26	Participated in Morfee School Ecology Field Trip with grade 2 students. I worked as a volunteer at one of five stations where I discussed where Mackenzie's water comes from and the importance of water conservation and steps on how to reduce water consumption. The School Ecology Program that has been delivered by Wildlife Infometrics for many years and will now be delivered by DWB Consulting Services with Theresa Brewis running the program.
May 29 – 31	Participated in Bike to Work Week.
May 31	CAO Smith and I met with Mackenzie RCMP Corporal Calvin Aird and Constable Tyler Holz to discuss detachment goals which included prolific offenders, road safety, bylaw support and industrial area thefts.

Respectfully Submitted,
Mayor Joan Atkinson

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council
From: Councillor McMeeken
Date: June 19, 2023
Subject: Report for the Months of May & June 2023

Date:	Activity:
May 24, 2023	<p>Attended the "Tour of Honour" by the Honour House Society at the Legion. I was very impressed with the presentation the two retired Vancouver City Police officers made and very glad I had the chance to attend and learn more about this Society.</p> <p>This is what it says on their website to describe this tour: <i>"The tour will take our donated Humvee and trailer on a journey, which will cover thousands of kilometers as it travels the length and breadth of BC and the Yukon. Over a period of 3 months, our charity will be visiting as many towns and cities as possible, calling in at Royal Canadian Legions, military bases, fire departments, town halls, police and paramedic stations and more.</i></p> <p><i>The tour is a grassroots effort to bring attention to the illnesses and injuries that face those who put on a uniform and keep us all safe from harm, each and every day. Funds raised during the tour will be used to support our charities' two locations, Honour House and Honour Ranch.</i></p> <p><i>Honour House provides free of charge, a "home away from home" for members of our emergency services, military personnel, veterans and their families when they are seriously ill or injured. Honour Ranch offers supportive mental health programs for those struggling with the effects of Operational Stress Injuries."</i></p>
May 31, 2023	Participated in various events during National AccessAbility Week – May 28 – June 3, 2023.

	<ul style="list-style-type: none"> ➤ May 31 - Red Shirt Day of Action for Accessibility and Inclusion ➤ June 1 – National Intergenerational Day which had the Seniors in the community providing a hot lunch (taco in a bag) to both Morfee Elementary and Mackenzie Secondary. This was a huge hit and connections between the variety of generations was heartwarming!
June 2, 2023	Attended the South Peace/Williston Reservoir Advisory Committee meeting at the Rec Centre.
June 3, 2023	Attended the BBQ at the Fire Hall for their Annual Trap Shoot.
June 6-8, 2023	Attended the Asset Based Community Development Conference (ABCD Conference) in St. Albert, Alberta. While this was part of my CNC job, the conference theme was “Community and Municipality Meeting in the Middle”. The idea behind Asset Based Community Development is that the people in our town are our greatest assets and how do we encourage more community engagement! It was a great opportunity to meet other towns and cities who are encouraging more community engagement with their citizens.
June 13, 2023	Attended the tour and lunch for Iris Energy. This tour was very interesting, and it was great to meet and enjoy lunch with the staff.
June 20, 2023	Attended the Elected Officials Emergency Operations Centre training session.

Respectfully Submitted,
Councillor McMeeken

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council
From: Councilor Wright
Date: June 2023
Subject: Report for June 2023

Date:	Activity:
May 31, 2023	Participated in InterGenerational Day at Mackenzie Secondary School, as part of National AccessAbility Week.
June 2, 2023	Attended BC Hydro’s Peace River Williston Lake Advisory Committee.
June 3, 2023	Attended the “The Sky is Not the Limit’ event at the CNC Event Space.
June 5, 2023	Completed Module’s 5, 6 and 7 of Indigenous Canada course.
June 7, 2023	Completed Module 8 of Indigenous Canada course.
June 7, 2023	Attended open house held by Enbridge around their Sunrise Expansion Project.
June 10, 2023	Attended the BCSSA Swim Meet at the Rec Centre.
June 13, 2023	Attended a tour of Iris Energy’s site and operations with other members of Council and District staff.
June 14, 2023	Completed Module's 9 and 10 of Indigenous Canada course.
June 14, 2023	Attended town hall hosted by Global News around issues surrounding the downturn in the forestry industry in Mackenzie.
June 15, 2023	Attended the Chamber of Commerce’s monthly luncheon, with guest speakers from the Omenica Growers Association, Mackenzie Community Gardens and Provectus Biofuels.
June 17, 2023	Organized the Mike Morris Golf Tournament at Mackenzie Golf and Country Club, a fundraiser for Mackenzie Community Services. Did so in role as MLA Morris’s Constituency Assistant.
June 19, 2023	Participated in NDI’s Regional Advisory Committee meeting as Mayor Atkinson’s alternate.
June 19, 2023	Completed Module 11 of Indigenous Canada course.
June 20, 2023	Attended the McLeod Lake Mackenzie Community Forest’s AGM.
June 20, 2023	Attended the Elected Officials Emergency Operations Training.

