

AGENDA

MEETING NO. 7

May 9, 2024

P.O. BOX 820
BURNS LAKE, B.C.
PHONE: (250) 692-3195 OR 1-800-320-3339
FAX: (250) 692-3305
www.rdbn.bc.ca

VISION

“A World of Opportunities
Within Our Region”

MISSION

“We Will Foster Social,
Environmental, and
Economic Opportunities
Within Our Diverse Region Through
Effective Leadership”

**REGIONAL DISTRICT OF BULKLEY-NECHAKO****AGENDA****Thursday, May 9, 2024****First Nations Acknowledgement**

<u>PAGE NO.</u>	<u>CALL TO ORDER</u>	<u>ACTION</u>
	<u>AGENDA - May 9, 2024</u>	Approve
	<u>SUPPLEMENTARY AGENDA</u>	Receive
	<u>MINUTES</u>	
6-20	Board Meeting Minutes - April 25, 2024	Approve
	<u>DELEGATION</u>	
	<u>BESWICK HILDEBRANDT LUND CHARTERED PROFESSIONAL ACCOUNTANTS (Virtual)</u> Taylor Turkington, CPA Re: 2023 Audit	
	<u>DEVELOPMENT SERVICES</u>	
	<u>Referrals</u>	
21-23	Danielle Patterson, Senior Planner Notice of Work Referral No. 2000419 Electoral Area D (Fraser Lake Rural)	Recommendation
24-29	Jason Llewellyn, Director of Planning Coastal GasLink Amendment Application Technical Advisory Committee	Recommendation
30-35	Danielle Patterson, Senior Planner PRGT Project Response Letter for Section 2, 2a, 3, 4, and Middle River Compressor Site Notification No. 130316	Receive

Meeting No. 7
May 9, 2024

<u>PAGE NO.</u>	<u>ENVIRONMENTAL SERVICES REPORTS</u>	<u>ACTION</u>
36-37	Alex Eriksen, Director of Environmental Services – Purchase of a New 53’ Walking Floor Trailer	Recommendation
38-39	Alex Eriksen, Director of Environmental Services – Purchase of a New Compact Excavator	Recommendation
40-41	Alex Eriksen, Director of Environmental Services – Purchase of Two Skid Steers	Recommendation
42	Alex Eriksen, Director of Environmental Services – Disposal of a 2020 Kubota MXS400 Tractor	Recommendation
<u>ADMINISTRATION REPORTS</u>		
43-44	Wendy Wainwright, Deputy Director of Corporate Services – Ministry of Water, Land and Resource Stewardship – Wildlife Habitat Area Proposal for Southern Mountain Caribou (WHA 6-291) in the Nadina Natural Resource District Requesting a review and submission of Written comments by May 30, 2024	Discussion/ Direction
45	Cheryl Anderson, Director of Corporate Services – Delegation Request – Minister of Water, Land and Resource Stewardship	Direction
46-51	Cheryl Anderson, Director of Corporate Services – North Central Local Government Association (NCLGA) – RDBN Resolutions Speakers	Discussion/ Receive
52	Cheryl Anderson, Director of Corporate Services – Union of BC Municipalities Convention 2024 – September 16-20, 2024 -Vancouver, B.C. – Attendance Authorization -Resolution Deadline and Minister/Ministry Staff Meetings	Recommendation

Meeting No. 7
May 9, 2024

<u>PAGE NO.</u>	<u>ADMINISTRATION REPORTS (CONT'D)</u>	<u>ACTION</u>
53-54	Cheryl Anderson, Director of Corporate Services – Invitation: Advisory Committee on Emergency Management Regulations	Recommendation
55-57	Cheryl Anderson, Director of Corporate Services – Public Event Participation Policy	Recommendation
58-98	Cheryl Anderson, Director of Corporate Services – RDBN Procedure Bylaw No. 2042, 2024 and Electronic Meeting Policy	Recommendation
99-115	John Illes, Chief Financial Officer - Remuneration Bylaw Review	Recommendation
116-169	John Illes, Chief Financial Officer - 2023 Financial Statements and Audit Report	Recommendation
170-178	Nellie Davis, Manager of Regional Economic Development – Grant in Aid for E (Francois/Ootsa Lake Rural) – Chinook Emergency Response Society	Recommendation
179	Shari Janzen, Economic Development Assistant - Dze L K'ant Friendship Centre Society – Letter of Support Request	Recommendation

