

COUNCIL MEETING AGENDA

Date: Monday, May 26, 2025, 7:15 p.m.
Location: Council Chambers of the Municipal Office
1 Mackenzie Boulevard, Mackenzie, BC

Pages

1. CALL TO ORDER

Hello, everyone. Just a quick note that we will be livestreaming and recording this meeting. The recordings will be made accessible on the District website.

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 a Special Closed Meeting will be deferred until after the Regular meeting and will be closed to the public;

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	<u>Special Meeting - April 28, 2025</u>	5
2.2	<u>Committee of the Whole - April 28, 2025</u>	7
2.3	<u>Regular Meeting - April 28, 2025</u>	10
2.4	<u>Special Meeting - May 5, 2025</u>	15

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

6.1 Golf Cart Use In Town

Cody Homister, resident, will be speaking to Council about allowing for golf carts to be driven in town, to and from the Mackenzie Golf & Country Club.

7. CORRESPONDENCE

THAT the Correspondence listed on the Agenda be received.

7.1 For Action:

- | | | |
|-------|---|----|
| 7.1.1 | Golf Cart Use In Town
Residents Cody Homister, and Jim Homister, are requesting Mayor and Council to allow for golf carts to be driven to and from the Mackenzie Golf & Country Club. | 21 |
| 7.1.2 | Duck Drop Event Space Request
The Mackenzie Outdoor Route and Trail Association (MORATA) is requesting permission to use Second Beach on Morfee Lake for the Annual Duck Drop fundraiser, scheduled for Saturday, June 28, 2025. | 23 |
| 7.1.3 | Request for Support - New Residents and Physicians
The District of Mackenzie will be welcoming 3 new medical professionals soon and the Northern Interior Rural Division of Family Practice is looking for support from the District of Mackenzie in welcoming these 3 new medical professionals with a 6 month Recreation pass and some promotional items to assist Northern Interior Rural Division of Family Practice with a warm welcome to Mackenzie. | 24 |
| 7.1.4 | Request for Grant in Kind for Grad 2025 Celebration
The Mackenzie Secondary School Grad Committee is requesting the use of the arena floor, small sound system, table rentals and hall set up at the Mackenzie Recreation Centre, for the 2025 Graduation Celebration. | 25 |

7.2	<u>For Consideration:</u> <i>Is there anything Council wishes to address in the "For Consideration" or "Centre Table File" correspondence?</i>	
7.2.1	Reply to Comments on Proposed Wildlife Habitat Area and Ungulate Winter Range at Kennedy Siding Wayne Crossland, MSc, Land and Resource Manager, BC Caribou Recovery Program, has provided responses to Mayor and Council's comments regarding Proposed Wildlife Habitat Area 7-018 and Ungulate Winter Range u-7-001 General Actions Regulations orders, presented to Council at the Regular Meeting of April 14, 2025.	26
7.2.2	Updates to BC Hydro's Distribution Extension Policy BC Hydro has updated its Distribution Extension Policy - the rules for how costs are shared when new or upgraded electrical connections are made to the distribution system. These changes, effective July 5, 2025, aim to reduce costs, improve cost certainty, and support faster, more equitable growth in communities across BC.	30
7.2.3	BC Hydro EV Site Host Quarterly Update In this update, you'll find the latest news from BC Hydro's electric vehicle public service.	34
7.3	<u>Centre Table File</u> <ul style="list-style-type: none"> 2025 NCLGA AGM Annual Report 	

8. ADMINISTRATIVE REPORTS

8.1	<u>2025 UBCM Minister and Staff Meeting Requests</u> THAT Council receives this report for information.	38
8.2	<u>Council Remuneration and Expenses - 2024</u> THAT Council receives this report for information.	40
8.3	<u>2024 Statement of Financial Information (SOFI)</u> THAT Council approves the District of Mackenzie's Statement of Financial Information for 2024.	44

9. COUNCIL REPORTS

9.1	<u>Mayor's Report</u>	97
9.2	<u>Council Reports</u>	98

- Councillor Wright

10. UNFINISHED BUSINESS

11. NEW BUSINESS

12. BYLAWS

13. NOTICE OF MOTION

14. COMING EVENTS

15. INQUIRIES

- In-person
- Online (Zoom/phone)
- Written comments received

16. ADJOURNMENT

Special Council Meeting

Minutes

April 28, 2025, 6:00 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 R. McMeeken, Councillor K. Tapper, Councillor J. Wright, Councillor P. Kylo

Staff Present: Chief Administrative Officer D. Smith, Chief Financial Officer K. Borne, Director of Operations J. Murray, Fire Chief J. Guise, Director of Recreation Services T. Gilmer, Director of Corporate Services E. Kaehn, Legislative Clerk/Executive Assistant, C. Smith

1. CALL TO ORDER

CALLED TO ORDER AT 6:00PM.

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.

2. PUBLIC COMMENTS AND QUESTIONS

Janice Nelson, the Macktown Buzzette, asked about a new line in the report for trail maintenance and if this figure would be the same in the final budget, as well as how cost was determined. Chief Financial Officer Kerri Borne explained that trail maintenance falls under the "Parks" branch of work.

Ms. Nelson asked how the estimate was reached and Chief Financial Officer Kerri Borne explained that both Recreation Services and Public Works have wages allocated for trail projects and maintenance.

3. BUDGET PRESENTATION

Kerri Borne, Chief Financial Officer, provided a presentation on the 2025 tax rates and final operating and capital budgets.

4. INQUIRIES

Reconvened at 6:55 PM.

5. ADJOURNMENT

Resolution: 33788

Moved by: Councillor Barnes

THAT the special meeting adjourn at 6:55 pm.

Mayor

Corporate Officer

DRAFT



Committee of the Whole

Minutes

April 28, 2025, 7:00 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 P. Kylo, 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, Director of Public Works J. Murray, Fire Chief J. Guise, Director of Corporate Services E. Kaehn, Legislative Clerk/Executive Assistant, C. Smith

1. CALL TO ORDER

Called to order at 7:00pm.

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

2. PUBLIC COMMENTS AND QUESTIONS

Janice Nelson, Macktown Buzzette, asked about a reference to infrastructure planning grant application for sidewalk and trails assessment, even though funding says pending. Director of Corporate Services, Emily Kaehn, explained the grant was applied for in November 2024 and are still waiting to hear about approval. Ms. Nelson asked why it had not been mentioned in the grant tracker. Ms. Kaehn explained the grant tracker on the agenda was for first quarter grants.

Shannon Bezo, Resident, asked about the Corporate Services work plan, specifically the McLeod Lake Indian Band, indicating meeting about the visitor centre project, and what meetings may have occurred since then and what point other partners might be involved in those conversations.

Director of Corporate Services Emily Kaehn mentioned this time we have been reaching out to current band manager and two members of their council interested in setting up meetings. Chief Administrative Officer, Diane Smith, added that the District would advise when they are arranging that meeting.

3. REPORTS

3.1 Operations

Moved by: Councillor McMeeken

THAT the Operations report for the month of March 2025 be received.

CARRIED

3.2 RCMP

Moved by: Councillor Barnes

THAT the RCMP report for the month of March 2025 be received.

CARRIED

3.3 Fire

Moved by: Councillor P. Kylo

THAT the Fire report for the month of March 2025 be received.

CARRIED

3.4 Recreation Services

Moved by: Councillor Brumovsky

THAT the Recreation Services report for the month of March 2025 be received.

CARRIED

3.5 Finance

Moved by: Councillor McMeeken

THAT the Finance report for the month of March 2025 be received.

CARRIED

3.6 Council Strategic Priorities

Moved by: Councillor Wright

THAT the Council Strategic Priorities 2025 First Quarter Report be received.

CARRIED

4. OTHER BUSINESS

N/A

5. ADJOURNMENT

Moved by: Councillor Wright

THAT the meeting adjourns at 7:15 PM.

CARRIED

Mayor

Corporate Officer

Regular Council Meeting

Minutes

April 28, 2025, 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 P. Kylo, Councillor R. McMeeken, Councillor K. Tapper, Councillor J. Wright

Staff Present: Chief Administrative Officer D. Smith, Chief Financial Officer K. Borne, Director of Operations J. Murray, Fire Chief J. Guise, Director of Recreation Services T. Gilmer, Director of Corporate Services E. Kaehn, Economic Development Coordinator R. Richman, Legislative Clerk/Executive Assistant, C. Smith

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.

2. ADOPTION OF MINUTES

2.1 Regular Meeting - April 14, 2025

The minutes of the Regular Meeting held on April 14, 2025 were adopted as presented.

3. INTRODUCTION OF LATE ITEMS

N/A

4. ADOPTION OF AGENDA

Resolution: 33789

Moved by: Councillor Wright

THAT the Agenda be adopted as presented.

CARRIED

5. PUBLIC COMMENTS AND QUESTIONS

Shannon Bezo, Resident, expressed interest in item 7.2.1, specifically the increase in seniors and the effect it has had on our healthcare system here, and that she hoped item 7.2.2 is discussed and supported.

6. PETITIONS AND DELEGATIONS

N/A

7. **CORRESPONDENCE**

Resolution: 33790

Moved by: Councillor McMeeken

THAT the Correspondence listed on the Agenda be received.

CARRIED

7.1 For Action:

- 7.1.1 Request for Support - Mackenzie Community Services
Councillor Wright left the room to avoid conflict of interest.

Resolution: 33791

Moved by: Councillor Barnes

THAT the District provide a letter of Support for the Mackenzie Community Services application to the Northern Health Imagine grant for snow removal services for the 2025/2026 winter season.

CARRIED

Councillor Wright returned after Council voted on 7.1.1.

- 7.1.2 Request for Support - Youth Wellness Society of Mackenzie

Resolution: 33792

Moved by: Councillor Tapper

THAT the District supports in principle, the Youth Wellness Society of Mackenzie's utilization of space formerly used by the Mackenzie Mountaineers at the Mackenzie Recreation Centre.

CARRIED

7.2 For Consideration:

- 7.2.1 2025 NCLGA Northern Health Meeting Invitation

Resolution: 33793

Moved by: Councillor McMeeken

THAT the District of Mackenzie accept the invitation from Northern Health to participate in the upcoming meetings at the 2025 NCLGA with local government representatives to discuss healthcare issues.

- 7.2.2 SD 57 Mackenzie Child Care Operator - Media Release

- 7.2.3 2025 Mackenzie Secondary School Capstone Invitation

7.3 Centre Table File

8. ADMINISTRATIVE REPORTS

8.1 2025 Final Operating and Capital Budget

Resolution: 33794

Moved by: Councillor Brumovsky

THAT Council approves the 2025 Final Operating and Capital Budget with the list of changes.

CARRIED

8.2 2025 Property Tax Revenues and Tax Rates

Resolution: 33795

Moved by: Councillor McMeeken

THAT Council receives this report for information.

CARRIED

8.3 Grant Resolutions of Support - Strategic Marketing Initiatives Plan

Resolution: 33796

Moved by: Councillor Barnes

THAT Council supports the District of Mackenzie's application to the Northern Development Initiative Trust's Marketing Initiatives grant program for funding towards the Strategic Marketing Initiatives Plan project.

CARRIED

Resolution: 33797

Moved by: Councillor McMeeken

THAT Council supports the District of Mackenzie's application to South Peace Mackenzie Trust for funding towards the Strategic Marketing Initiatives Plan project.