Respectfully Submitted,
 Councilor Wright

DISTRICT OF MACKENZIE

BYLAW NO. 1501

A bylaw to amend Animal Control and Licencing Bylaw No. 1354, 2016

WHEREAS the Council of the District of Mackenzie deems it prudent and desirable to amend its Animal Control and Licencing Bylaw;

NOW THEREFORE the Council of the District of Mackenzie, in open meeting assembled, **HEREBY ENACTS** as follows:

1. That "Animal Control and Licencing Bylaw No. 1354, 2016" is hereby amended as follows:
 - (a) By replacing the following definitions in Section 2 Interpretation as follows:
 - **"Coop** means a covered enclosed structure to shelter hens and or ducks
 - **Pen** means a fully enclosed outdoor space for hens and or ducks."
 - (b) By adding the following definitions to Section 2 Interpretation:
 - **"Duck** means any domesticated duck species, excluding those raised for commercial purposes.
 - **Duck Owner** means a person keeping one or more ducks on a property."
 - (c) By adding the following regulations subsequent to Section 11(c) (Livestock Regulation):
 - (d) Backyard Hen and Duck Enclosure and Beekeeping Regulations
 - (i) Backyard Hen and Duck Enclosures
 - a. A hen or duck owner must obtain a Backyard Hen or Duck Permit from the District to keep hens or ducks. This process includes:
 - i. Completing the Backyard Hen and Duck Permit Application form prescribed by the District;
 - ii. Pass an inspection by the District's Bylaw Enforcement Officer or other designated District staff member;
 - iii. Paying a one-time fee for obtaining a Backyard Hen or Duck Permit as prescribed in Schedule "E".
 - b. A Backyard Hen or Duck Permit applicant who fails to pass the District's inspection requirement must reapply for a Backyard Hen or Duck Permit,

including paying a separate fee as prescribed in Schedule "E" and passing an additional inspection by the District.

- c. The Backyard Hen or Duck Permit is not transferable to another person or property.
- d. There shall be no more than one Hen Owner or Duck Owner per property.
- e. The Backyard Hen or Duck Permit holder must be the resident of the property. If the resident is not the property owner, they must receive approval from the property owner through a signature on the Backyard Hen or Duck Permit Application form.
- f. The RR1 and RR2 residential zones are not subject to the backyard hen or duck regulations.
- g. Backyard hens and ducks are permitted on properties zoned R1, R2, and R3, subject to the following conditions:
 - i. Roosters are prohibited;
 - ii. The dwelling on the property is a single-detached dwelling;
 - iii. All hens and ducks remain within the coop or pen at all times;
 - iv. The backyard of a property must be fully fenced in to prevent the escape of hens and ducks and to prevent predators from accessing the hens and ducks;
 - v. Coops and pens must be sized and situated within the appropriate areas on the property in accordance with the backyard hen and duck enclosure regulations in the District's Zoning Bylaw;
 - vi. The pen and coop must be maintained in good repair and sanitary condition, free from vermin and free from obnoxious smells and substances;
 - vii. All hen and duck food stored outside must be secured in a self-contained manner as to not provide an attractant to bears, other wildlife, or vermin;
 - viii. All hens and ducks must be provided sufficient food, water, shelter, light, heat, ventilation, veterinary care; and opportunities for essential behaviors such as scratching, dustbathing, and roosting; to maintain good health;
 - ix. Slaughtering or euthanizing hens and ducks within the District's townsite is prohibited unless at a certified facility;
 - x. Any diseased hens or ducks must be killed, and the carcass destroyed;
 - xi. Manure must be stored within a fully enclosed and self-contained device in a manner that does not generate excessive heat or

odour, ensuring that no more than 0.085m³ (3 cubic feet) of manure is stored at a time;

xii. No deposit of manure may be made in the District's sewage or storm drain system. Small quantities of manure may be placed in a receptacle for household garbage but must be contained within a sealed bag.

