

## Committee of the Whole at 7:00 pm

AGENDA for the Council Meeting to be held on Monday, November 28, 2022 electronically and in the Council Chambers of the Municipal Office, 1 Mackenzie Boulevard, Mackenzie, BC.

### **CALLED TO ORDER 7:15 PM**

*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.*

A Council resolution is required under Section 92 of the Community Charter that a Special Closed meeting will be deferred until after the regular meeting and will be closed to the public.

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

#### **1. ADOPTION OF MINUTES**

- |    |                                      |        |
|----|--------------------------------------|--------|
| a) | Inaugural Meeting - November 7, 2022 | 5 - 6  |
| b) | Special Meeting - November 14, 2022  | 7 - 8  |
| c) | Regular Meeting - November 14, 2022  | 9 - 17 |

#### **2. INTRODUCTION OF LATE ITEMS**

#### **3. ADOPTION OF AGENDA**

**4. PUBLIC COMMENT 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?*

**5. PETITIONS AND DELEGATIONS**

**6. CORRESPONDENCE**

Motion required to accept all correspondence listed on the agenda.

*Is there anything Council wishes to address in the "For Consideration" correspondence?*

**For Consideration:**

- |    |   |    |
|----|---|----|
| a) | Letter received from Roshan Pothumulla, owner of Evergreen Taxi LTD., inviting Mayor and Council to attend the grand opening ceremony at the Recreation Centre on December 2nd at 11:00 am and have Mayor Atkinson cut the ribbon to officially open the taxi service in the Community. | 18 |
| b) | Letter received from Sunny Dhaliwal, Assistant Deputy Minister, awarding the District \$1,348.68 for Provincially owned properties in the community.  | 19 |
| c) | Letter received from Matt Mason, Community and Indigenous Relations Manager at FortisBC, congratulating Mayor Atkinson on the re-election as Mayor of Mackenzie.  | 20 |

- d) Congratulatory letter of re-election as Mayor received from Mike Morris, MLA Prince George-Mackenzie. 21

**7. ADMINISTRATION REPORTS**

- a) 2023 Provisional Budget Open Forum Meeting 22 - 25

*THAT Council receives this report for information.*

- b) 2022-2026 Financial Plan Amendment 26 - 32

*THAT Council receives this report for information.*

- c) Development Variance Permit #3090-20-22-03 33 - 39

*THAT Council authorizes approval of Development Variance Permit # 3090-20-22-03.*

- d) Development Variance Permit #3090-20-22-04 40 - 46

*THAT Council authorizes approval of Development Variance Permit # 3090-20-22-04.*

- e) Corporate Energy and Emissions Plan Update 2022 47 - 51

*THAT Council receives this report for information.*

- f) Climate Action Reserve Fund 52 - 62

*THAT Council amends Council Policy 3.18 Reserve and Surplus Policy as attached to this report to include the Climate Action Reserve Fund.*

**8. COUNCIL REPORTS**

- a) Mayor's Report

- b) Council Reports 63

**9. UNFINISHED BUSINESS**

**10. NEW BUSINESS**

**11. BYLAWS**

- a) THAT Bylaw No. 1490 cited as " Rec Fees and Charges Amendment Bylaw No. 1490, 2022" be adopted. 64 - 68
- b) THAT Bylaw No.1491 cited as "Animal Control and Licensing Bylaw No. 1491, 2022" be adopted. 69 - 70
- c) THAT Bylaw No. 1492 cited as "Reserve Funds Establishment Amendment Bylaw No. 1492, 2022" be given first three readings. 71 - 73
- d) THAT Bylaw No. 1493 cited as "Financial Plan Amendment Bylaw No. 1493, 2022" be given first three readings. 74 - 86

**12. NOTICE OF MOTION**

**13. COMING EVENTS**

- a) Annual Holiday Parade  
December 3, 2022  
Begins at Highschool Parking Lot at 5:00 pm

**14. INQUIRIES**

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

**15. ADJOURNMENT**

**District of Mackenzie  
Special Meeting  
Monday, November 07, 2022**

MINUTES of a Special Meeting of the Council of the District of Mackenzie held electronically and in the Council Chambers of the Municipal Office.

PRESENT: Mayor J. Atkinson  
Councillor A. Barnes  
Councillor V. Brumovsky  
Councillor A. Hipkiss  
Councillor R. McMeeken  
Councillor K. Tapper  
Councillor J. Wright  
Chief Administrative Officer  
D. Smith  
Director of Corporate Services  
E. Kaehn

**1. WELCOME ADDRESS**

Mayor Atkinson provided a welcome address to all in attendance.

**2. OATHS OF OFFICE**

Corporate Officer, Emily Kaehn, performed the swearing-in ceremony for the newly-elected Council:

- Mayor-elect Joan Atkinson
- Councillor-elect Andy Barnes
- Councillor-elect Viktor Brumovsky
- Councillor-elect Amber Hipkiss
- Councillor-elect Raye McMeeken
- Councillor-elect Kyle Tapper
- Councillor-elect Jesse Wright

**3. OTHER BUSINESS**

Mayor Atkinson recognized and thanked each Councillor for their service to the community

**4. ADJOURNMENT**

32677. MOVED by Councillor Tapper  
*Adjournment THAT the meeting be adjourned at 7:10 pm*

CARRIED

I certify the foregoing to be the original true copy of the minutes of the Special Meeting.

Signed:

Certified Correct:

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Mayor

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Corporate Officer

**District of Mackenzie  
Special Meeting  
Monday, November 14, 2022**

MINUTES of a Special Meeting of the Council of the District of Mackenzie held in the Council Chambers of the Municipal Office.

PRESENT: Mayor J. Atkinson  
Councillor A. Barnes  
Councillor V. Brumovsky  
Councillor A. Hipkiss  
Councillor R. McMeeken  
Councillor K. Tapper  
Councillor J. Wright  
Chief Administrative Officer  
D. Smith  
Chief Financial Officer K. Borne  
Director of Corporate Services  
E. Kaehn

**1. CALL TO ORDER AT 6:00 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. DEFER CLOSED MEETING**

32678. MOVED by Councillor Barnes  
*Defer Closed Meeting THAT a Special Closed Meeting be deferred until after the Special Meeting and will be closed to the public;*

*AND THAT the basis of the Special Closed Meeting relates to Section 90 (1) (j) information that is prohibited, or information that if it were presented in a document would be prohibited, from disclosure under section 21 of the Freedom of Information and Protection of Privacy Act.*

CARRIED

**3. ADJOURNMENT**

32679. MOVED by Councillor McMeeken  
*Adjournment THAT the meeting be adjourned at 6:02 pm.*

CARRIED

I certify the foregoing to be the original true copy of the minutes of the Special Meeting.

Signed:

Certified Correct:

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Mayor

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Corporate Officer



**District of Mackenzie  
Regular Council Meeting  
Monday, November 14, 2022**

MINUTES of a Regular Meeting of the Council of the District of Mackenzie held electronically and in the Council Chambers of the Municipal Office.

PRESENT: Mayor J. Atkinson  
Councillor A. Barnes  
Councillor V. Brumovsky  
Councillor A. Hipkiss  
Councillor R. McMeeken  
Councillor K. Tapper  
Councillor J. Wright  
Chief Administrative Officer  
D. Smith  
Chief Financial Officer  
K. Borne (electronically)  
Director of Corporate Services  
E. Kaehn  
Director of Recreation Services  
T. Gilmer  
Legislative Clerk/Executive Assistant  
C. Smirle

CALLED TO ORDER: 7:15 pm

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

**1. ADOPTION OF MINUTES**

The minutes of the Regular Meeting held on October 11, 2022 were adopted as presented.

The minutes of the Special Meeting held on October 18, 2022 were adopted as presented.

**2. INTRODUCTION OF LATE ITEMS**

32685. MOVED by Councillor Barnes  
*Introduction of Late Items THAT the following late item be added to the agenda;*

11. **BYLAWS**

a) Schedule A to be added to Bylaw No. 1490, 2022 Recreation Fees and Charges.

CARRIED

**3. ADOPTION OF AGENDA**

32686. MOVED by Councillor McMeeken  
*Adoption of Agenda THAT the agenda be adopted as presented.*

CARRIED

**4. PUBLIC COMMENT AND QUESTIONS**

N/A

**5. PETITIONS AND DELEGATIONS**

In 2020, Council adopted the Community Grants Policy 3.16 which requires all organizations approved for Fee-For-Service Agreements to provide an in-person presentation to Council at the end of each year highlighting accomplishments, goals and objectives, benefits provided to the community, and a financial statement outlining how the District's funding was utilized.

Jim Wiens, Curator of the Mackenzie and District Museum, provided a presentation to Mayor and Council highlighting that 2022 projects and provided a "year in review."

**6. CORRESPONDENCE**

32687. MOVED by Councillor McMeeken  
*Receipt of Correspondence THAT the correspondence listed on the agenda be received.*

CARRIED

**For Action:**

32688. MOVED by Councillor Barnes  
*Mackenzie Figure Skating Club Gift Basket THAT the District of Mackenzie provide a gift basket with a value of \$100 to the Mackenzie Figure Skating Club's dinner and auction fundraising event.*

CARRIED

32689. MOVED by Councillor Hipkiss  
*Royal Canadian Legion - Annual Remembrance Project* THAT Council approves the purchase of a colour business card sized ad at a cost of \$350 in the Military Service Recognition Book in support of the Royal Canadian Legion's annual Remembrance Project.

CARRIED

32690. MOVED by Councillor Wright  
*November Declared Adoption Awareness Month* THAT the District of Mackenzie declare the month of November as Adoption Awareness month to celebrate families that provide children and youth with love and support as permanent members of their family.

CARRIED

## **7. ADMINISTRATION REPORTS**

32691. MOVED by Councillor Hipkiss  
*2023 Council Liaison Appointments* THAT Council approves the 2022 – 2026 Council Liaison Appointments as attached in this report.

CARRIED

32692. MOVED by Councillor Wright  
*School District No. 57 to Attend Committee of the Whole* THAT the Mackenzie School District No. 57 Trustee be formally invited to participate in the Committee of the Whole meetings to provide monthly updates to the community.

CARRIED

32693. MOVED by Councillor Brumovsky  
*Construction Update for the New Mackenzie Fire Hall and the Demolition of the Existing Fire Hall* THAT Council receives this report for information.