CARRIED

8.4 License to Use – Purple Bicycle Patio

Resolution: 33798

Moved by: Councillor Barnes

THAT Council approves a three-year license to use agreement with The Purple Bicycle for the purposes of operating an outdoor patio area in the District-owned parking lot directly outside their establishment;

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

Opposed (2): Councillor Brumovsky, and Councillor Tapper

CARRIED (5 to 2)

8.5 License to Use – City West Little Mac Ski Chalet

Resolution: 33799

Moved by: Councillor Wright

THAT Council authorizes the Chief Administrative Officer to enter into a License to Use agreement with CityWest for the use of the Little Mac Ski Chalet.

CARRIED

8.6 2025 - 1st Quarter Activity Report

Resolution: 33800

Moved by: Councillor Wright

THAT Council receives this report for information.

CARRIED

9. COUNCIL REPORTS

9.1 Mayor's Report

N/A

9.2 Council Reports

N/A

10. UNFINISHED BUSINESS

N/A

11. NEW BUSINESS

Resolution: 33801

Moved by: Councillor Wright

THAT the District of Mackenzie send a congratulatory letter to the successful federal candidate in the Mackenzie Prince George riding.

CARRIED

12. BYLAWS

12.1 Bylaw No. 1524, 2025 - 2029 Financial Plan Bylaw

Resolution: 33802

Moved by: Councillor Brumovsky

THAT Bylaw No.1524, cited "2025 - 2029 Financial Plan Bylaw No.1524, 2025" be given its first three readings.

CARRIED

12.2 Bylaw No. 1525 - Tax Rate 2025

Resolution: 33803

Moved by: Councillor Wright

THAT Bylaw No. 1525, cited "2025 Tax Rate Bylaw No.1525, 2025" be given its first three readings.

CARRIED

13. NOTICE OF MOTION

N/A

14. COMING EVENTS

- 2025 Spring Expo - May 2 & 3, 2025 at the Recreation Centre
- Red Dress March - May 5, 2025, in McLeod Lake
- Community Clean up day - May 7, 2025
- May 28 & 29, Firesmart Pickup - May 28, 2025 townsite, May 29, 2025 Gantahaz

15. INQUIRIES

N/A

16. ADJOURNMENT

Resolution: 33804

Moved by: Councillor Tapper

THAT the meeting adjourn at 7:53pm.

CARRIED

Mayor

Corporate Officer

Regular Council Meeting

Minutes

May 5, 2025, 4:30 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 R. McMeeken, Councillor J. Wright

Council Absent: Councillor P. Kylo, Councillor K. Tapper

Staff Present: Chief Administrative Officer D. Smith, Chief Financial Officer K. Borne,
Director of Operations J. Murray, Director of Corporate Services E.
Kaehn, Legislative Clerk/Executive Assistant, C. Smith

Visitors Present: Tamara Taylor KPMG representative

1. CALL TO ORDER

CALLED TO ORDER AT 4:30 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.

2. ADOPTION OF MINUTES

N/A

3. INTRODUCTION OF LATE ITEMS

Resolution: 33805

Moved by: Councillor Barnes

THAT the following item be added to the agenda:

8. ADMINISTRATIVE REPORTS

8.6 Toolcat Replacement – 2025

THAT Council awards the purchase of a 2025 Bobcat UW56 (Toolcat) from Williams Machinery LP, Prince George in the amount of \$89,880 plus GST;

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

CARRIED

4. **ADOPTION OF AGENDA**

Resolution: 33806

Moved by: Councillor McMeeken

THAT the Agenda be adopted as amended.

CARRIED

5. **PUBLIC COMMENTS AND QUESTIONS**

N/A

6. **PETITIONS AND DELEGATIONS**

6.1 KPMG - Presentation of Audited Financial Statements

Tamara Taylor, Manager at KPMG LLP, provided a presentation of the District's 2024 Draft Financial Statements.

7. **CORRESPONDENCE**

THAT the Correspondence listed on the Agenda be received.

7.1 For Action:

7.1.1 Request for Resolution of Support - Mackenzie Autumn Lodge Society
Councillor Barnes left the room to avoid conflict of interest.

Resolution: 33807

Moved by: Councillor McMeeken

THAT the District of Mackenzie provide a resolution of support for the Mackenzie Autumn Lodge Society's application to the Northern Development Initiative Trust's Community Places Program, to help with renovation costs to their new location, at 298 Mackenzie Blvd.

CARRIED

Councillor Barnes returned after Council voted on 7.1.1.

7.2 For Consideration:

7.2.1 Letter to Premier Eby

7.3 Centre Table File

8. **ADMINISTRATIVE REPORTS**

8.1 Draft 2024 Audited Financial Statements

Resolution: 33808

Moved by: Councillor Brumovsky

THAT Council approves the District of Mackenzie's draft 2024 Audited Financial Statements.

CARRIED

8.2 Bylaw Van Replacement – 2025 Chevy Colorado

Resolution: 33809

Moved by: Councillor Wright

THAT Council awards the purchase of a 2025 Chevy Colorado with canopy from Wood Wheaton Supercenter in the amount of \$41,153 plus GST;

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

CARRIED

8.3 Airport Hangar – Assignment

Resolution: 33810

Moved by: Councillor Barnes

THAT Council authorizes the Assignment and Landlord's Consent for lease of 0.109 hectares of the property legally described as Lot C, Plan 23098, District Lot 12479;

AND THAT the Chief Administrative Officer be authorized to execute the agreement.

CARRIED

8.4 Draft Submission to Province of BC RE: UWR #u-7-001 and WHA 7-018

Resolution: 33811

Moved by: Councillor Wright

THAT Council provided feedback to staff on the draft submission to the Province of BC RE: UWR (Ungulate Winter Range) u-7-001 and WHA (Wildlife Habitat Area proposal) 7 -018 for Southern Mountain Caribou.

CARRIED

8.5 MLMCF Board Appointments

Councillor Barnes left the room to avoid conflict of interest.

Resolution: 33812

Moved by: Mayor Atkinson

THAT Council directs staff on proceeding with option #2 with regard to the District's MLMCF Board appointment process.

CARRIED

Resolution: 33813

Moved by: Mayor Atkinson

THAT Councillor Andy Barnes be re-appointed to the MLMCF Board of Directors until the end of this Council Term (2026).

CARRIED

Councillor Barnes returned after Council voted on item 8.5.

8.6 Toolcat Replacement – 2025

Resolution: 33814

Moved by: Councillor McMeeken

THAT Council awards the purchase of a 2025 Bobcat UW56 (Toolcat) from Williams Machinery LP, Prince George in the amount of \$89,880 plus GST;

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

CARRIED

9. COUNCIL REPORTS

9.1 Mayor's Report
N/A

9.2 Council Reports
N/A

10. UNFINISHED BUSINESS

N/A

11. NEW BUSINESS

Resolution: 33815

Moved by: Councillor Wright

THAT the District of Mackenzie submit a nomination to the Community Energy Association for the recent Arena Slab and Energy Upgrades Project.

CARRIED

12. BYLAWS

12.1 Bylaw No. 1524, 2025 - 2029 Financial Plan Bylaw

Resolution: 33816

Moved by: Councillor Wright

THAT Bylaw No.1524, cited "2025 - 2029 Financial Plan Bylaw No.1524, 2025" be adopted.

CARRIED

12.2 Bylaw No.1525 - Tax Rate 2025

Resolution: 33817

Moved by: Councillor Barnes

THAT Bylaw No. 1525, cited "2025 Tax Rate Bylaw No.1525, 2025" be adopted.

CARRIED

13. NOTICE OF MOTION

N/A

14. COMING EVENTS

- NCLGA AGM and Convention May 12 - 15, 2025
- Mackenzie Fire Hall #1 Grand Opening May 24, 2025 12:00pm - 5:00pm
- May 24, 2025, Return Invitation Swim Meet at Mackenzie Recreation Centre.

15. INQUIRIES

Janice Nelson, the Macktown Buzzette, asked what the reason was for having a special meeting today and why at this time. Mayor Joan Atkinson responded that the Regular scheduled meeting would be next Monday (May 12th) but there would not be enough Councillors in the community to make quorum. Mayor Atkinson, Councillor Kylo, Councillor McMeeken and Councillor Wright will be away attending the North Central Local Government Association Annual General Meeting. The Financial Plan Bylaws also need to be completed by May 15th, and staff polled Council to see what would work best to make sure quorum would be met.

Ms. Nelson also asked about the local forest industry regarding the Ungulate Winter Range and Wildlife Habitat Area proposals, what local businesses own tenure other than Conifex Timber and DuzCho Industries.

Mayor Atkinson responded that Duz Cho industries does not own tenure, and along with Conifex Timber, McLeod Lake Indian Band, Tsay Keh Dene, Dunkley Lumber.

Councillor Brumovsky added that BC Timber Sales also holds tenure.

Ms. Nelson asked if Dunkley Lumber was considered locally operated.

Mayor Joan Atkinson explained that they own tenure in our timber supply area, so they are certainly a local tenure holder, and a local player in this community.

Ms. Nelson asked if Dunkley Lumber hire people from the community.

Mayor Joan Atkinson replied that Dunkley Lumber holds an office in town that employs 3 people. They also built and donated the steel jail cell used by the Mackenzie Secondary School for their fundraiser at this year's Spring Expo at the Recreation Centre. Dunkley Lumber also sponsors a hockey team, bought a new snow groomer for the community, and are a very good corporate citizen, who pay taxes for their log yard, and they are a part of the industry in this community.

Councillor Barnes also added that McLeod Lake Mackenzie Community Forests holds tenure.

Councillor Wright added that Dunkley Lumber also donated to the Mackenzie Rainbow Swim Club.

16. ADJOURNMENT

Resolution: 33818

Moved by: Councillor Wright

THAT the meeting adjourn at 5:15 PM.

CARRIED

Mayor

Corporate Officer

DRAFT

From: [Joan Atkinson](#)
To: [Cody Homister](#); [Jim Homister](#)
Cc: [Cat Smith](#)
Subject: May 26th Meeting
Date: Wednesday, May 7, 2025 1:18:12 PM

To Mackenzie council ;

I have discussed this matter with a few of you at the trade show and some prior to the event. And I plan to bring the matter up at a future council meeting after putting the motion forward the week at the district office.

It is my understanding that the only thing preventing the general public from driving a golf cart too and from the golf course is a town bylaw. I would like to propose a change to the bylaw to allow the use of golf carts within town limits. Starting with too and from the golf course, possibly expanded to free roam around town limits at the discretion of the council.

I believe this would cut back on emissions from people towing golf carts to the course and back. This is due to the fact that the waitlist for a cart shed at the golf course is a few years long due to limited space and availability. Causing everyone else to load their cart onto a trailer or the back of a pickup truck.

I also feel this should be addressed as other motorized electric vehicles are allowed on the road and through town limits, such as electric ATV's and dirt bikes, as well as small electric Geo's.

I appreciate your time and consideration for this matter and look forward to speaking with you further.

Cody Homister

To Mackenzie council I would like for you to reconsider the bylaw(if any) that bans golf cart usage to and from Mackenzie golf course. There seems to be an increase in the use of motorized atvs being able to ride up and down the streets now with proper insurance. Also the fact that golf sheds are almost impossible to get without a two to three year wait. Also the carbon footprint of vehicles having to tow carts back and forth would be less. The carts would only be able to travel from residence to the course,if on a cowpath pull over to the side and stop for pedestrian traffic.