h. The District's Bylaw Enforcement Officer may revoke a Hen Owner's Backyard Hen Permit or Duck Owner's Backyard Duck Permit in relation to the non-compliance of any of the backyard hen and duck regulations by issuing a permit revocation notice to the permit holder.

i. A hen owner or duck owner who has received a permit revocation notice may within fourteen (14) days of issuance, rectify all instances of non-compliance and apply in writing to the District's Bylaw Enforcement Officer to reconsider revocation of the Backyard Hen Permit and or Backyard Duck Permit.

j. Failure to rectify any instance of non-compliance within fourteen (14) days of the issuance of the permit revocation notice will result in revoking of their Backyard Hen Permit and or Backyard Duck Permit.

c) By adding the following fee schedule subsequent to Schedule E:

"SCHEDULE E – BACKYARD HEN AND DUCK ENCLOSURE & BEEKEEPING PERMIT FEES

3. Backyard Duck Permit Application	\$25.00
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2. This bylaw may be cited for all purposes as "Animal Control and Licencing Amendment Bylaw No. 1501, 2023."

READ a first time this _____ day of _____, 2023.

READ a second time this _____ day of _____, 2023.

READ a third time this _____ day of _____, 2023.

ADOPTED this _____ day of _____, 2023.

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No. 1501 cited as "Animal Control
and Licencing Amendment Bylaw
No. 1501, 2023".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE
Bylaw No. 1502

A bylaw to amend the Municipal Ticket Information Bylaw No. 1465, 2022

WHEREAS the Council of the District of Mackenzie deems it prudent and desirable to amend its Municipal Ticketing Bylaw;

NOW THEREFORE the Council of the District of Mackenzie, in open meeting assembled, **HEREBY ENACTS** as follows:

1. That Section 14 of Schedule 2 to the "Municipal Ticket Information Bylaw No. 1465, 2022" as amended, be amended to state the following:

Animal Control and Licencing Bylaw No. 1354, 2016 as amended	Section	Fine
14. Failure to comply with backyard hen and duck enclosure regulations.	11.(d)(i)	\$40

2. That Schedule 2 to the "Municipal Ticket Information Bylaw No. 1465, 2022" be deleted in its entirety and replaced with Schedule 2 as attached.
3. This bylaw may be cited for all purposes as "Municipal Ticket Information Amendment Bylaw No. 1502, 2023".

READ a first time this _____ day of _____, 2023.

READ a second time this _____ day of _____, 2023.

READ a third time this _____ day of _____, 2023.

ADOPTED this _____ day of _____, 2023.

I hereby certify the foregoing to be a true and correct copy of District of Mackenzie Bylaw No. 1502 cited as "Municipal Ticket Information Amendment Bylaw No. 1502, 2023".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE
Bylaw No. 1465
Schedule 2

Animal Control and Licencing Bylaw No. 1354, 2016 as amended	Section	Fine
1. Failure to licence a dog.	3.(a)	\$100
2. Failure to display a dog Licence.	3.(c)	\$100
3. Failure to keep dogs leashed in a public place that has not been designated an off-leash area.	3.(h)	\$100
4. Dog barking.	3.(i)	\$100
5. Fail to secure a dangerous dog.	4.(a)	\$200
6. Fail to muzzle a dangerous dog.	4.(b)	\$200
7. Failure of owner of repeat dog offender and or dangerous dog to pay the licence fee.	4.(d)	\$200
8. Exotic animal kept anywhere within the District.	5.(a)	\$1,000
9. More than one litter of animals under the age of four (4) months kept in the District on land that is not zoned for Kennel use or intensive agriculture.	5.(g)	\$400
10. Dog at large.	5.(c)	\$80
11. Livestock at large.	5.(c)	\$80
12. Harboursing animals without a permit.	5.(e)	\$150
13. Interfering with a Bylaw Enforcement and Animal Control Officer.	7.(c)	\$400
14. Failure to comply with backyard hen and duck enclosure regulations.	11.(d)(i)	\$40
15. Failure to comply with backyard bee keeping regulations.	11.(d)(ii)	\$40

DISTRICT OF MACKENZIE

BYLAW NO. 1503

A Bylaw of the District of Mackenzie
to amend Zoning Bylaw No. 1368, 2017

WHEREAS the Council of the District of Mackenzie deems it desirable to amend the District of Mackenzie zoning bylaw:

NOW THEREFORE the Council of the District of Mackenzie in open meeting assembled, **HEREBY ENACTS AS FOLLOWS:**

1. That "The District of Mackenzie Zoning Bylaw No. 1368, 2017" be amended as follows:

(a) By removing the "Backyard Hen Enclosure", "Coop", and "Pen" definitions in Section 3 and replacing as follows:

"BACKYARD HEN AND DUCK ENCLOSURE means the use of land for the keeping of domestic hens and/or ducks for egg laying purposes.