CARRIED

32694. MOVED by Councillor McMeeken  
Stage Agreement Renewal- MCAC  
*THAT Council agrees to re-new the stage agreement with the Mackenzie Community Arts Council for another two years.*

CARRIED

32695. MOVED by Councillor Barnes  
Recreation Fees and Charges Update  
*THAT Council approves the amendments to the Recreation Services Rates & Fee Policy 8.1 as attached;*  
*AND THAT Section 3 of the Little Mac Season Pass section of the policy to read the following:*  
*"The Director of Recreation Services will recommend a Little Mac Season Pass base rate for Council's approval which if approved will automatically set all Little Mac Season Pass rates. In recommending the membership rate, comparisons will be made to the rates of similar services in other Northern BC communities as well as considering the level of service received for the admission (access hours, experience offered, facility amenities etc.) and maximizing use of the facility."*

CARRIED

32696. MOVED by Mayor Atkinson  
Recreation Access Program - Update  
*THAT staff bring back a report reviewing the Recreation Access Program eligibility requirements;*  
*AND THAT the report includes consideration for changes to the maximum family income requirement and the addition of a fourth, discretionary approval option for the Director of Recreation Services.*

CARRIED

32697. MOVED by Councillor Brumovsky  
Proposed 2023 Budget Schedule  
*THAT Council approves the proposed Council meeting dates for the 2023 annual budget process;*  
*AND THAT an open forum be held at the Recreation Centre for residents to attend to provide comments/feedback and ask questions.*

CARRIED

32698.            MOVED by Councillor Hipkiss  
*Utility*            *THAT Council deny the request for refund, but approve a credit for 2023 in an*  
*Billing Letter*    *amount similar to January/February 2022;*  
*to Council*
- AND THAT staff will explore options for establishing sewer rates and formulas for*  
*amendments to the bylaw;*
- AND THAT no further applications for refund will be considered until the bylaw is*  
*brought forward for Council's consideration.*
- CARRIED
- 
32699.            MOVED by Councillor Hipkiss  
*Animal*            *THAT Council receives this report for information.*  
*Licensing*  
*Fee*  
*Amendment*
- CARRIED
- 
32700.            MOVED by Councillor Barnes  
*McLeod Lake*    *THAT Council authorizes the Building Inspection Services Agreement between the*  
*Indian Band*     *District of Mackenzie and the McLeod Lake Indian Band effective December 1,*  
*– Building*       *2022 with the understanding that services are not available at this time.*  
*Inspection*  
*Services*  
*Agreement*
- CARRIED
- 
32701.            MOVED by Councillor Barnes  
*Gantahaz*        *THAT Council awards the Gantahaz Well 4 Rehabilitation project contract to*  
*Well 4*            *Canadian Western Mechanical in the amount of \$33,780 plus GST;*  
*Rehabilitation*  
*Contract*        *AND THAT the Chief Administrative Officer be authorized to execute the*  
*Award*           *contract and any related documentation.*
- CARRIED
- 
32702.            MOVED by Councillor Hipkiss  
*Crysdale*        *THAT Council awards the Crysdale Drive – Pressure Reducing Valve Replacement*  
*Drive – PRV*     *to Canadian Western Mechanical in the amount up to \$186,178.85 plus GST;*  
*Replacement*  
*Contract*        *AND THAT the Chief Administrative Officer be authorized to execute the contract*  
*Award*           *and any related documentation.*
- CARRIED

32703. MOVED by Councillor Barnes  
*Access and Inclusion Advisory Committee* THAT Council establishes the Access and Inclusion Advisory Committee of Council;  
AND THAT Council approves the committee's terms of reference as amended.  
CARRIED

32704. MOVED by Councillor Hipkiss  
*Development Variance Permit – #3090-20-22-03* THAT Council authorizes approval in proceeding with Development Variance Permit # 3090-20-22-03.  
CARRIED

32705. MOVED by Councillor McMeeken  
*Development Variance Permit – #3090-20-22-04* THAT Council authorizes approval in proceeding with Development Variance Permit # 3090-20-22-04.  
CARRIED

Councillor Hipkiss and Councillor Tapper left the room to avoid a conflict of interest.

32706. MOVED by Councillor Brumovsky  
*Lot 10 Disposition – Omineca Growers Society* THAT Council approves the gifting of LOT 10 DISTRICT LOT 12479 CARIBOO DISTRICT PLAN EPP35189 to the Omineca Growers Society on substantially the same terms and conditions contained in the Agreement of Purchase of Sale, Right of First Refusal Agreement, and Covenant attached.  
CARRIED

Councillor Hipkiss and Councillor Tapper returned.

32707. MOVED by Councillor Barnes  
*2022 Election Results* THAT Council receives this report for information.  
CARRIED

32708. MOVED by Councillor Wright  
*Council Meeting Calendar 2023* THAT Council approves the 2023 Council Meeting Calendar as presented.  
CARRIED

**8. COUNCIL REPORTS**

Mayor's Report  
N/A

Council Reports  
Councillor Wright provided a verbal report and thanked the Legion for their Remembrance Day Ceremony.

**9. UNFINISHED BUSINESS**

N/A

**10. NEW BUSINESS**

Councillor Hipkiss brought forward that she would like to see the unsightly premises enforcement become a higher priority in the Bylaw Enforcement workplan next year.

**11. BYLAWS**

32709. *MOVED by Councillor McMeeken*  
*Bylaw No. 1490 Rec 1490 Rec Fees and Charges Amendment*  
*THAT Bylaw No. 1490 cited as " Rec Fees and Charges Amendment Bylaw No. 1490, 2022" be given first three readings.*

CARRIED

32710. *MOVED by Councillor Wright*  
*Bylaw No. 1491 Animal Control and Licensing*  
*THAT Bylaw No.1491 cited as "Animal Control and Licensing Bylaw No. 1491, 2022" be given first three readings.*

CARRIED

**12. NOTICE OF MOTION**

N/A

**13. COMING EVENTS**

Winter Market  
November 18, 2022  
6:00 pm - 8:00 pm  
Outside the Purple Bicycle stretching to the CNC Community Space

Mackenzie Legion Craft Fair

November 19, 20, 2022

10:00 am - 4:00 pm

Plaid Friday

November 25, 2022

Mackenzie Chamber of Commerce Auction

November 26, 2022

Mackenzie Legion - 6:00 pm

Annual Holiday Parade

December 3, 2022

Begins at the Mackenzie Secondary School parking lot at 5:00 pm.

Festival of Bells

December 3-4, 2022

Mackenzie Community Arts Centre

**14. INQUIRIES**

Janice Nelson, Publisher of the Macktown Buzette, asked why there was no longer the Outdoor Recreation Advisory Committee included in the 2023 Council Liaison Appointments? Mayor Atkinson replied that there were no meetings previously held and there was not a need to continue the committee at this time. Ms. Nelson asked why the Recreation Committee was not consulted for recent Recreation projects? Mayor Atkinson replied that the outdoor recreation activities are handled by the Recreation Services department and that the committee was intended for local organizations to share information, not steer the direction of department activities.

Ms. Nelson asked who is on the Agricultural/Food Security Committee and if it has been populated yet? Further, Ms. Nelson asked if there was a conflict of interest with Councillor Tapper being on the Agricultural/Food Security Committee as he is currently the head of the Omineca Growers Society? Councillor Hipkiss replied, that similar to the forestry and climate action liaison position, there is no formal committee and that the position is a liaison role to Council. They seek information and participate in activities related to that role. No decisions would be made, just reporting from that liaison would be brought back to Council. Councillor Brumovsky added that the only voting position in the Council Liaison appointments is on the Library Board.

Ms. Nelson asked when the membership for the Resource Municipalities Coalition is due for renewal? Mayor Atkinson replied that it will be in 2023.



**15. ADJOURNMENT**

32711. MOVED by Councillor Brumovsky  
*Adjournment THAT the meeting be adjourned at 8:56 pm.*

CARRIED

I certify the foregoing to be the original true copy of the minutes of the Regular Council Meeting.

Signed:

Certified Correct:

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Mayor

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Corporate Officer

November 21, 2022

Roshan Pothumulla  
Evergreen Taxi LTD  
13 McIntyre Dr  
Mackenzie BC

Mayor Joan Atkinson  
1 Mackenzie Blvd  
Mackenzie BC

Dear Madam Mayor Atkinson,

My name is Roshan Pothumulla and I am writing on behalf of Evergreen Taxi LTD. I am writing today to cordially invite you Madam Mayor Atkinson along with members of Council - Viktor Brumovsky, Amber Hipkiss, Raye McMeeken, Kyle Tapper, Jesse Wright to attend Evergreen Taxi LTD grand opening ceremony at Recreation Centre on December 2nd at 11am.

At the opening event it would be my honour to invite you Madam Mayor Atkinson to cut the ribbon, make a speech if you wish and officially open taxi service in our community.

Sincerely,

Roshan Pothumulla  
(204)998-4467

Evergreen Taxi LTD  
evergreentaxiltd@gmail.com  
(250)883-8141

RECEIVED

NOV 21 2022

DISTRICT OF  
MACKENZIE



November 16, 2022

Ref: 118493

Your Worship Joan Atkinson  
Mayor and Council, City of Mackenzie  
1 Mackenzie Blvd., Bag 340  
Mackenzie, BC V0J 2C0  
Via Email: joan@districtofmackenzie.ca

Dear Mayor Atkinson and Council,

I am pleased to advise you that the Province had issued your municipality's 2022 Grant-in-Lieu of property tax payment by electronic funds transfer. These funds were transferred to your District on August 25, 2022.

Based on the property identified in the attached Grant Payment Details Report, your payment for 2022 is \$1,348.68. This payment is for provincially owned properties in your community and is made in accordance with the *Municipal Aid Act*. If your payment has changed from last year, it is likely due to a revised valuation by the BC Assessment Authority, a change in the property tax rates, or through changes in responsibility for real property.

Included in this payment is \$96.45, due to your Regional District. This amount is to be transferred to them at your earliest convenience.

If you have any questions or concerns, please contact the Real Property Division at [RPDPropertyTax@gov.bc.ca](mailto:RPDPropertyTax@gov.bc.ca).

Sincerely,

Sunny Dhaliwal  
Assistant Deputy Minister

Attachment: Grant Payment Details Report

November 15, 2022

Mayor Joan Atkinson  
1 Mackenzie Blvd  
Mackenzie, BC  
V0J 2C0

Dear Mayor Atkinson,

On behalf of FortisBC, I would like to congratulate you on your re-election as Mayor for the District of Mackenzie. We applaud your commitment and dedication to serving your community, and we look forward to the opportunity to support and collaborate with you moving forward.

As an integrated gas and electric utility, FortisBC delivers renewable energy, natural gas, electricity and alternative energy solutions to 1.2 million homes and businesses in 135 communities and 58 First Nations across 150 Traditional Territories. As the largest energy provider in the province, FortisBC's infrastructure will play a critical role in B.C.'s clean energy transition and supporting energy affordability and resiliency for British Columbians.

FortisBC serves approximately 1,690 customers in Mackenzie and we are proud to be part of your community. We recognize the importance of providing innovative energy solutions to communities to support their climate action and energy goals.

In the coming weeks, I will send a briefing package for your review on FortisBC's decarbonization plan to support the transition to a lower-carbon energy future for B.C. I look forward to the opportunity to meet with you in the near future and discuss how we can continue to support Mackenzie and its citizens.

Again, congratulations, and thank you for your commitment to serving the District of Mackenzie.

Best regards,



Matt Mason  
Community and Indigenous Relations Manager  
FortisBC

RECEIVED

NOV 22 2022

DISTRICT OF  
MACKENZIE



LEGISLATIVE ASSEMBLY  
of BRITISH COLUMBIA



November 15, 2022

RECEIVED  
NOV 21 2022

Her Worship Joan Atkinson  
Mayor of Mackenzie  
1 Mackenzie Blvd.  
Mackenzie, BC V0J 2C0

DISTRICT OF  
MACKENZIE

Dear Joan,

Congratulations on your recent election as the Mayor of Mackenzie. Your hard work and dedication over the last four years has no doubt contributed to your being elected once again for this most important role.

I trust that you will continue to work for Mackenzie and its betterment. As the representative of the Provincial Government for my riding of Prince George-Mackenzie, I look forward to working with you in the coming years to ensure our community and region continue to grow and prosper.

I wish you all the best as you lead and represent Mackenzie for another term.

Sincerely,

Mike Morris  
MLA Prince George-Mackenzie

## **COUNCIL REPORT**

**To:** Mayor and Council

**From:** Finance

**Date:** November 22, 2022

**Subject:** 2023 Provisional Budget Open Forum Meeting

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### **RECOMMENDATION:**

THAT Council receives this report for information.

### **BACKGROUND:**

At the November 14, 2022 council meeting, Council approved the proposed 2023 budget schedule with the amendment that an open forum be held at the Recreation Centre for residents to attend to provide comments/feedback and ask questions. Staff have reviewed the budget schedule and have added in another date in January 2023. The revised 2023 budget schedule is attached.

