

COUNCIL MEETING AGENDA

Date: Monday, May 8, 2023, 7:15 p.m.
Location: Council Chambers of the Municipal Office
1 Mackenzie Boulevard, Mackenzie, BC

Pages

1. CALL TO ORDER

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

2. ADOPTION OF MINUTES

- | | | |
|-----|--|----|
| 2.1 | <u>Special Meeting - April 24, 2023</u> | 6 |
| 2.2 | <u>Committee of the Whole - April 24, 2023</u> | 8 |
| 2.3 | <u>Regular Meeting - April 24, 2023</u> | 10 |

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

7. CORRESPONDENCE

THAT the Correspondence listed on the Agenda be received.

7.1 For Action:

- | | | |
|-------|--|----|
| 7.1.1 | Truck Loggers Association Invoice
Invoice received from the Truck Loggers Association for the 2023-2024 membership dues in the amount of \$404.25. | 17 |
| 7.1.2 | Request for Letter of Support - NBCTA Regional Tourism Initiatives
Northern BC Tourism Association is requesting letters of support for two upcoming grant applications. Through the Northern Healthy Communities Fund, they will be applying for funding to support the continued evolution of the Northern BC Tourism Resiliency Program, as well as applying to Northern Development Initiative Trust's Marketing Initiatives Fund to support the development of a coffee table-style travel journal for the promotion of the region as a tourism destination. | 18 |
| 7.1.3 | Request for Letter of Support - Community Futures FFG
Community Futures Fraser-Fort George is requesting a letter of support for their Regional Business Liaison Program application to Northern Development Initiative Trust's call for applications. | 19 |
| 7.1.4 | Mackenzie Community Arts Council
Letter received from Mackenzie Community Arts Council requesting a resolution of support from the District of Mackenzie towards their grant application to the Northern Development Initiative Trust for funding to support their Project Caribou: A Home for the Arts. | 30 |

7.2 For Consideration:

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

- | | | |
|-------|---|----|
| 7.2.1 | Sponsorship Letter - Mike Morris Golf Tournament
Mike Morris Golf Tournament - Saturday, June 17, 2023

Accepting sponsorship donations. Proceeds of the event will be supporting Mackenzie Community Services (formally known as Mackenzie Counselling Services). | 31 |
|-------|---|----|

7.2.2	Enbridge Sunrise Expansion Project	32
	Enbridge is proposing the Sunrise Expansion Program (Project), an expansion of the southern portion of the Westcoast system, also known as the BC Pipeline system. The Project currently includes the addition of new compressor units, pipeline looping, and other required compressor station modifications. In addition, they are investigating the potential for electrification of some of the compressor units and feasibility of new transmission power lines. Mackenzie has been identified as a potentially affected community, and Enbridge is requesting review of the Project and invites interests, comments, or concerns to be shared so that they may be considered in the early development of this Project.	
7.2.3	Child Sex Trafficking in BC	42
	Brochure received from Anti-Human Trafficking Activist Cathy Peters raising awareness to child sex trafficking in BC and how to stop it.	
7.2.4	Northern Health Healthy Communities E-Brief - May 2023	44
7.3	<u>Centre Table File</u>	
	2023 North Central Local Government Association Annual Report and Resolutions	

8. ADMINISTRATIVE REPORTS

8.1	<u>Resolution of Support – NDIT and SPMT Grants – Relocation Materials</u>	49
	THAT Council supports the District's application to NDIT's Marketing Initiatives grant program for up to \$20,000 in funding towards the Relocation Materials project.	
	THAT Council supports the District's application to South Peace Mackenzie Trust grant program for up to \$20,000 in funding towards the Relocation Materials project.	
8.2	<u>Growing Communities Reserve Fund</u>	52
	THAT Council amends Council Policy 3.18 Reserve and Surplus Policy as attached to this report to include the Growing Communities Reserve Fund.	
8.3	<u>Council Code of Conduct Policy</u>	62
	THAT Council directs Administration on whether they wish to formally review the Council Code of Conduct Policy or if Policy 1.23 can stand as is.	

8.4	<u>2022 Draft Financial Statements Revised</u>	77
	THAT Council approves the District of Mackenzie's revised draft 2022 Audited Financial Statements.	
8.5	<u>Business Façade Improvement Program 2023</u>	114
	THAT Council approves the Mackenzie Counselling Services application to the Business Façade Improvement Program to a maximum amount of \$2,078;	
	AND THAT Council approves the Ace Victory Building Centre application to the Business Façade Improvement Program to a maximum amount of \$2,158.50.	
9.	<u>COUNCIL REPORTS</u>	
9.1	<u>Mayor's Report</u>	
9.2	<u>Council Reports</u>	
	9.2.1 Councillor Brumovsky	118
10.	<u>UNFINISHED BUSINESS</u>	
11.	<u>NEW BUSINESS</u>	
12.	<u>BYLAWS</u>	
12.1	<u>Financial Plan Bylaw No. 1498</u>	119
	THAT Bylaw No. 1498 cited as "Financial Plan Bylaw No. 1498, 2023" be given the final reading and adopted.	
12.2	<u>Tax Rate Bylaw No. 1499, 2023</u>	129
	THAT Bylaw No. 1499 cited as "Tax Rate Bylaw No. 1499, 2023" be given the final reading and adopted.	
12.3	<u>Reserve Funds Establishment Amendment Bylaw No. 1500</u>	132
	THAT Bylaw No. 1500 cited as "Reserve Funds Establishment Amendment Bylaw No. 1500, 2023" be given the first three readings.	
13.	<u>NOTICE OF MOTION</u>	

14. COMING EVENTS

- 14.1 North Central Local Government Association Convention - Dawson Creek
May 9-12, 2023

15. INQUIRIES

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

16. ADJOURNMENT

**Special Council Meeting
Minutes**

April 24, 2023, 6:15 p.m.
Council Chambers of the Municipal Office
1 Mackenzie Boulevard, Mackenzie, BC

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

Council Absent: Councillor K. Tapper

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

1. CALL TO ORDER

CALLED TO ORDER AT 6:15 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. PRESENTATION

Chief Financial Officer, Kerri Borne, provided a presentation reviewing the municipal budget and tax rates for the year.

3. PUBLIC COMMENTS AND QUESTIONS

Mayor Atkinson welcomed members of the public to provide any comments or ask questions regarding the 2023 Budget.

Karen Chadda, resident, asked about lawn sweeping and costs to bring lawn sweepings to the dump. Mayor Atkinson replied that the Regional District of Fraser-Fort George manages this and to connect with their team as the District cannot make changes to this.

Ms. Chadda asked if there would be an extension for organizations located in the Ernie Bodin Community Centre if they could not find an alternative spot? Mayor

Atkinson replied that the decision was not about whether or not the services were valuable, the building was not safe anymore. The organizations were given two years and some of the groups are already working on finding a new location. Unfortunately, due to the loss of taxes and funds the District cannot provide this service anymore. The focus needs to be on our infrastructure and building a reserve to help with aging infrastructure. Terry Gilmer, Director of Recreation Services, added that there are life safety issues with the building and was concerned with the extension request.

Pia Penketh, Thrift Store Volunteer, expressed concerns over finding a new location and was not sure if a plan was in place yet for the Thrift Store. Ms. Penketh expressed frustration over the expense to pay to fix up another location suitable to move into. Mayor Atkinson replied that the District has been working hard with all organizations to find suitable locations for moving into and there are grant opportunities available through the South Peace Mackenzie Trust for the organizations to apply for.

Ms. Penketh asked about the assessed value of her house going up. Mayor Atkinson replied that BC Assessment is the one who determines that based on a number of factors and there is an opportunity to challenge the increase or decrease with BC Assessment.

4. ADJOURNMENT
Resolution: 32896

THAT the meeting be adjourned at 6:55 pm.

CARRIED

Mayor

Corporate Officer

**Committee of the Whole
Minutes**

April 24, 2023, 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 A. Hipkiss, Councillor R. McMeeken, Councillor J.
Wright

Council Absent: Councillor K. Tapper

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

1. CALL TO ORDER

Called to order at 7:01 pm.

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

2. REPORTS

2.1 Operations

Moved by: Councillor McMeeken

THAT the Operations report for the month of March 2023 be received.

CARRIED

2.2 Building

Moved by: Mayor Atkinson

THAT the Building report for the month of March 2023 be received.

CARRIED

2.3 RCMP

Moved by: Mayor Atkinson

THAT the RCMP report for the month of March 2023 be received.

CARRIED

2.4 Fire

Moved by: Councillor Brumovsky

THAT the Fire report for the month of March 2023 be received.

CARRIED

2.5 Recreation Services

Moved by: Councillor Hipkiss

THAT the Recreation Services report for the month of March 2023 be received.

CARRIED

2.6 Finance

Moved by: Councillor McMeeken

THAT the Finance report for the month of March 2023 be received.

CARRIED

2.7 Council Strategic Priorities

Moved by: Councillor Brumovsky

THAT the Council Strategic Priorities 2023 First Quarter Report be received.

CARRIED

3. **OTHER BUSINESS**

N/A

4. **ADJOURNMENT**

Moved by: Councillor McMeeken

THAT the meeting be adjourned at 7:10 pm.

CARRIED

Mayor

Corporate Officer

**Regular Council Meeting
Minutes**

April 24, 2023, 7:15 p.m.
Council Chambers of the Municipal Office
1 Mackenzie Boulevard, Mackenzie, BC

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

Council Absent: Councillor K. Tapper

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

Visitors Present: M. Roque - Auditor, KMPG

1. CALL TO ORDER

CALLED TO ORDER AT 7:17 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 11, 2023

The minutes of the Regular Meeting held on April 11, 2023 were adopted as presented.

3. **INTRODUCTION OF LATE ITEMS**

Resolution: 32897

Moved by: Councillor Barnes

THAT the following late item be added to the agenda;

7. CORRESPONDENCE

7.1 For Action

7.1.2 Letter of Support Request

Letter received from the Mackenzie and Area Radio Society (MARS) requesting a letter of support from the District to support their grant application to the McLeod Lake Mackenzie Community Forest to replace broadcast equipment and installation at their new location.

CARRIED

4. **ADOPTION OF AGENDA**

Resolution: 32898

Moved by: Councillor Barnes

THAT the Agenda be adopted as presented.

CARRIED

5. **PUBLIC COMMENTS AND QUESTIONS**

Janice Nelson, resident/trail user, expressed concerns that the design of the Azan Trail excludes non-mountain bikers. Ms. Nelson expressed frustration at responses received in regard to her comments. Ms. Nelson also commented that the Trails Master Plan recommends feedback be regularly solicited from the public and was hoping feedback was better addressed. Mayor Atkinson commented that the trails are for hiking, jogging, biking and snow shoeing, depending on individual skill level, she has heard praise and support from the community. Mayor Atkinson offered to walk with Ms. Nelson to see which parts of the trail she felt were inaccessible.

6. **PETITIONS AND DELEGATIONS**

Micaela Roque, Partner at KPMG, presented the District's 2022 Financial Statements.

7. **CORRESPONDENCE**

Resolution: 32899

Moved by: Councillor McMeeken

THAT the Correspondence listed on the Agenda be received.

CARRIED

7.1 For Action:

7.1.1 McLeod Lake Mackenzie Community Forest - Annual General Meeting

Resolution: 32900

Moved by: Councillor Barnes

THAT the District of Mackenzie re-appoints Ron Crosby to serve on the Board of Directors for the McLeod Lake Mackenzie Community Forest (MLMCF) for a further three-year term which will expire in June 2026.

CARRIED

7.1.2 Letter of Support Request

Resolution: 32901

Moved by: Councillor Brumovsky

THAT the District of Mackenzie provide a letter of support to the Mackenzie and Area Radio Society towards their grant application to the McLeod Lake Mackenzie Community Forest application for funding to purchase new broadcasting equipment and assist with installation at the new location for the radio station.

CARRIED

8. **ADMINISTRATIVE REPORTS**

8.1 Final Operating and Capital Budget

Resolution: 32902

Moved by: Councillor Barnes

THAT Council approves the 2023 Final Operating and Capital Budget with the list of changes.

CARRIED

8.2 2023 Property Tax Revenues and Tax Rates

Resolution: 32903

Moved by: Councillor McMeeken

THAT Council receives this report for information.

CARRIED

8.3 Draft 2022 Audited Financial Statements

Resolution: 32904

Moved by: Councillor Hipkiss

THAT Council approves the District of Mackenzie's draft 2022 Audited Financial Statements.

CARRIED

8.4 Development Variance Permit #3090-20-23-02

Resolution: 32905

Moved by: Councillor Hipkiss

THAT Council authorizes proceeding with the Development Variance Permit # 3090-20-23-02 application process.

CARRIED

8.5 Azan Trail – Licence of Occupation

Resolution: 32906

Moved by: Councillor Barnes

THAT Council authorizes the Chief Administrative Officer to execute the attached thirty-year Licence of Occupation with the Province of British Columbia to allow for the purposes of recreation of non-motorized vehicles.

CARRIED

9. COUNCIL REPORTS

9.1 Mayor's Report

9.1.1 Mayor Atkinson

Mayor Atkinson provided a written report.

9.2 Council Reports

9.2.1 Councillor McMeeken

Councillor McMeeken provided a written report.

9.2.2 Councillor Wright
Councillor Wright provided a written report.

9.2.3 Councillor Barnes
Councillor Barnes provided a verbal report.

10. UNFINISHED BUSINESS

N/A

11. NEW BUSINESS

Resolution: 32907

Moved by: Mayor Atkinson

THAT Administration bring a report to Council with budget suggestions for creating a designated smoking area outside the Recreation Centre.

CARRIED

12. BYLAWS

12.1 Financial Plan Bylaw No. 1498

Resolution: 32908

Moved by: Councillor Brumovsky

THAT Bylaw No. 1498 cited as "Financial Plan Bylaw No. 1498, 2023" be given the first three readings.

CARRIED

12.2 Tax Rate Bylaw No. 1499

Resolution: 32909

Moved by: Councillor Barnes

THAT Bylaw No. 1499 cited as "Tax Rate Bylaw No. 1499, 2023" be given the first three readings.

CARRIED

13. NOTICE OF MOTION

N/A

14. COMING EVENTS

14.1 Community Clean Up Day

April 26 - Gantahaz Subdivision

April 27 - Mackenzie Townsite

- 14.2 Day of Mourning - April 28, 2023
Flowers will be laid outside at the Memorial Rock outside of Town Hall.
- 14.3 Men's Shed Meeting - Mackenzie Legion
April 29, 2023 - 1:00 pm
- 14.4 Mackenzie Figure Skating - Comedy Show and Casino Night
Mackenzie Legion
April 29, 2023
6:00 pm
- 14.5 Spring Photo Contest
Launching May 1, 2023
- 14.6 Spring Expo
Mackenzie Recreation Centre
Friday May 5th - 4:00 pm - 8:00 pm
Saturday May 6th - 10:00 am - 5:00 pm
- 14.7 North Central Local Government Association Convention - Dawson Creek
May 9-12, 2023
- 14.8 Accessibility Week
May 29-June 2, 2023
- 14.9 Red Shirt Day
June 2, 2023
- 14.10 Access Awareness Day
June 4, 2023

15. INQUIRIES

Janice Nelson, Publisher of the Macktown Buzzette, asked if the District solicits interest from community members who may be interested in being appointed to the McLeod Lake Mackenzie Community Forest (MLMCF) Board of Directors? Mayor Atkinson replied that historically we have followed the MLMCF's recommendation as individuals appointed require expertise in the forestry industry. The member re-appointed to the Board this evening was highly recommended by the MLMCF.

Ms. Nelson asked how the MLMCF was planning for succession? Mayor Atkinson replied that the General Manager of the MLMCF is still early in his career. The Board appointments are staggered in case members leave there is only one person to replace at a time.

16. ADJOURNMENT

Resolution: 32910

Moved by: Councillor Hipkiss

THAT the meeting be adjourned at 8:09 pm.

CARRIED

Mayor

Corporate Officer



District of Mackenzie
Diane Smith
1 Mackenzie Blvd.
Bag 340
Mackenzie, British Columbia
V0J2C0
Canada
diane@districtofmackenzie.ca

INVOICE

Date Invoiced: 2023-05-01
Invoice #: MR-2023-0117
Member #: 382

Item	Quantity	Unit Fee	Fee
Community Renewal Fee	1	\$385.00	\$385.00
Subtotal			\$385.00
Tax (5% - 122882475RT0001)			\$19.25
Total			\$404.25
Amount Paid			\$0.00
Amount Due (Cheque)			\$404.25

Payment due upon receipt.

Send an e-transfer to Rawya@tla.ca

Mail a cheque

- Please note new mailing address below
- Please include invoice number on your cheque and copy of your invoice.
- Must be payable to **The Truck Loggers Association** (**do not make payable to TLA or without "The" - our bank will no longer accept any variation of our name**)

Good afternoon, Mayor Atkinson,

Northern BC Tourism is applying for some funding to support regional tourism initiatives and we are hopeful we can count on support from the District of Mackenzie.

1.) Through the **Northern Healthy Communities Fund**, we are applying for funding to support the continued evolution of the [Northern BC Tourism Resiliency Program](#). This award-winning program supported nearly 300 Northern BC tourism and tourism-related businesses and organizations over the last 3 years through personalized one-on-one support, access to experts, and a ton of resources to aid in their navigation in the recovery of the sector. What was clear from the engagement with these businesses is the need for ongoing support and connection to quality resources. With the success of the program over the last 3 years, and the changing landscape in Northern BC's economic pillars, this program would evolve to further assist non-traditional tourism businesses with servicing the visitor economy and connecting to the larger attraction efforts of the region's iconic attractions and thematic corridors.

We hope that we can count on the District of Mackenzie for a **letter of support** for our application and would be happy to discuss how this program has and will continue to support the tourism and tourism-related businesses and organizations in your community. The application deadline is May 12th. I've attached a draft support letter for you to amend.

2.) Through the **Marketing Initiative Fund** with Northern Development Initiative Trust, Northern BC Tourism is applying for some funding to support the development of a coffee table-style travel journal for the promotion of the region as a tourism destination. This format will serve to support visitor, resident, and investment attraction efforts for the communities across Northern BC in an attractive format that gives the publication a keepsake quality, which further extend the reach of the publication. The publication will be available to communities to support their attraction efforts.

We hope that we can count on the District of Mackenzie for a **letter of support** for our application. We've prepared a sample support letter for this email that you can amend to your liking. This application deadline is also May 12, 2023.

Please let me know if you have any questions.

Jennifer

Jennifer Moore

Business Resiliency Specialist | Northern BC Tourism Association
[250.262.2714](tel:250.262.2714) | jennifer@nbctourism.com

April 30, 2023

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

via email: rdumoulin@districtofmackenzie.ca

Dear Mayor and Council:

Re: Applications for Regional Business Liaisons – Request for Letter of Support

Some of the Council members may recall in 2020-2021 Community Futures Development Corporation of Fraser Fort George (CF FFG) lead the Fraser Fort George Regional Business Liaison (RBL) initiative and some may recall that Jesse Wright was the RBL in Mackenzie. This initial RBL program supported businesses and non-profits with specific tools and resources, established a searchable resource database of supports (that was ever changing throughout Covid), and collected data that formed a report that amplified the business and non-profit needs of the region; which, were shared with Provincial and Federal Governments and CF FFG continues to work on initiatives to fill these gaps/needs.

During 2020-2021, the RBL project was supported through regional roundtables made up of the Economic Development Officers/Coordinators from across the FFG region whom met monthly to help guide the outcomes of the RBL initiative forward. This process also identified the need for more regular connections to support the development of cross regional economic exchange and, potentially a cross regional economic development strategy; a commitment that CF FFG has partnered with RD FFG to work on in collaboration with the municipality and First Nations Economic Development Practitioners.