Thank you for your consideration

Sincerely

Jim Homister

[REDACTED]
[REDACTED]



Mackenzie Outdoor Route and Trail Association (MORATA)

PO Box 424

Mackenzie, BC V0J 2C0

morata.mackenzie@gmail.com

May 17, 2025

District of Mackenzie

Bag 340

Mackenzie, BC V0J 2C0

Re: Request for Use of Morfee Lake and Barricades – 2025 Duck Drop Fundraiser

Dear Mayor and Council,

On behalf of the Mackenzie Outdoor Route and Trail Association (MORATA), I am writing to request permission to use Second Beach on Morfee Lake for our annual Duck Drop fundraiser, scheduled for **June 28, 2025**.

The Duck Drop has become a much-anticipated community event in Mackenzie, offering family-friendly activities, entertainment, and a raffle draw that supports MORATA's trail development and maintenance initiatives. As in previous years, we are also requesting the District's support in providing barricades and traffic control materials to help ensure public safety during the event.

MORATA has proudly continued this event since taking over from the Mackenzie Rotary Club, and with the community's ongoing enthusiasm and participation, we're excited to host another successful edition in 2025. We are committed to working closely with the District and Public Works staff to coordinate logistics, minimize disruption, and leave the site in good condition.

Thank you for considering this request. Please don't hesitate to reach out should you require further information or would like to meet to discuss event details.

Sincerely,

Ross Hobbs

President, Mackenzie Outdoor Route and Trail Association (MORATA)

morata.mackenzie@gmail.com



Northern Interior Rural Division of Family Practice
PO Box 114
Prince George, BC V2L 4R9

May 21, 2025

District of Mackenzie
1 Mackenzie Blvd.
Mackenzie, BC V0J 2C0

Dear Mayor and Council,

The Northern Interior Rural Division of Family Practice works with medical learners in the region and physicians to recruit and retain physicians in the region. The new UBC Rural Immersion Program launched last year. This program allows UBC Residents to do their entire residency program in a rural community. Traditionally, residency has taken place in major city centres with specialists. This year Mackenzie matched with a resident. Mackenzie will have a Family Practice Resident for two years in the community. The Resident is Jacob Bryan and he is already looking at purchasing a home in our community.

In addition to Jacob, Mackenzie will also be welcoming two new physicians in September that will fill a 1.0 FTE and .5 FT. Matthew Norman and Christina Cleveland are the two new physicians joining our community. Both new physicians were once medical students in our community.

We would like the District of Mackenzie's assistance in welcoming Jacob and our two new physicians with a six-month recreation pass and some promotional items to assist the Northern Interior Rural Division of Family Practice with a warm welcome to our medical professionals.

A warm welcome helps to transition newcomers to our community and get them integrated into the community.

The Division appreciates any support the District of Mackenzie can offer at this time.

Sincerely,

Joy Davy

Joy Davy
Recruitment Lead

May 20, 2025

Dear Mayor Atkinson and Members of Council,

Re: Request for Grant in Kind for Grad 2025 Celebration

On behalf of the Mackenzie Secondary School Grad Committee, I am writing to respectfully request a grant in kind from the District of Mackenzie in support of our 2025 graduation celebration. This milestone event recognizes the hard work, achievements, and resilience of our graduating class and provides a safe, inclusive space to celebrate together as a community.

Since last we approached council, it has come to light that the maintenance and repairs that are scheduled in the arena will not be taking place before Graduation day on June 21st 2025. We are requesting to waive the rental fees for the arena floor, small sound system, table rentals and hall set up or at a reduced cost. Currently the cost for all of the above mentioned would be \$1022.45

Our Grad 2025 event is planned for June 21st 2025 at Mackenzie Recreation Centre with an expected attendance of approximately 40 graduates, along with their families and school staff. This celebration is not only a rite of passage but also fosters community pride and strengthens the bond between our youth and their hometown.

Thank you for your time and for your continued commitment to supporting local youth and educational initiatives.

Sincerely,

Graduating Class 2025

Jennifer Saavedra
250-997-7431



2025-May-16

The District of Mackenzie
1 Mackenzie Blvd
Bag 340
Mackenzie, BC
V0J 2C0

Files 36460-20/WHA 7-018
36460-20/UWR u-7-001

Attention Mayor and Council

Re: Reply to the District of Mackenzie's Comments on WHA 7-018 and UWR u-7-001

Thank you for the comments and the position statement that you have submitted on behalf of the District of Mackenzie regarding the proposed General Actions Regulation orders for Wildlife Habitat Area 7-018 and Ungulate Winter Range u-7-001. As public servants, maintaining open communication is an appropriate action while serving the people of our province and communities. In this letter, I have addressed each of the points you identified in your letter in the general order presented.

❖ Proposal Concerns and Comments

From a general standpoint, access to timber near Mackenzie has already been impacted by caribou recovery efforts through: ... The Kennedy Siding herd is already approximately 50% protected through these efforts. Local industry cannot afford to lose any more timber access to caribou protection without ironclad scientific backing demonstrating the criticality of the land to be protected. The District strongly expresses the need to retain access to what is left to be able to maintain a viable forest sector in the local economy.

It is acknowledged that habitat management efforts to recover caribou can have implications for both the spatial access and potentially the volume of timber available for harvest. In its determination of what should occur on the landbase, the Province of British Columbia is guided by a recognition that there are twelve resource values it must manage. These resource values include both timber and wildlife¹. The ability to align management of both these values is not easy, yet among the key elements in getting to the best available solution in each situation is to have open communication and factual data to base decision on. The Province has undertaken various programs to find the best alignment including efforts involving the areas spanned by the proposed UWR and WHA at Kennedy Siding. The 2000 Mackenzie Land and Resource Management Plan, which was co-developed by representatives of multiple sectors, including forestry, recommended the area be managed to perpetuate caribou.

In your letter you have listed some actions that have had an impact on the available timber supply. It is certain that some of these actions have benefitted to caribou. However, it should be

¹ [Understanding Forest and Range Practices Act - Province of British Columbia](#)

noted that some items on your list were driven by concerns for other resource values as well as the Province's commitment to reconciliation with First Nations and by ecological conditions. Those ecological conditions have included beetle infestations, wildfires and longer-term climate changes, each of which has influenced the Annual Allowable Cut for Mackenzie's TSA.

As regards, the statement that 50% of the herd's area has already been protected, this statement presumes that all habitat is of the same level of importance and that all legal designations are equally effective. These are not correct presumptions. Large portions of the quoted 50% involves higher elevation areas with minimal amounts of economically harvestable timber and/or minimal attributes that attract people. These high elevations areas are however, important or even critical, to caribou survival. In addition, the quoted 50% includes areas where timber harvesting has continued. This includes the original UWR u-7-001 which was authorized in 2003. Since that time, harvesting has removed almost all of the area's marketable forest and has directly contributed to the UWR having 1.24 km of road per km² of UWR. Multiple scientific studies confirm that road densities above 0.6 km per km² have significant negative impacts on caribou through increases in avoidance behaviours leading to herd fragmentation, and by increased rates of predator-induced mortality.

❖ WHA 7-018 Comments

In this section of your letter, you indicate that the area along the Misinchinka River primarily a location with spruce and fir, rather than the pine stands identified as an objective within the WHA. This is correct. During the presentation to council, it was noted that the objective has been removed from the WHA. It was initially intended to refer to the southern section of the WHA near to where the feeding station is location, which was historically dominated by dry pine forest stands. It was not intended to refer to the habitat in the upper watershed of the Misinchinka River, which does have spruce and fir stands. The wording in the proposed WHA did not adequately convey this intention. Objectives in GAR orders were originally intended to guide the development of Forest Stewardship Plans (FSPs), however Forest Landscape Planning has superseded FSPs. Because of this change and because the stated objective caused confusion, it has been removed from the proposed WHA. It will be retained in the UWR as a tool that can guide planning processes involving non-timber related activities.

This portion of your letter also notes that the telemetry data and landscape found in the upper Misinchinka River Valley does not support its use by caribou. This may be the situation, but it is still unclear. Telemetry data are static points in time with each point representing a precise minute of a single day; they do not represent movement. The location of the collared caribou during the remaining portion of each day is speculative. In addition, all collared animals are females as the placement of a collar on a female provides information on her, her calf, and on the calving area. Placing collars on bull caribou provides less information and increases the level of risk that a collared bull may have during periods such as the breeding season. The result is telemetry data provided to your council represents only the collared females and only about 1/15 of the herd. Behavioural studies demonstrate that male caribou do behave differently than females, routinely moving through and occupying landscapes that rates and during times that different from females. In addition, on-site observation of uncollared animals, their scat and

footprints within the WHA confirms its use by caribou, despite a lack of telemetry data. However, the points presented in your letter are significant enough that a review is being undertaken in conjunction with the Ministry of Forests to determine if changes should be made to the spatial area of the WHA.

❖ General Comments

In this section of your comments, you write... *there appears to be a lack of clear or rapid process to follow in case of insect outbreaks (i.e.. Mountain Pine Beetle) or wildfire in that area, which if left could have impact on the wildlife and general ecosystem supporting the caribou...*

It is fully acknowledged that forest stands are continually changing. These continual changes are one of the drivers behind the General Wildlife Measures proposed in the two orders, especially as they relate to issues like wildfire and pest outbreaks. In terms of wildfire, The Province is aware of the elevation in wildfire risk when a wilderness area contains access roads. This was exemplified in 2024 when some 42% of wildfires in the province were human-caused. Although not all of these fires originated because of access roads, the presence of roads is significant enough that the Canadian Forest Fire Behaviour Prediction System includes roads as a risk feature in its wildfire modelling processes. As regards pests, there are multiple forestry-based and ecological studies confirming that infectious disease transference increases along access roads and in conjunction with forest harvesting. These combined factors support the prohibition on primary forest activities and on new road construction within the UWR and WHA.

In the future, if the condition of forest stands within the WHA or UWR necessitates access or another form of management response, there is an exemption process available that would qualify and facilitate the appropriate responses. This exemption process provides the best opportunity to apply the most modern knowledge to assess the potential impacts that the exemption activity could have on the local caribou herd as well as on the forest. Please note that emergency wildfire management activities can be undertaken in an area without following the exemption process whether or not that area is covered by a UWR or WHA.

❖ Suggested Changes

In your comments you have provided two suggestions as follows:

- *A further extension of UWR 7-001 to include the area used by caribou at southern extreme of 7-018; and*
- *An extension of UWR 7-009 to include areas used by caribou in the proposed WHA 7-018 down to an elevation of around 1000m. This would protect areas used by caribou and maintain some access for forest operations at desirable lower elevations.*

The first suggestion seems to be well founded and an investigation into making this change has been initiated. Shifting the border between the UWR and WHA towards the North would mean that nearly all of the herd's low elevation winter range could be managed within the same legal order. This would appear to simplify future management activities.

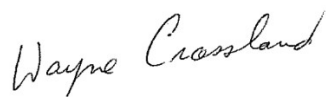
Unfortunately, the second suggestion can not be pursued at this time as it is out-of-scope for these two proposed GAR order, as authorized by the delegated authority for the Ministry of

Water Land and Resource Stewardship. That suggestion, along with your entire response letter and a copy of this letter, will be included in the package of information provided to that delegated decision maker for use when a determination is made on the outcome of each proposal.

This concludes the reply to your Council's comments, but should you require any further information please contact me at your convenience. I do appreciate the time and consideration you have given to these proposals and I hope that my response demonstrates that I have taken your concerns seriously and that attempts are underway to address them appropriately.