### **COUNCIL PRIORITIES:**

#### **Community and Social Development**

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

#### **Strong Governance and Finances**

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



Respectfully Submitted,

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

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Kerri Borne  
Chief Financial Officer

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

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Approved for Submission to Council

**2023 Budget Timeline**

EVENT/TASK	DATES	EXPECTED OUTCOMES
<b>Community Budget Consultation</b>	<b>Prior to the Committee of the Whole Meeting</b> <b>Monday, November 28, 2022</b> <b>6:30 pm</b>	Provide the opportunity for the public to participate in the budget process, prior to the development of the budget. Public can bring forward comments, concepts or ideas related to the 2023 budget.
Special Closed Meeting	<b>Prior to the Regular Council Meeting</b> <b>Monday, December 12, 2022</b> <b>6:00 pm</b>	Pursuant to Section 90 (l)(k), to discuss municipal service levels and tax rates.
Special Closed Meeting	<b>Prior to the Committee of the Whole Meeting</b> <b>Monday, January 23, 2023</b> <b>6:00 pm</b>	Pursuant to Section 90 (l)(k), to discuss municipal service levels and tax rates.
<b>Community Budget Consultation</b>	<b>Open Forum</b> <b>Monday, January 30, 2023</b> <b>6:00 pm</b> <b>Mackenzie Recreation Centre</b>	Provide the public an opportunity to provide comments, feedback or ask questions regarding the development of the 2023 Provisional Budget. Department Heads and/or Managers will be on hand to answer any questions.
Presentation of the 2023 Provisional Operating and Capital Budget.	<b>Special Meeting prior to the Regular Meeting</b> <b>Monday, February 13, 2023</b> <b>6:15 pm</b>	Presentation of the 2023 Provisional Operating and Capital Budget. Department Heads and/or Managers will be on hand to answer any questions.



**2023 Budget Timeline**

EVENT/TASK	DATES	EXPECTED OUTCOMES
<b>Community Budget Consultation</b>	<p>After Special Meeting prior to the Regular Meeting  <b>Monday, February 13, 2023</b>  <b>6:45 pm</b></p>	<p>Provide the opportunity for the public to comment or question the 2023 Provisional Operational and Capital Budget, after staff presents to the Council. Department Heads and/or Managers will be on hand to answer any questions.</p>
Presentation of the 2023-2027 Financial Plan Bylaw.	<p>Special Meeting prior to the Committee of the Whole Meeting  <b>Monday, April 24, 2023</b>  <b>6:15 pm</b></p>	<p>Presentation of the 2023-2027 Financial Plan Bylaw. Department Heads and/or Managers will be on hand to answer any questions.</p>
<b>Community Budget Consultation</b>	<p>After Special Meeting prior to the Committee of the Whole Meeting  <b>Monday, April 24, 2023</b>  <b>6:45 pm</b></p>	<p>Provide the opportunity for the public to comment on the final version of 2023-2027 Financial Plan Bylaw after staff presents to Council. Department Heads and/or Managers will be on hand to answer any questions.</p>
First three readings of 2023 – 2027 Financial Plan Bylaw.	<p>Regular Council Meeting  <b>Monday, April 24, 2023</b>  <b>7:15 pm</b></p>	<p>First three readings given to 2023 – 2027 Financial Plan Bylaw.</p>
Adoption of 2023 – 2027 Financial Plan Bylaw.	<p>Regular Council Meeting  <b>Monday, May 8, 2023</b>  <b>7:15pm</b></p>	<p>2023 – 2027 Financial Plan Bylaw adopted.</p>

## **COUNCIL REPORT**

**To:** Mayor and Council

**From:** Finance

**Date:** November 22, 2022

**Subject:** 2022-2026 Financial Plan Amendment

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### **RECOMMENDATION:**

THAT Council receives this report for information.

### **BACKGROUND:**

The 2022 – 2026 Financial Plan provides the expenditure authority for the District. The *Community Charter* Section 165 requires a financial plan be adopted annually, by bylaw, before the annual property tax bylaw is adopted. The *Community Charter* also allows for the financial plan to be amended, by bylaw, at any time.

Since the 2022 – 2026 Financial Plan Bylaw No. 1480, 2022 was originally drafted and adopted, other information has come available that has materially impacted the original 2022-2026 Financial Plan, such as approved grant funding, new capital projects (approved by Council after bylaw was adopted), and revised operating and capital expenditures. The following summarizes the proposed amendments to the 2022 Capital, General Operating, Water Operating, and Sewer Operating Budgets that will affect Schedule B, C and D in the 2022-2026 Financial Plan Amendment Bylaw No. 1493, 2022:

### **2022 Capital Budget**

The main amended changes are:

#### **a) New Capital Project and Grants**

##### Transportation Services

- *Skid Steer Replacement* – \$80,000 purchase moved from 2023 to 2022

##### Recreation Services

- *Signature Trail Project* – received \$250,000 grant from South Peace Mackenzie Trust

**b) Revised Expenditure Cost and others**

- *New Ladder Truck* – \$315,360 project increase due to inflation funded by a transfer of Accumulated Surplus to the Fire Department Vehicle and Equipment Replacement Reserve
- *Asphalt Repair Equipment (various pieces)* - \$47 project increase due to the Request for Proposal tender prices received funded by the Vehicle and Equipment Replacement Reserve
- *Signature Trail Project* - \$64,138 project increase due to the addition of asphalt on pump track and plaza for the community bike park funded by Capital Deferred Revenue

A detailed summary of the Capital Expenditure, adjustments including the respective Source of Funding revision, is reconciled in *Attachment A*.

**2022 General Operating Budget**

Revised Revenue and Expenses total increased by \$664,000 for an amended budget amount of \$13,127,400. Below is the list of changes:

**Revenue:**

- \$25,000 – revenue from UBCM Community Emergency Preparedness Fund for Emergency Operations Centre(EOC) Communication Upgrade ;
  - \$139,000 – one-time additional payment from Province of BC Small Communities Grant that will be put into surplus for future operational and capital needs;
  - \$150,000 – revenue from UBCM Community Resilient Investment (CRI) FireSmart Community Funding for Wildfire Resiliency and Fire Smart activities;
  - \$350,000 – revenue from McLeod Lake Mackenzie Community Forest dividends that will be put into surplus for future operational and capital needs;
- TOTAL: \$664,000

**Expenditures:**

- \$175,000 – increase to Fire Department for CRI Wildfire Resiliency and Fire Smart activities, and EOC Communications Upgrade project;
  - \$489,000 – increase to fiscal services for transfer to surplus
- TOTAL: \$664,000

**2022 Water Operating Budget**

Revised Revenue and Expenses total increased by \$13,283 for an amended budget amount of \$800,905. Below is the list of changes:

**Revenue:**

- \$13,283 – increase to prior year surplus for transfer to reserves

**Expenditures:**

- \$13,283 – increase to water expenditures for transfer to reserves

**2022 Sewer Operating Budget**

Revised Revenue and Expenses total increased by \$54,465 for an amended budget amount of \$677,743. Below is the list of changes:

**Revenue:**

- \$54,465 – increase to prior year surplus for transfer to reserves

**Expenditures:**

- \$54,465 – increase to water expenditures for transfer to reserves

A detailed summary of the Revenue and Expenses adjustments have been included as *Attachment B*.

A copy of the proposed changes to the bylaw have been included in the bylaw section of this agenda for Council's consideration.

**COUNCIL PRIORITY:**

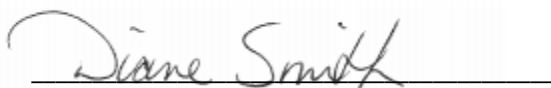
**FISCAL SUSTAINABILITY**

- Ensure District Services are delivered in an economically, socially, and environmentally responsible manner
- Increase percent of revenues from non-taxpayer sources
- Align Council's priorities with a sustainable long-term financial plan

Respectfully Submitted,



Kerri Borne  
Chief Financial Officer



Approved for Submission to Council

<b>Amended Adjustments - Capital Projects</b>	<b>2022</b>	<b>FUNDED RESERVES</b>	<b>FUNDED GAS TAX</b>	<b>FUNDED GRANTS - OTHERS</b>	<b>TOTAL SOURCE of FUNDS</b>
<b>Current Capital Budget</b>	<b>\$ 10,261,896.00</b>				
(+) New Ladder Truck	315,360			315,360	315,360
(+) Asphalt Repair Equipment	47	47			47
(+) Skid Steer Replacement	80,000	80,000			80,000
(+) Signature Trail Project	64,138			64,138	64,138
<b>Amended Budget Changes</b>	<b>459,545</b>	<b>80,047</b>	<b>-</b>	<b>379,498</b>	<b>459,545</b>
<b>Amended Schedule D - Capital Budget</b>	<b>\$ 10,721,441.00</b>				

Attachment B

DESCRIPTION	2022 AMENDED BUDGET	2022 FINAL BUDGET	BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
<b>GENERAL OPERATING REVENUE</b>				
<b>TAXATION</b>				
TAXATION	5,068,457	5,068,457	-	0.0%
616 AREA	14,000	14,000	-	0.0%
1% UTILITIES TAX AND GRANTS IN LIEU	2,620,050	2,620,050	-	0.0%
	<b>7,702,507</b>	<b>7,702,507</b>	<b>-</b>	<b>0.0%</b>
SALES OF SERVICE	440,943	440,943	-	0.0%
RECREATION AND CULTURE	280,055	280,055	-	0.0%
	<b>720,998</b>	<b>720,998</b>	<b>-</b>	<b>0.0%</b>
<b>LICENCES AND PERMITS</b>				
BUSINESS LICENSE	40,000	40,000	-	0.0%
BUILDING/PLUMBING PERMIT REVENUE	17,000	17,000	-	0.0%
OTHER PERMITS/APPLICATIONS	1,225	1,225	-	0.0%
ANIMAL LICENSES	17,000	17,000	-	0.0%
	<b>75,225</b>	<b>75,225</b>	<b>-</b>	<b>0%</b>
<b>OTHER REVENUES</b>				
FINES	3,500	3,500	-	0.0%
RENTALS	243,753	243,753	-	0.0%
FRANCHISE FEES (FORTIS BC)	81,186	81,186	-	0.0%
RETURN ON INVESTMENTS	258,500	258,500	-	0.0%
TAXES PENALTIES AND INTEREST	42,500	42,500	-	0.0%
COMMUNITY FOREST	350,000	-	350,000	0.0%
MISCELLANEOUS	77,440	77,440	-	0.0%
TRANSFER FROM NFA SURPLUS - DEPRECIATION	1,602,015	1,602,015	-	0.0%
TRANSFER PREVIOUS YEARS SURPLUS AND OWN RESERVES	433,326	433,326	-	0.0%
	<b>3,092,220</b>	<b>2,742,220</b>	<b>350,000</b>	<b>12.8%</b>
<b>GRANTS</b>				
PROVINCIAL GRANTS - UNCONDITIONAL	665,000	526,000	139,000	26.4%
PROVINCIAL GRANTS - CONDITIONAL	306,742	131,742	175,000	132.8%
REGIONAL DISTRICT GRANTS	5,000	5,000	-	0.0%
OTHER FUNDERS	559,709	559,709	-	0.0%
	<b>1,536,451</b>	<b>1,222,450</b>	<b>314,000</b>	<b>25.7%</b>
<b>TOTAL REVENUE</b>	<b>13,127,401</b>	<b>12,463,400</b>	<b>664,000</b>	<b>5.3%</b>