My apology for the lengthy background; however, as you are likely aware, NDIT has sent out a call for applications for another Regional Business Liaison Program and CF FFG is, once again, applying. The proposed structure and outcomes are the same as in the 2020-2021 RBL initiative that we lead during Covid - the exception is the RBLs will be able to meet with businesses in person this time and the initiative will inform community and business leaders on the 'overall health' of the businesses and non-profits and how they are managing post-Covid and through the forestry downturns and inflation.

CF FFG is asking NDIT to fund two (2) applications; which would provide the same staffing structure as 2020-2021, a part-time RBL in *Mackenzie* and the Robson Valley and one RBL Lead in Prince George to interview Prince George businesses and be charged with the research analysis of the data collected from across the region. With this, I am respectfully requesting a letter of support from the District of Mackenzie for CF FFG's RBL applications to NDIT that will include:

1. A part-time RBL in *Mackenzie* and part-time in the Robson Valley, and a full time RBL in Prince George (specifics are outlined above).
2. Providing support for businesses and non-profits to access specific tools and resources. The RBL will match the businesses and non-profits specific needs via one-on-one discussions. Each will receive the top 3 - 5 opportunities in an email that has relevant links to these tools, resources and/or funding envelopes. The RBLs will be available to support the business or non-profit through the development of applications (they will not do the applications), if necessary.

3. Update the resources and funding database that was created during the Covid era - we are confident these have changed significantly as such, updating for the businesses, non-profit and communities to use will be a valuable tool/resource.
4. Surveying businesses and non-profits to update the data and research previously collected and to develop a revised report that will guide what initiatives are needed for businesses and non-profits to thrive in the future. There is a lengthy report from 2020-2021 on file; however, a summary of this report is attached for your convenience.
5. Regional roundtables have continued since the 2020-2021 the RBL initiative as at that time we learned that there was a need for the cross regional economic roundtable and ultimately a Fraser Fort George Regional Economic Development Strategy. We will utilize this table to collaborate with all of the partners on the RBL initiative as their insights and feedback are invaluable and our hope is the RBL updates each quarter offer the communities the same in return.

The closing, we note that date for the NDIT application was on April 28th; however, both CF FFG and NDIT realize some municipalities will need to have their letter of support endorsed at a Council meeting as such, NDIT has noted they will accept letters of support after April 28th.

On behalf of CF FFG, I hope the District of Mackenzie will, once again, support CF FFG leading a collaborative RBL initiative in 2023-2024.

Yours in people, businesses and community,



Susan Stearns, MAIS, BLM, CPHR, CEC
General Manager

Attach.

Community Futures Fraser-Fort George

COVID-19 Outreach Program:

Supporting businesses and organizations to flourish in a changing context

SUMMARY REPORT

SEPTEMBER 2021

Developed by:

Krystin Dubuc; Amelia Merrick; Shona Thorne; and Jesse Wright

COMMUNITY FUTURES FRASER-FORT GEORGE

telephone: 250.562.9622

email: general@cfdc.bc.ca

ACKNOWLEDGEMENTS

Community Futures Development Corporation of Fraser Fort George acknowledges the traditional land stewards and the ancestral and unceded territories of the Simpcw First Nation, the Lheidli T'enneh, and the McLeod Lake Indian Band from which we are learning, playing and working today. We believe that it is important to consider the land-keepers who were here before us and who still work to protect and preserve their traditional territories and ways of life from coast to coast to coast and continue to pursue opportunities for greater collaboration and relationship-building.

Funders

- Western Economic Diversification Canada
- Northern Development Initiative Trust

Project Partners

- District of Mackenzie
- Mackenzie Chamber of Commerce
- Regional District of Fraser Fort-George
- City of Prince George
- Prince George Chamber of Commerce
- Aboriginal Business Development Center
- Village of McBride
- McBride Chamber of Commerce
- Village of Valemount
- Northern Development Initiative Trust

Special thanks to the 161 different businesses and organizations who offered their valuable time and thoughts to this project. All quotes, data, and insights in the final report came from interviews with our sample of businesses and organizations in the region, letting them speak for themselves. We hope they feel heard as their businesses and organizations enrich our communities and our lives.

“If you are going to build programs moving forward, **make sure you listen to people's ideas**. The people here all have ideas on how to make the town better, ask them.”

Fraser Fort George business owner.

Methodology

Between September 2020 and June 2021, Community Futures Development Corporation of Fraser-Fort George conducted an outreach program to better understand the impacts of businesses on the Fraser Fort George. This data will be used to inform Community Futures and community partners in determining what kinds and level of support small businesses and communities may require during post pandemic recovery. 161 businesses and non-profit organizations from Mackenzie, Prince George, the Robson Valley, and the outlying communities participated in in-depth qualitative interviews.

The interviews were completed by a team of Regional Business Liaisons who met one-to-one with small business owners and not-for-profit administrators. The interviews were completed over an hour, covered a series of questions of approximately 70 questions. The interview was conducted in a conversational style to ensure the interview was comfortable to share their experience, stories, and feelings. Afterwards, the interviewee was provided with a list of 3-5 resources that would assist them in their identified needs.

Regional Breakdown of Interviews	Total
Mackenzie	55
Prince George	53
Robson Valley	53
	161

Findings

The project unearthed a wealth of information. 12 ‘wicked’ or complex problems emerged from common themes heard across all regions, sectors and demographics and are explored more fully in the final report, [RBL Final Report.docx \(sharepoint.com\)](#).

Following public and partner input and consultation, the 12 wicked problems were honed to the top five areas of focus for future project consideration. The final interviews were structured to focus on the five top themes identified as priorities and are summarised below.

Top 5 Wicked Problems

1. The voices of rural and northern businesses are not heard by decision-makers.
2. Microbusinesses (businesses with less than 5 staff) keep our communities alive but they are struggling and not eligible for COVID-19 funding; they are agile but at full capacity and without time, resources, safety-net, to adapt, pivot, and grow if they want to.
3. New businesses are struggling to emerge during COVID-19. They are not eligible for funding.
4. The online world is changes how businesses do work, and they do not have the time/training to adapt.
5. There is so much information out there but it is hard to find something that helps me.

The voices of rural and northern businesses are not heard by decision-makers.

Businesses and not-for-profits talked about decision makers making decisions without considering the population, climatic, demographic, and economic differences northern and rural communities face. This occurred prior to COVID-19 and was exacerbated by the pandemic which has overarching implications for business and organizations.

- 41% of business/nonprofits reported that they felt disassociated from the decisions of the governments (all three levels) handling of COVID-19 as it did not reflect any use for their reality.
- As the pandemic continued on, many small businesses that were interviewed were beginning to show increased frustration and hostility towards the provincial powers to be because they felt that the health measures put in place unfairly impacted businesses in rural and northern regions.

“We're really getting ignored. On the bottom of the list of everything that's northern British Columbia. We are in the north and that is bad enough, but we are rural north which makes it even worse.”

Opportunity for Future Action

Support the development of a regional economic development coordinator that can strategically align, organize, and provide capacity to regional partners to strengthen the collective voices of the communities, find opportunities for collaboration, and develop regional support for business and economic development.

Microbusinesses are vital to local economies but they are struggling and are ineligible for COVID-19 funding.

A majority of the region's businesses fell through the cracks because they are microbusiness, defined in this project as a small business with up to 5 employees. The Fraser Fort George region relies heavily on solo entrepreneurs, family run businesses and businesses with 1 or 2 staff and many of the programs had criteria that micro-businesses simply could not meet, whether it was revenues, payroll, or business bank accounts that many sole proprietors do not have.

- As of December 2020, only 13% of microbusinesses accessed CEBA, whereas 44% of larger businesses (>6 staff) were able to get CEBA. 23% of microbusinesses said they searched for funding but were ineligible.

Furthermore, microbusinesses in Fraser-Fort George saw the amount of time to run their businesses increase significantly. Tasks like finding new suppliers and working with delivery fluctuations, enforcing protocols and ensuring social distancing, and sanitizing was added to business owners' already full plates. This distracted them from their core business operations.

- More than 50% of microbusinesses said their costs have increased
- Over 70% of interviewees said their workload increased, most of which saying it was a significant increase.

"I had to **work 90 days without break** because [we're] open 7 days a week and staff was told to leave job by doctor. I was waiting for my daughter to come home and help fill in hours."

"Federal programs seemed positive and possible until you read the fine print and **realized small businesses like ours did not qualify**. They implied there was more support available than there was."

Opportunity for Future Action

Explore opportunities for collective shared services for microbusinesses such as developing a model for a Shared Services organization that can consolidate the business support services to support day-to-day operations and reduce workload of small business owners, which would free up time for business owners to plan for future opportunities, react to immediate challenges, and look for opportunities to be sustainable and innovative.

New businesses struggled to emerge during COVID-19 as they were not eligible for funding.

New businesses faced all the same problems other businesses did as well as taking a risk in entering new markets. However, the support programs that were put in place by different levels of government excluded new business, often explicitly.

- Two-thirds of new businesses are unsure if they will survive 12 months and 33% of new businesses (<1 year) said they searched for funding or support but didn't qualify.

"And so, while other businesses in our industry are getting wage subsidies and rent subsidies, **we've been eligible for nothing**, and **yet having to deal with the exact same restrictions as anyone else**. We have no cash flow, and no prior business sustain us. You know, I only have very bad words to say about that situation."

Opportunity for Future Action

Consider developing funding programs that specifically support new businesses during economic crisis to ensure that they can remain operational.

The online world is changing how businesses do work, and they do not have the time/training to adapt.

The world was moving into a more digital age before COVID-19, but the pandemic has immersed many businesses in the digital world whether they were ready for it or not. Changes that should take decades were fast forwarded, taking just a matter of months, and businesses were just expected to adapt and work within this new reality. Businesses, particularly in rural areas, met this challenge at vastly different capacity levels: from working in areas without internet to those who had already been using e-commerce and everything in between.

- Prior to COVID-19 less than 10% of businesses were working remote or by teleworking. The number of businesses working remote or by teleworking has doubled over the pandemic.
- 37% of businesses interviewed offered remote sales or secure orders, compared to the provincial average of 46%.
- In Prince George, 72% of the small business owners who identified their business as “flourishing” offered remote sales before the pandemic, compared to 31% who did not prior to the pandemic.

“But training is just as important, to give me a car and you don't tell me how to start it is absolutely useless. Right? If I don't know how to start a car and get it moving, and it's no different than having a web page, **if you give me a web page, and I don't know how to remove and add features and change** and make it a live webpage, **it's gonna get to me.**”

Opportunity for Future Action

Create more hands-on skill development and training opportunities with one-to-one coaching to improve digital literacy and e-commerce for businesses, in addition to funding.

There is so much information out there but it is hard to find something that helps me.

When COVID-19 came it was followed by a firehose of information coming from every source and media out there and every organization seemed to have newsletters and information pages about COVID-19. Businesses were overwhelmed with trying to keep up with it all. However, when too much information was communicated from too many sources it created information overload which contributes to indecisiveness, bad decisions and stress, and 'analysis paralysis'. It becomes confusing to discern good quality information from poor-quality content, making a person vulnerable.

- In addition to looking for support and small funding, small businesses also identified confusion when looking for clarification about health and safety regulations as several trusted sources (i.e WorkSafe BC vs Northern Health) would often be contradictory to each other.

“My problem with information these days in this world of internet is whatever you want to believe you can find the information for it online. Right? So, **you never know what to believe.**”

Opportunity for Future Action

Consider developing a dedicated Information Navigator that can be accessed by small businesses to support them in finding appropriate programming for their unique needs.

Conclusion

As we turn to look to ways to support and enable our businesses, not-for-profits, and communities in the region to flourish, we hope that this report will continue to inform decision makers and future thoughts on programs and funding as the problems mentioned are being felt most profoundly by businesses in the communities of Fraser Fort George. One of the pillars of this project, and the top identified priority for businesses, partners, and public, was to 'Amplify the Voices of the North.' Now we have solid factual data and information with which to do so, and to take this project further in support of our Fraser Fort George communities.

"They gotta get open talk to the people. And I mean, when I say talk to the people, I don't mean going and talking to the municipality down here, talk to the people [that] come into this [non-profit name here] and like you're doing talk **to the people who are, you know, go to the mall and sit there and talk to people get their stories, you know, their takes on stuff.** And then, you know, put it all together. Yeah, I mean, **talk to the business owners and see how they're handling it...."**



Mackenzie Community Arts Council

86 Centennial Dr. Mackenze, BC

Dear Mayor and Council of the District of Mackenzie,

Mackenzie Community Arts Council is preparing a proposal to Northern Development Initiative Trust and we require a letter of support in regards to Project Caribou: A Home For The Arts.

Mackenzie Community Arts Centre has the privilege of being gifted a new home but we are going to require funds to carry out renovations and make our new location accessible. This Project will enable Mackenzie Community Arts Council to initiate our relocation plan.

Mackenzie Community Arts Council recognizes the importance of a vibrant arts community for the wellbeing of any community. The renovation and revitalization of 9 Laurier Drive will create a home for the Mackenzie arts community for generations to come.

Is it possible to get your assistance with this?

Here is a sample of what they are requiring:

THAT, the **District of Mackenzie** supports the application to Northern Development Initiative Trust from the **Mackenzie Community Arts Council** for **Project Caribou: A Home For The Arts**.

Thank you,

-Michelle Bobrel
President/Chair
Mackenzie Community Arts Council

MIKE MORRIS

GOLF TOURNAMENT

On Saturday, June 17, 2023, Mike Morris is hosting the Mike Morris Golf Tournament at the Mackenzie Golf and Country Club. With your help, we will be able to raise a generous amount of money for **Mackenzie Counselling Services**. Mackenzie Counselling is a non-profit that has been in Mackenzie for 46 years, they have community support services for all ages, from infants to seniors and everything in between. Mike is proud to once again be supporting them in this years fundraiser.

In order to raise the most amount of money possible for Mackenzie Counselling, we need sponsors. Sponsors help us cover the costs for things like use of the golf course, food, and other costs associated with hosting the golf tournament.

Sponsorship Opportunities* Exact wording of marketing subject to change.

Presenting Sponsor: \$5000	Your company will be in the title of the event. All advertising and branding for the event will read "[Company Name] presents the Annual Mike Morris Golf Tournament"
Tournament sponsors: \$500 each	Your company will be listed as official sponsors of the event, with recognition during the actual Golf Tournament as well as on social media. Each Sponsor will also get a dedicated spot on the course with your company logo.
Individual Donation (\$100 a Person/Business)	Can be done by a business or just an individual, will be thanked on social media.
Kitchen Sponsor (\$3000):	Your company will be sponsoring the catering. Logo and branding will featured around the kitchen/eating area.
Dance Sponsor (\$1000):	The dance occurring after the tournament will be present by your company. "[Company Name] presents the Mike Morris Golf Tournament After Party/Dance"
Course Sponsor (\$2000)	Your company will be sponsoring the use of the course, will be thanked on all marketing for event, will be featured above tournament sponsors.
Door Prize (Values Vary)	Either a cash donation to buy a door prize, or a donation of a prize itself. Prize will be labelled as being from your business/individual self
Tournament Prizes (Values Vary)	Either a cash donation to buy a prize, or a donation of a prize itself. Prize will be labelled as being from your business/individual self

Payment Method: ☐ Cash ☐ Cheque

Please make cheque payable to: **The Mike Morris Golf Tournament**

Mail to: P.O. Box 2125 Mackenzie, BC V0J 2C0

April 28, 2023

Dear Mayor Joan Atkinson,

Re: Westcoast Energy Inc. Proposed Project – Sunrise Expansion Program

INTRODUCTION

Westcoast Energy Inc., an Enbridge company, (Enbridge) owns and operates British Columbia's (B.C.) major natural gas transmission infrastructure system, referred to as the Westcoast or BC Pipeline system, which transports processed natural gas to consumers throughout the province and to Alberta and the Pacific Northwest of the United States (U.S.). The Westcoast system is an interprovincial pipeline system with over 2,900 kilometers (km) of pipeline from near Fort Nelson in northeast B.C. and from Gordondale near the Alberta-B.C. border, south to the Canada-U.S. border at Huntingdon/Sumas.

Enbridge plans to apply to the Canada Energy Regulator (CER) in 2024 for approval of the proposed Sunrise Expansion Program (Project). The development of the application will involve a robust environmental assessment process and engagement program to ensure Indigenous, stakeholder and public involvement to identify and mitigate potential effects of the Project. This letter provides information about the Project and a description of upcoming activities related to preparing the regulatory application.

PROJECT OVERVIEW

The Project includes the addition of pipeline looping and additional compression along the southern portion of the Westcoast system, known as T-South. The Project would provide approximately 300 million cubic feet per day (MMcf/d) of additional natural gas transportation capacity. The request for capacity is being driven by the need to meet natural gas demand in B.C. and the U.S. Pacific Northwest.

Project design is under development and configuration of pipeline loops, compressor station modifications and additional compression requirements are subject to change.

Pipeline looping

The preliminary Project design is expected to include a total of approximately 190 km of 42-inch pipeline looping in different segments along the existing T-South system, starting at Compressor Station CS-2 (Willow Flats) near Chetwynd, B.C. The new pipeline looping will be installed next to Enbridge's existing right-of-way to the greatest extent practical to minimize environmental effects. Enbridge's is evaluating the extent of additional permanent and temporary land requirements to accommodate construction and operation of the Project facilities.

Compression facilities

The preliminary Project scope also includes additional compression and associated facilities at CS-2B (Azouzetta Lake), CS-3 (McLeod Lake), CS-6B (93 Mile House) and CS-8A (Kingsvale). Enbridge is also evaluating the option of a new compressor station between CS-8A and CS-9 (Rosedale).

Power transmission

Enbridge is currently evaluating electrification of the new compressor units, which would result in lower emissions. Transmission powerlines and an additional switching station would be required to supply power to the compressor facilities. Powerline routing decisions will require environmental field studies and engagement with local stakeholders and Indigenous groups.

ENVIRONMENTAL AND ENGINEERING FIELD STUDIES

Enbridge is in the early stage of Project development. Early feasibility studies have been conducted and additional environmental, surveying and geotechnical field studies will start this spring. A short description of these activities is provided below.

- Environmental – Enbridge plans to begin environmental studies on select pipeline corridors as seasonal conditions allow, beginning in **May 2023**. These studies will determine the environmental considerations that need to be factored into the design of the Project. Environmental studies will include surveys of fish and fish habitats, vegetation, soils, wetlands and wildlife.
- Geotechnical – Studies are planned to begin in **summer 2023** and will include surface and subsurface exploration to better understand geological conditions for routing design purposes (watercourse crossings, potential geohazards, etc.). The work may include the clearing of small pads to set up drill rigs to collect subsurface samples. The investigative locations will be selected in consultation with Indigenous rightsholders and stakeholders and may be adjusted to mitigate conflicts with respect to safety, environmental, archeological, or cultural considerations.
- Archaeology – Archaeological resources on public and private land are protected under the B.C. Heritage Conservation Act. Field investigations are planned to begin in **June 2023**.

Enbridge will develop comprehensive safety and environmental protection measures to mitigate environmental effects of the Project (e.g., effects on soil and terrain, wildlife and wildlife habitat, aquatic habitat and resources, vegetation, wetlands, air quality and greenhouse gas emissions, and heritage resources) and to ensure public and worker safety.

During construction, there are expected to be temporary effects related to an increase in dust, noise, and traffic within the immediate Project area. These effects would result from passenger vehicles, construction vehicles, and equipment (cranes, picker trucks, semis, and various other construction equipment). Enbridge will work closely with local communities to develop mitigation plans to limit the temporary effects.

OPERATIONAL EFFECTS

Once construction activities are complete, the temporary effects described above are expected to end. Along with the environmental protection measures, restoration activities will be implemented following construction.