Thank you again.

Yours respectfully,



Wayne Crossland, MSc
Land and Resource Coordinator
BC Caribou Recovery Program
Ministry of Water, Land and Resource Stewardship
2000 South Ospika Boulevard, Prince George, BC V2N 4W5
Tel: 250-645-9601
Email: Wayne.Crossland@gov.bc.ca

BC Hydro's Distribution Extension Policy changes

Overview

BC Hydro has updated its Distribution Extension Policy — the rules for how costs are shared when new or upgraded electrical connections are made to the distribution system. These changes, effective July 5, 2025, aim to reduce costs, improve cost certainty, and support faster, more equitable growth in communities across B.C.

The challenges this update addresses:

1. Higher costs for zero carbon new buildings

Buildings and developments that are constructed to be fully electric can require larger electrical connections than if they are constructed to be served by fossil fuels such as natural gas.

2. Unfair allocation of upgrade costs

If one building or development triggered an upgrade, then they would be on the hook for it, but everyone who comes in afterwards could benefit from the upgrade.

Key takeaways for local governments

Currently, it can be prohibitively expensive to fund new or upgraded connections to the distribution system. This can present a barrier to electrification for new and existing developments. By removing this cost, local governments, developers, and other stakeholders can more confidently electrify their projects without the burden of added costs that new and upgrading connections may incur. This clarity in system upgrade costs and processes also helps local governments in their policy design and plans for community development and growth.

BC Hydro's changes to their Distribution Extension Policy are designed to make electrical connections more affordable, more predictable, and better aligned with community growth and planning goals. The intention is to support:

- Affordable housing and multi-unit developments
- Electrification of homes, businesses, and public infrastructure
- More equitable cost-sharing in growing areas
- Improved coordination across jurisdictions and projects

For more details, visit [BC Hydro's distribution extension policy webpage](#).

About BC Hydro's Distribution Extension Policy

BC Hydro's Distribution Extension Policy outlines how costs are shared when new or upgraded electrical connections are made. Each connection typically includes:

1. Extending the system to the site
2. Upgrading the distribution system (if needed)
3. Creating the service connection
4. Installing metering to deliver electricity

Upcoming policy changes

Under the current policy, customers pay for the extension, applicable system improvement cost, and for the service connection and metering, and BC Hydro provides a contribution towards the cost of the extension and system improvement costs. But after years of feedback—especially from municipalities and developers—BC Hydro has updated their approach.

The new policy takes effect on July 5, 2025, following approval from the B.C. Utilities Commission. It aims to reduce connection costs, make them more predictable, and improve equity—including for Non-Integrated Area communities, which will now follow the same rules as the rest of the province.

A transition period starts April 22, 2025, giving customers the option to wait for the new policy if it better suits their project timelines and budgets.

These updates are designed to support community growth, affordable housing, and local electrification goals.

The term "non-integrated area" refers to a region that is not connected to BC Hydro's main electrical grid.

These areas are usually remote or isolated communities where electricity is supplied by local, stand-alone generation systems—frequently diesel generators—often at a higher cost to consumers.

Non-integrated areas will now follow the same extension policy and charges as the integrated system.

Lower Costs for Most New Connections

BC Hydro will now cover system improvement costs in most cases—a significant shift from the previous policy where customers had to pay these costs up front. This helps reduce barriers to development, especially for larger or more complex projects.

Customer connection size	BC Hydro's System Improvement Investment
Under 1 Mega Volt Ampere (MVA)	Up to \$1 million
Over 1 MVA	\$1 million per MVA, pro-rated by Kilovolt-amperes (kVA) up to a maximum of \$10 million
If the system improvement cost exceeds BC Hydro's maximum investment of \$1 million per MVA, up to a maximum of \$10 million, the customer will pay for the balance of the system improvement cost.	

Higher Contribution Allowances

BC Hydro is increasing how much it contributes to new connections, helping to offset costs for customers. These figures will adjust annually with approved rate increases.

Rate class	BC Hydro's maximum contribution allowance under current policy	BC Hydro's maximum contribution allowance under new policy (July 5, 2025)
Residential (per dwelling)	\$1,475	\$2,690
General Service (per kW of estimated billing demand)	\$200	\$501
Street lighting (per fixture)	\$150	\$174
Irrigation (per kW of estimated billing demand)	\$150	\$479

New Extension Fee Refund Process

When a customer funds a new extension, and others later connect to it, a new automatic refund process will apply. This creates a more fair and predictable system for shared infrastructure investments — especially helpful for phased or multi-developer areas.

Extension fee	Review frequency
Under \$25,000	No refund available
\$25,000 - \$999,999	Fifth anniversary date of energization
\$ 1 million - \$4.99 million	Fifth and tenth anniversary date of energization
\$5 million or higher*	Fifth, tenth, and fifteenth anniversary date of energization

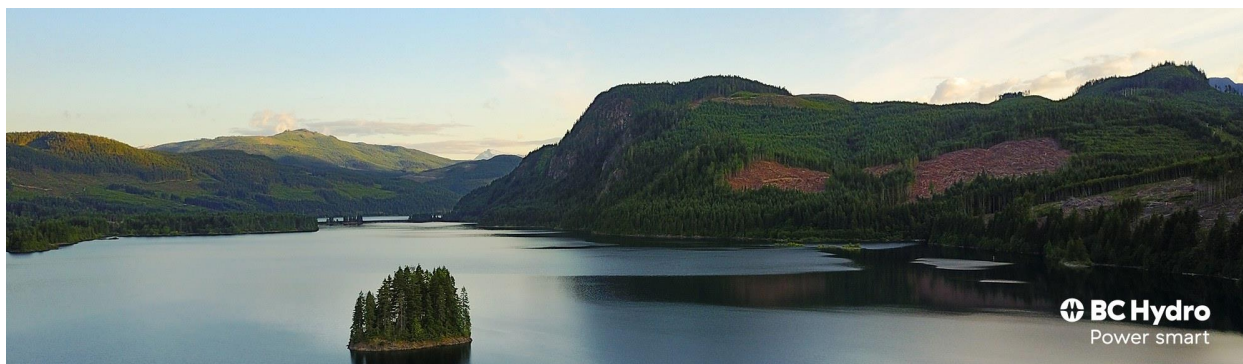
*Option to apply for annual review.

Expansion of financial assistance

Financial support for connections is being extended beyond residential customers and farms to now include three-phase overhead distribution and non-residential services that provide benefits to a community, such as band offices, community centres, and water treatment plants.

Updated standard charges

New standard charges - what BC Hydro charges for standard connections, metering and alterations to the distribution system - will come into effect when the new policy launches on July 5.



BC Hydro EV Site Host Update

Welcome to the BC Hydro EV Site Host Quarterly Update

In this update, you'll find the latest news from BC Hydro's electric vehicle public service. Our goal is to keep you informed and connected as we continue to build the future of transportation electrification together.

Industry Trends & Insights

B.C. is a leader in EV adoption

In 2024, zero emissions vehicles (ZEVs) made up a remarkable 22.8% of all new light duty vehicles sales in the province. Today, over 195,000 electric vehicles are registered in B.C., and BC Hydro projects this number will grow to between 700,000 and 900,000 within the next decade.

As a site host, you play a significant role in expanding our charging network. More sites across the province mean greater confidence for EV drivers and less range anxiety, while also helping drive demand for chargers on your sites as EV adoption grows.

Zero-Emission Vehicle Update

The province of British Columbia recently released the **Zero-Emission Vehicle Update for 2024**, which looks at ZEVs market highlights and targets, public charging and fueling infrastructure, rebates, and more. Read the annual [here](#).

Public Charging Behaviour

Based on data from April 1, 2024 - April 28, 2025, the most popular time of day to charge (based on kWh used by time of day) across our entire network is between 1 - 2 pm. We also saw the highest number of charging sessions in December 2024, followed by January 2025.

Have ideas on how we can increase EV usage at your site? We would love to hear from you!

BC Hydro EV updates

Our charging network continues to grow

Thanks to your partnership, we hit a major milestone. In just one year, our public charging network tripled in size! On average, we have installed more than one charging port a day for a total of 418 over the past year, bringing our total up to **591 ports at 144 sites across the province.**

Over the last few months, we've installed new chargers in the following locations:

- [Maple Ridge](#)
- [Surrey](#)
- [Port Moody](#)
- [Sidney](#)
- [Sechelt](#)
- [Gibsons](#)
- [Agassiz](#)
- [Chilliwack](#)

For more information on what we accomplished over the last year and what lies ahead, take a read through our latest [EV Progress Report](#).

Customer Experience Improvements

We are committed to enhancing the customer experience both on-site and digitally. We've recently updated all site signage with the new charging rates (noted below). Furthermore, many of our new sites are now equipped with NACS ports so all EV drivers can charge seamlessly on our network.

At the same time, we're making ongoing improvements to our app to streamline the user experience and keep customers informed about new site openings and other EV charging updates.

BC Hydro Network Reliability

BC Hydro is focused on providing robust maintenance and service support, ensuring a consistent experience across the network with 24/7 assistance for drivers. These efforts contribute to our exceptional reliability, with our fast-charging network boasting an industry-leading charger uptime rate of 99%.

As a result, BC Hydro was named one of [ChargeHub's best-rated charging networks in 2024](#), which a mention of excellence for improving user's charging experience.

Rates as of April 1, 2025

Effective April 1, 2025, the costs to charge at BC Hydro EV chargers are:

- Level 2 charging \$0.2972 per kWh (no idle fee)
- Fast charging (labelled 25 kW or higher) \$0.3609 per kWh minute
- Idle fee *\$0.40 per minute

For more information, visit: [Charging rates and roaming](#)

For technical issues with the chargers, we have a dedicated team of agents available 24/7 EV who can assist with technical issues around the clock: evsupport@bchydro.com or 1-866-338-3369. This number should be used to report or resolve technical issues with the equipment.

Customer Feedback

Every great charging experience is made possible by the work we do together, from reliable infrastructure to accessible, well-maintained sites. We're excited to share a few recent comments from EV drivers who've had positive experiences on our network at sites like yours:

"BC Hydro provides the most reliable and cost effective fast charging experience compared to other networks and other provinces and USA. Moving the older 50kw to 100kw+ charging will get EVs in and out of charging stations faster, reduce trip times and reduce wait times." – 2024 Public Charging Survey Participant

"A BC Hydro charging station is always our first choice. I hope we'll see more of them in the years to come. We haven't yet attempted any long road trips, but that is definitely something we

look forward to in the future. plenty of BC Hydro charging stations will make that dream much more feasible". – 2024 Public Charging Survey Participant

"Well done BC Hydro. What an awesome 2024 for BC Energy!" – TYMP (user) on PlugShare

"We travelled the crow nest hwy to Kaslo in September our first EV roadtrip. We found that the bc hydro and Flo chargers were brilliant. They flat out just worked every time. Loved that there was charging in every town we drove thru. Manning Park, Keremeos, Osoyoos, Greenwood, Castlegar , New Denver, Kaslo, and Nakusp. GREAT JOB, BC Hydro. Keep the chargers coming." – 2024 Public Charging Survey Participant

"Hats off to BC Hydro! This set of chargers is just what northern EV folks needed. This 350kW is proving the accuracy of the Ford Lightning specs." – Hofdy Lightning (user) on PlugShare

Annual site host survey

That's a wrap on our Spring 2025 EV update!