DESCRIPTION	2022 AMENDED BUDGET	2022 FINAL BUDGET	BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
<b>GENERAL OPERATING EXPENSES</b>				
<b><u>GENERAL GOVERNMENT</u></b>				
COUNCIL	211,951	211,951	-	0.0%
GRANTS & CHAMBER OF COMMERCE	217,150	217,150	-	0.0%
ADMINISTRATION	811,710	811,710	-	0.0%
FINANCE	658,290	658,290	-	0.0%
COMMON SERVICES/COMPUTER/MTCE	405,624	405,624	-	0.0%
ECONOMIC DEVELOPMENT	138,400	138,400	-	0.0%
ALLOCATION WATER/SEWER	(84,000)	(84,000)	-	0.0%
DEPRECIATION - General Government	52,000	52,000	-	0.0%
	<b>2,411,125</b>	<b>2,411,125</b>	<b>-</b>	<b>0.0%</b>
<b><u>PROTECTIVE SERVICE</u></b>				
FIRE DEPARTMENT	501,918	501,918	-	0.0%
FUEL MITIGATION	317,501	167,501	150,000	89.6%
INDUSTRIAL AREA FIRE BUILDING	9,200	9,200	-	0.0%
BUILDING INSPECTIONS	160,743	160,743	-	0.0%
BYLAW SERVICES	214,939	214,939	-	0.0%
EMERGENCY MANAGEMENT	32,700	7,700	25,000	324.7%
EMERGENCY SERVICES BLDG	57,311	57,311	-	0.0%
OTHER PROTECTIVE SERVICES	146,707	146,707	-	0.0%
DEPRECIATION - Protective Service	150,000	150,000	-	0.0%
	<b>1,591,019</b>	<b>1,416,019</b>	<b>175,000</b>	<b>12.4%</b>
<b><u>TRANSPORTATION SERVICES</u></b>				
TRANSPORTATION SERVICES	1,921,666	1,921,666.00	-	0.0%
DEPRECIATION - Public Works	654,500	654,500	-	0.0%
GARBAGE COLLECTION	329,152	329,152	-	0.0%
PUBLIC HEALTH	94,346	94,346	-	0.0%
DEPRECIATION - Public Health	48,765	48,765	-	0.0%
BEACHES AND PARKS	262,664	262,664	-	0.0%
	<b>3,311,093</b>	<b>3,311,093</b>	<b>-</b>	<b>0.0%</b>

DESCRIPTION	2022 AMENDED BUDGET	2022 FINAL BUDGET	BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
<b><u>PARKS AND RECREATION SERVICES</u></b>				
PARKS AND PLAYGROUNDS	83,300	83,300	-	0.0%
RECREATION FACILITIES	2,776,985	2,776,985	-	0.0%
DEPRECIATION - Recreation Services	696,750	696,750	-	0.0%
LIBRARY	278,881	278,881	-	0.0%
	<b>3,835,916</b>	<b>3,835,916</b>	<b>-</b>	<b>0.0%</b>
<b><u>FISCAL SERVICES</u></b>				
FISCAL EXPENSES	10,250	10,250	-	0.0%
TRANSFER TO RESERVES	1,427,291	1,427,291	-	0.0%
TRANSFER TO OWN FUNDS	51,706	51,706	-	0.0%
TRANSFER TO SURPLUS	489,000	-	489,000	0.0%
	<b>1,978,247</b>	<b>1,489,247</b>	<b>489,000</b>	<b>32.8%</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>13,127,400</b>	<b>12,463,400</b>	<b>664,000</b>	<b>5.3%</b>
<b>REVENUE LESS EXPENSES</b>				
<b>NET SURPLUS (DEFICIENCY)</b>	<b>(0)</b>			
<b><u>WATER OPERATIONS</u></b>				
REVENUE	800,905	787,622	13,283	1.7%
EXPENDITURES	800,905	787,622	13,283	1.7%
<b>NET SURPLUS (DEFICIENCY)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>SEWER OPERATIONS</u></b>				
REVENUE	677,743	623,278	54,465	8.7%
EXPENDITURES	677,743	623,278	54,465	8.7%
<b>NET SURPLUS (DEFICIENCY)</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## **COUNCIL REPORT**

**To:** Mayor and Council  
**From:** Administration  
**Date:** November 24, 2022  
**Subject:** Development Variance Permit #3090-20-22-03

---

### **RECOMMENDATION:**

THAT Council authorizes approval of Development Variance Permit # 3090-20-22-03.

### **BACKGROUND:**

At the Regular Council Meeting on November 14, 2022, Administration presented an application for a Development Variance Permit from Mackenzie Consumers Co-operative Association to temporarily vary Subdivision Bylaw No. 780 to allow for the continuation of a holding tank for the period of one year. At that meeting Staff recommended a DVP with a one-year sunset clause as a temporary solution. The timeframe to install a septic field was not feasible for the 2022 calendar year due to the fast-approaching winter season.

Administration commenced the Development Variance Permit process as outlined in the District of Mackenzie's Development Procedures. Staff conducted the following:

1. Technical and Policy Review
2. Technical Agency Referral
3. Notification of neighbouring properties within a 100-meter radius of the proposed development

#### Technical and Policy Review

Administration has conducted a thorough technical review as per the District of Mackenzie Development Procedures manual and included a review of:

- Applicable District of Mackenzie Bylaws
- Extent of the variance
- Possible precedents being set
- Rationale for the variance
- Safety and risk issues
- Urban design and aesthetic issues

A copy of the technical review is attached to this report.

Technical Agency Referral

<b>Agency Name</b>	<b>Response</b>
Mackenzie Fire Department	"Agency's interests are unaffected"
District of Mackenzie	"Expect applicant to begin septic field installation process in spring 2023"
RDFFG	"No comment"
Northern Health Authority	"No comment"

Staff will follow up with the applicant in spring 2023 to ensure that the requirements of the DVP will be met.

Notification Neighbouring Properties

Properties within a 100-meter buffer of 1151 Mill Rd were delivered a notice, indicating the purpose of the permit, lands subject to permit, and the time and date the permit is to be considered by Council. Administration has not received any comments or responses from neighbouring properties within a 100-meter radius of the proposed development. This report has been published prior to the deadline of November 25, 2022 at 4:30 pm and any additional feedback brought before this will be attached and brought to the Regular Meeting of November 28, 2022.

Recommendation

As a result of the technical agency and public reviews of this permit application, Administration is recommending its approval. A copy of the proposed Development Variance Permit has been attached for Council consideration.

**ALTERNATIVE OPTIONS:**

1. Deny the Development Variance Permit as presented.
2. Amend and issue the Development Variance Permit.
3. Table consideration of the application so additional information can be provided.

**COUNCIL PRIORITIES:**

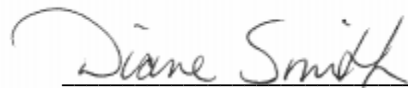
**ECONOMIC VITALITY**

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

Respectfully Submitted,



Luke Thorne  
Land & Environmental Coordinator



Approved for Submission to Council

To: Council  
From: Administration  
Date: November 2, 2022  
Subject: Technical Review – Development Variance Permit Mackenzie Co-op

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<b>Applicant</b>	Mackenzie Consumers Co-operative Association.
<b>Owner</b>	Mackenzie Consumers Co-operative Association.
<b>Location</b>	1151 Mill Road
<b>OCP/Zoning</b>	M1 – Light Industrial
<b>Proposal Overview</b>	The applicant wishes to continue the variance permitted by the temporary use permit to allow for a septic tank instead of the septic field that is required by the Subdivision Bylaw No. 780.
<b>Rationale for the variance</b>	Due to approach of acclimate weather for construction of a septic field staff are proposing to issue a development variance permit with a sunset clause of one year.
<b>Variance Extent</b>	The variance would allow for the continuance of the holding tank for a period of one year ending on November 30 <sup>th</sup> , 2023.
<b>Possible Precedents</b>	Subdivision Bylaw No. 780 requires that lots that are not hooked up to the municipal sewer collection system, must have a septic field. Staff are proposing to amend the development variance permit with a sunset clause of one year to ensure the requirements are met.
<b>Safety Issues &amp; Risks</b>	Staff have not identified any safety issues or risks.
<b>Urban Design and Aesthetic Issues</b>	Staff have been in contact with the applicant and they have had no odor/urban design issues to date. Due to the holding tank being located in the industrial area it poses no Urban Design issues to the public.

**Alternative  
Siting  
Placement**

With the approaching winter weather there is not enough time to implement a septic field.

**Applicable DOM  
Bylaws &  
Relevant  
Legislation**

Subdivision Bylaw No. 780.

THE DISTRICT OF MACKENZIE  
DEVELOPMENT VARIANCE PERMIT

NO. 3090-20-22-03

Issued to: Mackenzie Consumers Co-operative Association  
(Owner as defined in the Local Government Act,  
hereinafter referred to as the Permittee)

- 1) This Development Variance Permit is issued subject to compliance with all of the Bylaws of the Municipality applicable thereto, except as specifically varied by this Permit.
- 2) This Development Variance Permit applies to and only to those lands within the Municipality described below, and any and all buildings, structures, and other development thereon:

Address:	1151 Mill Road
Legal Description:	PARCEL A DISTRICT LOT 12479 CARIBOO DISTRICT PLAN PGP40741 EXCEPT PLANS PGP44595 AND PGP44871
P.I.D.:	023-633-646

- 3) "Subdivision Bylaw No. 780, 1993" is varied in accordance with the following:
  - a. Maintain a temporary septic holding tank for the period of one (1) year.
- 4) The land described herein shall be developed strictly in accordance with the terms and conditions and provisions of this permit and any plans and specifications attached to this permit, which shall form a part hereof.
- 5) This permit shall lapse within one (1) year of the (issuance) date of this permit.
- 6) The terms of this permit or any amendment to it, are binding on all persons who acquire an interest in the land affected by this permit.
- 7) This permit is not a building permit.

AUTHORIZING RESOLUTION PASSED BY THE MAYOR AND COUNCIL ON THE \_\_\_\_\_  
DAY OF \_\_\_\_\_, 2022.

ISSUED THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
Chief Administrative Officer

I ACKNOWLEDGE THAT I HAVE READ AND UNDERSTAND THE TERMS AND  
CONDITIONS UPON WHICH THIS PERMIT IS ISSUED.

\_\_\_\_\_  
Applicant (or Authorized Agent or  
Representative of Applicant)

## **COUNCIL REPORT**

**To:** Mayor and Council  
**From:** Administration  
**Date:** November 24, 2022  
**Subject:** Development Variance Permit #3090-20-22-04

---

### **RECOMMENDATION:**

THAT Council authorizes approval of Development Variance Permit # 3090-20-22-04.

### **BACKGROUND:**

At the Regular Council Meeting on November 14, 2022, Administration presented an application for a Development Variance Permit from MLIB on behalf of Duz Cho Construction to temporarily vary Subdivision Bylaw No. 780 to allow for the construction of a holding tank. At that meeting Staff recommended a DVP with a one-year sunset clause as a temporary solution. The timeframe to install a septic field was not feasible for the 2022 calendar year due to the fast-approaching winter season.

Administration commenced the Development Variance Permit process as outlined in the District of Mackenzie's Development Procedures. Staff conducted the following:

1. Technical and Policy Review
2. Technical Agency Referral
3. Notification of neighbouring properties within a 100-meter radius of the proposed development

#### Technical and Policy Review

Administration has conducted a thorough technical review as per the District of Mackenzie Development Procedures manual and included a review of:

- Applicable District of Mackenzie Bylaws
- Extent of the variance
- Possible precedents being set
- Rationale for the variance
- Safety and risk issues
- Urban design and aesthetic issues



A copy of the technical review is attached to this report.