The Project will be operated by Enbridge personnel and monitored 24 hours per day by Enbridge's Gas Control operations. The Project will be subject to Enbridge's comprehensive pipeline integrity and maintenance program including regular valve maintenance, cathodic protection, inline inspection, and pigging to detect corrosion and pipeline defects.

TIMELINE OF ACTIVITIES

Investigative and engineering activities commenced in late 2022. Field studies will start in spring 2023 with the CER application submission targeted for mid-2024. Subject to the receipt of regulatory approvals, construction activities would begin in 2026 with planned in-service in 2028. These timelines are subject to change.

MAP AND FACTSHEET

The potential locations for additional pipeline looping and compression are depicted in the attached Project map and factsheet. Following further Project studies, design and engagement with Indigenous groups and stakeholders, the scope will be refined.

RESPONSE AND CONTACT INFORMATION

For more information on the CER's regulatory oversight and review process for the Project, please refer to the enclosed CER brochure, "The CER, Energy Projects and You", which can also be found at: <https://www.cer-rec.gc.ca/en/consultation-engagement/land-matters-guide/brochures/cer-energy-projects-you/index.html>.

We invite you to share interests, comments, questions or concerns regarding the Project so that they may be addressed and considered in the development of this Project. Please advise us if you would like to receive regular updates and information about the Project and, if so, the preferred format (e.g., digital, hard copy, mail, e-mail).

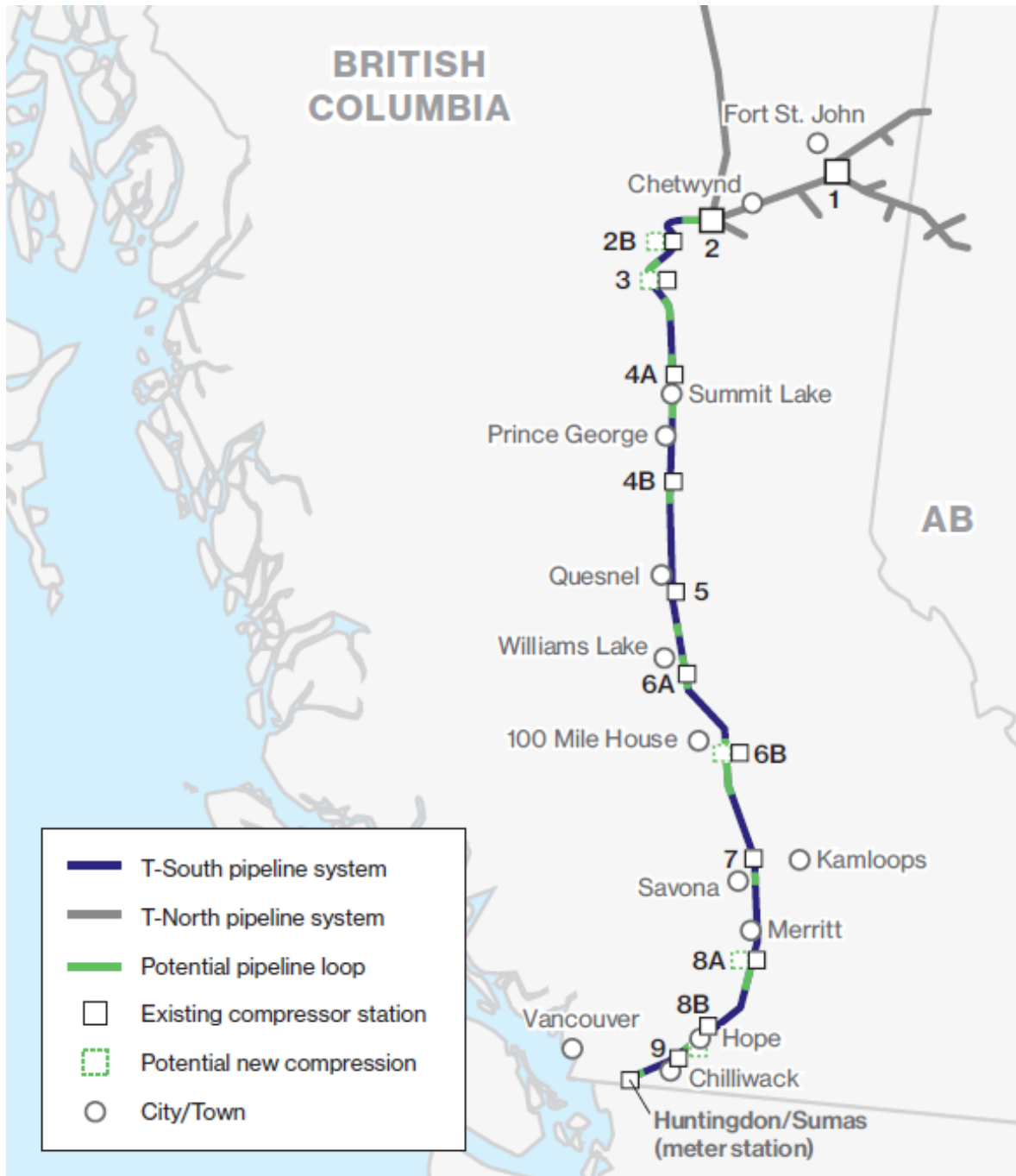
For more information on the Project please visit our website at <https://www.enbridge.com/projects-and-infrastructure/projects/sunrise-expansion-program> or visit our virtual open house at www.sunrise-program.com.

For more information, questions or concerns please contact us directly:

Rikki Beaudet Community and Indigenous Engagement Phone: 250-960-2087 Email: Rikki.Beaudet1@enbridge.com	General Inquiries Phone: 1-833-267-2220 (toll-free) Email: BCprojects@enbridge.com
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*Enclosures: Factsheet: Sunrise Expansion Program
Pamphlet: The CER, Energy Projects and You*

PROJECT MAP



Map is for illustrative purposes only and not to scale. Project design is under development and configuration of pipeline loops, compressor units and additional compressor station modifications are subject to change.

In case of an emergency, please contact Enbridge's 24-hour emergency number: 1-800-663-9931



Canada Energy
Regulator

Régie de l'énergie
du Canada



Canada Energy
Regulator

Régie de l'énergie
du Canada



Safety is everyone's
responsibility



Safety is everyone's responsibility. For us, it is our job. Protecting you and the environment is the CER's priority. Here are a few things you should know.

Damage prevention: If you live or work near a pipeline, find out how to safely do your activities. Before you dig near a pipeline, get the company's consent. Visit clickbeforeyoudig.com to locate buried pipelines or utility lines.

Compliance and enforcement: CER inspection officers regularly go out into the field to verify and enforce requirements and standards in place to keep people and the environment protected.

Emergency management: In an emergency, we make sure companies respond in a way that protects people, property, and the environment. We expect them to take the action needed to stop spills, manage the incident, and clean up and pay for any damage done.

Find out more

Find out more about the Canada Energy Regulator by visiting us online at www.cer-rec.gc.ca.

Be sure to follow us on social media for the latest updates.



For copies of any CER publication or for more information, contact us:

ONLINE: www.cer-rec.gc.ca
EMAIL: info@cer-rec.gc.ca
TOLL FREE: 1-800-899-1265

Write us or visit our library at:

Canada Energy Regulator
Suite 210, 517 Tenth Avenue SW
Calgary, Alberta T2R 0A8

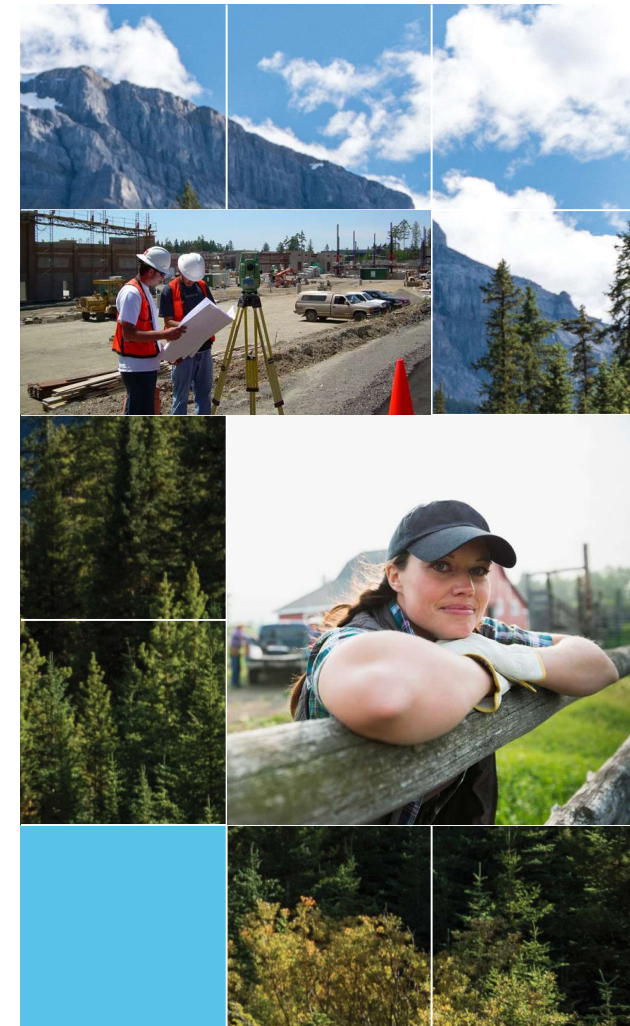
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as represented by the Canada Energy Regulator

The CER, Energy Projects and You

Cat. No. NE23-210/2023E (PDF)
ISBN 978-0-660-46997-3

Cat. No. NE23-210/2023E (Paper)
ISBN 978-0-660-46998-0

The CER, Energy Projects, and You



The Canada Energy Regulator (CER) oversees federally regulated pipelines, power lines, and offshore renewable energy projects.



When you hear from a company about a project being proposed on your land, you may have questions and concerns. We understand.

Explore the topics from this brochure on our website, www.cer-rec.gc.ca.

Simply search for the **bolded** words for more information and *italicized* words for forms and templates.



Be part of the project – work with the company



Contact the company first. Your questions and concerns help shape the company's project. Companies are required to listen and respond to your comments and concerns. They must also identify the possible effects on nearby people, property, and the environment when it applies to the CER. Here are some opportunities to work with the company.

- **Early engagement:** We expect companies to engage early about a project and demonstrate to us how it considered the information it gathered. Let the company know whether the project may affect you. The company will let potentially affected people and communities know when it files an application with the CER.
- **Land agreements:** The company must tell you what land it is planning to use to construct, operate, and maintain its proposed project. It may propose a land agreement with you to confirm the lands the company can work on.
- **Land use compensation:** The company must compensate you for land acquisition, restricted use of lands, or damages caused by its activities.



CER project review – be heard

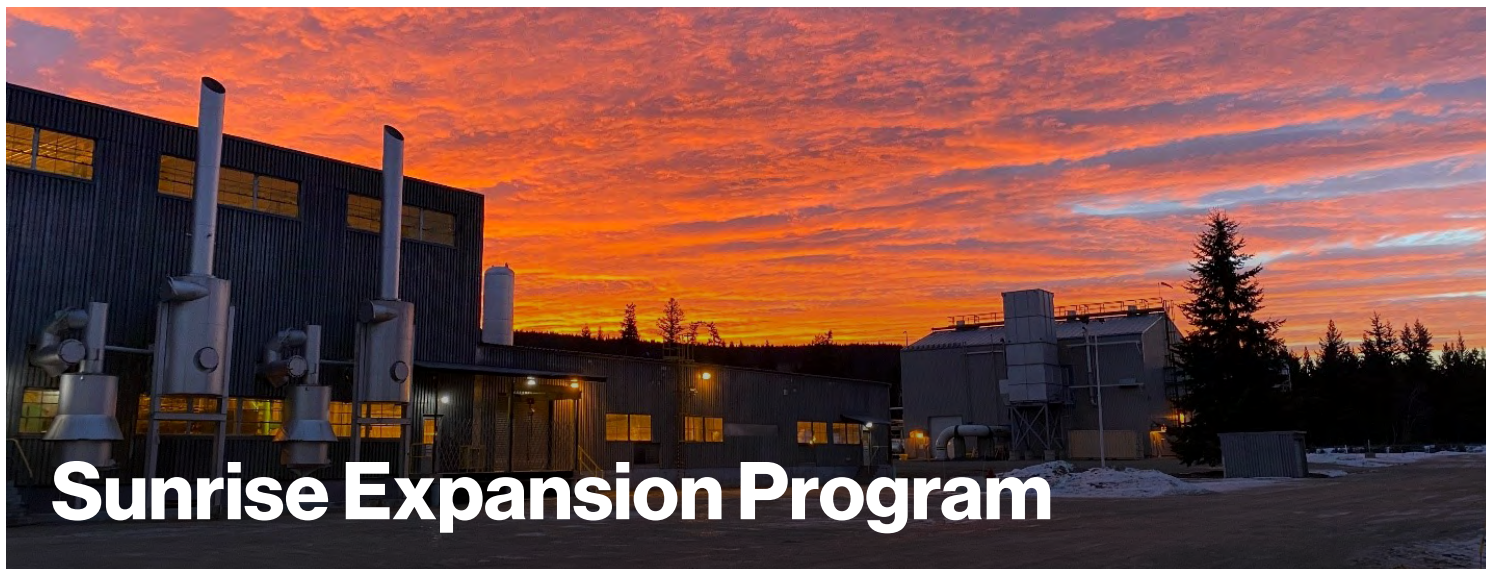
Before the company can build or abandon a federally regulated pipeline, power line, or offshore renewable energy project, it must apply to the CER. We will review and assess the proposed project, including the company's engagement activities and potential effects on people, property, and the environment.

- **Statement of concern:** We rely on you to bring forward your concerns and views. If you have concerns about a project, you can send us a *Statement of Concern* within 21 days of being notified that the company has filed an application. Your concerns will guide the CER in planning its review.
- **Projects and hearings:** The CER may hold a public hearing for facilities applications. If you have questions about the **hearing process**, contact a **process advisor**.



CER processes in place to help you

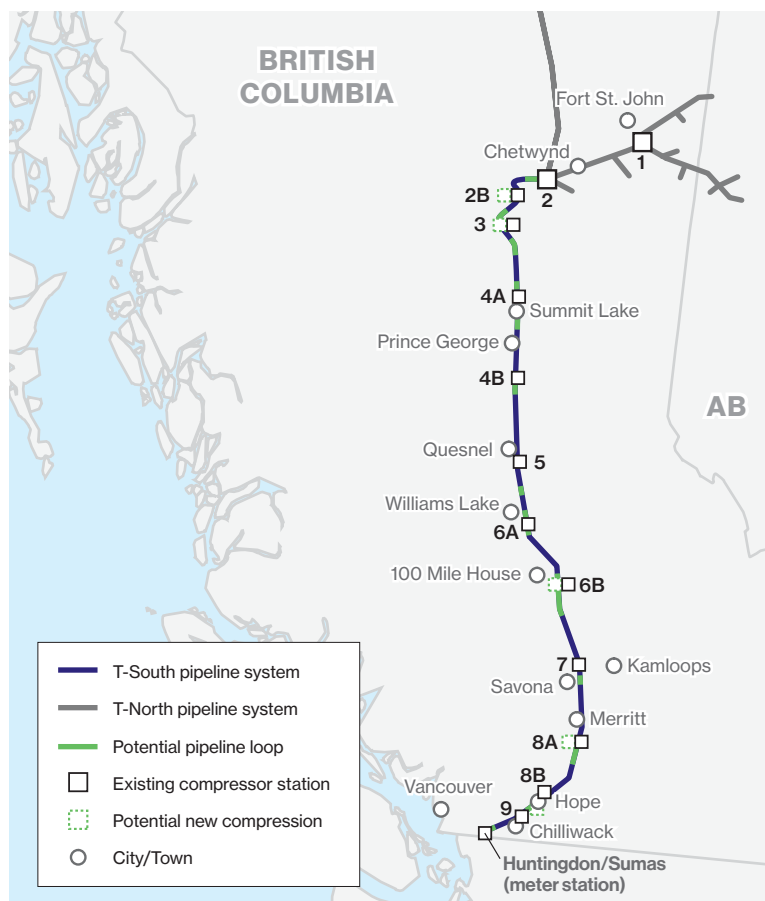
- **Land Matters Advisory Service:** If you have questions about land matters with respect to CER-regulated energy projects and processes, email LMAS@cer-rec.gc.ca.
- **Alternative dispute resolution:** Any time during the life of a project, if you are unable to resolve concerns directly with the company, you can email ADR-RED@cer-rec.gc.ca to ask a specialist to work with you and the company to find solutions.
- **Complaint resolution:** If you are unable to resolve an issue with a CER-regulated company, facility, or activity on lands you use or own, you can send us a completed *Complaint Form*.



Sunrise Expansion Program

> Image above: existing compressor station 5 – “Australian” – near Quesnel, BC

Westcoast Energy Inc., an Enbridge company, (Enbridge) owns and operates British Columbia's (BC) major natural gas transmission infrastructure system, referred to as the Westcoast or BC Pipeline system, which transports processed natural gas to consumers throughout the province and to Alberta and the Pacific Northwest of the United States. This gas is used to heat homes, businesses, hospitals and schools. It is also used as a fuel for electric power generation and is a staple in many industrial and manufacturing processes.



Map is for illustrative purposes only and not to scale. Project design is under development and configuration of pipeline loops, compressor units and additional compressor station modifications are subject to change.

Project scope

Following a successful open season in 2022 that resulted in requests for additional transportation capacity, Enbridge is proposing an expansion of the southern portion of the Westcoast system known as T-South. The proposed expansion, named the Sunrise Expansion Program (Project), currently includes the addition of pipeline looping and additional compression along T-South to provide approximately 300 million cubic feet per day (MMcf/d) of additional natural gas transportation service. The targeted in-service date is late 2028.

Enbridge is in the early project development stage and studies will be required to support a regulatory application to the Canada Energy Regulator in mid-2024. The upcoming studies will help determine the specific configuration, location and timing of any new facilities, including compressor stations and pipeline loops. Project planning, feasibility studies and consultation with Indigenous groups, landowners and local communities will be undertaken to determine the detailed design of the Project.

Investigative field work studies

Enbridge plans to begin investigative environmental and geotechnical studies on select pipeline corridors as seasonal conditions allow, beginning in spring 2023. This work will determine any environmental or geotechnical considerations that may need to be factored into the scoping of the Project.

Field studies will include surveys of fish and fish habitats, vegetation, soil, watercourses, wetlands, wildlife and archaeology.

The proposed locations of field studies does not necessarily mean that an expansion will occur in that specific area. Rather, the information that is collected in the studies – along with other information such as Indigenous rightsholder interests and knowledge, and input from landowners and other local stakeholders – will inform the Project scope. Enbridge is committed to working with Indigenous groups, landowners and other interested parties. By understanding these interests, Enbridge will be in a better position to incorporate them into any upcoming field studies or Project-related activities.



Indigenous engagement

Enbridge is committed to developing economic opportunities for Indigenous groups and local communities ranging from training and employment opportunities to the procurement of goods and services from Indigenous businesses through a proactive supply chain process. Enbridge will seek to provide opportunities on the Project initially through employment and contracting in the early investigative studies, and during construction.

Enbridge is continuing its efforts to contribute to Indigenous reconciliation through enhanced hiring efforts, cultural awareness training and long-term economic benefits for Indigenous communities.