We hope you found these updates helpful and inspiring. Keep an eye out for a short survey coming soon, where you'll have the opportunity to share your thoughts and experiences with our EV chargers.

Stay tuned for more updates next quarter!

Thank you for being a valued part of the journey towards a cleaner, greener future. Please feel free to reach out anytime if you have questions.

Scott Petrie

BC Hydro Electric Vehicle Relationship Manager

604 789 5363

scott.petrie@bchydro.com

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: May 20, 2025

Subject: 2025 UBCM Minister and Staff Meeting Requests

RECOMMENDATION:

THAT Council receives this report for information.

BACKGROUND:

The deadline to submit meeting requests for meetings with Provincial Ministers and Staff at the Union of BC Municipalities Convention (Sept. 22 – 25, 2025) is July 2, 2025. The Provincial Appointment Book has not yet been released to provide further details on Ministers and the Ministry Staff, but as soon as it becomes available it will be shared with Council to consider who they wish to meet with and on which topics.

Staff attended an information session this week hosted by UBCM about submitting requests. Here are the key considerations shared about making submissions:

Minister Meetings

- A high-level discussion and overview of the topics submitted
- **# of Topics:** up to 3 per request
- **Time Limit:** 15 minutes
- **Location:** The Parliament Buildings
- **Dates:** Monday – Thursday, 8:00 am – 5:30 pm; Friday 8:00 am – 11:00 am
- **Deadline:** July 2, 2025
- **Confirmations:** Early September

Provincial Ministries, Agencies, Commissions, and Corporations (MACC)

- More detailed meeting with Deputy Ministers, Assistant Deputy Ministers, Executive Staff
- **# of Topics:** up to 3 per request
- **Time Limit:** 30 minutes (20 mins for Ministry of Transportation)
- **Location:** Fairmont Empress Hotel, Lower Lobby Level, Shaughnessy Ballroom
- **Dates:** Monday – Thursday: 8:30 am – 5:30 pm
- **Deadline:** August 20, 2025
- **Confirmations:** Early-Mid September

Submission Requirements

- Submission Character Limits:
 - o Title (100 characters)
 - o Background (700 characters)
 - o Request (300 characters)
- Submit topics to lead Ministry only, not to multiple Ministries.
- If choosing to request a meeting with both the Minister and the Ministry Staff, Council's preference must be indicated for which meeting they would most like to attend in the event that both meetings cannot be accommodated or to allow UBCM to accommodate other community's requests.

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:

Emily Kaehn, Director of Corporate Services

Reviewed By: Corporate and Financial Services

Approved By: Chief Administrative Officer

COUNCIL REPORT

To: Mayor and Council

From: Finance

Date: May 20, 2025

Subject: Council Remuneration and Expenses - 2024

RECOMMENDATION:

THAT Council receives this report for information.

BACKGROUND:

Section 168 of the *Community Charter* requires that municipalities report on council remuneration, expenses and benefits. The report must be prepared on an annual basis, separately listing the following for each council member.

The report must include:

- The total amount of remuneration paid to the council member for discharge of the duties of office, including any amount specified as an expense allowance;
- The total amount of expense payments for the council member made to the council member or as an allowance that is not reported under paragraph (a);
- The total amount of any benefits, including insurance policies and policies for medical or dental services provided to the council member or member's dependents;
- Any disclosure of contracts with the council members and former council members, including a general description of their nature.

Appendix A attached to this report includes the statement of remuneration, expenses and benefits for 2024. It does include some prepaid registrations and accommodations for 2025 conferences. The disclosure of contracts for 2024 were previously reported to Council at the January 13, 2025 council meeting.

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

Reviewed By: Corporate Services

Approved By: Chief Administrative Officer

APPENDIX A

2024 Council Remuneration and Expenses

<u>DISTRICT OF MACKENZIE COUNCIL</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>	<u>*BENEFITS</u>
-			
Atkinson , Joan - Mayor	\$30,588	\$7,491	\$3,740
Barnes, Andrew - Councillor	\$13,490	\$2,428	\$0
Brumovsky, Victor - Councillor	\$12,965	\$4,160	\$3,740
Hipkiss, Amber - Councillor	\$8,707	\$3,456	\$1,019
Kyllo, Peter - Councillor	\$1,260	\$0	\$341
McMeeken, Raye - Councillor	\$13,489	\$491	\$0
Tapper, Kyle - Councillor	\$12,965	\$0	\$0
Wright, Jesse - Councillor	\$13,489	\$12,397	\$0
Total	\$106,953	\$30,423	\$8,841
(*Includes dental, extended health & accidental death/dismemberment)			

2024 DETAILED COUNCIL EXPENSES

<u>DISTRICT OF MACKENZIE COUNCIL</u>	<u>EXPENSES</u>
Atkinson, Joan - Mayor	
BC Natural Resources Forum	\$ 638
BC Natural Resources Forum - 2025 Registration	\$ 71
Chamber of Commerce Luncheons	\$ 20
Council of Forest Industries (COFI)	\$ 1,142
NCLGA Mental Health Symposium	\$ 210
North Central Local Government Association Convention	\$ 1,530
UBCM Convention	\$ 3,880
	\$ 7,491
Barnes, Andrew - Councillor	
BC Natural Resources Forum - 2025 Registration & Accommodation	\$ 937
Chamber of Commerce Luncheons	\$ 40
Minerals North Conference	\$ 1,451
	\$ 2,428

Brumovsky, Viktor - Councillor		
Chamber of Commerce Luncheons	\$ 20	
BC Natural Resources Forum - 2025 Registration	\$ 539	
UBCM Convention	\$ 3,601	
		\$ 4,160
Hipkiss, Amber - Councillor		
Natural Resources Forum	\$ 240	
Chamber of Commerce Luncheons	\$ 40	
Council of Forest Industries (COFI)	\$ 1,836	
North Central Local Government Association Convention	\$ 1,340	
		\$ 3,456
Kyllo, Peter - Councillor		
	\$ -	
		\$ -
McMeeken, Raye - Councillor		
BC Community Forest Council Association Conference	\$ 491	
		\$ 491
Tapper, Kyle - Councillor		
	\$ -	
		\$ -
Wright, Jesse - Councillor		
BC Community Forest Council Association Conference	\$ 491	
BC Natural Resources Forum - 2025 Registration	\$ 547	
Local Government Leadership Academy (LGLA)	\$ 1,742	
LGLA - 2025 Registration & Accommodation	\$ 741	
Mental Health & Addictions Symposium	\$ 374	
NCLGA Mental Health Symposium	\$ 848	
North Central Local Government Assoc Convention	\$ 2,377	
Northern BC Tourism Summit	\$ 960	
UBCM Convention	\$ 4,318	
		\$ 12,397
TOTAL		\$ 30,423

COUNCIL REPORT

To: Mayor and Council

From: Finance

Date: May 16, 2025

Subject: 2024 Statement of Financial Information (SOFI)

RECOMMENDATION:

THAT Council approves the District of Mackenzie's Statement of Financial Information for 2024.

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 2024 SOFI contains the 2024 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

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

Reviewed By: Corporate Services

Approved By: Chief Administrative Officer

2024 Statement of Financial Information (SOFI)



DISTRICT OF MACKENZIE

For the year ended December 31, 2024

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

www.districtofmackenzie.ca

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DISTRICT OF MACKENZIE

STATEMENT OF FINANCIAL INFORMATION

SCHEDULE A

Annual Financial Statements

For the year ended December 31, 2024

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, 2024

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 the District of Mackenzie (the "District"), which comprise:

- the consolidated statement of financial position as at December 31, 2024
- 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, 2024 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 ethical responsibilities in accordance with these requirements.

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

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, Schedule 2 - Growing Communities Reserve Fund

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.



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In connection with our audit of the financial statements, our responsibility is to read the other information 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, Schedule 2 - Growing Communities Reserve Fund 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.

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.



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- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a single horizontal line.

Chartered Professional Accountants

Prince George, Canada

May 5, 2025



DISTRICT OF MACKENZIE

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash and cash equivalents	\$ 1,644,423	\$ 2,079,579
Accounts receivable (note 2)	5,948,458	1,856,846
Investments (note 3)	19,234,306	23,828,776
Investment in government business entities (note 4)	4,325,485	4,222,804
	<u>31,152,672</u>	<u>31,988,005</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 5)	2,485,495	1,835,973
Deferred revenue (note 6)	982,614	581,605
Asset retirement obligations (note 7)	1,101,000	1,062,000
	<u>4,569,109</u>	<u>3,479,578</u>
Net financial assets	26,583,563	28,508,427
Non-financial assets:		
Tangible capital assets (note 8)	54,182,998	48,056,607
Assets held for sale (note 9)	1,514,623	1,555,819
Inventory	131,472	72,753
Prepaid expenses	418,808	372,960
	<u>56,247,901</u>	<u>50,058,139</u>
Commitments and contingencies (note 14)		
Accumulated surplus (note 10)	<u>\$ 82,831,464</u>	<u>\$ 78,566,566</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, 2024, with comparative information for 2023

	Budget (note 15)	2024	2023
Revenue (note 13):			
Net taxation revenue (note 11)	\$ 5,876,927	\$ 5,876,568	\$ 5,427,493
Sale of services	763,961	536,451	559,762
Government transfers (note 12)			
Provincial	3,799,027	3,371,800	5,330,749
Federal	-	2,427,055	151,496
Other	-	1,506,168	1,467,686
Investments and penalties	-	1,647,403	1,302,976
Other	1,098,396	329,335	223,621
Licenses and permits	62,200	96,754	69,424
User fees	1,888,786	1,921,383	1,861,872
Income from investments in government business entities and partnerships	-	502,681	989,769
	13,489,297	18,215,598	17,384,848
Expenses (note 13):			
Community services	3,765,781	4,429,391	4,282,317
Garbage and waste collection	423,762	285,548	314,696
General government	2,687,553	3,335,415	2,512,159
Protective services	1,447,034	1,449,725	1,301,007
Environmental and public health	143,457	122,585	86,639
Sewer system	457,457	431,513	373,950
Transportation services	3,015,837	3,219,213	2,950,260
Water utility	691,451	677,310	580,984
	12,632,332	13,950,700	12,402,012
Annual surplus	856,965	4,264,898	4,982,836
Accumulated surplus, beginning of year	78,566,566	78,566,566	73,583,730
Accumulated surplus, end of year	\$ 79,423,531	\$ 82,831,464	\$ 78,566,566

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Change In Net Financial Assets

Year ended December 31, 2024, with comparative information for 2023

	Budget (note 15)	2024	2023
Annual surplus	\$ 856,965	\$ 4,264,898	\$ 4,982,836
Acquisition of tangible capital assets	(9,201,406)	(8,590,629)	(5,036,745)
Amortization of tangible capital assets	1,885,036	2,240,036	1,943,294
Loss on disposal of tangible capital assets	-	224,202	1,169,136
Write-down of assets held for sale	-	41,196	-
Loss on sale of assets held for sale	-	-	46,047
	(7,316,370)	(6,085,195)	(1,878,268)
Acquisition of inventory	-	(131,472)	(72,753)
Acquisition of prepaid expenses	-	(418,808)	(372,960)
Consumption of inventory	-	72,753	103,074
Use of prepaid expenses	-	372,960	292,534
	-	(104,567)	(50,105)
Change in net financial assets	(6,459,405)	(1,924,864)	3,054,463
Net financial assets, beginning of year	28,508,427	28,508,427	25,453,964
Net financial assets, end of year	\$ 22,049,022	\$ 26,583,563	\$ 28,508,427

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash and cash equivalents provided by (used in):		
Operating activities:		
Annual surplus	\$ 4,264,898	\$ 4,982,836
Items not involving cash:		
Amortization of tangible capital assets	2,240,036	1,943,294
Loss on disposal of tangible capital assets	224,202	1,169,136
Income from investments in government business entities	(502,681)	(989,769)
Loss on sale of assets held for sale	-	46,047
Write-down on assets held for sale	41,196	-
Changes in non-cash operating working capital:		
Accounts receivable	(4,091,612)	(541,004)
Inventory	(58,719)	30,321
Accounts payable and accrued liabilities	649,522	243,000
Asset retirement obligation	39,000	-
Deferred revenue	401,009	119,669
Prepaid expenses	(45,848)	(80,425)
Net change in cash from operating activities	3,161,003	6,923,105
Investing activities:		
Investment redemption (purchase)	4,594,470	(2,774,749)
Acquisition of tangible capital assets	(8,590,629)	(5,036,745)
Distribution from government business partnership	400,000	250,000
	(3,596,159)	(7,561,494)
Decrease in cash and cash equivalents	(435,156)	(638,389)
Cash and cash equivalents, beginning of year	2,079,579	2,717,968
Cash and cash equivalents, end of year	\$ 1,644,423	\$ 2,079,579

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements

Year ended December 31, 2024

District of Mackenzie (the "Entity") 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, 2024

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 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.