SUPPLEMENTARY AGENDA

VERBAL REPORTS & COMMITTEE CHAIR REPORTS

RECEIPT OF VERBAL REPORTS

NEW BUSINESS

ADJOURNMENT

REGIONAL DISTRICT OF BULKLEY-NECHAKO**MEETING NO. 6****Thursday, April 25, 2024**

PRESENT:	Chair	Mark Parker
	Directors	Gladys Atrill - via Zoom – arrived at 11:02 a.m., left at 12:11 p.m. Shane Brienen Leroy Dekens Martin Elphee Judy Greenaway Clint Lambert Linda McGuire Shirley Moon Kevin Moutray Chris Newell Stoney Stoltenberg Henry Wiebe
	Directors Absent	Michael Riis-Christianson, Electoral Area B (Burns Lake Rural) Sarrah Storey, Village of Fraser Lake
	Alternate Director	Audrey Fennema, Village of Fraser Lake
	Staff	Curtis Helgesen, Chief Administrative Officer Cheryl Anderson, Director of Corporate Services John Illes, Chief Financial Officer Nellie Davis, Manager of Regional Economic Development – arrived at 11:35 a.m., left at 12:04 p.m., returned 12:06 p.m., left at 12:11 p.m. Steve Davis, Building Inspector – arrived at 10:59 a.m., left at 11:33 a.m. Alex Eriksen, Director of Environmental Services – arrived at 11:05 a.m., left at 12:11 p.m. Dolores Funk, Senior Planner (Housing) – left at 10:02 a.m. Deborah Jones-Middleton, Director of Protective Services Jason Llewellyn, Director of Planning – left at 11:36 a.m. Wendy Wainwright, Deputy Director of Corporate Services
	Others	Laura Greene, Senior Conservation Planning Biologist, Ministry of Water, Land and Resource Stewardship – via Zoom – left at 10:32 a.m. Marta Vegas Coletas, Land and Resource Coordinator, Ministry of Water, Land and Resource Stewardship – via Zoom – left at 10:32 a.m. Aman Parhar, Advisor, Communities and Social Performance, Rio Tinto – left at 10:58 a.m.

Others (Cont'd) Andrew Czornohalan, Director – Energy and Watershed Partnerships, Rio Tinto – via Zoom – arrived at 10:14 a.m., left at 10:58 a.m.
 Fred Wilson, Smithers – left at 11:59 a.m.

Media Saddman Zaman, LD News – left at 12:11 p.m.

CALL TO ORDER Chair Parker called the meeting to order at 10:00 a.m.

FIRST NATIONS ACKNOWLEDGEMENT

AGENDA & SUPPLEMENTARY AGENDA Moved by Director Lambert
 Seconded by Director Stoltenberg

2024-6-1 “That the Board Meeting Agenda and Supplementary Agenda of April 25, 2024 be approved.”

(All/Directors/Majority) CARRIED UNANIMOUSLY

MINUTES

Board Meeting Minutes -April 11 2024 Moved by Director Wiebe
 Seconded by Director Newell

2024-6-2 “That the Board Meeting Minutes of April 11, 2024 be adopted.”

(All/Directors/Majority) CARRIED UNANIMOUSLY

Staff Introduction Jason Llewellyn, Director of Planning introduced Dolores Funk, Senior Planner (Housing).

DELEGATIONS

Ministry of Water, Land and Resource Stewardship (Virtual) – Laura Greene, Senior Conservation Planning Biologist and Marta Vegas Coletas, Land and Resource Coordinator Re: Tweedsmuir-Entiako Caribou Wildlife Habitat Area 6-291

Chair Parker welcomed Laura Greene, Senior Conservation Planning Biologist and Marta Vegas Coletas, Land and Resource Coordinator, Ministry of Water, Land and Resource Stewardship.