Stakeholder engagement

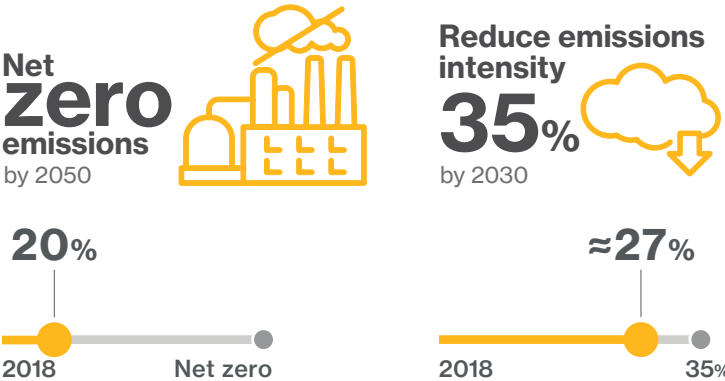
Consistent and transparent engagement with potentially affected stakeholders, including landowners, is a critical part of developing and operating safe projects.

We seek to create and sustain long-term value for landowners and communities near our projects and operations.

The Project is proposed to occur primarily along Enbridge’s existing right-of-way. Enbridge is evaluating the extent of additional permanent and temporary land requirements to accommodate construction and operation of the Project facilities, as the project design is refined. Enbridge will work closely with landowners during the Project development and design phase to gather feedback and respond to any questions or concerns.

Environmental performance commitment

Enbridge’s environmental, social and governance (ESG) goals represent the next stage of our evolution as an ESG leader to ensure we’re positioned to grow sustainably for decades to come. We believe climate change requires serious solutions and we’re committed to delivering the energy mix of today and tomorrow – and helping to meet those needs in ways that are ethical, sustainable and socially responsible. Through these efforts, we will be en route to achieving company-wide net-zero emissions by 2050. To find out more about how we plan to meet these goals, please visit enbridge.com/esggoals.



Investing in Canada Infrastructure Program

The Investing in Canada Infrastructure Program allows BC to cost-share infrastructure investments between the governments of Canada and BC, local governments and other partners. As part of our commitment to environmental performance, Enbridge is currently evaluating the development of electric drive compression stations for this Project and applied to the Infrastructure Grant Planning Program in early 2023.

Contact us

Email
BCprojects@enbridge.com

Phone
1-833-267-2220 (toll-free)

Mail
Enbridge Inc.
3985 22 Ave
Prince George, BC V2N 1B7

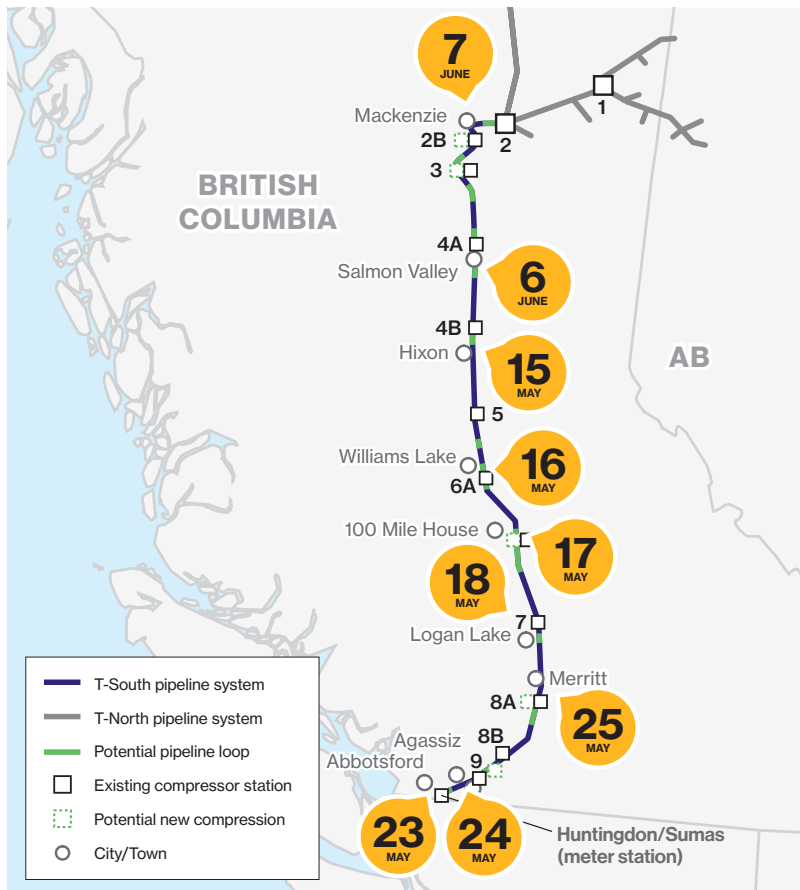
Open house. Open conversation.

Enbridge is proposing an expansion of the southern portion of its natural gas transmission system to meet additional natural gas demand in the province and Pacific Northwest of the United States.

Please join us at an open house near you to learn about the Sunrise Expansion Program and meet members of the team who will be in attendance to gather your input and share information about the proposed Project.

Snacks and refreshments will be served.





2023 open houses will take place from 3 - 7 p.m. on the following days:

Monday, May 15

Hixon Community Hall

Tuesday, May 16

Williams Lake Tourism
Discovery Centre

Wednesday, May 17

100 Mile House Community Hall

Thursday, May 18

Logan Lake District Fire Hall

Tuesday, May 23

Abbotsford Clarion Hotel
and Conference Center

Wednesday, May 24

Agassiz Agricultural Hall

Thursday, May 25

Merritt Civic Center

Tuesday, June 6

Salmon Valley Hart Pioneer Centre

Wednesday, June 7

Mackenzie Recreation Centre

Call us toll-free at **1-833-267-2220**,
email us at bcprojects@enbridge.com
or visit sunrise-program.com
for more information.

Human sex trafficking and sexual exploitation for the purpose of prostitution is the fastest growing crime in the world. It is a lucrative crime targeting our youth, children, and the vulnerable.



You can help stop sexual exploitation starting in your community:

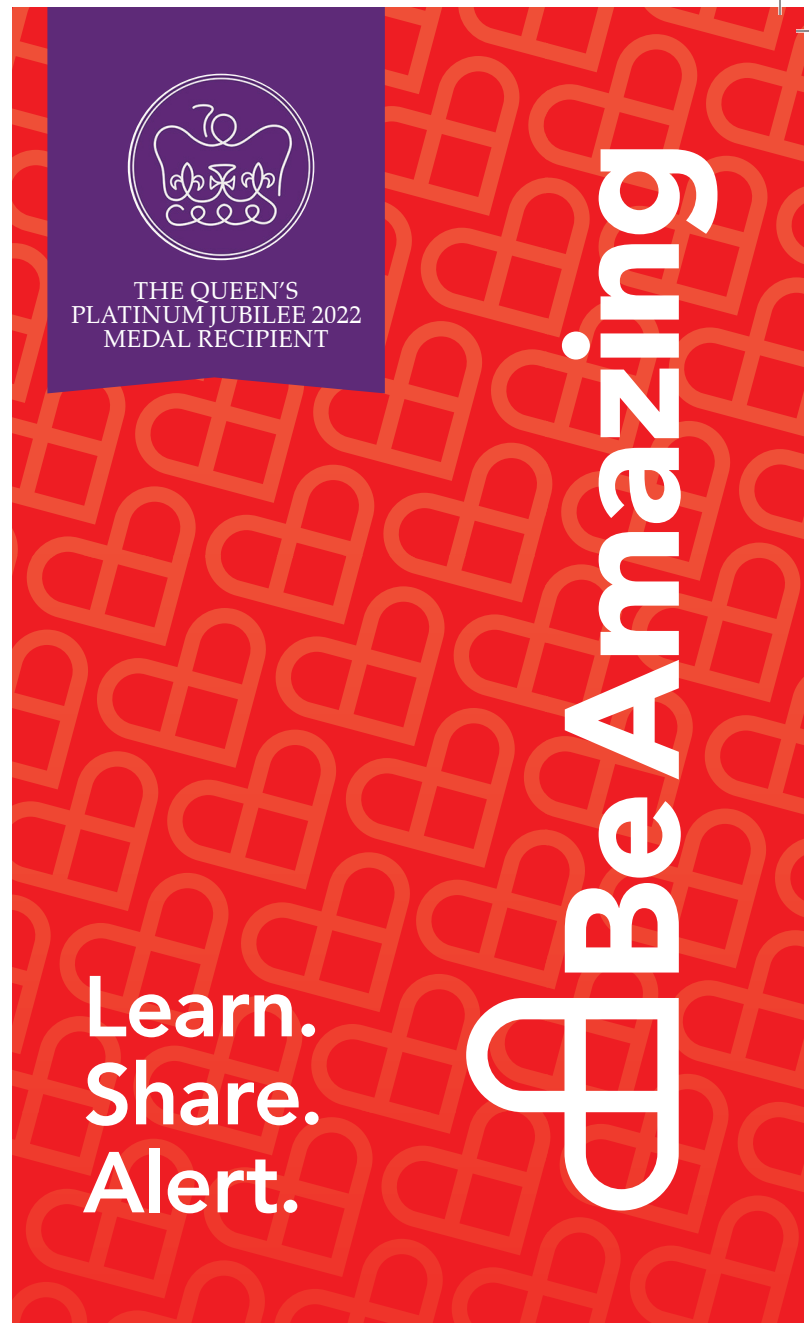
Learn about the issue.

Share it with others.

Alert your politicians that sexual exploitation must stop.

An Anti-Human Trafficking Initiative
BeAmazingCampaign.org

.....
Canadian National Human Trafficking Hotline
1-833-900-1010



An Anti-Human
Trafficking Initiative

PRESENTED BY

Cathy Peters

BeAmazingCampaign.org

A modern equal society does not buy and sell women and children.

Cathy Peters raises awareness about the issue of human sex trafficking, sexual exploitation and child sexual trafficking which is for the purpose of prostitution. She speaks and presents to politicians, police and the public.

Today's slavery has low costs and huge profits; a trafficker can make hundreds of thousands of dollars *per victim* per year.

The average age of entry into prostitution is 12–14 years of age in Canada, although traffickers are targeting children as young as 8. There has been a dramatic increase in child exploitation along with the production and consumption of child pornography. Unregulated technology has increased the demand for commercially paid sex.

The biggest problem in Canada is that the public is unaware of the issue. Women, youth, children, the marginalized and vulnerable will become potential targets and victims unless we do something to stop it.

Learn. Share. Alert.
BeAmazingCampaign.org



Cathy Peters is a former inner city high school teacher and, since 2014, has made over 600 presentations to more than 20,000 people.

She has received 14 Challenge Coins from Victoria, Kitmat, North Vancouver, Coquitlam, Richmond, Surrey, and Chilliwack RCMP detachments, RCMP HQ Counter Exploitation Unit, New Westminster Police Department after presenting at the Justice Institute, Federal Corrections, Delta, Abbotsford, and the Vancouver Police Department.

Cathy's work was introduced in the BC Legislature and she was asked to three Federal Justice Committees on human trafficking. She has been a speaker to three MMIWG gatherings, numerous Indigenous groups, and had a booth at the July 2022 Assembly of First Nations Convention where she met hundreds of Indigenous leaders.

Cathy was nominated for an Order of BC Award and for the Carol Matusicky Distinguished Service to Families award. In 2022 she presented at the Global Summit *Connecting to Protect: Addressing the Harms of Porn on Youth from a Public Health Perspective* (University of Calgary) and presented at the first RCMP Human Trafficking webinar for law enforcement across Canada. Cathy received a Queen's Platinum Jubilee Medal for her anti-human trafficking advocacy work.

IMAGINE Community Grants are back!

With a 15-year history of grant funding within the Northern Health region, the IMAGINE Community Grants program was relaunched earlier this year after a brief pause. This grant supports community-led health and wellness initiatives that aim to improve the health and well-being of Northern BC residents.

Did you know IMAGINE is an acronym?

- Investing upstream and for the long haul
- Multiple, strength-based strategies
- Addressing the determinants of health
- Grassroots engagement
- Intersectoral collaboration
- Nurturing healthy public policy
- Evidence-based decision making



For this past funding intake, Northern Health invested over \$370,000 into 46 projects that address mental wellness, community diversity, harm reduction, climate health action, food security, active living, and community safety.

One successful applicant, Dunster Station Museum, received funding for their project “Honoring Our Elders”, which focuses on social connectedness.

“We are a small rural community with a high percentage of seniors, many of them have lived here for more than fifty years and some were born here. We want to honour our seniors and try to capture their stories, lives, and memories for future generations before it is too late. It is important for everyone to feel that their lives mattered while they have been here” – Jill Howard and Heather Zahn, Dunster Station Museum

The next intake of IMAGINE Community Grants opens in Fall 2023. Visit our [webpage](#) for updates.

For Your Information

May 1-7 is Mental Health Week in Canada

Each year, 1 in 5 Canadians experience a mental illness or mental health issue and 5 in 5 (all of us) have mental health. From May 1 to 7, the Canadian Mental Health Association (CMHA) will showcase community-based mental health care champions and community programs, the importance of securing universal mental health care, and

how mental health care can be expressed and nurtured (e.g., through art, photos, music, sounds, dance, movement, nature, etc.). During Mental Health Week, share your personal journeys, mental health programs, and how your community supports the mental health of others using the hashtags: #MyStory; #MentalHealthWeek. To access the toolkit, visit the CMHA [webpage](#).

Share Your Opinion

BC SPEAK (Survey on Population Experiences, Action, and Knowledge)

Dates: April 25 to June 24, 2023

Public Health launched the third round of the province-wide BC SPEAK Survey and wants to hear from BC residents about their physical and mental health, as well as their social and economic well-being. By sharing and participating in the survey, you will provide valuable information about how to improve the health of your community. Northern BC residents who take the survey can win one of 3 iPads, or one of 150 grocery gift cards. Please help us spread the word: bccdc.ca/SpeakSurvey



Reach BC

REACH BC is an initiative of BC's health authorities and partner universities. Sign up for REACH BC to be matched with research opportunities based on your interests. Help advance health care in areas that are important to you, your family, and your community. Learn more at www.REACHBC.ca

Resources (toolkits, reports, websites)

Canadian Parks, Recreation and Sport Infrastructure Database

Canadian Parks and Recreation Association (CPRA) and ActiveXchange are pleased to announce the launch of the Canadian Parks, Recreation and Sport Infrastructure Database. The [database](#) brings together information about parks, recreation, and sport facilities across Canada. Sign up for a free account to find and add information for your community.

Consider the Consequences of Vaping Self-led Module

This online [module](#) aims to provide youth aged 13-18 with information about vaping to help them make informed decisions about their health. The module offers three key topic areas which can be used in classrooms or community settings to educate teens on the harms and risks associated with youth vaping. The module includes engaging activities, informative content, and videos.

Equity and Climate Synergies Resource Hub

This [Resource Hub](#) is intended to support municipal staff with identifying equity and climate synergies in their climate action plans.

Healthy Public Policy Quick Start Reference Guide

This quick start reference [guide](#) helps you and your team consider where to enter the policy process, the type of influence or change you want to achieve and to provide examples of indicators for policy influence or change.

Events & Learning Opportunities

Webinar: Canadian Parks, Recreation and Sport Infrastructure Database

Date: May 18, 2023

Canadian Parks and Recreation Association (CPRA) is hosting a free [webinar](#) on May 18 at 10 a.m. Pacific Time. Learn about the first-ever, open-platform database on parks, recreation, and sport infrastructure, and how you and your organization(s) can use it to freely access essential facility data to assist with planning, reports, and funding requests.

Funding Opportunities

PlanH Healthy Community Grants

Deadline: May 15, 2023

The application deadline for the 2023 PlanH Healthy Communities Grants has been extended. This extension offers an opportunity for more communities to apply for and access funding to support initiatives that promote community connectedness and healthy public policy. The PlanH Healthy Communities grants support Indigenous and local governments in B.C. as they work with health authorities and other partners to collectively create conditions that enable healthy people and healthy places. Administered by BC Healthy Communities, there are two funding streams being offered: [Community Connectedness](#) (up to \$5,000) and [Healthy Public Policy](#) (up to \$15,000).

Reclaiming My Language: A Course for Silent Speakers

Deadline: May 31, 2023

[Reclaiming my Language: A Course for Silent Speakers](#) is an Indigenous-developed program to support Silent Speakers to reclaim their language and begin speaking again. First Peoples' Cultural Council provides funding of up to \$35,000. BC First Nations communities and Indigenous organizations are eligible to apply.

Age-friendly Community Grants 2023

Intake: Summer 2023

The 2023 Age-friendly Communities grants are anticipated soon. The intake for applications is planned to open in early summer. If interested, local and Indigenous governments can get a head start by reviewing past application [materials](#) to learn about grant streams and criteria.

Disaster Mitigation and Adaptation Fund

Deadline: July 19, 2023

The [Disaster Mitigation and Adaptation Fund](#) is a national program designed to support construction of public infrastructure and/or modification or reinforcement of existing public infrastructure that prevent, mitigate or protect against the impacts of climate change, disasters triggered by natural hazards, and extreme weather.

Rural Transit Solutions Fund

Deadline: Ongoing

The Rural Transit Solutions Fund seeks to help Canadians living in rural and remote areas get around their communities more easily for their day-to-day activities and connect with other communities nearby. From on-demand services to publicly owned ride shares, and volunteer community car-pooling, funding will help rural, remote, Northern, and Indigenous communities to develop and offer new public transit options to their residents. Eligible organizations representing these communities can seek support through two program streams depending on the nature of their project: [Planning and Design Projects stream](#) for grants of up to \$50,000 & [Capital Projects stream](#) for grants of up to \$3-5 million. [Informational webinars](#) are available to learn more.

Welcome Home Kits

Deadline: Ongoing

[New Welcome Home Kits](#) provide household items and essential supplies to individuals and families throughout the province as they transition into more stable housing. The

approximate value of each kit is \$450. Organizations interested in participating in the Welcome Home Kits program can email info@sparc.bc.ca or call (604) 718-7736.

Provincial Homelessness Grants

Deadline: Ongoing

The Social Planning and Research Council of BC (SPARC BC) [Homelessness Community Action Grant](#) provides one-time funding for local planning and collaborative initiatives designed to better respond to the needs of those who are homeless or at risk of becoming homeless. Funding supports community-based action including demonstration projects, partnerships, research, and other collaborative efforts.

Northern Health Stories

Making a difference by volunteering

“When I walk into the Lodge, the clients’ faces light up! Knowing I’m going to make someone’s day brighter makes me very happy.” It was a desire to learn more about the medical field that first drew Jessica to volunteer with Northern Health. ...[continue reading](#).

See the latest stories at stories.northernhealth.ca

E-Brief Information

The Healthy Northern Communities [E-Brief](#) is produced by [Northern Health’s regional Population and Preventive Public Health program](#).

To subscribe, send a blank email to healthycommunities@northernhealth.ca with “subscribe” in the subject line.

To unsubscribe, send a blank email to healthycommunities@northernhealth.ca with “unsubscribe” in the subject line.

To share information, articles, or resources of interest to Northern BC communities, send an email to healthycommunities@northernhealth.ca. If you have any questions about our list and your privacy, please phone (250) 637-1615.



COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: May 8, 2023

Subject: Resolution of Support – NDIT and SPMT Grants – Relocation Materials

RECOMMENDATION # 1:

THAT Council supports the District's application to NDIT's Marketing Initiatives grant program for up to \$20,000 in funding towards the Relocation Materials project.

RECOMMENDATION # 2:

THAT Council supports the District's application to South Peace Mackenzie Trust grant program for up to \$20,000 in funding towards the Relocation Materials project.

BACKGROUND:

The District's 2021 – 2026 Mackenzie 2.0 Community Economic Development Plan (CED) identified seven strategy areas to guide how Mackenzie will pursue economic development. These are listed in order of where the most impact will be made, as identified by the community.

1. Industry supports
2. Local business and entrepreneurship
3. Quality of life
4. Local food economy
5. Resident attraction and retention
6. District revenue generation
7. Collaboration and partnerships

Each Strategy Area is made up of a number of local economic development Actions (projects, programs, policies). The Actions are phased and prioritized according to when they commence: Already Underway, Quick Win, Simple, Complex, and Foundational. A total of 35 Actions are outlined in this Strategy, a synopsis of those actions has been attached to this report.