The District is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

Revenue from the sales of services, licenses and permits, user fees, as well as other revenue are recorded as revenue when the performance obligations are met.

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, 2024

1. Significant accounting policies (continued):

(d) 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.

(e) 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.

(f) 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.

(g) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently measured at cost or amortized cost, unless the District has elected to carry the instruments at fair value. The District has not elected to carry any such financial instruments at fair value.

Unrealized changes in fair value would be recognized on the consolidated statement of remeasurement gains and losses. They are recorded in the consolidated statement of operations when they are realized. There are no unrealized changes in fair value as at December 31, 2024 and December 31, 2023. As a result, the District does not have a consolidated statement of remeasurement gains and losses.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost or amortized cost are included in the cost.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the consolidated statement of operations.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(h) 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

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.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(i) 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.

(j) 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, land held for resale, accrued liabilities, asset retirement obligation and collectibility of accounts receivable. Actual results could differ from these estimates.

(k) 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 when all of the following criteria are met:

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(l) Asset retirement obligations:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the amortization policies outlined in (h)(i).

(m) Changes in accounting policies:

On January 1, 2024, the District adopted Canadian public sector accounting standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. As at December 31, 2024, the District determined that the adoption of this new standard did not have an impact on the amounts presented in the consolidated financial statements.

On January 1, 2024, the District adopted Public Sector Guideline 8 - Purchased Intangibles. This new guideline allows public sector entities to recognize intangible purchases through an exchange transaction. The District adopted the standard prospectively. The implementation of this new standard did not result in identification of assets that would meet the definition of purchased intangibles.

On January 1, 2024, the District adopted Canadian public sector accounting standard PS 3160 - Public Private Partnerships ("P3"). This new accounting standard identifies requirements on how to account for and disclose transactions in which public sector entities procure major infrastructure assets and/or services from private sector entities. Recognition of assets arising from P3 arrangements is ultimately dependent on whether public sector entities control the purpose and use of the assets, access to the future economic benefits and exposure to the risks associated with the assets, and significant residual interest in the asset, if any, at the end of the P3 term. Measurement of the asset and related liability will also be dependent on the overall model used to compensate the private sector entity. The District adopted the standard prospectively. The implementation of this new standard did not result in identification of transactions that would meet the definition of P3.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(n) Future accounting pronouncements:

These standards and amendments were not effective for the year ended December 31, 2024, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

(i) Concepts Underlying Financial Performance. The revised conceptual framework will replace the existing conceptual framework, which consists of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives. The conceptual framework is to be adopted prospectively. This revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026.

(ii) PS 1202, Financial Statement Presentation, will replace the current section PS 1201. The District is currently assessing the impact of this standard on the future consolidated financial statements. Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information. This standard is effective for fiscal years beginning on or after April 1, 2026.

(iii) PS 3251, Employee Benefits, will replace the current sections PS 3250 and PS 3255. The proposed section is currently undergoing discussions where further changes are expected as a result of the re-exposure comments. Effective date is currently not determined.

2. Accounts receivable:

	2024	2023
Taxation - current	\$ 1,780,470	\$ 217,006
Taxation - arrears/delinquent	157,310	164,374
Accrued interest	442,876	456,877
Grants	2,888,086	500,603
Sales tax	153,419	71,229
Utilities	133,242	98,714
Trade and miscellaneous	429,830	384,713
	5,985,233	1,893,516
Less allowance for doubtful accounts	(36,775)	(36,670)
	\$ 5,948,458	\$ 1,856,846

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

3. Investments:

	2024	2023
Term deposits	\$ 19,234,306	\$ 23,828,776

Investment income earned on investments and cash and cash equivalents of \$1,305,809 (2023 – \$1,237,661) is recognized as revenue on the consolidated statement of operations and accumulated surplus as investments and penalties.

4. Investment in government business entities:

	2024	2023
McLeod Lake Mackenzie Community Forest Limited Partnership:		
Investment in shares	\$ 50	\$ 50
Accumulated earnings	7,843,720	7,351,059
Distributions	(3,581,276)	(3,181,276)
McLeod Lake Mackenzie Community Forest Corporation:		
Investment in shares	99	99
Accumulated earnings	62,892	52,872
Total investment	\$ 4,325,485	\$ 4,222,804

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

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:

	2024	2023
(i) Financial position:		
Assets:		
Current	\$ 1,186,262	\$ 1,241,452
Investments	7,715,821	7,322,656
Restricted cash	1,288,772	1,247,285
Property and equipment	259,647	153,491
Total assets	\$ 10,450,502	\$ 9,964,884
Liabilities:		
Current	\$ 636,741	\$ 377,933
Silviculture obligation - long-term portion	1,288,772	1,247,285
Total liabilities	1,925,513	1,625,218
Equity:		
Share capital	1	1
Partner's equity	8,524,988	8,339,665
Total equity	8,524,989	8,339,666
Total liabilities and equity	\$ 10,450,502	\$ 9,964,884
	2024	2023
(ii) Operations:		
Revenue	\$ 2,299,655	\$ 3,193,150
Expenses	(2,732,455)	(2,094,493)
Other income	1,418,123	866,118
Net income	\$ 985,323	\$ 1,964,775
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net income	\$ 492,661	\$ 982,388

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

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:

	2024	2023
(i) Financial position:		
Assets:		
Current	\$ 182,716	\$ 172,631
Investments	1	1
Total assets	\$ 182,717	\$ 172,632
Liabilities:		
Current	\$ 56,735	\$ 66,689
Total liabilities	56,735	66,689
Equity:		
Share capital	200	200
Retained earnings	125,782	105,743
Total equity	125,982	105,943
Total liabilities and equity	\$ 182,717	\$ 172,632
	2024	2023
(ii) Operations:		
Revenue	\$ 444,000	\$ 318,000
Expenses	(423,961)	(303,238)
Net income	\$ 20,039	\$ 14,762
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net income	\$ 10,020	\$ 7,381

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

5. Accounts payable and accrued liabilities:

	2024	2023
Trade payables and accrued liabilities	\$ 1,345,037	\$ 1,155,726
Wages and related costs	641,349	517,771
Other payables	69,436	147,819
Government remittances	429,673	14,657
	\$ 2,485,495	\$ 1,835,973

6. Deferred revenue:

	Balance, beginning of year	Contributions received	Contributions brought into revenue	Balance, end of year
Licenses and permits	\$ 44,016	\$ 46,230	\$ (44,016)	\$ 46,230
User fees	31,531	36,395	(31,531)	36,395
Other	38,900	35,112	(7,900)	66,112
Property taxes	98,887	120,300	(98,887)	120,300
Federal transfers	-	424,937	(78,456)	346,481
Provincial transfers	246,852	101,737	(87,277)	261,312
Other transfers	121,419	100,000	(115,635)	105,784
	\$ 581,605	\$ 864,711	\$ (463,702)	\$ 982,614

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

7. Asset retirement obligations:

The District owns and operates several buildings that are known to have hazardous material, which represents a health hazard upon demolition or removal of the assets and there is a legal obligation to remove it. Following the adoption of PS 3280 - Asset Retirement Obligations, the District recognized an obligation relating to the removal and post-removal care of the hazardous materials.

	2024	2023
Asset retirement obligations, beginning of year	\$ 1,062,000	\$ 1,062,000
Additions	100,000	-
Settlements	(61,000)	-
Asset retirement obligations, end of year	\$ 1,101,000	\$ 1,062,000

During the year, the District obtained a building with known hazardous material, as a result the District recognized an additional obligation of \$100,000, and accompanying increase to tangible capital assets for the same amount.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

8. Tangible capital assets:

2024	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	\$ 6,055,295	\$ 7,619,825	\$ 12,197,598	\$ 20,009,829	\$ 13,128,075	\$ 14,676,538	\$ 3,641,888	\$ 4,991,881	\$ 82,320,929
Additions	4,235,035	-	108,102	304,092	2,048,745	1,444,919	449,736	-	8,590,629
Disposals	-	-	(56,610)	(269,246)	(376,779)	(53,853)	(15,250)	-	(771,738)
Transfers	(9,943,282)	-	3,280,136	5,836,686	639,273	187,187	-	-	-
Balance, end of year	347,048	7,619,825	15,529,226	25,881,361	15,439,314	16,254,791	4,076,374	4,991,881	90,139,820
Balance, beginning of year	-	-	4,929,958	7,139,232	7,730,809	10,160,432	1,354,556	2,949,335	34,264,322
Amortization	-	-	668,991	442,362	582,962	403,336	63,199	79,186	2,240,036
Disposals	-	-	(25,740)	(136,475)	(323,996)	(53,853)	(7,472)	-	(547,536)
Balance, end of year	-	-	5,573,209	7,445,119	7,989,775	10,509,915	1,410,283	3,028,521	35,956,822
Net book value, end of year	\$ 347,048	\$ 7,619,825	\$ 9,956,017	\$ 18,436,242	\$ 7,449,539	\$ 5,744,876	\$ 2,666,091	\$ 1,963,360	\$ 54,182,998

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

8. Tangible capital assets (continued):

2023	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	\$ 6,556,148	\$ 7,619,825	\$ 10,911,202	\$ 19,759,182	\$ 11,865,207	\$ 14,260,721	\$ 3,451,691	\$ 4,991,881	\$ 79,415,857
Additions	601,453	-	1,286,396	342,819	2,192,438	415,817	197,822	-	5,036,745
Disposal	(1,102,306)	-	-	(92,172)	(929,570)	-	(7,625)	-	(2,131,673)
Balance, end of year	6,055,295	7,619,825	12,197,598	20,009,829	13,128,075	14,676,538	3,641,888	4,991,881	82,320,929
Balance, beginning of year	-	-	4,369,414	6,801,184	8,161,152	9,778,684	1,302,981	2,870,150	33,283,565
Amortization	-	-	560,544	385,806	480,776	381,748	55,235	79,185	1,943,294
Disposals	-	-	-	(47,758)	(911,119)	-	(3,660)	-	(962,537)
Balance, end of year	-	-	4,929,958	7,139,232	7,730,809	10,160,432	1,354,556	2,949,335	34,264,322
Net book value, end of year	\$ 6,055,295	\$ 7,619,825	\$ 7,267,640	\$ 12,870,597	\$ 5,397,266	\$ 4,516,106	\$ 2,287,332	\$ 2,042,546	\$ 48,056,607

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

9. Assets held for sale:

Assets held for sale consists of the bell subdivision, airport subdivision, and other lands. In the year an impairment write-down of \$41,196 was recognized in the consolidated statement of operations as general government expense. In the prior year, the District gifted a lot and incurred a loss of \$46,047 which was recognized in the consolidated statement of operations as general government expense.