Technical Agency Referral

<b>Agency Name</b>	<b>Response</b>
Mackenzie Fire Department	"Agency's interests are unaffected"
District of Mackenzie	"Expect applicant to begin septic field installation process in spring 2023"
RDFFG	"No comment"
Northern Health Authority	"No comment"

Staff will follow up with the applicant in spring 2023 to ensure that the requirements of the DVP will be met.

Notification Neighbouring Properties

Properties within a 100-meter buffer of 4821 Coquiwaldie Rd. were delivered a notice, indicating the purpose of the permit, lands subject to permit, and the time and date the permit is to be considered by Council. Administration has not received any comments or responses from neighbouring properties within a 100-meter radius of the proposed development. This report has been published prior to the deadline of November 25, 2022 at 4:30 pm and any additional feedback brought before this will be attached and brought to the Regular Meeting of November 28, 2022.

Recommendation

As a result of the technical agency and public reviews of this permit application, Administration is recommending its approval. A copy of the proposed Development Variance Permit has been attached for Council consideration.

**ALTERNATIVE OPTIONS:**

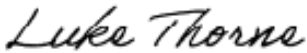
1. Deny the Development Variance Permit as presented.
2. Amend and issue the Development Variance Permit.
3. Table consideration of the application so additional information can be provided.

**COUNCIL PRIORITIES:**

**ECONOMIC VITALITY**

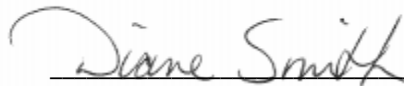
- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Respectfully Submitted,



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Luke Thorne  
Land & Environmental Coordinator



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Approved for Submission to Council

To: Council  
From: Administration  
Date: November 2, 2022  
Subject: Technical Review – Development Variance Permit Duz Cho Construction

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<b>Applicant</b>	Peter Grogan, Properties Coordinator MLIB.
<b>Owner</b>	Duz Cho Construction.
<b>Location</b>	4821 Coquiwaldie Rd
<b>OCP/Zoning</b>	M1 – Light Industrial
<b>Proposal Overview</b>	The applicant wishes to continue the variance permitted by the temporary use permit to allow for a septic tank instead of the septic field that is required by the Subdivision Bylaw No. 780.
<b>Rationale for the variance</b>	Due to approach of acclimate weather for construction of a septic field staff are proposing to issue a development variance permit with a sunset clause of one year.
<b>Variance Extent</b>	The variance would allow for the continuance of the holding tank for a period of one year ending on November 30 <sup>th</sup> , 2023.
<b>Possible Precedents</b>	Subdivision Bylaw No. 780 requires that lots that are not hooked up to the municipal sewer collection system, must have a septic field. Staff are proposing to amend the development variance permit with a sunset clause of one year to ensure the requirements are met.
<b>Safety Issues &amp; Risks</b>	Staff have not identified any safety issues or risks.
<b>Urban Design and Aesthetic Issues</b>	As the holding tank would be in the industrial site it does not pose any urban design and aesthetic issues to the public.

**Alternative  
Siting  
Placement**

With the approaching winter weather there is not enough time to implement a septic field.

**Applicable DOM  
Bylaws &  
Relevant  
Legislation**

Subdivision Bylaw No. 780.

THE DISTRICT OF MACKENZIE  
DEVELOPMENT VARIANCE PERMIT

NO. 3090-20-22-04

Issued to: DUZ CHO CONSTRUCTION LTD  
(Owner as defined in the Local Government Act,  
hereinafter referred to as the Permittee)

- 1) This Development Variance Permit is issued subject to compliance with all of the Bylaws of the Municipality applicable thereto, except as specifically varied by this Permit.
- 2) This Development Variance Permit applies to and only to those lands within the Municipality described below, and any and all buildings, structures, and other development thereon:

Address:	4821 Coquiwaldie Road
Legal Description:	Lot 5 District Lot 12479 Cariboo Plan EPP 21447
P.I.D.:	028-917-618

- 3) "Subdivision Bylaw No. 780, 1993" is varied in accordance with the following:
  - a. Construct and maintain a temporary septic holding tank for the period of one (1) year.
- 4) The land described herein shall be developed strictly in accordance with the terms and conditions and provisions of this permit and any plans and specifications attached to this permit, which shall form a part hereof.
- 5) This permit shall lapse within one (1) year of the (issuance) date of this permit.
- 6) The terms of this permit or any amendment to it, are binding on all persons who acquire an interest in the land affected by this permit.
- 7) This permit is not a building permit.

AUTHORIZING RESOLUTION PASSED BY THE MAYOR AND COUNCIL ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

ISSUED THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
Chief Administrative Officer

I ACKNOWLEDGE THAT I HAVE READ AND UNDERSTAND THE TERMS AND  
CONDITIONS UPON WHICH THIS PERMIT IS ISSUED.

\_\_\_\_\_  
Applicant (or Authorized Agent or  
Representative of Applicant)

## **COUNCIL REPORT**

**To:** Mayor and Council  
**From:** Administration  
**Date:** November 15, 2022  
**Subject:** Corporate Energy and Emissions Plan Update 2022

---

### **RECOMMENDATION:**

THAT Council receives this report for information.

### **BACKGROUND:**

The District of Mackenzie signed the BC Climate Action Charter in 2008 (Resolution #26024) making the commitment to reduce greenhouse gas (GHG) emissions on a corporate and community level and has since been demonstrating climate leadership.

The District has made progress in reducing energy use by following the Corporate Energy Emissions Plan 2021 (CEEP). The plan brings a framework to help guide District staff to further reduce emissions and implement sustainable initiatives.

### **Accomplishments to Date**

#### **New Buildings**

**1.1** The District of Mackenzie has met or exceeded the Step Code building standards for BC on the new Fire Hall build.

#### **Existing Buildings**

**2.1** In 2021 the District of Mackenzie completed energy audits for all of its buildings.

**2.2** From the energy audits, energy saving retrofits have been implemented.

- Recreation Services / Public Works 2021, 2022.

**2.5** Energy management has been incorporated into building maintenance procedures.

#### **Transportation**

**4.5** In 2011 Anti-Idling Policy 6.6 was established

**4.7** Employees are encouraged to carpool where possible.

Other: Active Transportation Plan (2023)

### **Enabling Actions and Corporate Leadership**

- 5.1** The District has dedicated staff to implement the plan.
- 5.2** The District is allocating funding for future green projects.
- 5.3** In the CEEP there are benchmarks and KPIs to measure for progress.
- 5.4** The District has enacted:
  - Water Rebate Conservation Policy 6.7
  - Bylaw No. 1472 Schedule C – Water Restrictions
- 5.5** The District of Mackenzie has joined Partners for Climate Protection.  
Other: Municipal Natural Asset Roadmap (2022-2023).

### **NEXT STEPS:**

Staff will continue to implement CEEP action items to further reduce emissions and reach our target of 15% reductions by 2025.

Items for next year's consideration:

- 2.2** Continued Energy Efficient Asset Replacement.
  - Recreation Services / Public Works.
- 4.1** Vehicle Assignment Policy.
- 4.2** Vehicle Purchasing Policy.
- 4.3** Electric Vehicle Direct Current Fast Charging Station.
- 4.5** Fuel efficient driver training.

For detailed action plan please see attachment A.

### **CONCLUSION:**

District Staff will continue to implement action items from the CEEP to further reduce emissions and strive for the target of 15% reductions by 2025. Staff will look at applying a green lens to all future projects and plans to establish an environmentally sustainable culture.

### **COUNCIL PRIORITIES:**

#### **Environmental Sustainability**

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

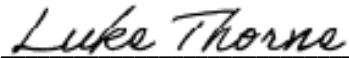
#### **Strong Governance and Finances**

- 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

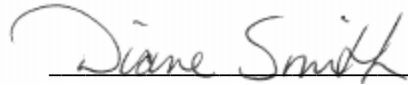


resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



\_\_\_\_\_  
Luke Thorne  
Land and Environmental Coordinator



\_\_\_\_\_  
Approved for Submission to Council

## What We Can Do: Recommended Climate Actions

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

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

TABLE 2 – CLIMATE ACTIONS SUMMARY

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

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

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



## **COUNCIL REPORT**

**To:** Mayor and Council  
**From:** Administration  
**Date:** November 15, 2022  
**Subject:** Climate Action Reserve Fund

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### **RECOMMENDATION:**

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

### **BACKGROUND:**

In conjunction with Clean BC's plan to lower climate-changing emissions by 40% by 2030 the provincial government has established the Local Government Climate Action Program (LGCAP). This program provides local governments and Modern Treaty Nations with predictable and stable funding to support the implementation of local climate action that reduces emissions and prepares communities for the impacts of a changing climate.

The objective of this program is to:

- Provide flexible, long-term funding to support climate action in local governments and Modern Treaty Nations.
- Enable community-specific action to reduce emissions and increase climate resilience.
- Enable robust reporting to track results and help improve the program over time.
- Enable knowledge sharing among local governments and Modern Treaty Nations to promote innovative climate action across the province.

The LGCAP will provide \$67,082.00 annually from 2022-2024 to support local climate initiatives. Staff are proposing the following breakdown of funding:

- 50% towards Corporate Services operational expenses including - climate action staffing wages, Climate Energy and Emissions Plan (CEEP) implementation, and reporting system software costs (\$33,541.00)
- 50% Climate Action Reserve Fund (\$33,541.00)

## **Climate Action Reserve Fund**

Following our Corporate Energy and Emission's Plan Action Item 5.2, staff are proposing to adopt the Climate Action Reserve Fund.

*Corporate Energy and Emissions Plan - 2021  
Action Item 5.2 - Allocate funds for plan implementation.*

The objective of the fund is to create funding for climate mitigation and adaptation strategies of either Local Government owned assets or public lands and services. It is in support of the District of Mackenzie's commitment to Corporate and Community Energy and GHG Reductions.

Allocation of the Climate Action Reserve Funds is restricted to funding climate change initiatives. Funding examples include: (1) use by the District of Mackenzie for corporate or community GHG reduction, energy efficiency, adaptation, or low carbon resilience projects, plans, studies, or other initiatives; (2) to facilitate community engagement or awareness about climate change or GHG reductions; and (3) operational staffing to implement initiatives.

Staff are proposing to set the minimum and maximum reserve amounts to \$5,000 and \$250,000 respectively. These costs were determined to suit the minimum need of operational/software costs for reporting as well as meeting the need for leveraging higher energy infrastructure costs.

For all climate action projects, it is recommended that the maximum amount of external funds as possible are sourced.

To implement these changes, the Reserve Fund Establishment Bylaw No. 1174, 2005, must also be amended. The policy guides how the fees are set and the bylaw is the tool local government uses to set the actual fees to be paid. A copy of the proposed bylaw has been included in the Bylaw section of this agenda for consideration.

## **Other Funding Options**

- Corporate projects funded or part-funded using the Climate Action Reserve Fund will pay their savings back in to the Climate Action Reserve Fund. Savings will be calculated at the end of the fiscal year by comparing the usage and the rate from the prior year to the current year. Any difference in savings will be transferred to replenish the Climate Action Reserve Fund.
- Additional climate adaptation and mitigation grants.
- Council may consider adding an additional 10% (\$6,700) - 15% (\$10,000) of the provincial grant amount from general operating expenses.

**BUDGETARY IMPACT:**

As recommended, there would be no impact to the budget.

However, if Council wished to move forward with the option to allocate an additional 10% (\$6,700) - 15% (\$10,000) of the provincial grant amount from the general operating budget, this increase would result in an approximate 0.20% tax increase.