This project would complement previous investment attraction projects completed by the District by focusing and going a bit deeper on resident attraction and retention.

Projected benefits to the local/regional economy include more accurate, informative, accessible, and engaging marketing materials promoting the benefits of relocating into the community. The materials will be available publicly and shared with our other investment attraction partners such as the Province of BC and the Mackenzie Chamber of Commerce.

Key deliverables of the project:

- Relocation Brochure
- Website Update
- Video

A great example of what staff is hoping to achieve with this project is similar to the [Move Up Here | City of Fort St. John \(fortstjohn.ca\)](http://fortstjohn.ca).

BUDGETARY IMPACT:

The cost estimates for the project are approximately \$13,000.

Staff are looking to apply to the Northern Development Initiatives Trust Marketing Initiatives grant program for up to \$6,500 to cover 50% of the required project costs.

Staff are also looking to apply to the South Peace Mackenzie Trust for up to \$9,750 to cover the remaining cost of the project, thus eliminating any cost to the District.

If the grant applications are unsuccessful, staff will re-evaluate the scope of the project.

COUNCIL PRIORITIES:

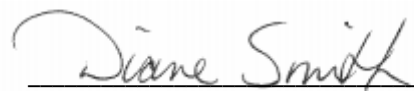
Economic Vitality

- The District is a leader in efforts aimed at diversifying the community's economy, supporting local businesses, and attracting new investment to the community. Diversification, a strong business sector and new investment are key to our economic vitality.

Respectfully Submitted,



Rachelle Dumoulin
Economic Development Clerk



Diane Smith
Approved for Submission to Council

ACTIONS: HOW WE'RE GOING TO GET THERE

			ALREADY UNDERWAY	QUICK WINS	SIMPLE	COMPLEX	FOUNDATIONAL
INDUSTRY SUPPORTS	LOCAL BUSINESS AND ENTREPRENEURSHIP	QUALITY OF LIFE	LOCAL FOOD ECONOMY	RESIDENT ATTRACTION AND RETENTION	DOWNTOWN CORE REVITALIZATION	DISTRICT REVENUE GENERATION	COLLABORATION AND PARTNERSHIPS
Partner with local realtors to maintain and publicize a land inventory focusing on industrial land and including vacant downtown lots and buildings.	Update and maintain inventory of businesses operating in Mackenzie.	Continue to foster collaboration between industry, major employers, and schools to match skills/ training with emerging industry needs.	Encourage a local commissary kitchen by collaborating with local commercially-certified kitchens.	Continue seeking high speed internet for the whole community.	Continue to improve District-wide wayfinding and signage.	Provide development incentives to projects to meet strategic community needs (e.g., public parks, rec facilities, etc).	Host a Community to Community (C2C) forum with local First Nations and District of Mackenzie.
Host regional technology and innovation meet-ups.	Continue to offer and facilitate access to programs that support local businesses, both new and existing.		Encourage small scale agriculture and agritourism (including food production and sales) on larger, semi-rural residential lots.	Distribute promotional materials to attract and welcome new residents, remote workers, and home-based businesses.	Explore interest in establishing a Business Improvement Area.		
Work with the Province to promote and facilitate forestry innovation and emerging technology (e.g., value-added forestry products).	"Working with the District 101" - Promote District procurement process.	Continue developing and expanding local recreation and trail amenities.	Explore shared agriculture amenities (e.g., a community green house).	Support diversifying our housing stock (age-friendly homes, larger rural lots, recreational properties, etc.).	Promote creative uses of gathering spaces and underutilized/ empty buildings and lots (e.g., food trucks, pop-up shops, gallery/ event spaces, makerspace).	Continue strategic land sales.	Continue to pursue shared economic development opportunities and partnerships with neighbouring First Nations.
Seek opportunities for attracting public services (e.g., government offices, health and education facilities).	Support business-to-business opportunities (e.g., networking events; shared amenities, resources, and training; targeted business attraction).	Improve and promote local recreation and trail amenities with simple interventions such as string lights along trails.			Develop an improved, cohesive downtown Mackenzie look and feel.		
Continue to support airport development.	Encourage local procurement by large and small purchasers and organizations.	Support more events and festivals that link with local businesses.			Encourage multi-modal transportation to and within the Downtown Core and provide supporting infrastructure (e.g., EV chargers, bike racks).		Actively seek opportunities for partnerships with other levels of government, agencies and not-for-profits to promote economic development in Mackenzie.
Target and incentivize industrial development in emerging sectors and secondary industries, promoting Mackenzie's energy and land availability.	Conduct a feasibility study on the demand for additional and modern office and/ or co-working space within Mackenzie.	Expand upon recreation rentals; could be promoted as a business opportunity and offered additional marketing.					
Support opportunities for natural resource development.		Work with employers and organizations to create shared child care solutions.					

COUNCIL REPORT

To: Mayor and Council

From: Finance

Date: May 1, 2023

Subject: Growing Communities Reserve Fund

RECOMMENDATION:

THAT Council amends Council Policy 3.18 Reserve and Surplus Policy as attached to this report to include the Growing Communities Reserve Fund.

BACKGROUND:

In early March 2023, the Province of BC announced funding for local governments under the Growing Communities Fund (GCF). As a one-time grant, the GCF will provide up to \$1 billion through direct grants to local governments to support all BC communities, with a focus on those communities that need to increase the pace and scale of housing supply. The principal objective of the GCF is to increase the local housing supply with investments in community infrastructure and amenities. The funding provided through the GCF is limited to one-off costs needed to build required infrastructure and amenities rather than funding ongoing or operational activities.

As a condition of the funding, the grant must be placed in a segregated reserve fund established by bylaw under Section 188 of the *Community Charter* for the Capital and Planning purposes of the GCF. This fund must be separate from other existing reserve funds.

To ensure full transparency regarding the use of funds, local governments will be required to annually report on how they spend this grant. It will be part of the annual financial reporting required under Section 167 of the *Community Charter*. Local governments will provide a schedule to the audited financial statements respecting the amount of funding received, the use of those funds and the year-end balance of unused funds. Annually reporting on the use of grant money until the funds are fully drawn down. The provincial government anticipates funds will be expended within approximately five years of receipt.

At the April 11, 2023 Council Meeting council approved staff's recommendation to utilize 100% of the funds for critical infrastructure project(s) such as water and sewer, as identified in the financial plan bylaw, or as capital projects(s) are identified.

To implement this change, the Reserve Fund Establishment Amendment Bylaw No. 1492, 2022, must also be amended. The policy guides the development, maintenance, and use of reserve funds, and the bylaw provides the purpose of the reserves. A copy of the proposed bylaw has been included in the Bylaw section of this agenda for consideration.

COUNCIL PRIORITIES:

Strong Governance and Finances

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

Respectfully Submitted,



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

3.18: RESERVE AND SURPLUS POLICY

Established by Council on Oct. 13, 2020 – Resolution No. 31669
Amended by Council on Nov. 28, 2022 - Resolution No. 32721 and 32722
Amended by Council on _____, ____ - Resolution No. _____

PURPOSE

The purpose of the Reserve and Surplus Policy is to provide guidance on the development, maintenance, and use of financial reserve funds.

PRIMARY OBJECTIVE

It is essential that local governments maintain adequate levels of reserve balances to mitigate current and future risks, ensure stable tax rates and demonstrate financial commitments to long range infrastructure and master plans. The following guiding principles form the basis of this policy:

- Sufficient reserve funds are important in achieving financial health and stability for the District of Mackenzie;
- Reserve goals need to be consistent with and supportive of established long-term financial plans;
- Reserve fund management needs to conform to the statutory and legal requirements of the *Local Government Act* and the *Community Charter*, generally accepted accounting principles (GAAP) and public sector accounting board (PSAB) recommendations.

POLICY PROCEDURE

Definitions

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

"Annual Surplus" means the accumulated excess of revenues over expenditures for the current year.

"Reserve Funds" means funds that are set aside for a specified purpose by Council pursuant to subsection 188 (1) of the *Community Charter*. These reserves are established via District bylaws and are discretionary on the part of Council. The reserve funds can be operating or capital in nature.

"Reserves" means all the District's Reserve Funds and Statutory Reserve Funds.

"Statutory Reserve Funds" means funds set aside for specified purposes as required by and pursuant to specific legislation. These reserves are established via District bylaws and are non-discretionary on the part of Council.

"Unappropriated Surplus" means the accumulated surplus built up in the District's various operating funds that has not been designated for specific uses.

SECTION 1 – RESERVES FUNDS

Operating Reserve Fund:

1.1 Financial Stability Reserve

The Reserve for future expenditures has been established for the following purposes:

For One-time and Intermittent Projects – The District undertakes certain one time and/or intermittent projects that are larger in terms of costs. If these projects were funded from property taxation, annual spikes and declines in taxation would result, therefore, it is not prudent to fund these projects from on-going property taxation revenue. Examples include neighborhood plans and maintenance work not capital in nature.

To Offset Unrealized Revenues - Some of the District's revenue sources, (i.e., development fees, building permits), are cyclical in nature and thus are subject to downturns in the economy. The District tries to anticipate economic downturns during budget processes but despite best efforts may be exposed to the possibility of unrealized or declining revenues.

Capital Reserve Funds:

1.2 General Capital Reserve

The Capital Reserve has been established to fund land acquisition, one-time general capital projects and capital that are not specifically funded from other established Reserves, including office furnishings, information technology, capital and building upgrades, and replacement.

1.3 General Capital Renewal Reserve

The Capital Renewal Reserve has been established to provide for expenditures associated with the rehabilitation, renewal or replacement of existing capital infrastructure as identified in the Asset Management Plan and the long-term capital plan.

1.4 Vehicle and Equipment Replacement Reserve

The Public Works Equipment Reserve has been established to fund replacement of municipal vehicles and equipment included in the District's vehicle and equipment replacement plan (excluding fire).

1.5 Fire Department Vehicle and Equipment Replacement Reserve

The Fire Fighting Equipment Reserve has been established to fund replacement of fire department vehicles and equipment included in the Fire Department's vehicle and equipment replacement plan.

1.6 Water Capital Reserve

The purpose of the Water Capital Reserve is to fund water utility capital projects including any equipment/systems required for water operations.

1.7 Sewer Capital Reserve

The purpose of the Sewer Capital Reserve is to fund sewer utility capital projects including any equipment/systems required for sewer operations.

1.8 Northern Capital & Planning Grant (NCPG) Reserve

The Northern Capital & Planning Grant Reserve was established to place the Northern Capital & Planning grants received from the Province of BC. In March of 2019 the District received a Northern Capital and Planning Grant of \$4,727,000, and in March of 2020 a second payment of \$2,459,000. As per terms of the grant, Council must place its NCPG in a separate dedicated reserve fund for capital and long-term planning purposes.

1.9 Community Works Gas Tax Reserve

The purpose of the Community Works Gas Tax Reserve is to account for funds received and used pursuant to the Community Works Gas Tax Agreement.

1.10 Climate Action Reserve

In 2022 the District was approved for funding for three years by the Local Government Climate Action Program (LGCAP), the Climate Action Reserve was established to fund climate mitigation and adaption strategies of either Local Government owned assets or public lands.

1.11 Growing Communities Reserve

In 2023 the District received funding from the Province of British Columbia under the Growing Communities Fund (GCF) with the primary objective to increase local housing supply with investments in community infrastructure and amenities. As per terms of the grant, Council must place its GCF in a separate dedicated reserve fund for the Capital and Planning purposes of the GCF.

SECTION 2 – STATUTORY RESERVE FUNDS

2.1 Parkland Acquisition Reserve

Per subsection 188 (2) (b) of the *Community Charter*, funds received from the sale or disposal of parkland as well as funds received pursuant to section 941 of the *Local*

Government Act (parkland funds received upon subdivision) must be set aside in a Reserve and be used exclusively to purchase parkland. The Parkland Acquisition Reserve has been established for accumulating and expending monies as per this requirement.

SECTION 3 – UNAPPROPRIATED SURPLUSES

- 3.1** The District needs to maintain Unappropriated Surplus balances in each of its operating funds (the General Operating Fund, Water Operating Fund, and the Sewer Operating Fund), for working capital purposes, i.e., to provide for operating expenditures before property taxes or user fees are collected. Maintaining minimum working capital levels eliminates or reduces the need to borrow externally and/or internally for operations.

The District may also require emergency funds from time to time, from any one of its Unappropriated Surplus balances, for unforeseen costs. When this occurs, the District needs to rely upon sufficient balances being available in the applicable Unappropriated Surplus area (general, operating, water or sewer).

SECTION 4 – ADMINISTRATION

4.1 Reserve Contributions

Annual and/or periodic contributions to Reserve Funds shall be specific to each Reserve, as approved by Council through the District's annual financial planning and budgeting process.

4.2 Minimum and Optimum Reserve Balances

Minimum and Optimum fund balance guidelines have been set for some of the District's Reserve Funds, Statutory Reserve Funds and Unappropriated Surpluses. The minimum balances ensure that the respective balances are not depleted to the degree that those balances are no longer able to serve their intended purpose(s). The Optimum balances ensure that the District's guiding principles are achieved and that the respective balances do not grow beyond their intended purpose(s) and thus create idle assets that could be otherwise utilized for other corporate priorities. A formal comparative review of actual, minimum and optimal fund balances shall be undertaken annually. If balances in any reserve fund fall below the minimum level a strategy must be outlined to replenish the fund within a 3-year period.

4.3 Internal Borrowing

Internal borrowing from specific Reserve Funds and Unappropriated Surplus shall be permissible as allowed for by legislation, if a clearly defined and attainable payback plan, including payment of foregone interest, is in place. Internal borrowing allows for more flexibility in terms of payback amounts and loan duration than that of external borrowing. Paybacks shall be executed according to plan.

4.4 Responsibilities

The District's Chief Financial Officer shall be responsible for:

- Recommending the necessary contributions and transfers so that the District's Reserve Funds, Statutory Reserve Funds and Unappropriated Surpluses are maintained in accordance with this Policy;
- Conducting an annual review of all Reserve Funds, Statutory Reserve Funds and Unappropriated Surplus balances and reporting the results of such a review to Council;
- Recommending any revisions or amendments to this Policy, as may be required from time to time, such as a result in changes in applicable statutes, accounting standards, and economic conditions.

4.5 Interest

Reserve Funds and Statutory Reserve Funds shall be paid and allocated interest based on average annual balances and the District's average rate of return on investments.

4.6 Guide and Transition

The minimum and optimal fund balance guidelines shown in this Policy serve as a guide in moving the District towards the goals or targets it wishes to attain, in terms of individual fund balances. It is recognized that the District's fund balances may not be at the minimum or optimal levels at the time of enacting this Policy, however, the District is transitioning towards its optimal targets.

APPENDIX A: Reserve and Surplus Policy

RESERVE FUNDS				
Reserve Fund(s)	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level
Financial Stability Reserve	For one-time and intermittent projects, and to offset unrealized revenues.	Allocation from general operating budget as provided for in financial plan. Other budgeted contributions from operations including any paybacks as a result of funds advanced for specific projects.	1% of General Operating Fund Revenues.	2.5% of General Operating Fund Revenues.
General Capital Reserve	For expenditures related to land acquisition, one-time capital projects and capital not specifically funded from other established Reserves.	Annual allocation from general operating budget (property taxation).	Sufficient to fund all one-time capital projects and new/additional assets identified as capital funded for the next 5 years of the 10-year capital plan.	Sufficient to fund all one-time capital projects and new/additional assets identified as capital funded in the 10-year capital plan.
Capital Renewal Reserve	For expenditures associated with the rehabilitation, renewal or replacement of existing capital infrastructure as identified in the Asset Management Plan and the long-term capital plan.	Annual allocation from general operating budget equal to 1.5% to 2% increase in property taxes (Capital Levy).	Sufficient to fund capital identified as renewal for the next 5 years in the 10-year capital plan.	Sufficient to fund capital identified as renewal in the 10-year capital plan.
Vehicle and Equipment Replacement Plan	For replacement of existing municipal vehicles and equipment included in the District's equipment replacement plan (excluding Fire)	Annual allocation from general, water and sewer operating budgets. Proceeds from the sale of municipal vehicles and equipment.	Sufficient to fund upcoming year of vehicle and equipment replacements.	Sufficient to fund all scheduled replacements internally without borrowing.

Reserve Fund(s)	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level
Fire Department Vehicle and Equipment Replacement Reserve	For replacement of Fire vehicles and equipment included in the Fire Department vehicle and equipment replacement plan.	Annual allocation from general operating budget as provided for in financial plan. Proceeds from the sale of fire vehicles and equipment.	Sufficient to fund upcoming year of vehicle and equipment replacements.	Sufficient to fund all scheduled replacements internally without borrowing.
Water Capital Reserve	For water utility capital required for water operations and/or identified in the Water Master Plan.	Annual allocation from water operating budget as provided for in financial plan.	Sufficient to fund capital identified as water capital funded for the next 5 years of the 10-year capital plan.	Sufficient to fund capital identified as water capital funded in the 10-year capital plan.
Sewer Capital Reserve	For sewer utility capital required for sewer operations and/or identified in the Sewer Master Plan.	Annual allocation from sewer operating budget as provided for in financial plan.	Sufficient to fund capital identified as sewer capital funded for the next 5 years of the 10-year capital plan.	Sufficient to fund capital identified as sewer capital funded in the 10-year capital plan.
Northern Capital & Planning Grant (NCPG) Reserve	For capital and long-term planning purposes. Interest earned on this fund will be used as a funding source for the capital expenditures identified in the capital plan.	\$4,727,000 grant received from the Province in March of 2019, and an additional \$2,459,000 was received in March of 2020.	N/A	N/A
Community Works Gas Tax Reserve	To be used pursuant to the Community Works Gas Tax Agreement.	Federal Community Works Gas Tax funds distributed by the Union of BC Municipalities (UBCM).	N/A	N/A
Climate Action Reserve	To create a fund for climate mitigation and adaptation strategies of either Local Government owned assets or public lands and services.	To be funded by climate protection and sustainability funds such as LGCAP, annual allocation of 10%-15% of LGCAP grant amount from general operating budget, and other grants from funding sources related to climate change and sustainability.	\$5,000	\$250,000

Growing Communities Reserve	For Capital and Planning purposes of the Growing Communities Fund. Interest earned on this fund will be used as a funding source for the capital expenditures identified in the capital plan.	\$1,723,000 grant received from the Province of British Columbia in March 2023.	N/A	N/A
STATUTORY RESERVE FUNDS				
Reserve Fund(s)	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level
Parkland Acquisition Reserve	To purchase parkland as allowed for under the Local Government Act.	Developer cash contributions as per the requirement under the Local Government Act cash-in-lieu option.	N/A	Adequate balance to fund parkland acquisitions, per the long-term capital plan.
UNAPPROPRIATED SURPLUSES				
Reserve Fund(s)	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level
General Operating Surplus	For working capital purposes within the general operating fund and for unforeseen general operating emergency expenditures.	Any excess general operating fund revenues (including property taxes) over expenditures and transfers at the end of each fiscal year.	Two months of regular general fund operating expenditures.	Three months of regular general fund operating expenditures.
Water Operating Surplus	For working capital purposes within the water operating fund and for unforeseen water operating emergency expenditures.	Any excess water operating fund revenues (including user fees) over expenditures and transfers (including capital transfers) at the end of each fiscal year.	Two months of regular water operating expenditures.	Three months of regular water fund operating expenditures.
Sewer Operating Surplus	For working capital purposes within the sewer operating fund and for unforeseen sewer operating emergency expenditures.	Any excess sewer operating fund revenues (including user fees) over expenditures and transfers (including capital transfers) at the end of each fiscal year.	Two months of regular sewer operating expenditures.	Three months of regular sewer fund operating expenditures.