10. Accumulated surplus:

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

	2024	2023
Surplus:		
Invested in tangible capital assets	\$ 53,081,998	\$ 46,994,607
General fund	12,018,810	10,772,157
Water utility fund	187,382	149,704
Sewer utility fund	142,659	166,145
Library fund	132,259	123,496
Total surplus	65,563,108	58,206,109
Reserve funds set aside for specific purposes by Council:		
Parkland	46,052	43,634
Gas tax	36,966	1,325,702
Fire department vehicle/equipment replacement	836,902	647,531
Vehicle/equipment replacement	2,779,877	4,056,261
General capital	4,053,488	4,086,410
Climate action	122,831	83,051
Northern capital planning	980,853	1,511,924
Capital renewal	2,106,014	2,355,729
Financial stability	2,053,746	2,064,447
Water	1,426,414	1,704,499
Growing communities fund	1,864,377	1,766,474
Sewer	869,859	619,795
Library - operating	73,880	70,000
Library - relocation allowance	5,277	5,000
Library - contracts	11,820	20,000
Total reserve funds	17,268,356	20,360,457
	\$ 82,831,464	\$ 78,566,566

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

11. Net taxation revenue:

As disclosed in note 14(c), the District is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2024	2023
Taxes collected:		
General purposes	\$ 5,876,538	\$ 5,427,519
Collection for other governments	2,454,010	2,293,099
	8,330,548	7,720,618
Transfers to other governments:		
Provincial government	1,527,229	1,424,512
Fraser-Fort George Regional Hospital District	529,060	497,922
Regional District of Fraser-Fort George	350,461	325,119
B.C. Assessment Authority	47,086	45,436
Municipal Finance Authority	144	136
	2,453,980	2,293,125
	\$ 5,876,568	\$ 5,427,493

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

12. Government transfers:

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

	2024	2023
Provincial grants:		
Unconditional	\$ 619,241	\$ 533,311
Conditional	171,275	2,092,405
Grants in lieu	12,198	11,523
BC Hydro	2,569,086	2,693,510
Subtotal provincial grants	3,371,800	5,330,749
Federal grants:		
Conditional	2,417,272	142,424
Grants in lieu	9,783	9,072
Subtotal federal grants	2,427,055	151,496
Other grants:		
Conditional	865,606	630,720
Unconditional	427,492	23,016
Fortis BC	34,342	27,062
Miscellaneous	178,728	786,888
Subtotal other grants	1,506,168	1,467,686
Total government transfers	\$ 7,305,023	\$ 6,949,931

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

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, 2024

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, 2024

13. Segmented information (continued):

2024	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,876,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,876,568
User fees and licenses and permits	-	-	77,816	-	482,628	96,754	790,622	570,317	2,018,137
Sales of services	186,415	-	58,394	-	-	291,642	-	-	536,451
Government transfers	6,936,746	184,187	2,782	107,393	-	73,915	-	-	7,305,023
Other revenues	158,497	-	45,711	1,453	-	123,674	-	-	329,335
Income from investments in government business enterprises and partnerships	502,681	-	-	-	-	-	-	-	502,681
Investments and penalties	1,647,403	-	-	-	-	-	-	-	1,647,403
Total revenue	15,308,310	184,187	184,703	108,846	482,628	585,985	790,622	570,317	18,215,598
Expenses:									
Operating	1,525,130	589,189	1,039,849	26,717	-	840,166	397,460	216,244	4,634,755
Salaries, wages & employee benefits	1,333,901	538,511	1,350,964	23,693	144,676	2,609,535	178,935	114,035	6,294,250
Legislature	171,132	-	-	-	-	-	-	-	171,132
Amortization	79,183	291,234	737,876	72,027	-	883,702	88,240	87,774	2,240,036
Interest	4,883	-	-	-	-	-	-	-	4,883
Insurance	58,055	30,477	90,524	148	-	85,768	12,675	13,460	291,107
Professional services	163,131	314	-	-	-	10,220	-	-	173,665
Garbage disposal	-	-	-	-	140,872	-	-	-	140,872
Total expenses	3,335,415	1,449,725	3,219,213	122,585	285,548	4,429,391	677,310	431,513	13,950,700
Annual surplus (deficit)	\$ 11,972,895	\$ (1,265,538)	\$ (3,034,510)	\$ (13,739)	\$ 197,080	\$ (3,843,406)	\$ 113,312	\$ 138,804	\$ 4,264,898

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

13. Segmented information (continued):

2023	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,427,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,427,493
User fees and licenses and permits	-	-	93,559	-	455,785	69,424	760,940	551,588	1,931,296
Sales of services	113,351	-	55,625	-	-	390,786	-	-	559,762
Government transfers	4,266,132	847,688	(11,765)	1,795,973	-	51,903	-	-	6,949,931
Other revenues	103,840	-	42,928	1,161	-	75,692	-	-	223,621
Income from investments in government business enterprises and partnerships	989,769	-	-	-	-	-	-	-	989,769
Investments and penalties	1,302,976	-	-	-	-	-	-	-	1,302,976
Total revenue	12,203,561	847,688	180,347	1,797,134	455,785	587,805	760,940	551,588	17,384,848
Expenses:									
Operating	750,446	592,814	981,320	30,689	-	936,316	312,306	183,106	3,786,997
Salaries, wages & employee benefits	1,306,687	483,283	1,192,139	13,573	175,347	2,495,781	179,218	90,287	5,936,315
Legislature	186,963	-	-	-	-	-	-	-	186,963
Amortization	68,157	190,936	699,179	42,192	-	775,566	79,490	87,774	1,943,294
Interest	4,131	-	-	-	-	-	-	-	4,131
Insurance	53,238	23,410	77,622	185	-	69,154	9,970	12,783	246,362
Professional Services	142,537	10,564	-	-	-	5,500	-	-	158,601
Garbage disposal	-	-	-	-	139,349	-	-	-	139,349
Total expenses	2,512,159	1,301,007	2,950,260	86,639	314,696	4,282,317	580,984	373,950	12,402,012
Annual surplus (deficit)	\$ 9,691,402	\$ (453,319)	\$ (2,769,913)	\$ 1,710,495	\$ 141,089	\$ (3,694,512)	\$ 179,956	\$ 177,638	\$ 4,982,836

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

14. 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, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

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

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

The District paid \$147,935 (2023 - \$361,114) for employer contributions to the Plan in fiscal 2024.

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

14. Commitments and contingencies (continued):

- (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, 2024, there are claims outstanding that management has determined the outcome to be undeterminable and thus no accrual has been recorded.

15. Budget data:

The budget data presented in the consolidated financial statements is based upon the 2024 operating and capital budgets approved by Council on May 6, 2024. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenue:	
Operating budget	\$ 24,966,119
Less:	
Other capital revenue	(3,139,806)
Transfer from reserve funds	(6,061,601)
Transfer from accumulated surplus	(191,166)
Transfer from surplus funds	(199,213)
Transfer from invested in tangible capital assets	(1,885,036)
Total revenues	13,489,297
Expenses:	
Operating budget	24,966,119
Less:	
Transfers to reserve funds	(2,727,803)
Transfer to general fund	(354,578)
Transfer to accumulated surplus	(50,000)
Capital expenditures	(9,201,406)
Total expenses	12,632,332
Annual surplus	\$ 856,965

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

16. 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.

17. Financial risks and concentration of risk:

The District as part of its operations carries a number of financial instruments. It is management's opinion that the District is not exposed to significant market, interest rate, currency or credit risks unless otherwise noted.

(a) Liquidity risk:

Liquidity risk is the risk that the District will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The District manages its liquidity risk by monitoring its operating requirements. The District prepares budgets to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2023.

18. Comparative information:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year annual surplus.

DISTRICT OF MACKENZIE

Schedule 1 - Northern Capital Planning Grant

Year ended December 31, 2024, with comparative information for 2023
(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.

	2024	2023
Opening balance of reserve	\$ 1,511,924	\$ 1,780,730
Reserve used	(598,287)	(349,841)
Interest income	67,216	81,035
	\$ 980,853	\$ 1,511,924

DISTRICT OF MACKENZIE

Schedule 2 - Growing Communities Reserve Fund

Year ended December 31, 2024, with comparative information for 2023
(Unaudited)

The Province of British Columbia distributed conditional Growing Communities Fund (GCF) grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The District received \$1,723,000 of GCF funding in March 2023.

	2024	2023
Growing Communities Fund	\$ 1,766,474	\$ 1,723,000
Other:		
Interest income	97,903	43,474
	\$ 1,864,377	\$ 1,766,474

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, 2024

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

District of Mackenzie

Statement of Financial Information

Fiscal Year Ended December 31, 2024

(a) Schedule of Council Remuneration and Expenses

REMUNERATION - 2024

ELECTED OFFICIALS

NAME	POSITION	SALARIES	EXPENSES	TOTAL
Atkinson, Joan	Mayor	\$ 30,588	\$ 7,491	\$ 38,079
Barnes, Andy	Councillor	13,490	2,428	15,918
Brumovsky, Viktor	Councillor	12,965	4,160	17,125
Hipkiss, Amber	Councillor	8,707	3,456	12,163
Kyllo, Peter	Councillor	1,260	-	1,260
McMeeken, Raye	Councillor	13,489	491	13,980
Tapper, Kyle	Councillor	12,965	-	12,965
Wright, Jesse	Councillor	13,489	12,397	25,886
Total Elected Officials		\$ 106,953	\$ 30,423	\$ 137,376

Prepared as required by Financial Information Regulation, Schedule 1, Section 6(2)(a)