Mses. Greene and Vegas Coletas provided a PowerPoint presentation.

Whitetail Caribou Wildlife Habitat Area

- Tweedsmuir – Entiako Herd
- Population Trend
- Apparent Competition

DELEGATIONS (CONT'D)

Ministry of Water, Land and Resource Stewardship (Virtual) – Laura Greene, Senior Conservation Planning Biologist and Marta Vegas Coletas, Land and Resource Coordinator Re: Tweedsmuir-Entiako Caribou Wildlife Habitat Area 6-291 (CONT'D)

- Whitesail Wildlife Habitat Area (WHA)
- The need for a WHA in Whitesail
- Objectives
- Order overview
- Caribou response.

Discussion took place regarding the following:

- Mineral claims in the Tweedsmuir-Entiako Caribou Wildlife Habitat Area
 - o WHA appendix guidance for mineral tenure holders
 - o Ministry of Water, Land and Resource Stewardship (WLRS) have an upcoming meeting with largest mineral tenure holder
- Road rehabilitation and fire being the largest disturbance in the area
 - o Main roads within the WHA will be maintained and provide adequate access during fires
- Wolf predation
- Large number of grizzly bears are an issue
- Large amounts of debris surrounding the islands on Whitesail used by the Caribou for calving
 - o Debris removal programs/shoreline restoration
 - o WLRS working with Cheslatta Carrier Nation
 - o Nechako Watershed Roundtable and Water Engagement Initiative
- District of Houston response letter to proposed Whitesail Caribou Order
- CANFOR harvesting area
 - o WLRS in discussions and negotiations with CANFOR
- First Nations consultation
 - o Pre-consultation with the Nations that overlap the WHA prior to the formal consultation process
 - o Aware of formal consultation.

Chair Parker thanked Ms. Greene and Coletas Vegas for attending the meeting.

DELEGATIONS (CONT'D)

RIO TINTO – Andrew Czornohalan, Director – Energy and Watershed Partnerships and Aman Parhar, Advisor, Communities and Social Performance Re: Update

Chair Parker welcomed Andrew Czornohalan, Director – Energy and Watershed Partnerships and Aman Parhar, Advisor, Communities and Social Performance, Rio Tinto.

Mr. Czornohalan provided a PowerPoint presentation.

Rio Tinto Business Update

- Drought and hydrology update
 - o Current Snowpack
 - o Temperature Probabilistic Forecasts

DELEGATIONS

RIO TINTO – Andrew Czornohalan, Director – Energy and Watershed Partnerships and Aman Parhar, Advisor, Communities and Social Performance Re: Update (Cont'd)

- Reservoir Elevation – Last 20 days
- Spring Freshet Inflow Volume Forecast
- Flows – Last 30 days
- Observed Inflows and Discharge vs Historical
- Reservoir Level Projection
- Skins Lake Spillway Release – Forecast
- Forecast – Vanderhoof
- Aerial photos of Nechako and Fraser River
- Water Engagement Initiative (WEI) update
- Spillway Works
 - Spillway management and maintenance
- Social Investment - 2023.

Discussion took place regarding:

- Power from the reservoir for BC Hydro
 - Reviewing the agreement due to the drought conditions and the lower reservoir levels
- Timeframe to secure energy from other locations
 - System limitations on transmission to move energy from the United States
 - Dependent on others buying energy
 - Dependent on temperatures
 - Continuously evaluating and If necessary will need to consider more extreme measures
- Gas turbines
 - Disincentives from government to use fossil fuels
- Considering other infrastructure options within the reservoir
 - Look at exploring alternative power sources in the future
- Rio Tinto Community Session in Vanderhoof on Friday, May 3, 2024 at 5:00 p.m.

Chair Parker thanked Mr. Czornohalan and Ms. Parhar for attending the meeting.