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: May 1, 2023

Subject: Council Code of Conduct Policy

RECOMMENDATION:

THAT Council directs Administration on whether they wish to formally review the Council Code of Conduct Policy or if Policy 1.23 can stand as is.

BACKGROUND:

In accordance with the *Community Charter*, within the first six months of a new term, Council must decide whether to establish a new Code of Conduct or to review an existing Code of Conduct.

The District's Council Code of Conduct Policy 1.23 was established on August 8, 2022. It has been attached for Council's consideration. Staff are requesting Council's direction on whether the existing Council Code of Conduct requires review.

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



Approved for Submission to Council

DISTRICT OF MACKENZIE

1.23 Council Code of Conduct

Established by Council on August 8, 2022 – Resolution No. 32581

The District of Mackenzie recognizes that it has a responsibility to assure public confidence in the integrity of the organization and its effective and fair operations. This policy is meant to clarify the District's mission, values and principles by linking them with standards of professional conduct and spelling out acceptable and responsible behaviour in a way that it is clear to all members of Council, staff, and residents of the District.

This Code of Conduct policy is a guide to assist Council in decisions faced in the course of carrying out Council duties and to support them in being proactive toward ethical dilemmas that may arise in the course of Council activities. This policy does not cover every possible situation Council may face so it is important that actions are in harmony with the spirit and intent of this Code of Conduct.

PURPOSE:

This policy establishes shared standards and expectations to promote ethical decision making and behaviour among members of Council and to maintain respectful interactions among them to contribute to the achievement of the District's client service delivery and community goals.

SCOPE:

This policy applies to all members of the District of Mackenzie Council.

STATUTORY PROVISIONS:

The Code of Conduct policy is a supplement to the existing statutes, laws and policies governing the conduct of Council including but not limited to:

- *The British Columbia Human Rights Code;*
- *The British Columbia Community Charter;*
- *The British Columbia Local Government Act (LGA);*
- *The British Columbia Local Elections Campaign Finance Act;*
- *The Worker's Compensation Act of British Columbia;*
- *The Freedom of Information and Protection of Privacy Act (FIPPA);*
- *The District's Discrimination and Harassment Policy; and*
- *The Criminal Code of Canada.*

Council must familiarize themselves with, and recognize that their behaviour is governed by, these statutes, laws, and policies. Provincial legislation and other statutory obligations supersede this Council policy.

DEFINITIONS:

Confidential Information	Information or records that could reasonably harm the interests of individuals or organizations, including the District, if disclosed to persons who are not authorized to access the information, as further defined in the <i>Community Charter</i> . For clarity, this includes all information and records from closed meetings of Council until publicly released.
Conflict of Interest	A conflict of interest exists when an individual is, or could be, influenced, by a personal interest, financial or otherwise, when carrying out their public duty. Personal interest can include direct or indirect financial interest, bias, pre-judgment, or undue influence.
Council	Mayor and Council of the District of Mackenzie.
Gifts and Personal Benefits	Gifts and personal benefits are items or services of value that are received by Council for personal use. These would include, but are not limited to, cash, gift cards, tickets to events, items of clothing, jewelry, pens, food or beverages, discounts, or rebates on purchases, free or subsidized drinks or meals, entertainment, and admission fees to social functions.
Immediate Relative	A spouse (including common-law spouse), parent, parent-in-law, child, brother, sister, brother-in-law or sister-in-law, grandparent, grandparent-in-law, or grandchild.
Municipal Officer	A member of Staff designated as an officer under Section 146 of the <i>Community Charter</i> .
Personal Information	As defined in the <i>FIPPA</i> .
Staff	An employee or contractor of the District. For the purposes of this policy, volunteers are also defined as Staff. Council are not Staff of the District.

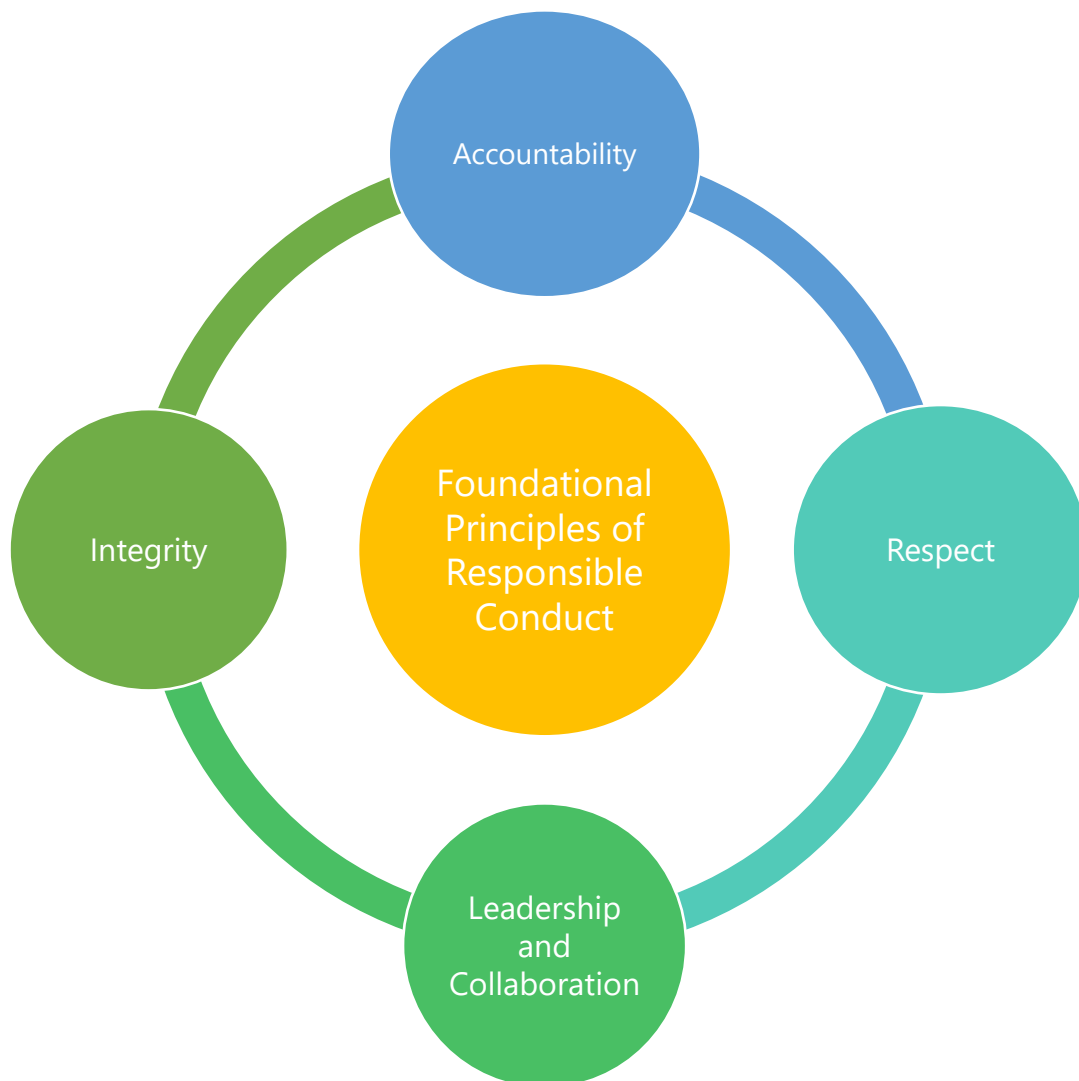
INTERPRETATION:

In this policy, a reference to a person who holds office includes a reference to the persons appointed as deputy or appointed to act for that person from time to time.

The captions or headings appearing in this policy are inserted for convenience of reference only and shall not affect the interpretation of it.

COMMITMENT TO RESPONSIBLE CONDUCT:

1. Council Members recognize that responsible conduct is essential to providing good governance.
2. Council Members acknowledge that responsible conduct is based upon the following four foundational principles to which the District and Council members individually and collectively subscribe:



- a. **Integrity** - conduct and behaviour that respects and upholds the public interest and promotes public confidence in local government. Integrity is based on honesty and the active demonstration of the highest ethical standards and professionalism in all dealings.
 - b. **Respect** - to behave and conduct oneself with politeness, honour, and care shown towards someone or something by demonstrating due regard, deference and consideration for the perspectives, wishes, beliefs, traditions, values and rights of others.
 - c. **Accountability** - conduct and behaviour that exhibits the willingness to account for and accept responsibility for one's conduct, behaviours, words, actions and decisions.
 - d. **Leadership and Collaboration** - conduct and behaviour that demonstrates the ability to lead, guide, actively listen, mobilize and positively influence others, while encouraging people to come together to meet and work around a common goal or objective, or to resolve conflict through collective means and efforts.
3. These foundational principles provide a basis for how Council fulfills their roles and responsibilities, including in their relationships with each other, Staff and with the public. Council must adhere to the foundational principles and the provisions of this Code of Conduct policy.
4. Council is expected to act with **INTEGRITY** by:
- a. Behaving in a manner that promotes public confidence in the District, including actively avoiding any perceptions of Conflicts of interest, improper use of office or unethical conduct.
 - b. Being truthful, honest and open in all dealings.
 - c. Upholding the public interest and making decisions in the best interests of the community.
 - d. Following through on commitments, engaging in positive communication with the community and correcting errors in a timely and transparent manner.
 - e. Acting lawfully and within the authority of the *Community Charter, LGA, Workers Compensation Act of B.C. and B.C. Human Rights Code*.
5. Council is expected to act with **RESPECT** by:
- a. Treating every person, including other Council members, Staff, and the public with dignity.
 - b. Showing consideration for colleagues and Staff.
 - c. Creating an environment of trust, including displaying awareness and sensitivity around comments and language that may be perceived as derogatory.
 - d. Valuing the role of diverse perspectives and debate in decision making.

- e. Acting in a way that is respectful of the roles and responsibilities of the office of Mayor and Council.
 - f. Valuing the distinct roles and responsibilities of local government Staff and the community in local government considerations and operations, and committing to fostering a positive working relationship between Staff, the public and elected officials
6. Council is expected to act with **ACCOUNTABILITY** by:
- a. Being transparent in how they individually and collectively conduct business and carry out their duties.
 - b. Ensuring information is accessible, and that citizens can view the process and rationale behind each decision and action, while protecting confidentiality where appropriate or necessary.
 - c. Accepting and upholding that they are collectively accountable for local government decisions, and that individually elected officials are responsible and accountable for the decisions they make in fulfilling their roles.
 - d. Listening to and considering the opinions and needs of the community in all decision making and allowing for respectful discourse and feedback.
7. Council is expected to demonstrate **LEADERSHIP AND COLLABORATION** by:
- a. Demonstrating behaviour that builds and inspires public trust and confidence in local government.
 - b. Calmly facing challenges and providing considered direction of the issues of the day and enabling colleagues and Staff to do the same.
 - c. Creating space for open expression by others, taking responsibility for one's own actions and reactions and accepting the decisions of the majority.
 - d. Accepting that it is the equal responsibility of the Council individually and collectively to work together to achieve common goals.
 - e. Being an active participant in ensuring the foundational principles and the Code of Conduct are followed.

GENERAL CONDUCT

- 8. Council has an obligation to consider issues and exercise powers, duties and functions in an impartial manner that avoids arbitrary and unreasonable decisions.
- 9. Council must avoid behaviour that could constitute an act of disorder or misbehaviour. Specifically, Council must avoid conduct that contravenes this policy, contravenes the law including District bylaws, or is an abuse of power or otherwise amounts to improper discrimination, intimidation, harassment, or verbal abuse of others.

Roles and Responsibilities

10. Council is the governing body of the District. It has the responsibility to govern the District in accordance with the *Community Charter* and other applicable legislation.
11. The Mayor has a statutory responsibility to provide leadership to the Council and to provide general direction to Municipal Officers respecting District policies, programs and other directions of the Council as set out in the *Community Charter*.
12. Council shall respect and adhere to the Council-Chief Administrative Officer structure of municipal government as practised in the District. In this structure, the Council determines the policies of the District with the advice, information and analysis provided by Staff and Council committees. Council members therefore shall not interfere with the administrative functions of the District or with the professional duties of Staff, nor shall they impair the ability of Staff to implement Council policy decisions.

Decisions Based on Merit

13. Members shall base their decisions on the relevant merits and substance of the matter at hand, including input received from Staff and the public.

Advocacy

14. Council members shall represent the official policies or positions of the District Council to the best of their ability when designated as delegates for this purpose. When presenting their individual opinions and positions, members shall explicitly state they do not represent Council or the District, nor shall they allow the inference that they do.

Conduct of Meetings

15. Council shall prepare themselves for meetings, listen courteously and attentively to all discussions before the body, and focus on the business at hand.
16. Council shall not interrupt other speakers, make personal comments not relevant to the business of the body, or otherwise interfere with the orderly conduct of a meeting.

Interactions with the Public and Media

17. In an effort to promote respect and integrity for Council decision-making, Council will communicate accurately the decisions of the Council, even if they disagree with the majority decision of the Council.
18. When discussing publicly whether a member of Council did not support a decision, or voted against the decision, or that another Council member did not support a decision

or voted against a decision, a Council member will refrain from making disparaging comments about other Council members.

Interactions with Staff

19. Council is to direct inquiries regarding departmental issues or questions to the District's Chief Administrative Officer and refrain from contacting Staff directly.
20. Advice to Council from Staff will be vetted and approved by the Chief Administrative Officer.
21. Council is not to issue instructions to any of the District's contractors, tenderers, consultants, or other service providers unless expressly authorized to do so.
22. Council must not publish or report information or make statements attacking or reflecting negatively on Staff or Council. Any complaint should be brought to the attention of the Chief Administrative Officer for follow up.
23. Information obtained by any member of Council, which is likely to be used in a Council or political debate, should be provided to all other Council members, and to the Chief Administrative Officer as soon as possible.
24. Council must treat members of the public, Council, and Staff with respect and without bullying, abuse, or intimidation.
25. Council shall treat other members of Council, the public, and Staff with respect and shall be supportive of the personal dignity, self-esteem and well being of those with whom they come in contact with during the course of their professional duties. Comments about District staff performance shall only be made to the Chief Administrative Officer through private correspondence or conversation.

Reporting, Recording, and Retaining Information

26. Council must:
 - a. Collect, use, and disclose personal information in accordance with the *Freedom of Information and Protection of Privacy Act* and the policies and guidelines as established by the District;
 - b. Protect and not disclose publicly Confidential Information;
 - c. Refrain from discussing or disclosing Confidential Information with Staff, or with persons outside the organization except as authorized;
 - d. Council members shall respect the confidentiality of information concerning the property, personnel, legal affairs, or other information of the District distributed for the purposes of, or considered in, a closed Council meeting;

- e. Take reasonable care to prevent the examination of Confidential Information by unauthorized individuals;
 - f. Not use Confidential Information to cause harm to Council, the District, or any other person;
 - g. Only access information held by the District needed for District business;
 - h. Not disclose decisions, resolutions or reports forming part of the Council agenda for or from a closed meeting of Council until a corporate decision has been made for the information to become public;
 - i. Not disclose details on Council's closed meeting deliberations or specific detail on whether individual members of Council voted for or against an issue;
 - j. Not use Confidential Information to advance their own or anyone's personal, financial or other private interests;
 - k. Not alter District records unless expressly authorized to do so; and,
 - l. Adhere to the requirements outlined in this Section when they are no longer a member of Council.
27. If a Council member believes that someone may have misunderstood them, they must promptly correct the misunderstanding. Reporting inaccurate or incomplete information or reporting information in a way that is intended to mislead or misinform those who receive it, is strictly prohibited, and could lead to serious consequences including disciplinary action.
- Examples of dishonest reporting include, but are not limited to the following:
- submitting an expense account for reimbursement of business expenses not actually incurred, or misrepresenting the nature or amount of expenses claimed;
 - providing inaccurate or incomplete information to Staff during an internal investigation, audit, or other review, or to organizations and people outside the District, such as external auditors;
 - making false or misleading statements in any reports or other documents submitted to or maintained for government agencies;
 - failing to provide and/or destroying relevant records when requested to provide such records in order for the District to respond to a request for records made under the *Freedom of Information and Protection of Privacy Act*; and
 - providing or communicating false or misleading information.
28. All Council Members will work in accordance with both the District controls established to prevent fraudulent misconduct and all applicable laws, regulations, and government guidelines.
29. All incidents of fraud or theft committed against the District will be taken seriously and may be viewed as acts of criminal activity and treated accordingly.

Conflict of Interest

30. Conflict of interest is dealt with under Part 4 Division 6 of the *Community Charter*. Ultimately, the interpretation of these sections is a matter for the courts. This Code of Conduct policy is intended to provide additional guidance to Council members.
31. Council is expected to make decisions that benefit the community. They are to be free from undue influence and not act, or appear to act, in order to gain financial or other benefits for themselves, family, friends or business interests.
32. Council must attempt to resolve any conflict or incompatibility between their personal interests and the impartial performance of their duties. Council must ensure they are observing the statutory requirements of the *Community Charter*.
33. Council is expected to be aware of appearances and strive to conduct themselves in a manner that upholds or increases the public trust by taking steps to reduce or eliminate the possible appearance of a conflict of interest.
34. Council should not seek or accept the Chair of a Committee or sub-committee whose business is related to an interest of the Council member or with an Immediate Relative.

Use of Public Resources

35. Council members shall not use District public resources such as staff time, equipment, supplies or facilities, for private gain or personal purposes.

For example, Council members shall not undertake municipal election campaign related activities at the District Office or on other premises owned by the District during regular working hours, unless such activities are organized by the District. Members shall not use District-owned equipment, technology or other property for municipal election campaign work (e.g., photocopiers, computers, etc.).

Use of Social Media

36. Council members must not appear to claim to speak on behalf of the District or Council unless expressly authorized to do so.
37. Council members will use caution in reporting Council decision-making by way of their social media profiles and websites before the District has released any formal communication.
38. When speaking for themselves as individual Councillors on social media or to the press, a Councillor will include "in my opinion" or use a similar disclaimer to ensure it is

expressly clear they are speaking for themselves and not the District or Council as a whole.

39. Council members will refrain from using or permitting the use of their social media accounts for purposes that include:
 - a. defamatory remarks, obscenities, profane language, or sexual content;
 - b. negative statements disparaging other Council members or Staff or calling into question their professional capabilities;
 - c. content that endorses, promotes, or perpetuates discrimination or mistreatment on the basis of race, religion or belief, age, gender, marital status, national origin, physical or mental disability or sexual orientation;
 - d. statements that indicate a closed mind in relation to a matter that is to be the subject of a statutory or other public hearing; or,
 - e. promotion of illegal activity.
40. Council members must regularly monitor their social media accounts and immediately take measures to deal with the publication of messages or postings by others that violate the terms of this Code of Conduct.

Gifts and Personal Benefits

41. For Council, the receipt and reporting of gifts and personal benefits is dealt with under Part 4 Division 6 of the *Community Charter*. Ultimately, the interpretation of those sections is a matter for the courts. This Code of Conduct policy is intended to provide additional guidance to Council.
42. Council must not accept a gift or personal benefit that could reasonably be expected to result in a real or perceived conflict of interest.
43. For clarity, the following are not considered gifts or personal benefits:
 - a. Compensation authorized under section 105(2)(b) of the *Community Charter*;
 - b. Reimbursement for out-of-pocket costs incurred for authorized travel, living and accommodation expenses associated with attendance at an event or in connection with authorized travel;
 - c. A gift or personal benefit that is received as an incident of the protocol or social obligations that normally accompany the responsibilities of office;
 - d. A lawful contribution made to a member of Council who is a candidate for election conducted under the *Local Government Act*; and
 - e. A random draw prize at an event attended by a Council member.
44. Council must disclose to the Corporate Officer gifts or personal benefits accepted. If the total value of a gift, or multiple gifts from the same source, exceeds \$250 over any 12-

month period, a disclosure statement must be filed with the Corporate Officer as soon as reasonably practicable in a format prescribed by the *Community Charter*.