COOP means a part of the backyard hen and duck enclosure that is a covered enclosed structure to shelter hens or ducks; and

PEN means a part of a backyard hen and duck enclosure that is a fully enclosed outdoor space for hens or ducks."

(b) by replacing Section 4.24 in its entirety and replacing with the following:

4.24 Backyard Hen and Duck Enclosures

1. Where permitted within a zone, a backyard hen and duck enclosure must, unless otherwise indicated in a zone, comply with the following regulations:

- i. Backyard hen and duck enclosures must be clearly incidental and secondary to the use of the dwelling for residential purposes, and must be conducted by a resident of the parcel.
- ii. On properties 500m² or less a maximum of four (4) hens or ducks may be kept.
 - i. For each additional full 100m² of lot area one additional hen or duck may be kept up to a maximum of eight (8) hens or ducks combined.
- iii. A minimum enclosure of 0.37 m² (4 ft²) must be provided per chicken or duck.

- iv. The maximum size of a coop must not exceed 8.0 metres² in floor area and 2.0 metres in height.
- v. Backyard hen and duck enclosures must be located in a fenced backyard and the dwelling unit must be between the backyard hen and duck enclosure and the front parcel line.
- vi. The coop and the pen must be placed at least 4 metres from the exterior side parcel line, the interior side parcel line and the rear parcel line.
- vii. A backyard hen and duck enclosure must only use a pen and a coop as defined by this bylaw.

2. A valid permit must be obtained through the District of Mackenzie in order to maintain a backyard hen and duck enclosure”

(c) by changing Section 8.1 Accessory Uses (ii) to read: “Backyard hen and duck enclosure”

(d) by replacing Section 8.1 Other Regulations – Backyard Hen Enclosures with the following:

“Backyard Hen and Duck Enclosures:

1. A parcel with a backyard hen and duck enclosure must adhere to the livestock regulation in the District’s Animal Control and Licensing Bylaw.”

(e) by changing Section 8.3 Accessory Uses (ii) to read: “Backyard hen and duck enclosure”.

(f) by adding to Section 8.3 Other Regulations – Backyard Hen Enclosures with the following:

“Backyard Hen and Duck Enclosures:

1. A parcel with a backyard hen and duck enclosure must adhere to the livestock regulation in the District’s Animal Control and Licensing Bylaw.”

(g) by changing Section 8.4 Accessory Uses (ii) to read: “Backyard hen and duck enclosure”

(h) by replacing Section 8.4 Other Regulations – Backyard Hen Enclosures and Bee Keeping with the following:

“Backyard Hen and Duck Enclosures & Bee Keeping:

1. A parcel with a backyard hen and duck enclosure must adhere to the livestock regulation in the District’s Animal Control and Licensing Bylaw.
 2. Backyard hen and duck enclosures and bee keeping are only permitted on parcels containing a single detached dwelling.”
- (i) by changing Section 8.5 Accessory Uses (ii) to read: “Backyard hen and duck enclosure”
- (j) by replacing Section 8.5 Other Regulations with the following:

Backyard Hen and Duck Enclosures & Bee Keeping:

1. A parcel with a backyard hen and duck enclosure must adhere to the livestock regulation in the District’s Animal Control and Licensing Bylaw.
 2. Backyard hen and duck enclosures and bee keeping are only permitted on parcels containing a single detached dwelling.”
2. This Bylaw may be cited for all purposes as "Zoning Amendment Bylaw No.1503, 2023".

READ a first time this _____ day of _____, 2023.

READ a second time this _____ day of _____, 2023.

RECEIVED a Public Hearing this _____ day of _____, 2023.

READ a third time this _____ day of _____, 2023.

ADOPTED this _____ day of _____, 2023.

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No.1503 cited as "Zoning
Amendment Bylaw No. 1503, 2023".

Mayor

Corporate Officer

Corporate Officer