ELECTORAL AREA PLANNING

Bylaw for Third Reading

Rezoning Application Moved by Director Stoltenberg
RDBN 02-21 - Third Reading Seconded by Director Elphee
and Adoption of Bylaw
No. 2034; Third Reading for
Bylaw No. 2033 & Bylaw No. 2035

2024-6-3

1. "That Regional District of Bulkley-Nechako Rezoning Bylaw No. 2034, 2024 be given third reading and adoption this 25th day of April 2024.

2. That Regional District of Bulkley-Nechako Rezoning Bylaw No. 2033, 2024 be given third reading this 25th day of April 2024.

3. That Regional District of Bulkley-Nechako Rezoning Bylaw No. 2035, 2024 be given third reading this 25th day of April 2024."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Other

RDBN 01-24 Bill 44 Zoning Moved by Director Stoltenberg
Bylaw Text Amendments Seconded by Director Greenaway
- Small Scale Multi-Unit
Housing Zoning Bylaw
Amendments (Part 2)

2024-6-4

"That the Board direct staff to undertake preliminary consultation with member municipalities, First Nations, Electoral Area Advisory Planning Commissions, Northern Health, and the Ministry of Transportation and Infrastructure regarding proposed draft Bylaw No. 2040 and report back to the Board with recommendations regarding further consideration of the bylaw."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

DEVELOPMENT SERVICES

ALR Applications

ALR Non-Farm Use (Removal of Soil) Application 1267 - Electoral Area G (Houston/Granisle Rural)

Moved by Director Newell
Seconded by Director Brienen

2024-6-5

1. "That the Board receive the Referral Comments for Non-Farm Use (Removal of Soil) ALR Application 1267 on the Supplementary Agenda.

2. That Agricultural Land Commission Application 1267 be recommended to the Agricultural Land Commission for approval with the further recommendation that the ALC ensure appropriate remediation throughout the life of the gravel pit."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Other

Mount Milligan Amendment Application Technical Advisory Committee

Moved by Director Lambert
Seconded by Director Greenaway

2024-6-6

"That the Board Direct staff to participate in the Mount Milligan Environmental Assessment Certificate Amendment review process as an observer, and report back to the Board on the process as appropriate."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

REGIONAL TRANSIT

2024/2025 Annual Operating Agreement with BC Transit

Moved by Alternate Director Fennema
Seconded by Director Wiebe

2024-6-7

"That the Regional District of Bulkley-Nechako Board of Directors receive the 2024/2025 Annual Operating Agreement and that the Regional District of Bulkley-Nechako Board of Directors approve entering into the Agreement with BC Transit."

Opposed: Director Greenaway

(All/Directors/Majority)

CARRIED

Mine Referral

Notice of Work Referral
 No. 0200321 – Electoral Area
 A (Smithers/Telkwa Rural)

Moved by Director Stoltenberg
 Seconded by Director Dekens

2024-6-8

“That the comment sheet be amended to recommend that the Province provide a public engagement opportunity for Regional District and Town of Smithers residents and further that the amended comment sheet be provided to the Province as the Regional District’s comments for Notice of Work Referral No. 020031.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

The following was discussed:

- RDBN process when staff receive a Notice of Work Referral
- Drill site locations
- Exploration history of the area
- Potential public interest regarding the Notice of Work by Moon River Capital Corporation near Glacier Gulch, west of Smithers
 - Community
 - Ski community
 - Recreation community
 - Airport
 - Wildlife considerations
- Advocating for the Province to implement a community engagement process.

BUILDING INSPECTION

Section 57 Notice on Title,
 6684 Tyhee Lake Road
 Electoral Area A (Smithers/
 Telkwa Rural)

No comments received from the gallery.