45. For the purposes of this Code of Conduct, the value of each gift or personal benefit shall be determined by its replacement cost, i.e., how much would it cost to replace the item.
46. Where a gift or personal benefit is relinquished to the District, the Corporate Officer will record the receipt of the item, nature of the gift or personal benefit, source (including the addresses of at least two individuals who are directors, in the case of a corporation), when the gift was received, and the circumstances under which it was given and accepted.

Implementation

47. As an expression of the Code of Conduct for members expected by the District, this Code is intended to be self-enforcing. This Code therefore becomes most effective when members are thoroughly familiar with it and embrace its provisions. For this reason, this Code shall be provided as information to candidates for Council.
48. Members elected to Council shall be requested to sign a member statement affirming they have read and understand this Code, and that they agree to conduct themselves in accordance with it.

Compliance and Enforcement

49. Council members themselves have the primary responsibility to assure that these ethical standards are understood and met, and that the public can continue to have full confidence in the integrity of the governance of the District.
50. Council may impose sanctions on members whose conduct does not comply with this policy, including but not limited to a motion of censure.
51. The District will not retaliate against members of Council or Staff who, in good faith, report a known or suspected violation of this Code.
52. No reprisals or threat of reprisals shall be made against such a complainant, or against anyone for providing relevant information in connection with a suspected violation of this policy. Council members shall respect the integrity of this policy and the enforcement of it.

Complaints General

53. Incidents or complaints must be reported as soon as possible after experiencing or witnessing an incident. This allows the incident to be investigated and addressed promptly.
54. All complaints must be made in writing and must be dated and signed by the member of Council or Staff making the complaint.
55. The complaint must set out a detailed description of the facts as they are known giving rise to the allegation that the respondent member of Council has contravened this policy. The description may include the names of people involved, witnesses, where and when the incidents occurred and what behaviour led to the complaint.
56. Supporting documents such as, but not limited to, emails, handwritten notes, or photographs must be attached. If possible, include the impact of the behaviour complained of on the complainant and/or others, as well as any steps that may already have been taken under the informal complaint procedure and the outcome of those steps.

Informal Complaints Procedure

57. Any member of Council who has identified or witnessed conduct by another member of Council that they reasonably believe, in good faith, is in contravention of this policy, may address the prohibited conduct by:
 - a. advising the member of Council, the conduct violates this policy and encouraging the member of Council to stop; or
 - b. requesting the Mayor to assist in informal discussion of the alleged complaint with the member of Council in an attempt to resolve the issue.
 - i. In the event the Mayor is the subject of, or is implicated in a complaint, the member of Council may request the assistance of the Deputy Mayor.
 - ii. In the event the Mayor and Deputy Mayor are the subject of, or are implicated in a complaint, the member of Council may request the assistance of the Chief Administrative Officer.
58. Individuals are encouraged to pursue this informal complaint procedure as the first means of remedying conduct that they believe violates this policy; however, a member of Council is not required to complete this informal complaint procedure prior to pursuing the formal complaint procedure outlined below.

Formal Complaints Procedure

59. Complaints of alleged breaches of this Code of Conduct by members of Council shall be submitted, in writing, addressed to the Mayor and/or the Chief Administrative Officer within six (6) months of the last alleged breach.
 - a. If the Mayor is the subject of, or is implicated in a complaint, the complaint shall be addressed to the Deputy Mayor.
 - b. If the Mayor and the Deputy Mayor are the subject of, or are implicated in a complaint, the complaint shall be addressed to the Chief Administrative Officer.
60. Upon receipt of a written complaint, the Mayor or Deputy Mayor shall, within thirty (30) days, appoint an independent third party identified and agreed between the complainant(s) and respondent(s) as having the necessary professional skills, knowledge, and experience to investigate the complaint (the "Third-Party Investigator").

Investigations into Allegations/Complaints

61. The Third-Party Investigator may conduct a preliminary assessment of the complaint, at the conclusion of which the Third-Party Investigator may determine to continue the investigation or make a written recommendation that the complaint be dismissed as unfounded, beyond jurisdiction or unlikely to succeed.
62. If the Third-Party Investigator determines to continue with the complaint, the Third-Party Investigator shall:
 - a. Conduct an independent and impartial investigation of the complaint in a manner that is fair, timely, confidential and otherwise accords with the principles of due process and natural justice;
 - b. Provide an investigation update within ninety (90) days of their appointment to the Mayor, Deputy Mayor, or Chief Administrative Officer, as applicable, and to the complainant and the respondent;
 - c. Provide a written, confidential report(s) of the findings of the investigation, including findings as to whether there has been a breach of this Code, to the Mayor, Deputy Mayor, or Chief Administrative Officer, as applicable, and to the complainant and the respondent; and
 - d. Provide recommendations in the confidential report as to the appropriate resolution of the complaint, which recommendations may include:
 - i. Dismissal of the complaint; or

- ii. Public censure of the member(s) of Council for misbehaviour or a breach of this Code;
- iii. A requirement that the member(s) of Council apologize to any person adversely affected by a breach of this Code of Conduct;
- iv. Counseling of the member(s) of Council, and/or
- v. Such other recommendations as are deemed appropriate in the professional judgment of the Third-Party Investigator.

63. The District's Corporate Officer will receive and retain all confidential reports prepared under Sections 65 (c).

64. Where a member of Council alleges a breach of this Code of Conduct by a fellow member of Council, all members of Council shall refrain from commenting on such allegations at meetings of Council.

COUNCIL REPORT

To: Mayor and Council

From: Finance

Date: May 3, 2023

Subject: 2022 Draft Financial Statements Revised

RECOMMENDATION:

THAT Council approves the District of Mackenzie's revised draft 2022 Audited Financial Statements.

BACKGROUND:

At the April 24, 2023 Council meeting, KPMG presented Mayor and Council with the draft 2022 Audited Financial Statements which were approved in principle during the regular council meeting. The District's financial assets in the financial statements include our investment in government business entities which contain the McLeod Lake Mackenzie Community Forest (MLMCF) Limited Partnership and the MLMCF Corporation. The MLMCF Limited Partnership approved final financial statements include an entry under current assets that was missed in the draft financial statements. This missed entry in the draft financial statements understated the value of current assets by ~\$167,000 for the MLMCF Limited Partnership.

This understatement affects the District's draft financial statements that were approved by council in principle on April 24, 2023. With the corrected asset value from the MLMCF Limited Partnership financial statements, it increases the District's annual surplus from \$1,049,879 to \$1,133,391 and the accumulated surplus to from \$74,197,778 to \$74,281,290.

COUNCIL PRIORITIES:

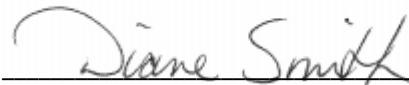
Strong Governance and Finances

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

Respectfully Submitted,



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

DRAFT Consolidated Financial Statements of



DISTRICT OF MACKENZIE

And independent Auditor's Report thereon
Year ended December 31, 2022

DISTRICT OF MACKENZIE

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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*

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of District of Mackenzie

Opinion

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

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

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

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **"Auditor's Responsibilities for the Audit of the Financial Statements"** section of our auditor's report.

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

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

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

DRAFT

Chartered Professional Accountants

Prince George, Canada

May 3, 2023

DISTRICT OF MACKENZIE

Consolidated Statement of Financial Position

DRAFT

December 31, 2022, with comparative information for 2021

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

See accompanying notes to consolidated financial statements.

Mayor

Chief Financial Officer

DISTRICT OF MACKENZIE

Consolidated Statement of Operations and Accumulated Surplus

DRAFT

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

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

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Change In Net Financial Assets

DRAFT

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

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

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Cash Flows

DRAFT

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

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

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements

DRAFT

Year ended December 31, 2022

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

1. Significant accounting policies:

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

(a) Basis of consolidation:

(i) Consolidated entities:

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

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

(ii) Accounting for Region and School Board transactions:

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

(iii) Trust funds:

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iv) Investment in government business entities:

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

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

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

(b) Basis of accounting:

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

(c) Revenue recognition:

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Investment income:

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

(e) Cash equivalents:

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

(f) Investments:

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

(g) Non-financial assets:

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

(i) Tangible capital assets:

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

1. Significant accounting policies (continued):

(g) Non-financial assets (continued):

(i) Tangible capital assets (continued):

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

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

(ii) Contributions of tangible capital assets:

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

(iii) Interest capitalization:

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

(iv) Land held for resale:

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

(h) Inventory:

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

1. Significant accounting policies (continued):

(i) Use of estimates:

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

(j) Contaminated sites:

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

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

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

(k) Government transfers:

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

2. Accounts receivable:

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

3. Investments:

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

Investments are recorded at cost.

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

4. Investment in government business entities:

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

4. Investment in government business entities (continued):

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

4. Investment in government business entities (continued):

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

5. Accounts payable and accrued liabilities:

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

6. Tangible capital assets:

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

6. Tangible capital assets (continued):

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

7. Assets held for resale:

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

8. Commitments and contingencies:

- (a) The District is responsible, as a member of the Regional District of Fraser-Fort George, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The District paid \$364,229 (2021 - \$387,222) for employer contributions to the Plan in fiscal 2022.

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

8. Commitments and contingencies (continued):

(b) Continued:

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

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

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

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

9. Accumulated surplus:

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

10. Net taxation revenue:

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

11. Government transfers:

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

12. Budget data:

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

13. Segmented information:

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

(a) General Government:

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

(b) Protective Services:

Protective services is comprised of emergency management and regulatory services.

(c) Transportation Services:

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

(d) Environmental and Public Health:

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

(e) Garbage and Waste Collection:

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

(f) Community Services:

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

(g) Water Utility:

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

13. Segmented information (continued):

(h) Sewer System:

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

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

13. Segmented information (continued):

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

13. Segmented information (continued):

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

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

14. Significant taxpayers:

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

15. Comparative information:

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

DISTRICT OF MACKENZIE

Schedule 1 - Northern Capital Planning Grant

DRAFT

Year ended December 31, 2022

(Unaudited)

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

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

DISTRICT OF MACKENZIE

Schedule 2 - COVID-19 Safe Restart Grant

DRAFT

Year ended December 31, 2022

(Unaudited)

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

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

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: May 8, 2023

Subject: Business Façade Improvement Program 2023

RECOMMENDATION:

THAT Council approves the Mackenzie Counselling Services application to the Business Façade Improvement Program to a maximum amount of \$2,078;

AND THAT Council approves the Ace Victory Building Centre application to the Business Façade Improvement Program to a maximum amount of \$2,158.50.

BACKGROUND:

The Northern Development Initiative Trust (NDIT) approved the District of Mackenzie's application for \$20,000 in funding towards the Business Façade Improvement program on January 17, 2023. This annual funding is available to enhance economic development by encouraging private sector investment in business façade improvements.

The goal of the business façade improvement program is to beautify the commercial core and industrial area of Mackenzie and aid businesses in customer attraction. The District of Mackenzie Business Façade Improvement Program will provide the following types of reimbursement grants:

- **Category 1:** 50% up to a maximum of \$5,000 per building/project within the façade improvement area, and;
- **Category 2:** 50% up to a maximum of \$500 for homebased business wayfinding signage.

PROMOTIONAL ACTIVITIES:

Staff advertised the program with CHMM 103.5, through the District's website, distributed one public notice in mailboxes, handed out flyers to business storefronts, made cold calls to local businesses, and posted ads on social media. Program information was distributed through the Chamber of Commerce as well as staff took every opportunity to discuss the program with business owners during in person casual conversations and meetings, as well as assisted with

application development when requested. The original deadline for applications was March 15, 2023. One application was received and approved by Council. As funding was still available, staff offered a second intake, with a deadline of April 23, 2023. Staff informed the Chamber of Commerce and posted information about the extension on social media and on the District's website.

2023 APPLICATIONS:

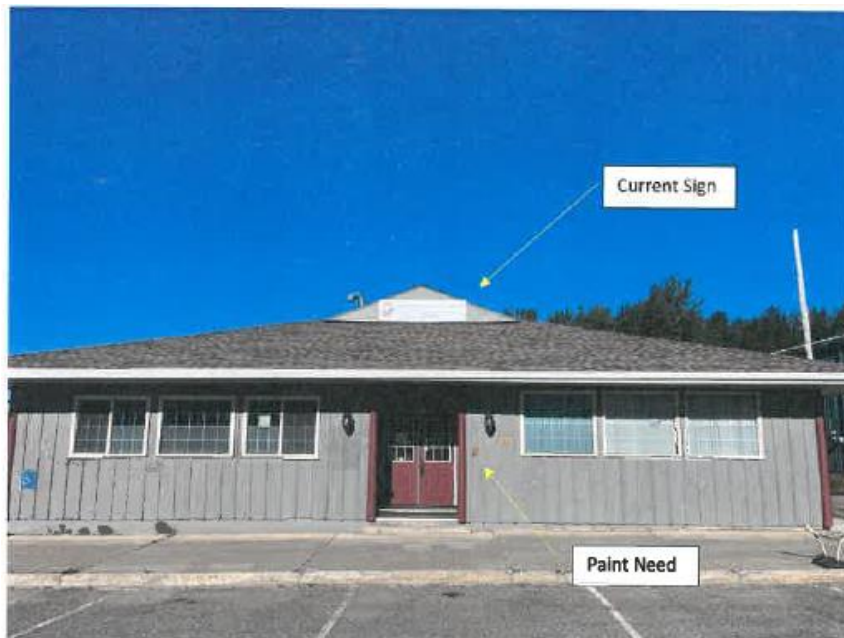
One application was received and approved at the first intake for a total of \$5,000.00, leaving \$15,000.00 remaining. The two eligible project applications for consideration for the second intake is as follows:

Mackenzie Counselling Services

Project	Total Project Cost	Maximum Eligible Grant	Recommended Grant
New signage and exterior door paint	\$4,156	\$2,078	\$2,078

Mackenzie Counselling Services is a second-time applicant. In 2017 Mackenzie Counselling Services received funding to paint the exterior and roof overhang, repair damaged boards and replacement of face board. Each year a building may access the Business Façade Improvement Program for new/incremental façade improvements.

Before Photo



Ace Victory

Project	Total Project Cost	Maximum Eligible Grant	Recommended Grant
Installation of 55' sign decal on warehouse building	\$4,317	\$2,158.50	\$2,158.50

Ace Victory is a second-time applicant. In 2017 Ace Victory was awarded funding for the installation of a digital sign, and in 2020 they received funding for the painting of the exterior of their building. Each year a building may access the Business Façade Improvement Program for new/incremental façade improvements.

Before Photo



NEXT STEPS:

If Council approves the above applications, there will be \$10,763.50 remaining to distribute in 2023. Any further eligible applications will be reviewed and accepted on an ongoing basis. As funding will still be available, applications will continue to be accepted until September 1, 2023 to allow time for additional applications to be received.

COUNCIL PRIORITIES:

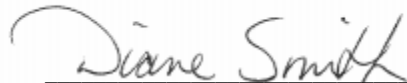
Economic Vitality

- The District is a leader in efforts aimed at diversifying the community's economy, supporting local businesses, and attracting new investment to the community. Diversification, a strong business sector and new investment are key to our economic vitality.

Respectfully Submitted,



Rachelle Dumoulin
Economic Development Clerk



Approved for Submission to Council

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council

From: Councillor Viktor Brumovsky

Date: May 2, 2023

Subject: Report for the Month of April 2023

Date:	Activity:
March 30	Participated in the Grant Adjudication Committee meeting for the spring intake for District Grants.
April 2	Attended the MSS Grad Class pancake breakfast fundraiser at the Mackenzie Legion.
April 4	Participated in the Chamber of Commerce's monthly Director's meeting.
April 17	Attended the Mackenzie Legion's Remembrance Day Art & Essay Contest awards ceremony and dinner. The event honoured local children who created posters, essays, and poems on the theme of Remembrance Day. Some of these entries went on to the regional and provincial levels, with one poster in particular placing 3rd provincially.
April 20	Attended the Chamber of Commerce's monthly general meeting. The guest speaker was from BC Timber Sales. He gave a presentation on the role and activities of BCTS in the local forest industry.
April 28	Attended the Day of Mourning Ceremony at Memorial Rock outside the Municipal Office.

Respectfully Submitted,
Councillor Brumovsky

DISTRICT OF MACKENZIE

BYLAW NO. 1498

A bylaw of the District of Mackenzie
Respecting the Financial Plan for the years 2023-2027

The Municipal Council of the District of Mackenzie, in open meeting assembled **HEREBY ENACTS** as follows:

1. Schedules "A", "B", "C" and "D" attached hereto and forming part of this bylaw are hereby adopted and is the Financial Plan of the District of Mackenzie for the period commencing January 1, 2023 and ending December 31, 2027.
2. This bylaw may be cited for all purposes as "Financial Plan Bylaw No.1498, 2027."

READ a first time this 24th day of April, 2023.

READ a second time this 24th day of April, 2023.

READ a third time this 24th day of April, 2023.

ADOPTED this _____ day of _____, 2023.

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No. 1498 cited as "Financial
Plan Bylaw No. 1498, 2023".

Mayor

Corporate Officer

Corporate Officer

SCHEDULE "A"

DISTRICT OF MACKENZIE 2023 – 2027 Financial Plan Statement of Objectives and Policies Bylaw No. 1498

Section 165(3.1) of the *Community Charter* requires municipal five-year financial plans to include a more explicit form of revenue and tax policy disclosure. This requires municipalities to include in the five-year financial plan, the objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*.
2. The distribution of property taxes among the property classes.
3. The use of permissive tax exemptions.

PURPOSE:

These revenue and tax policy disclosure requirements are intended to further enhance municipal accountability to the public by requiring all municipalities to develop and publicly disclose their objectives and policies in relation to their municipal taxes.

1. PROPORTION OF REVENUE

Proportion of Revenue that is generated by Property Taxes

- 7(a) The District's property tax revenue includes a Municipal Tax increase of 7.2% in total. The decreased percentage varied per property classes as follows:

1 – Residential	8.13%
2 – Utilities	2.00%
4 – Major Industry	4.50%
5 – Minor Industry	5.50%
6 – Business	25.32%
8 – Rec Non-Profit	5.95%

For future years, any changes in tax rates will be determined during the budget process.

Other Revenue Sources Described in Section 165(7) of the *Community Charter*:

- 7(b) **Revenue from fees** – Sales of service and utility user fees for all municipal services (excluding Recreation and Culture) will continue to be set to recover the costs associated with providing these services.

Sales and Service (Recreation and Culture) – These areas recover on average 10% of the expenses incurred to operate the facilities. The District will endeavour to raise rates annually by a reasonable percentage to ensure recovery is at least at 10% - 15% of expenses annually.

Licences and Permits – The fees recover approximately 25% of the costs of the Building Department and Animal Control/Bylaw Enforcement Departments.

- 7(c) **Revenue from other sources** (Grants) – The majority of these revenue sources are established by legislation or are dependent on Crown Corporations or utility revenues. Future budgeting will correspond with any changes to these funds from year to year. For any grants that require the District to apply, both for operational and capital budget, this will remain a priority.

Other Revenue – For tax penalties, the recovery is set by legislation. For the return on investments the District will continue with short and long-term investments held in the Municipal Finance Authority and other investments authorized by Section 183 of the *Community Charter*.

Rentals and lease rates were initially set in 1993 and since the inception rates have been increased by the annual Consumer Price Index (CPI). This policy will be continued as this is incorporated into the District's long-term leases.