**COUNCIL PRIORITIES:**

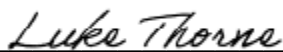
**Environmental Sustainability**

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

**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,



\_\_\_\_\_  
Luke Thorne  
Land and Environmental Coordinator



\_\_\_\_\_  
Approved for Submission to Council



\_\_\_\_\_  
Chief Financial Officer  
Kerri Borne

### **3.18: RESERVE AND SURPLUS POLICY**

Established by Council on Oct 13, 2020 – Resolution No. 31669

Amended by Council on \_\_\_\_\_, \_\_\_ - Resolution No. \_\_\_\_\_

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#### **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 the 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.

**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**

<b>RESERVE FUNDS</b>				
<b>Reserve Fund(s)</b>	<b>Purpose</b>	<b>Funding Source(s)</b>	<b>Minimum \$ Level</b>	<b>Optimum \$ Level</b>
<b>Financial Stability Reserve</b>	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.
<b>General Capital Reserve</b>	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.
<b>Capital Renewal Reserve</b>	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.
<b>Vehicle and Equipment Replacement Plan</b>	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
<b>Fire Department Vehicle and Equipment Replacement Reserve</b>	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.
<b>Water Capital Reserve</b>	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.
<b>Sewer Capital Reserve</b>	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.
<b>Northern Capital &amp; Planning Grant (NCPG) Reserve</b>	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
<b>Community Works Gas Tax Reserve</b>	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
<b>Climate Action Reserve</b>	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

<b>STATUTORY RESERVE FUNDS</b>				
<b>Reserve Fund(s)</b>	<b>Purpose</b>	<b>Funding Source(s)</b>	<b>Minimum \$ Level</b>	<b>Optimum \$ Level</b>
<b>Parkland Acquisition Reserve</b>	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.
<b>UNAPPROPRIATED SURPLUSES</b>				
<b>Reserve Fund(s)</b>	<b>Purpose</b>	<b>Funding Source(s)</b>	<b>Minimum \$ Level</b>	<b>Optimum \$ Level</b>
<b>General Operating Surplus</b>	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.
<b>Water Operating Surplus</b>	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.
<b>Sewer Operating Surplus</b>	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 MEMBER ACTIVITY REPORT

**To:** Mayor and Council  
**From:** Councilor Wright  
**Date:** November 22, 2022  
**Subject:** Report for the Month of November, 2022

<b>Date:</b>	<b>Activity:</b>
October 26	(Prior to Swearing In) Attended McLeod Lake Mackenzie Community Forest Public Meeting.
November 1	(Prior to Swearing In) Attended Mackenzie Counselling's Services Society AGM.
November 8	Attended Council Orientation.
November 10	Attended 'Discover CNC' Job Fair at CNC Event Space through work with Mackenzie Counselling.
November 11	Attended Remembrance Day Ceremonies at Mackenzie Legion Branch 273.
November 18	Attended the Community Market Christmas Market at Purple Bicycle and CNC Event Space.
November 20	Attended Craft Fair at Mackenzie Legion Branch 273
November 21	Meeting with Mayor Atkinson and CAO Smith over a variety of topics.
November 22	Attended CNC Community Advisory Committee meeting.
November 22	Observed SD57's Advisory Committee via YouTube.

Respectfully Submitted,  
Councilor Wright

**DISTRICT OF MACKENZIE**

**Bylaw No. 1490**

**Recreation Fees and Charges Bylaw No. 1490, 2022**

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**WHEREAS** pursuant to the *Community Charter*, Council may, by bylaw, make different provisions for different areas, times, conditions, or circumstances; establish different classes or persons, places, activities, property, or things; and make different provisions, including exceptions, for different classes established under the bylaw;

**AND WHEREAS** pursuant the *Community Charter* a Council may, by bylaw, impose a fee payable in respect of all or part of a service of the municipality; the use of municipal property; or the exercise of authority to regulate, prohibit or impose requirements;

**AND WHEREAS** pursuant the *Community Charter* a bylaw under this section may base the fee on any factor specified in the bylaw and, in addition, establish different rates or levels of fees in relation to different factors; establish terms and conditions for payment of a fee, including discounts, interest and penalties; and provide for the refund of a fee;

**AND WHEREAS** Council deems it desirable to establish fees and charges for admission to or for the use of any recreation facility;

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

1. Schedule "A" attached hereto and forming part of this bylaw is hereby adopted and represents the "base rates" on which fees for facility rentals, admissions and memberships will be calculated. These fees become effective November 29, 2022 until such time as they are amended.
2. Bylaw No. 1469, cited as "Recreation Fees and Charges Bylaw No. 1469, 2022" and amendments thereto as it applies to the District of Mackenzie is hereby repealed.
3. This bylaw may be cited for all purposes as "Recreation Fees and Charges Bylaw No. 1490, 2022."



**READ** a first time this 14<sup>th</sup> day of November, 2022.

**READ** a second time this 14<sup>th</sup> day of November, 2022.

**READ** a third time this 14<sup>th</sup> day of November, 2022.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

I hereby certify the foregoing to be a true and correct copy of District of Mackenzie Bylaw No. 1490 cited as "Recreational Fees and Charges Bylaw No. 1490, 2022".

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

\_\_\_\_\_  
Corporate Officer

## Schedule "A" - Bylaw 1490, 2022 Recreation Fees and Charges

### Facility Rentals

ARENA ICE RENTALS - SEASON								
Name	Taxes	Base Rate	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ARENA ICE - HOURLY - ADULT - BASE RATE	GST	\$ 146.34	\$ 146.34	\$ 150.00	\$ 153.75	\$ 157.59	\$ 161.53	\$ 165.57
ARENA ICE - HOURLY - JR GAME	GST	\$ 160.00	\$ 160.00	\$ 164.00	\$ 168.10	\$ 172.30	\$ 176.61	\$ 181.03
ARENA ICE - HOURLY - JR PRACTICE	GST	\$ 80.00	\$ 80.00	\$ 82.00	\$ 84.05	\$ 86.15	\$ 88.31	\$ 90.51
ARENA ICE - HOURLY - MINOR SPORT	GST	\$ 65.85	\$ 65.85	\$ 67.50	\$ 69.19	\$ 70.92	\$ 72.69	\$ 74.51
ARENA ICE - DAILY - ADULT	GST	\$ 1,317.06	\$ 1,317.06	\$ 1,349.99	\$ 1,383.74	\$ 1,418.33	\$ 1,453.79	\$ 1,490.13
ARENA ICE - DAILY - MINOR SPORT	GST	\$ 592.68	\$ 592.68	\$ 607.49	\$ 622.68	\$ 638.25	\$ 654.20	\$ 670.56
JUNIOR A - MONTHLY Dressing Room	GST	\$ 200.00	\$ 200.00	\$ 205.00	\$ 210.13	\$ 215.38	\$ 220.76	\$ 226.28
JUNIOR A - MONTHLY Coaches Room	GST	\$ 50.00	\$ 50.00	\$ 51.25	\$ 52.53	\$ 53.84	\$ 55.19	\$ 56.57

**\*\*Ice season generally runs from September to April.**

ARENA FLOOR RENTALS								
Name	Taxes	Base Rate	2022	2023	2024	2025	2026	2027
ARENA FLOOR - HOURLY- ADULT	GST	\$ 73.17	\$ 73.17	\$ 75.00	\$ 76.87	\$ 78.80	\$ 80.77	\$ 82.79
ARENA FLOOR - HOURLY - MINOR SPORT	GST	\$ 32.93	\$ 32.93	\$ 33.75	\$ 34.59	\$ 35.46	\$ 36.34	\$ 37.25
ARENA FLOOR - DAILY - ADULT	GST	\$ 512.19	\$ 512.19	\$ 524.99	\$ 538.12	\$ 551.57	\$ 565.36	\$ 579.50
ARENA FLOOR - DAILY - MINOR SPORT	GST	\$ 230.49	\$ 230.49	\$ 236.25	\$ 242.15	\$ 248.21	\$ 254.41	\$ 260.77

POOL RENTALS								
Name	Taxes	Base Rate	2022	2023	2024	2025	2026	2027
Pool- Hourly- Swim Club (Per Lane)	GST	\$ 10.16	\$ 10.16	\$ 10.42	\$ 10.68	\$ 10.94	\$ 11.22	\$ 11.50
POOL - HOURLY	GST	\$ 121.95	\$ 121.95	\$ 125.00	\$ 128.12	\$ 131.33	\$ 134.61	\$ 137.98
Private Lesson Per Lesson (30 min)	None	\$ 23.21	\$ 23.21	\$ 23.79	\$ 24.39	\$ 25.00	\$ 25.62	\$ 26.26
Swim Lesson Per Class - 45 Minute	None	\$ 7.02	\$ 7.02	\$ 7.19	\$ 7.37	\$ 7.56	\$ 7.75	\$ 7.94
Swim Lesson Per Class - 30 Minute	None	\$ 4.68	\$ 4.68	\$ 4.79	\$ 4.91	\$ 5.03	\$ 5.16	\$ 5.29

COMMUNITY HALL RENTALS								
Name	Taxes	Base Rate	2022	2023	2024	2025	2026	2027
ROSE BOYKO/SAS DA'GHE HOURLY Standard	GST	\$ 19.51	\$ 19.51	\$ 20.00	\$ 20.50	\$ 21.01	\$ 21.54	\$ 22.07
ROSE BOYKO/SAS DA'GHE - Daily- Standard	GST	\$ 117.06	\$ 117.06	\$ 119.99	\$ 122.99	\$ 126.06	\$ 129.21	\$ 132.44
CALLAHAN - HOURLY	GST	\$ 29.27	\$ 29.27	\$ 30.00	\$ 30.75	\$ 31.52	\$ 32.30	\$ 33.11
CALLAHAN DAILY	GST	\$ 175.59	\$ 175.59	\$ 179.98	\$ 184.48	\$ 189.09	\$ 193.82	\$ 198.66
COMMUNITY HALL - HOURLY- Standard	GST	\$ 58.53	\$ 58.53	\$ 59.99	\$ 61.49	\$ 63.03	\$ 64.61	\$ 66.22
COMMUNITY HALL - DAILY- Standard	GST	\$ 351.18	\$ 351.18	\$ 359.96	\$ 368.96	\$ 378.18	\$ 387.64	\$ 397.33
Dressing Room Clean Up	GST	\$ 102.50	\$ 102.50	\$ 105.06	\$ 107.69	\$ 110.38	\$ 113.14	\$ 115.97
Full Music Set Up	GST	\$ 256.25	\$ 256.25	\$ 262.66	\$ 269.22	\$ 275.95	\$ 282.85	\$ 289.92
Lights & Trusses Rental Fee	GST	\$ 102.50	\$ 102.50	\$ 105.06	\$ 107.69	\$ 110.38	\$ 113.14	\$ 115.97
Sound System (Fender)	GST	\$ 66.63	\$ 66.63	\$ 68.29	\$ 70.00	\$ 71.75	\$ 73.54	\$ 75.38
Outdoor Basic Stage Rental Fee (Town)	None	\$ 390.24	\$ 390.24	\$ 390.24	\$ 390.24	\$ 390.24	\$ 390.24	\$ 390.24