District of Mackenzie

Statement of Financial Information

Fiscal Year Ended December 31, 2024

(b) Schedule of Employee Remuneration and Expenses

REMUNERATION - 2024

EMPLOYEES

NAME	POSITION	BASE PAY	OTHER COMPENSATION¹	EXPENSES²	TOTAL
Avery, Tanya	Equipment Operator	72,548	3,921	389	76,858
Baldus, Jesse	Building Grounds Maintenance	76,814	2,469		79,283
Baldwin, Taylor	Building Operator	73,378	2,156		75,533
Barnes, Barry	Lead Hand Mechanic	94,400	360		94,760
Borne, Kerri	Chief Financial Officer	134,929	8,793	668	144,390
Carty, Keinan	Deputy Fire Chief	86,624	14,215	2,196	103,034
Currie, Travis	Equipment Operator	73,868	2,993	389	77,249
Duggan, Brad	Equipment Operator	69,203	8,746	389	78,338
Fast, James	Utility Service Person IV	88,376	11,310	604	100,289
Gilmer, Terry	Director of Recreation Services	120,732	24,284	2,317	147,333
Guise, Jamie	Fire Chief	120,359	16,184	3,772	140,315
Hillyard, Tanya-Lee	Building Operator	74,066	11,292	695	86,053
Kaehn, Emily	Director of Corporate Services	123,727	5,742	14,369	143,839
Martineau, Jordan	Building Operator	71,631	4,686	236	76,553
McDonald, Jesse	Maintenance Superintendent	89,784	11,719	1,410	102,913
Murray, Jody	Director of Public Works	120,646	12,502	2,622	135,770
Nearing, Corinne	Lead Hand Building Operator	83,998	5,159	118	89,276
Ostash, Terrence	Public Works Superintendent	93,122	12,648	1,930	107,699
Pasichnyk, Kyle	Mechanic	80,643	1,828		82,471
Pearce, Rosemarie	Payroll Clerk	73,551	1,772	155	75,478
Peterson, Kelly	Lead Hand Building Grounds Maintenance	86,082	2,486		88,568
Peterson, Wendy	Finance Manager	95,896	4,417	890	101,203
Rohleder, Pat	Public Works Clerk	70,047	9,174		79,222
Saavedra, Jennifer	Equipment Operator	75,362	2,934	519	78,816
Siebert, Nicole	Facility Manager	79,492	3,109	816	83,418
Skaalid, Joanna	Lead Hand Lifeguard Instructor II	73,643	6,461	534	80,639
Smith, Beau	Building Grounds Maintenance	78,361	3,247		81,608
Smith, Diane	Chief Administrative Officer	171,394	8,826	12,128	192,349
Stedeford, Ron	Lead Hand Equipment Operator	79,534	3,863	552	83,949
Thorne, Luke	Land and Environmental Coordinator	77,760	1,900	5,053	84,713
Turnbull, Mark	Utility Service Person I	77,690	10,882	2,551	91,122
Employee Remuneration over \$75,000 and expenses		\$ 2,787,663	\$ 220,079	\$ 55,302	\$ 3,063,044
Consolidated Employee Remuneration less than \$75,000		\$ 1,880,714	\$ 93,594	\$ 22,231	\$ 1,996,540
TOTAL EMPLOYEES		\$ 4,668,377	\$ 313,674	\$ 77,533	\$ 5,059,583

¹ Other Compensation includes overtime, lump sum payments, on-call, and clothing allowance reimbursement

² Expenses include travel, training, conferences and memberships

Prepared as required by Financial Information Regulation, Schedule 1, Section 6(2)(d)

There is no reconciliation. Employee remuneration is based on annual T4 reporting, therefore the numbers are not in the same format as the financial statements.

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

2024 Employer portion of Canada Pension Plan	\$	233,431
2024 Employer portion of Employment Insurance	\$	76,643

District of Mackenzie

Statement of Financial Information

Fiscal Year Ended December 31, 2024

(d) Statement of Severance Agreements

There were no severance agreements made between the District of Mackenzie and its non-unionized employees during the fiscal year of 2024

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, 2024

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

District of Mackenzie

Statement of Financial Information

Fiscal Year Ended December 31, 2024

Schedule of Payments to Suppliers of Goods and Services

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

Vendor	Amount
0714701 BC LTD.	\$ 67,415
2458453 ALBERTA INC.	\$ 26,225
AON CANADA INC	\$ 206,706
AXIS MOUNTAIN TECHNICAL INC	\$ 129,795
BC HYDRO	\$ 413,047
BRANDT TRACTOR LTD	\$ 696,911
BROGAN FIRE & SAFETY	\$ 65,785
C.U.P.E. NATIONAL OFFICE	\$ 38,576
CANADA'S BIG TRUCK RENTAL	\$ 97,412
CANADIAN WESTERN MECHANICAL LTD	\$ 128,749
CARSCADDEN STOKES MCDONALD ARCHITECT INC	\$ 193,925
CITYWEST CABLE & TELEPHONE CORP	\$ 1,100,000
COMMERCIAL TRUCK EQUIPMENT CO	\$ 25,648
CORDWOOD INDUSTRIES	\$ 34,017
DB PERKS & ASSOCIATES LTD.	\$ 25,906
DIGGERS IMPACT ENTERPRISES LTD	\$ 42,370
ENVIRO JET SERVICES LTD.	\$ 33,741
FACTION ARCHITECTURE	\$ 94,500
FORTISBC - NATURAL GAS	\$ 123,265
FRONTLINE INDUSTRIES LTD	\$ 40,350
GTY SOFTWARE INC.	\$ 26,009
HAGEN'S HOME HARDWARE	\$ 43,610
HESSKI CONTRACTING LTD.	\$ 132,152
I.C.B.C	\$ 60,349
IC EXPERT PAINTING LTD.	\$ 26,984

IGI RESOURCES INC	\$	61,168
JEPSON DBA NORTHWEST FUELS LIMITED	\$	263,878
KAL TIRE	\$	35,746
KODE CONTRACTING LTD.	\$	41,330
KPMG LLP T4348	\$	58,443
KS2 MANAGEMENT LTD.	\$	124,215
L & M ENGINEERING LIMITED	\$	142,226
MACKENZIE FIRE FIGHTERS ASSOCIATION	\$	66,075
MACKENZIE GRAVEL	\$	96,506
MACKENZIE HOSE & FITTINGS	\$	46,649
MAMADOU CONTRACTING	\$	41,874
MATRIX VIDEO COMMUNICATIONS CORP	\$	30,906
MCELHANNEY ASSOCIATES LAND SURVEYING LTD	\$	51,422
MGN PROJECT MANAGEMENT INC.	\$	386,543
MIABC	\$	47,397
MIDWAY PURNEL	\$	63,920
MINISTER OF FINANCE	\$	68,925
MISC AP	\$	50,200
MISC VISA	\$	91,632
MUNICIPAL PENSION PLAN	\$	701,804
NORTHERN LEGENDARY CONSTRUCTION LTD	\$	2,743,589
PACIFIC BLUE CROSS	\$	414,487
POLAR ENGINEERING	\$	33,393
PRAXIS IMPLEMENTATION SOLUTIONS LTD.	\$	57,293
PROVINCE OF BC - ETAX	\$	104,383
R.D. OF FRASER-FORT GEORGE	\$	217,474
RECEIVER GENERAL - 10702 1339 RP0001	\$	1,302,936
RECEIVER GENERAL - 10702 1339 RP0002	\$	219,073
ROAD KING ASPHALT & AGGREGATE	\$	64,458
ROLLINS MACHINERY LIMITED	\$	973,980
SKYBLUE CLEANING CORP	\$	51,348
SOUTHWEST DESIGN & CONSTRUCTION LTD	\$	615,862
STEWART MCDANNOLD STUART	\$	59,651

SUNCOR ENERGY PRODUCTS PARTNERSHIP	\$	174,724
TELUS	\$	83,699
TERUS CONSTRUCTION LTD	\$	1,520,672
TRICO INDUSTRIES LTD	\$	28,855
UNITED LIBRARY SERVICE	\$	25,330
UNIVERSAL HANDLING EQUIPMENT COMPANY LTD	\$	354,346
URBAN SYSTEMS	\$	49,207
WASP MANUFACTURING LTD	\$	96,285
WESTERN THERMAL AND DEMOLITION	\$	231,000
WILLIAMS PETROLEUM	\$	29,526
WORKSAFE BC	\$	202,051
YELLOWHEAD ROAD & BRIDGE(FORT GEORGE)LTD	\$	29,218

Total Aggregate Amount Paid to Suppliers > \$25,000 **\$16,027,146**

2) Consolidate Total Paid to Supplier < \$25,000 **\$1,565,779**

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

Consolidated total of grants and contributions exceeding \$25,000 **\$97,450**

4) Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$16,027,146
Consolidated total of payments of \$25,000 or less paid to suppliers	\$1,565,779
Consolidated total of all grants/contributions exceeding \$25,000	\$97,450

TOTAL PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES **\$17,690,375**

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 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, 2024.

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 XX, 2025

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

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council
From: Mayor Joan Atkinson
Date: May 26, 2025
Subject: Activity for April 2025

Date:	Activity:
April 2	In my role as Board chairperson for the Fraser-Fort George Regional Hospital Board, I participated in the Northern Health Authority Spring Meeting
April 2-4	Attended the Council of Forest Industries Convention in Prince George
April 10	Met with Chief John Pierre from Tsay Keh Dene (TKD) Nation; along with TKD Chief Negotiator Raymond Lamont and General Manager of ChuCho Forestry, Ross Hobbs.
April 15	Attended "Community Energy Future Conversation" Open House at Rec Centre sponsored by the Community Energy Association
April 17	Participated in Regional District of Fraser Fort George monthly meeting in Prince George including chairing of Regional Hospital Board meeting
April 28	Participated in Day of Mourning ceremony held at Municipal Office and laid flowers at Monument Rock on behalf of District. United Steelworkers Union organized event which was well attended
April 29-30	Attended Northern Climate Action Network (NorthCan) conference in Prince George. This event was sponsored by the Community Energy Association. I was invited and participated in a panel with other municipal leaders, highlighting projects our communities have completed to support "climate action". My presentation highlighted the Energy Upgrades at the Recreation Centre

Respectfully Submitted,
Mayor Joan Atkinson

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council
From: Councilor Wright
Date: **May 2025**
Subject: Report for May 2025

Councilor Wright Council Appointments:

Education and Youth Liaison
Mental Health and Addictions Liaison
Williston Lake Elders Society Liaison
Climate Action Liaison
Deputy Mayor (August 1, 2025 – October 31, 2025)

Alternate For:

Indigenous Relations and Reconciliation Liaison
Chamber of Commerce Liaison
Alternate Director for Regional District of Fraser-Fort George (RDFFG)
Alternate for Prince George Treaty Advisory Committee
Alternate Member of Northern Development Initiative Trust's (NDIT) Regional Advisory Committee (RAC)

Activities:

Date:	Activity	Council Appointment:
April 24, 2025	Met with staff from the YMCA to discuss potential collaboration in pursuit of Foundry BC in Mackenzie	Youth and Education Liaison
April 29, 2025	Met with staff from Foundry BC to strategize and game plan next steps of Foundry's relationship in Mackenzie	Youth and Education Liaison
April 29, 2025	Participated in a meeting of the Mackenzie Collaborative Table. I subsequently resigned my seat on this table and will no longer be a member of the table	N/A
April 30, 2025	Met with Director Gilmer and Youth Wellness Society Vice President Cassandra Carter to discuss next steps following Council's response to the YWS's request for space at the Rec Centre	Youth and Education Liaison
May 1, 2025	Participated in Board meeting of the Mackenzie Rainbows Swim Club	N/A
May 2, 2025	Attended briefly parts of the Climate Caucus 2025 Summit, Local Government's Leading the Way Conference. Heard snippets from Climate Caucus Leader Zoe Grams and the keynote address by former Mayor of Toronto David Miller	Climate Liaison
May 6, 2025	Attended a virtual meeting of the M.O.R.E. (Municipalities with Outdoor Recreation Economies) group hosted by the Climate Caucus and Protect our Winters Canada	Climate Liaison
May 7, 2025	Participated in a town hall/focus group hosted at Mackenzie Secondary School by the Indigenous Education Department of School District 57	Youth and Education Liaison
May 8, 2025	Participated in a meeting of the Youth Wellness Society Board of Directors	Mental Health and Addictions Liaison
May 8, 2025	Attended parts of the Open House presentation BC Hydro hosted around the summer projections of Williston Reservoir	Climate Liaison

Respectfully Submitted,

Councilor Wright