- 7(d) Water, Sewer and Garbage rates will be reviewed annually and set to effectively account for and manage the life cycle of water and sewer capital assets.

2. DISTRIBUTION OF TAXES AMONG PROPERTY CLASSES

In 2023, the District's proportion of taxes is as follows:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	34%
2	Utility	16%
4	Major Industry	35%
5	Light Industry	5%
6	Business	10%
8	Recreational Non-Profit	0%

As the District annually monitors its rates by property class the District will, subject to decreases or increases by property class due to new construction or changes in assessment classes, maintain the range of property taxes collected by class as:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	30% - 40%
2	Utility	10% - 20%
4	Major Industry	30% - 40%
5	Light Industry	5% - 10%
6	Business	5% - 10%
8	Recreational Non-Profit	0% - 5%

3. USE OF PERMISSIVE TAX EXEMPTIONS

Permissive tax exemptions enable municipalities to provide tax breaks to meet the social, economic, environmental or other needs of the community.

In 2016, the District of Mackenzie adopted a "Revitalization Tax Exemption Bylaw No. 1353, 2016" which includes specific tax exemption incentives for construction of new or existing buildings for all lots in the District, in the following eligible classes; Utility, Major Industry, Light Industry and Business and Other.

An amendment to the bylaw was adopted in September 2022 to amend the eligibility of non-market change value to new construction or renovation of existing buildings that result in non-market change to the value of the lot within the District from \$500,000 to \$150,000 in an effort to increase program participation.

The exemption provided under this Bylaw is as follows:

- 100% exemption in the first year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- 50% exemption in the second year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- 25% exemption in the third year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- There will be no exemption on Municipal Property Tax for the Non-Market Change in assessment of land and improvements in the fourth and succeeding years.

THE DISTRICT OF MACKENZIE
SCHEDULE "B"
 BYLAW NO. 1498
 2023 ANNUAL BUDGET
 CONSOLIDATED OPERATING REVENUES AND EXPENDITURES

REVENUE:

TAXATION	5,431,959
UTILITY USER FEES	1,699,933
GRANTS	5,291,936
LICENSES AND PERMITS	77,725
SALE OF SERVICE	704,837
OTHER REVENUE	862,058
TRANSFER EQUITY IN ASSETS	1,802,308
TRANSFER FROM FUNDS	289,793
ACCUMULATED SURPLUS	0
TOTAL REVENUE	16,160,549

EXPENDITURES:

GENERAL	
GENERAL GOVERNMENT SERVICES	2,616,816
PROTECTIVE SERVICES	1,371,317
TRANSPORTATION SERVICES	2,899,862
ENVIRONMENTAL HEALTH SERVICES	349,111
PUBLIC HEALTH AND WELFARE	150,099
RECREATION AND CULTURE	3,733,084
LESS: RECOVERY FROM UTILITIES	(182,700.00)
TOTAL GENERAL	10,937,589
WATER EXPENDITURE	570,865
SEWER EXPENDITURE	420,248
INTEREST, BANK CHARGES AND BAD DEBTS	10,250
LAND DEVELOPMENT	0
SUBTOTAL	11,938,952

EXCESS OPERATING REVENUE 4,221,597

OTHER

DEBT INTEREST 0
 DEBT PRINCIPAL 0

RESERVE FUNDS 3,889,413

TRANSFER TO FUNDS 332,185

CONTINGENCY FOR THE YEAR 0

DISTRICT OF MACKENZIE
5-YEAR FINANCIAL PLAN
s. 165 COMMUNITY CHARTER

SCHEDULE "C"

	Sec. 165	2023	2024	2025	2026	2027
Revenues	4(b)					
Property Taxes	7(a)	5,431,959	5,703,557	5,988,735	6,288,172	6,602,580
Fees and Charges	7(c)					
Sale of Services		704,837	718,934	733,313	747,979	762,939
Utility User Fees		1,699,933	1,784,930	1,874,177	1,967,885	2,066,280
Licences and Permits		77,725	78,502	79,287	80,080	80,881
Other Sources	7(d)					
Grants		5,291,936	3,604,625	3,640,671	3,677,078	3,713,849
Other Capital Revenue		1,144,841	2,375,545	-	-	-
Other Revenue		862,058	870,678	879,385	888,179	897,061
Transfer Equity in Assets		1,802,308	1,820,331	1,838,534	1,856,920	1,875,489
Borrowing	7(e)	-	-	-	-	-
Transfers from Funds	4(c)	289,793	107,366	-	-	-
Reserve Funds	8(a)	5,241,929	2,344,813	2,560,000	1,057,000	689,000
Accumulated Surplus	8(b)	-	10,674	-	-	-
TOTAL		22,547,319	19,419,956	17,594,102	16,563,293	16,688,078
Expenditures						
Other Municipal:	6(d)					
General Government		2,616,816	2,695,320	2,776,180	2,859,465	2,945,249
Protective Services		1,371,317	1,412,457	1,454,830	1,498,475	1,543,429
Transportation Services		2,899,862	2,986,858	3,076,464	3,168,758	3,263,820
Environmental Health		349,111	359,584	370,372	381,483	392,928
Public Health & Welfare		150,099	154,602	159,240	164,017	168,938
Recreation & Culture		3,733,084	3,845,077	3,960,429	4,079,242	4,201,619
Less: Utilities Recovery		(182,700)	(188,181)	(193,826)	(199,641)	(205,630)
Sub total		10,937,589	11,265,717	11,603,688	11,951,799	12,310,353
Water expenditure		570,865	599,408	629,379	660,848	693,890
Sewer expenditure		420,248	441,260	463,323	486,489	510,814
Interest & Bank Charges		10,250	10,558	10,874	11,200	11,536
Land Development		-	-	-	-	-
Property Tax Appeals	6(d)	-	-	-	-	-
Debt Interest	6(a)	-	-	-	-	-
Debt Principal	6(a)	-	-	-	-	-
Capital Expenditure	6(b)	6,386,770	4,720,358	2,560,000	1,057,000	689,000
Reserve Funds	8(a)	3,889,413	2,107,656	2,051,838	2,120,957	2,197,485
Transfer to Funds	4(c)	332,185	275,000	275,000	275,000	275,000
Accumulated Surplus	8(b)	-	-	-	-	-
Deficiency	6(c)	-	-	-	-	-
TOTAL		22,547,319	19,419,956	17,594,102	16,563,293	16,688,078

DISTRICT OF MACKENZIE
NOTES TO ACCOMPANY 5-YEAR FINANCIAL PLAN
s. 165 COMMUNITY CHARTER

ASSUMPTIONS OF THE PLAN:

<u>RATES OF CHANGE</u>	
REVENUE:	
PROPERTY TAXES	5.00%
SALE OF SERVICES	2.00%
UTILITY USER FEES	5.00%
LICENCES AND PERMITS	1.00%
GRANTS	1.00%
OTHER REVENUE	1.00%
TRANSFER EQUITY IN ASSETS	1.00%
EXPENSES:	
MUNICIPAL PURPOSES	3.00%
WATER	5.00%
SEWER	5.00%

PROPORTIONS OF TOTAL REVENUE:

Revenue Source	% Total Revenue
Property taxes	24%
User fees and charges	11%
Other sources	40%
Proceeds from borrowing	0%
Transfer from Funds	1%
Reserve Funds	24%
Accumulated surplus	0%
TOTAL	100%

DISTRIBUTION OF PROPERTY TAXES AMONG THE PROPERTY CLASSES:

Property class	% Overall Taxes
Residential (1)	34%
Utilities (2)	16%
Major Industry (4)	35%
Light Industry (5)	5%
Business (6)	10%
Rec Non Profit (8)	0%
TOTAL	100%

PERMISSIVE TAX EXEMPTIONS:

The Annual Municipal Report for 2022 contains a list of permissive exemptions granted for the taxation year and the foregone revenue. Council grants exemptions to not-for-profit organizations that it deems provide a benefit to the residents of Mackenzie.

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

	2023	2024	2025	2026	2027	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
GENERAL GOVERNMENT										
Community Signage	56,767	41,426				98,193	98,193	General/Capital Renewal Reserve		
Audio Visual Upgrades	91,403					91,403			91,403	Prior Year Surplus
IT Upgrades			15,000			15,000	15,000	Capital Renewal Reserve		
TOTAL GENERAL GOVERNMENT	148,170	41,426	15,000	-	-	204,596	113,193		91,403	
PROTECTIVE SERVICES										
Fire Hall Project	1,034,336					1,034,336	1,007,443	NCPG	26,893	UBCM, private donations
Superior Fire Truck #2 Replacement	1,633,826					1,633,826	1,500,000	Firefighting Equipment Reserve	133,826	Prior Year Surplus
Pierce Ladder Truck Equipment	150,000					150,000	135,000	Firefighting Equipment Reserve	15,000	Regional District of Fraser Fort George
Turnout Gear		40,000	40,000			80,000	80,000	Firefighting Equipment Reserve		
Narrow Band Equipment		10,000				10,000	10,000	Firefighting Equipment Reserve		
Pagers		19,500				19,500	19,500	Firefighting Equipment Reserve		
Air Bag System			10,000			10,000	10,000	Firefighting Equipment Reserve		
TOTAL PROTECTIVE SERVICES	2,818,162	69,500	50,000	-	-	2,937,662	2,761,943		175,719	
TRANSPORTATION SERVICES										
Road paving	822,010					822,010	822,010	General Capital Reserve		
Commercial Garbage Truck	500,000					500,000	500,000	Vehicle and Equipment Reserve		
Hot Patch Paver	92,000					92,000	92,000	Vehicle and Equipment Reserve		
Air Compressor	9,968					9,968	9,968	Vehicle and Equipment Reserve		
All Terrain Vehicle	45,000					45,000	45,000	Vehicle and Equipment Reserve		
Active Transportation Master Plan	50,000					50,000			50,000	Infrastructure Canada Grant
Paving Plan	95,000					95,000	95,000	General Capital Reserve		
Inspections Pickup Replacement		50,000				50,000	50,000	Vehicle and Equipment Reserve		
Grader #2 Replacement		400,000				400,000	400,000	Vehicle and Equipment Reserve		
Airport Sweeper		60,000				60,000	60,000	Vehicle and Equipment Reserve		
Lawnmower Replacement			65,000			65,000	65,000	Vehicle and Equipment Reserve		
Olympia Resurfacer			150,000			150,000	150,000	Vehicle and Equipment Reserve		
Loader #2 Replacement			200,000			200,000	200,000	Vehicle and Equipment Reserve		
Tractor Replacement			65,000			65,000	65,000	Vehicle and Equipment Reserve		
Public Works Building Expansion			1,500,000			1,500,000	1,500,000	General Capital Reserve		
Mechanic Pickup Replacement			80,000			80,000	80,000	Vehicle and Equipment Reserve		
Loader #3 Replacement				305,000		305,000	305,000	Vehicle and Equipment Reserve		
Dump Truck Replacement				367,000		367,000	367,000	Vehicle and Equipment Reserve		
Snow Blower Attachment Replacement					140,000	140,000	140,000	Vehicle and Equipment Reserve		
Snow Groomer					184,000	184,000	184,000	Vehicle and Equipment Reserve		
PW Yard Pickup Replacement					40,000	40,000	40,000	Vehicle and Equipment Reserve		

	2023	2024	2025	2026	2027	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
Dump Truck Replacement					120,000	120,000	120,000	Vehicle and Equipment Reserve		
Administration Van Replacement					40,000	40,000	40,000	Vehicle and Equipment Reserve		
TOTAL PUBLIC WORKS	1,613,978	510,000	2,060,000	672,000	524,000	5,379,978	5,329,978		50,000	
<u>PARKS AND RECREATION SERVICES</u>										
Recreation building roof replacement	183,000					183,000	183,000	Capital Renewal Reserve		
Signature Trail Project	330,000					330,000			330,000	FLINRO, NDIT, South Peace Mackenzie Trust, Deferred Revenue
Energy Reductions Project	25,260	2,969,432				2,994,692	598,939	Capital Renewal Reserve	2,395,753	Community Buildings Program Grant (approval pending)
Audio Visual Upgrades	79,500					79,500			79,500	Prior Year Surplus
Pool Upgrades		220,000	50,000			270,000	270,000	Capital Renewal Reserve		
Ice-edger		17,000				17,000	17,000	Capital Renewal Reserve		
Library Floor Replacement		45,000				45,000	45,000	Capital Renewal Reserve		
Rec Centre Upgrades		50,000	50,000	50,000		150,000	150,000	Capital Renewal Reserve		
Park/Beach Master Plan		25,000				25,000	25,000	General Capital Reserve		
Spirit Square Park Master Plan		20,000				20,000	20,000	General Capital Reserve		
TOTAL RECREATION SERVICES	617,760	3,346,432	100,000	50,000	-	4,114,192	1,308,939		2,805,253	
TOTAL GENERAL CAPITAL	5,198,070	3,967,358	2,225,000	722,000	524,000	12,636,428	9,514,053		3,122,375	
<u>WATER</u>										
Pressure Reducing Valves Replacement	342,000	335,000	335,000	335,000		1,347,000	1,347,000	Water Reserve		
Gantahaz Well #4 Rehabilitation	73,500					73,500	73,500	Water Reserve		
Gantahaz Water Treatment (pending grant approval)	590,000					590,000	157,353	Water Reserve	432,647	Investing in Canada Infrastructure Program (pending)
Brine Tank Water Station		18,000				18,000	18,000	Water Reserve		
Booster Station Controls and Energy Efficiency Upgrade		200,000				200,000	200,000	Water Reserve		
Fire Hydrants on Coquiwaldie		200,000				200,000	200,000	Water Reserve		
TOTAL WATER	1,005,500	753,000	335,000	335,000	-	2,428,500	1,995,853		432,647	
<u>SEWER</u>										
Lagoon Outfall Chamber Building Replacement	83,200					83,200	83,200	Sewer Reserve		
Sewer Flusher	100,000					100,000	100,000	Sewer Reserve		
Lagoon Outfall Chamber Structural Upgrade					165,000	165,000	165,000	Sewer Reserve		
TOTAL SEWER	183,200	-	-	-	165,000	348,200	348,200			
TOTAL CAPITAL	6,386,770	4,720,358	2,560,000	1,057,000	689,000	15,413,128	11,858,106		3,555,022	

DISTRICT OF MACKENZIE

BYLAW NO. 1499

A bylaw for the levying of rates for Municipal, Hospital and
Regional District purposes for the year 2023

WHEREAS pursuant to Section 197(1) of the *Community Charter*, the Municipal Council shall each year pass a bylaw imposing upon all taxable land and improvements, according to the assessed value thereof, where applicable, a rate to provide for all sums which may be required for lawful purposes of the said District of the year 2023.

NOW THEREFORE the Council of the District of Mackenzie, in open meeting assembled,
HEREBY ENACTS as follows:

Definitions

"Collector" means the municipal officer assigned responsibility as Collector of taxes for the municipality and includes all persons appointed or designated by the collector to act on their behalf.

Tax Rates for General Municipal Purposes

1. The rates and taxes named under this bylaw are hereby imposed, levied, raised, and collected for the year 2023 for the purposes stated and shall be payable in Canadian funds to the Collector at the District of Mackenzie, BC.
 - a. For all lawful general purposes of the Municipality, on the value of land and improvements taxable for general municipal purposes to realize a sum of \$5,431,959.00, rates appearing in Column "A" of the Schedule attached hereto and forming a part of this Bylaw.
 - b. For debt purposes on the value of land and improvements taxable for general municipal purposes, to realize a sum of \$0, rates appearing in Column "B" of the Schedule attached hereto and forming part of this Bylaw.
 - c. For hospital purposes on the value of land and improvements taxable for Fraser Fort George Regional Hospital District purposes, to realize a sum of \$498,624.00, rates appearing in Column "C" of the schedule attached hereto and forming a part of this Bylaw.

- d. For purposes of the Regional District of Fraser-Fort George on the value of land and improvements for Regional District purposes, to realize a sum of \$325,577.00, rates appearing in Column "D" of the Schedule attached hereto and forming a part of this Bylaw.
2. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
3. This Bylaw may be cited for all purposes as "Tax Rate Bylaw No. 1499, 2023".

READ a first time this 24th day of April, 2023.

READ a second time this 24th day of April, 2023.

READ a third time this 24th day of April, 2023.

ADOPTED this _____ day of _____, 2023.

I hereby certify the foregoing
to be a true and correct copy
of the District of Mackenzie
Bylaw No. 1499 cited as
"Tax Rate Bylaw No 1499, 2023".

Mayor

Corporate Officer

Corporate Officer

**DISTRICT OF MACKENZIE
SCHEDULE
BYLAW NO. 1499**

Tax rates
(dollars of tax per \$1,000 of taxable value)

	A	B	C	D
Property Class	General Municipal	Debt	Regional Hospital District	Regional District
1. Residential	7.0695	-	0.7373	0.4814
2. Utility	39.0798	-	2.5806	1.6849
3. Supportive Housing	-	-	-	-
4. Major Industry	49.3992	-	2.5068	1.6368
5. Light Industry	24.3597	-	2.5068	1.6368
6. Business & Other	8.8405	-	1.8064	1.1794
7. Managed Forest Land	7.0695	-	2.2119	1.4442
8. Recreation/Non-Profit	5.6923	-	0.7373	0.4814
9. Farm	7.0695	-	0.7373	0.4814

DISTRICT OF MACKENZIE

Bylaw No. 1500

**A bylaw to amend "Reserve Funds Establishment"
Amendment Bylaw No. 1492, 2022**

WHEREAS the Council of the District of Mackenzie deems it prudent and desirable to amend its Reserve Funds Establishment Amendment Bylaw;

NOW THEREFORE the Council of the District of Mackenzie, in open meeting assembled, enacts as follows:

1. THAT "Reserve Funds Establishment Amendment Bylaw No. 1492, 2022" as amended is hereby amended as follows:
 - a) That Schedule "A" be deleted in its entirety and replaced with Schedule "A" as attached.
2. This bylaw may be cited for all purposes as "Reserve Funds Establishment Amendment Bylaw No. 1500, 2023"

READ a first time this _____ day of _____, 2023.

READ a second time this _____ day of _____, 2023.

READ a third time this _____ day of _____, 2023.

ADOPTED this _____ day of _____, 2023.

I hereby certify the foregoing
to be a true and correct copy of
District of Mackenzie Bylaw
No. 1500 cited as "Reserve Funds
Establishment Amendment
Bylaw No. 1500, 2023".

Mayor

Corporate Officer

Corporate Officer

SCHEDULE "A"

To the "Reserve Funds Establishment Amendment Bylaw No. 1500, 2023"
of the District of Mackenzie.

Reserve Fund Name	Reserve Fund Purpose
Financial Stability	For one-time and intermittent projects, and to offset unrealized revenues.
General Capital	For expenditures related to land acquisition, one-time capital projects and capital not specifically funded from other established Reserves.
Capital Renewal Reserve	For expenditures associated with the rehabilitation, renewal or replacement of existing capital infrastructure as identified in the Asset Management Plan and the long-term capital plan.
Vehicle and Equipment Replacement Plan	For replacement of existing municipal vehicles and equipment included in the District's equipment replacement plan (excluding Fire).
Fire Department Vehicle and Equipment Replacement	For replacement of Fire vehicles and equipment included in the Fire Department vehicle and equipment replacement plan.
Water Capital	For water utility capital required for water operations and/or identified in the Water Master Plan.
Sewer Capital	For sewer utility capital required for sewer operations and/or identified in the Sewer Master Plan.
Northern Capital & Planning Grant	For capital and long-term planning purposes.
Community Works Gas Tax Reserve	To be used pursuant to the Community Works Gas Tax Agreement.
Climate Action	For climate action mitigation projects and strategies for either local government assets or public lands and services.
Growing Communities	For capital and planning purposes of the Growing Communities Fund.