Outdoor Basic Stage Rental Fee (Outside Town)	None	\$ 750.00	\$ 750.00	\$ 768.75	\$ 787.97	\$ 807.67	\$ 827.86	\$ 848.56
Outdoor Basic Stage Rental Fee	None	\$ 390.24	\$ 390.24	\$ 400.00	\$ 410.00	\$ 420.25	\$ 430.75	\$ 441.52
Indoor Stage Rental Fee	None	\$ 262.50	\$ 262.50	\$ 269.06	\$ 275.79	\$ 282.68	\$ 289.75	\$ 296.99
Stage Lighting and Sound	None	\$ 525.00	\$ 525.00	\$ 538.13	\$ 551.58	\$ 565.37	\$ 579.50	\$ 593.99
Community Hall - Banquet or Cabaret Set Up 26+ Tables (includes table cloths)	GST	\$ 112.75	\$ 112.75	\$ 115.57	\$ 118.46	\$ 121.42	\$ 124.45	\$ 127.57

## Other Rentals

OTHER RENTALS/FEEES								
Name	Taxes	Base Rate	2022	2023	2024	2025	2026	2027
EQUIPMENT RENTAL **Climbing Shoes, harness, Lifejacket Skates	GST	\$ 3.00	\$ 3.00	\$ 3.08	\$ 3.15	\$ 3.23	\$ 3.31	\$ 3.39
Cross Country Ski Rentals	GST	\$ 9.52	\$ 10.00	\$ 10.25	\$ 10.50	\$ 10.76	\$ 11.03	\$ 11.31
PADDLEBOARD - DAILY	None	\$ 30.00	\$ 31.50	\$ 32.29	\$ 33.09	\$ 33.92	\$ 34.77	\$ 35.64
Arena Locker Rental	GST	\$ 142.00	\$ 149.10	\$ 152.83	\$ 156.65	\$ 160.56	\$ 164.58	\$ 168.69
Online Convenience Fee		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

## Drop In Admissions & Multipasses

DROP IN ADMISSIONS								
Name	Taxes	Base Rate	2022	2023	2024	2025	2026	2027
<b>Non Resident Fee</b>		<b>Add 15%</b>						
Child Drop in	GST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Youth/Senior Drop in	GST	\$ 2.93	\$ 2.93	\$ 3.00	\$ 3.07	\$ 3.15	\$ 3.23	\$ 3.31
Adult Drop in	GST	\$ 5.85	\$ 5.85	\$ 6.00	\$ 6.15	\$ 6.30	\$ 6.46	\$ 6.62
Family Drop in	GST	\$ 11.70	\$ 11.70	\$ 11.99	\$ 12.29	\$ 12.60	\$ 12.91	\$ 13.24

MULTIPASSES								
Name	Taxes	Base Rate	2022	2023	2024	2025	2026	2027
<b>Non Resident Fee</b>		<b>Add 15%</b>						
Senior/Youth 25 Multipass	GST	\$ 64.35	\$ 64.35	\$ 65.96	\$ 67.61	\$ 69.30	\$ 71.03	\$ 72.81
Adult 25 Multipass	GST	\$ 128.70	\$ 128.70	\$ 131.92	\$ 135.22	\$ 138.60	\$ 142.06	\$ 145.61

*All multipasses will automatically expire 12 months from purchase date*

## Memberships

MEMBERSHIPS								
Name	Taxes	Base Rate	2022	2023	2024	2025	2026	2027
<b>Non Resident Fee</b>		<b>Add 15%</b>						
Senior/Youth 1 Month	GST	\$ 26.29	\$ 28.91	\$ 30.36	\$ 31.88	\$ 32.67	\$ 33.49	\$ 34.33
Senior/Youth 6 Month	GST	\$ 98.55	\$ 108.41	\$ 113.83	\$ 119.52	\$ 122.50	\$ 125.57	\$ 128.71
Senior/Youth 12 Month	GST	\$ 186.15	\$ 204.76	\$ 215.00	\$ 225.75	\$ 231.39	\$ 237.18	\$ 243.11
Adult 1 Month	GST	\$ 52.57	\$ 57.83	\$ 60.72	\$ 63.75	\$ 65.35	\$ 66.98	\$ 68.66
Adult 6 Month	GST	\$ 197.10	\$ 216.81	\$ 227.65	\$ 239.03	\$ 245.01	\$ 251.13	\$ 257.41
Adult 12 Month	GST	\$ 372.29	\$ 409.52	\$ 429.99	\$ 451.49	\$ 462.78	\$ 474.35	\$ 486.21
Family 1 Month	GST	\$ 105.14	\$ 115.65	\$ 121.44	\$ 127.51	\$ 130.70	\$ 133.96	\$ 137.31
Family 6 Month	GST	\$ 394.20	\$ 433.62	\$ 455.30	\$ 478.07	\$ 490.02	\$ 502.27	\$ 514.82
Family 12 Month	GST	\$ 744.58	\$ 819.04	\$ 859.99	\$ 902.99	\$ 925.56	\$ 948.70	\$ 972.42
First Responder's Annual Membership	GST	\$ 93.07	\$ 102.38	\$ 107.50	\$ 112.87	\$ 115.70	\$ 118.59	\$ 121.55
First Responders 12 month Family Membership	GST	\$ 372.29	\$ 409.52	\$ 429.99	\$ 451.49	\$ 462.78	\$ 474.35	\$ 486.21

## Ski Hill

SKI HILL SEASON PASSES								
Name	Taxes	Base Rate	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Little Mac Season Pass FAMILY	GST	\$ 122.64	\$ 122.64	\$ 125.71	\$ 128.85	\$ 132.07	\$ 135.37	\$ 138.76
Little Mac Season Pass YOUTH/SENIOR	GST	\$ 39.42	\$ 39.42	\$ 40.41	\$ 41.42	\$ 42.45	\$ 43.52	\$ 44.60
Little Mac Season Pass ADULT	GST	\$ 61.32	\$ 61.32	\$ 62.85	\$ 64.42	\$ 66.03	\$ 67.69	\$ 69.38
Little Mac DAY Pass FAMILY	GST	\$ 61.32	N/A	\$ 62.85	\$ 64.42	\$ 66.03	\$ 67.69	\$ 69.38
Little Mac DAY Pass YOUTH/SENIOR	GST	\$ 19.71	N/A	\$ 20.20	\$ 20.71	\$ 21.23	\$ 21.76	\$ 22.30
Little Mac DAY Pass ADULT	GST	\$ 30.66	N/A	\$ 31.43	\$ 32.21	\$ 33.02	\$ 33.84	\$ 34.69

**\*\*Ski Hill season generally runs from December to April, but is weather dependant.**

**DISTRICT OF MACKENZIE**

**BYLAW NO. 1491**

A bylaw to amend the Animal Control and Licensing Bylaw No. 1354. 2016.

---

**WHEREAS** the Council of the District of Mackenzie deems it prudent and desirable to amend its Animal Control and Licensing Bylaw;

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

1. That "Animal Control and Licencing Bylaw No. 1354, 2016" is hereby amended as follows:
  - a. That Schedule A to the "Animal Control and Licensing Bylaw No. 1354. 2016" be deleted in its entirety and replaced with Schedule A as attached.
2. This bylaw may be cited for all purposes as "Animal Control and Licensing Amendment Bylaw No. 1491, 2022"

**READ** a first time this 14<sup>th</sup> day of November, 2022.

**READ** a second time this 14<sup>th</sup> day of November, 2022.

**READ** a third time this 14<sup>th</sup> day of November, 2022.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

I hereby certify the foregoing  
to be a true and correct copy  
of District of Mackenzie  
Bylaw No. 1491 cited as  
"Animal Control and Licensing  
Bylaw Amendment No. 1491, 2022".

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

\_\_\_\_\_  
Corporate Officer

**DISTRICT OF MACKENZIE**

**BYLAW NO. 1354**

**SCHEDULE A**

**LICENCE FEES**

	Spayed or Neutered (Supported by a Veterinarian's Certificate)	Not Spayed or Neutered
1. Licence fee for a Dog over the age of four (4) months	\$20.00	\$35.00
2. Seniors Dog Licence Fee (for Owners over the age of 65)	\$10.00	\$18.00
3. Dog Licence transfer	\$7.50	\$7.50
4. Dog Licence replacement tag	\$7.50	\$7.50
5. Permit	\$58.00	\$58.00
6. Permit renewal	\$58.00	\$58.00
7. Kennel Licence	\$28.50	\$28.50
8. Repeat Offender Dog Licence fee	\$122.00	\$122.00
9. Dangerous Dog Licence	\$258.00	\$258.00

**DISTRICT OF MACKENZIE**

**Bylaw No. 1492**

**A bylaw to amend "Reserve Funds Establishment"  
Bylaw No. 1174, 2005**

---

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

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

1. THAT "Reserve Funds Establishment Bylaw No. 1174, 2005" 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. 1492, 2022"

**READ** a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**READ** a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**READ** a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

I hereby certify the foregoing  
to be a true and correct copy of  
District of Mackenzie Bylaw  
No. 1492 cited as "Reserve Funds  
Establishment Amendment  
Bylaw No. 1492, 2022".

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Mayor

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Corporate Officer

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Corporate Officer



## **SCHEDULE "A"**

To the "Reserve Funds Establishment Amendment Bylaw No. 1492, 2022"  
of the District of Mackenzie.

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<b>Reserve Fund Name</b>	<b>Reserve Fund Purpose</b>
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.
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.
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.

**DISTRICT OF MACKENZIE**

**BYLAW NO. 1493**

A bylaw of the District of Mackenzie to amend  
the Financial Plan for the years 2022-2026

---

WHEREAS in accordance with the provisions of the *Community Charter* Council is required to prepare and adopt a Financial Plan for the municipality each year;

AND WHEREAS the Financial Plan may be amended by bylaw at any time;

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

1. This bylaw may be cited for purposes as "District of Mackenzie Financial Plan Amendment Bylaw No. 1493, 2022".
2. Schedules "A", "B", "C" and "D" attached hereto and forming part of this bylaw are hereby adopted and form part of the Financial Plan of the District of Mackenzie for the period commencing January 1, 2022 and ending December 31, 2026.
3. This bylaw may be cited for all purposes as "Financial Plan Amendment Bylaw No. 1493, 2022."

**READ** a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**READ** a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**READ** a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

I hereby certify the foregoing to be a true and correct copy of District of Mackenzie Bylaw No. 1493 cited as "Financial Plan Amendment Bylaw No. 1493, 2022".

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

\_\_\_\_\_  
Corporate Officer

## SCHEDULE "A"

### DISTRICT OF MACKENZIE

2022 – 2026 Financial Plan Amendment  
Statement of Objectives and Policies  
Bylaw No. 1493

---

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 decrease of 9.1% in total. The decreased percentage varied per property classes as follows:

1 – Residential	8.35%
2 – Utilities	0.70%
4 – Major Industry	(27.96)%
5 – Minor Industry	8.35%
6 – Business	8.35%
8 – Rec Non Profit	8.19%

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 11% 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 30% of the costs of the Building Department and Animal Control/Bylaw Enforcement Departments and support some of the Chamber of Commerce funding.

The District's Bylaw, Animal Control and Building Permit revenues will be reviewed to determine if the rates are consistent with other jurisdictions and if any increases or decreases will be necessary.

- 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 2022, the District's proportion of taxes is as follows:

<b>CLASS</b>	<b>DESCRIPTION</b>	<b>TOTAL % OF TAXES</b>
1	Residential	33%
2	Utility	17%
4	Major Industry	36%
5	Light Industry	5%
6	Business	9%
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:

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

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. Eligibility is limited to new construction or renovation of existing buildings that results in non-market change to the value of a lot within the District of at least \$500,000.

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. 1493 - Amendment  
 2022 ANNUAL BUDGET  
 CONSOLIDATED OPERATING REVENUES AND EXPENDITURES

**REVENUE:**

TAXATION	5,068,457
UTILITY USER FEES	1,157,576
GRANTS	3,768,043
LICENSES AND PERMITS	75,225
SALE OF SERVICE	754,698
OTHER REVENUE	1,562,692
TRANSFER EQUITY IN ASSETS	1,786,032
TRANSFER FROM FUNDS	369,575
ACCUMULATED SURPLUS	63,751
<b>TOTAL REVENUE</b>	<b><u>14,606,048</u></b>

**EXPENDITURES:**

GENERAL	
GENERAL GOVERNMENT SERVICES	2,495,125
PROTECTIVE SERVICES	1,591,019
TRANSPORTATION SERVICES	2,674,866
ENVIRONMENTAL HEALTH SERVICES	329,152
PUBLIC HEALTH AND WELFARE	143,111
RECREATION AND CULTURE	4,098,579
LESS: RECOVERY FROM UTILITIES	<u>(182,700.00)</u>
TOTAL GENERAL	11,149,152
WATER EXPENDITURE	800,905
SEWER EXPENDITURE	677,743
INTEREST, BANK CHARGES AND BAD DEBTS	10,250
LAND DEVELOPMENT	0
<b>SUBTOTAL</b>	<b><u>12,638,050</u></b>

EXCESS OPERATING REVENUE 1,967,998

OTHER

DEBT INTEREST	0
DEBT PRINCIPAL	0
<b>RESERVE FUNDS</b>	<b>1,427,291</b>
TRANSFER TO FUNDS	51,707
ACCUMULATED SURPLUS	<u>489,000</u>



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

SCHEDULE "C"

	Sec. 165	2022	2023	2024	2025	2026
<b>Revenues</b>	4(b)					
Property Taxes	7(a)	5,068,457	5,321,880	5,587,974	5,867,373	6,160,741
Fees and Charges	7(c)					
Sale of Services		754,698	769,792	785,188	800,892	816,909
Utility User Fees		1,157,576	1,215,454	1,276,227	1,340,038	1,407,040
Licences and Permits		75,225	75,977	76,737	77,504	78,279
Other Sources	7(d)					
Grants		3,768,043	3,805,723	3,843,780	3,882,218	3,921,040
Other Capital Revenue		3,958,823	500,000	230,000	-	-
Other Revenue		1,562,692	1,593,945	1,625,824	1,658,341	1,691,508
Transfer Equity in Assets		1,786,032	1,803,892	1,821,931	1,840,151	1,858,552
Borrowing	7(e)	-	-	-	-	-
Transfers from Funds	4(c)	369,575	-	265,845	475,178	418,188
Reserve Funds	8(a)	6,762,618	1,101,036	1,095,926	2,885,000	1,007,000
Accumulated Surplus	8(b)	63,751	10,674	-	-	-
<b>TOTAL</b>		<b>25,327,489</b>	<b>16,198,374</b>	<b>16,609,433</b>	<b>18,826,695</b>	<b>17,359,258</b>
<b>Expenditures</b>						
Other Municipal:	6(d)					
General Government		2,495,125	2,569,978	2,647,078	2,726,490	2,808,285
Protective Services		1,591,019	1,638,750	1,687,912	1,738,549	1,790,706
Transportation Services		2,674,866	2,755,112	2,837,766	2,922,898	3,010,585
Environmental Health		329,152	339,026	349,197	359,673	370,463
Public Health & Welfare		143,111	147,404	151,827	156,381	161,073
Recreation & Culture		4,098,579	4,221,537	4,348,183	4,478,628	4,612,987
Less: Utilities Recovery		(182,700)	(182,700)	(182,700)	(182,700)	(212,700)
<b>Sub total</b>		<b>11,149,152</b>	<b>11,489,108</b>	<b>11,839,262</b>	<b>12,199,921</b>	<b>12,541,400</b>
Water expenditure		800,905	824,932	849,680	875,170	901,425
Sewer expenditure		677,743	698,075	719,017	740,588	762,805
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)	10,721,441	1,101,036	1,095,926	2,885,000	1,007,000
Reserve Funds	8(a)	1,427,291	1,581,453	1,597,268	1,613,240	1,629,373
Transfer to Funds	4(c)	51,707	-	-	-	-
Accumulated Surplus	8(b)	489,000	493,213	497,406	501,575	505,719
Deficiency	6(c)	-	-	-	-	-
<b>TOTAL</b>		<b>25,327,489</b>	<b>16,198,374</b>	<b>16,609,433</b>	<b>18,826,695</b>	<b>17,359,258</b>

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

**ASSUMPTIONS OF THE PLAN:**

<b><u>RATES OF CHANGE</u></b>	
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	2.00%
TRANSFER EQUITY IN ASSETS	1.00%
EXPENSES:	
MUNICIPAL PURPOSES	3.00%
WATER	3.00%
SEWER	3.00%

**PROPORTIONS OF TOTAL REVENUE:**

Revenue Source	% Total Revenue
Property taxes	20%
User fees and charges	8%
Other sources	44%
Proceeds from borrowing	0%
Transfer from Funds	1%
Reserve Funds	27%
Accumulated surplus	0%
<b>TOTAL</b>	<b>100%</b>

**DISTRIBUTION OF PROPERTY TAXES AMONG THE PROPERTY CLASSES:**

Property class	% Overall Taxes
Residential (1)	33%
Utilities (2)	17%
Major Industry (4)	36%
Light Industry (5)	5%
Business (6)	9%
Rec Non Profit (8)	0%
TOTAL	100%

**PERMISSIVE TAX EXEMPTIONS:**

The Annual Municipal Report for 2021 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.

	2022	2023	2024	2025	2026	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
<b>GENERAL GOVERNMENT</b>										
Municipal Hall Refresh	106,500					106,500	106,500	General Capital/Renewal Reserve		
Community Signage	54,194	49,036	41,426			144,656	144,656	General Capital Reserve		
Audio Visual Upgrades	197,175					197,175			197,175	COVID-19 Local Government Restart Grant
IT Upgrades				15,000		15,000	15,000	Capital Renewal Reserve		
<b>TOTAL GENERAL GOVERNMENT</b>	<b>357,869</b>	<b>49,036</b>	<b>41,426</b>	<b>15,000</b>	<b>0</b>	<b>463,331</b>	<b>266,156</b>		<b>197,175</b>	
<b>PROTECTIVE SERVICES</b>										
Fire Hall Project (carry-over)	2,306,338					2,306,338	2,247,089	NCPG	59,249	UBCM, private donations
RCMP Building HVAC	35,850					35,850			35,850	Federal Government
Ladder Truck	1,815,360					1,815,360	1,500,000	Firefighting Equipment Reserve	315,360	Prior Year Surplus
Turnout Gear	40,000	40,000	40,000			120,000	120,000	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		
<b>TOTAL PROTECTIVE SERVICES</b>	<b>4,197,548</b>	<b>40,000</b>	<b>69,500</b>	<b>10,000</b>	<b>0</b>	<b>4,317,048</b>	<b>3,906,589</b>		<b>410,459</b>	
<b>TRANSPORTATION SERVICES</b>										
Road paving	500,000					500,000	500,000	Gas Tax		
Crack Router	26,750					26,750	26,750	Vehicle and Equipment Reserve		
Tar Bucket	83,599					83,599	83,599	Vehicle and Equipment Reserve		
Commercial Garbage Truck	305,000					305,000	305,000	Vehicle and Equipment Reserve		
Hot Patch Paver	76,160					76,160	76,160	Vehicle and Equipment Reserve		
Infrared Asphalt Restorer	19,474					19,474	19,474	Vehicle and Equipment Reserve		
Compressor	24,064					24,064	24,064	Vehicle and Equipment Reserve		
All Terrain Vehicle	45,000					45,000	45,000	Vehicle and Equipment Reserve		
Active Transportation Master Plan (pending grant approval)	50,000					50,000			50,000	Infrastructure Canada Grant (approval pending)
Skid Steer Replacement	80,000					80,000	80,000	Vehicle and Equipment Reserve		
Inspections Pickup Replacement			50,000			50,000	50,000	Vehicle and Equipment Reserve		
Grader #2 Replacement			40,000			40,000	40,000	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		

	2022	2023	2024	2025	2026	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
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		
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>1,210,047</b>	<b>0</b>	<b>150,000</b>	<b>2,060,000</b>	<b>672,000</b>	<b>4,092,047</b>	<b>4,042,047</b>		<b>50,000</b>	
<b>PARKS AND RECREATION SERVICES</b>										
Recreation building roof replacement (carry-over)	352,500					352,500	352,500	Capital Renewal Reserve		
Signature Trail Project (carry-over)	707,835					707,835			707,835	\$643,697 FLINRO, NDIT, CNC, TC ENERGY, SPM TRUST \$64,138 Deferred Revenue
Energy Reductions Project (grant approval pending)	2,994,692					2,994,692	598,938	Capital Renewal Reserve	2,395,754	Community Buildings Program Grant (approval pending)
Audio Visual Upgrades	143,700					143,700			143,700	COVID-19 Local Government Restart Grant
Recreation Centre Cladding Replacement	50,000					50,000	50,000	Capital Renewal Reserve		
Pool Upgrades	50,000	50,000	50,000	50,000		200,000	200,000	Capital Renewal Reserve		
Multi-Use Court	90,000					90,000		General Capital Reserve	53,900	NDIT
Ice-edger		17,000				17,000	17,000	General Capital 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	100,000			125,000	125,000	General Capital Reserve		
School Track/Outdoor Gym				250,000		250,000	250,000	General Capital Reserve		
Spirit Square Park Master Plan		20,000	100,000			120,000	120,000	General Capital Reserve		
<b>TOTAL PARKS AND RECREATION SERVICES</b>	<b>4,388,727</b>	<b>207,000</b>	<b>300,000</b>	<b>350,000</b>	<b>0</b>	<b>5,245,727</b>	<b>1,944,538</b>		<b>3,301,189</b>	
<b>TOTAL GENERAL CAPITAL</b>	<b>10,154,191</b>	<b>296,036</b>	<b>560,926</b>	<b>2,435,000</b>	<b>672,000</b>	<b>14,118,153</b>	<b>10,159,330</b>		<b>3,958,823</b>	
<b>WATER</b>										
Pressure Reducing Valves Replacement	351,750		335,000	335,000	335,000	1,356,750	1,356,750	Water Reserve		
Gantahaz Pipe/Meter Replacement	56,000					56,000	56,000	Water Reserve		
Well#4 Above Ground Vault Installation	76,300					76,300	76,300	Water Reserve		
Brine Tank Water Station		180,000				180,000	180,000	Water Reserve		
Pumphouse and Booster Station Backup Generators		320,000				320,000	320,000	Water Reserve		
Booster Station Controls and Energy Efficiency Upgrade			200,000			200,000	200,000	Water Reserve		
<b>TOTAL WATER</b>	<b>484,050</b>	<b>500,000</b>	<b>535,000</b>	<b>335,000</b>	<b>335,000</b>	<b>2,189,050</b>	<b>2,189,050</b>		<b>0</b>	

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

	2022	2023	2024	2025	2026	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
<b>SEWER</b>										
Lagoon Outfall Chamber (carry-over)	83,200					83,200	83,200	Sewer Reserve		
Sewer Line Rehabilitation		115,000		115,000		230,000	230,000	Sewer Reserve		
Sewer Flusher		100,000				100,000	100,000	Sewer Reserve		
<b>TOTAL SANITARY</b>	<b>83,200</b>	<b>215,000</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>413,200</b>	<b>413,200</b>		<b>0</b>	
<b>TOTAL CAPITAL</b>	<b>10,721,441</b>	<b>1,011,036</b>	<b>1,095,926</b>	<b>2,885,000</b>	<b>1,007,000</b>	<b>16,720,403</b>	<b>12,761,580</b>		<b>3,958,823</b>	