Moved by Director Stoltenberg
 Seconded by Director Dekens

2024-6-9

“That the Corporate Officer be directed to file a Notice in the Land Title Office stating that a resolution has been made under Section 57 of the *Community Charter* relating to land legally described as the East ½ of the Southeast ¼ of Section 1, Township 4, Range 5, Coast District (6684 Tyhee Lake Road).”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

BUILDING INSPECTION (CONT'D)

Section 57 Notice on Title,
 15725 Babine Lake Road
 Electoral Area A (Smithers/
 Telkwa Rural)

No comments received from the gallery.

Moved by Director Stoltenberg
 Seconded by Alternate Director Fennema

2024-6-10

"That the Corporate Officer be directed to file a Notice in the Land Title Office stating that a resolution has been made under Section 57 of the *Community Charter* relating to land legally described as Block A, District Lot 1048, Range 5, Coast District, Except Plan 12421 – 15725 Babine Lake Road."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADMINISTRATION REPORTS

Burns Lake Medical
 Recruitment Pilot

Moved by Director Lambert
 Seconded by Director Stoltenberg

2024-6-11

"That the Board accept the Terms of Reference for the Village of Burns Lake Joint Recruitment and Retention of Medical Professionals Committee;

And that Electoral Area B Director be assigned to the Committee; And further that the Board advise the Village of Burns Lake that our participation on the Committee is conditional upon the Electoral Area Director and/or the RDBN non-voting member being included in the hiring process for the medical recruitment position."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Directors AD&D Insurance

Moved by Director Lambert
 Seconded by Director Wiebe

2024-6-12

"That the Regional District negotiate an AD&D policy for Directors similar to that previously held."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADMINISTRATION REPORTS (CONT'D)

Vehicle Update

Moved by Director Stoltenberg
 Seconded by Director Elphee

2024-6-13

"That the Board authorize staff to purchase two new light vehicles and include this purchase in the next 2024 financial plan amendment and authorize the disposal of unit B11 and unit A2."

(All/Directors/Majority)

DEFEATED

Vehicle Update

Moved by Director Lambert
 Seconded by Director Stoltenberg

2024-6-14

"That the Board authorize staff to purchase one new light vehicle to replace A2 in the Administrative fleet pool and repair B11 in the Building Inspection fleet pool); and further, that the purchase and repair be included in the next 2024 financial plan amendment."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Grant in Aid for Areas B
 (Burns Lake Rural) and E
 (Francois/Ootsa Lake Rural)
 -Burns Lake Youth Soccer
 Association

Moved by Director Lambert
 Seconded by Director Wiebe

2024-6-15

"That the Board approve allocating \$4,500 in Electoral Area B (Burns Lake Rural) and Electoral Area E (Francois/Ootsa Lake Rural) Grant in Aid monies (\$2,250 each) to the Burns Lake Youth Soccer Association for equipment for the 2024 season."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Driftwood School Restoration
 Committee – NDIT Resolution
 of Support

Moved by Director Stoltenberg
 Seconded by Director Atrill

2024-6-16

"That the Regional District of Bulkley-Nechako supports the application to Northern Development Initiative Trust from the Driftwood School Restoration Committee for the Schoolhouse Upgrades project."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADMINISTRATION REPORTS (CONT'D)

Grassy Plains Community Hall Association – NDIT Resolution of Support Moved by Director Lambert
 Seconded by Director Wiebe

2024-6-17

“That the Regional District of Bulkley-Nechako supports the application to Northern Development Initiative Trust from the Grassy Plains Community Hall Association for the Grassy Plains Hall Foundation Project.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

UNBC Spring 2024 Community Engagement

Moved by Director Stoltenberg
 Seconded by Director Greenaway

2024-6-18

“That the Board receive the Manager of Regional Economic Development’s UNBC Spring 2024 Community Engagement Forum memorandum.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Departmental Quarterly Reports – 1st Quarter

Moved by Director Stoltenberg
 Seconded by Director Dekens

2024-6-19

“That the Board receive the Director of Corporate Services Departmental Quarterly Reports – 1st Quarter memorandum.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Revisiting the RDBN Strategic Plan prior to the start of the 2025 budget process was discussed.

Break for lunch at 12:11 p.m.

Reconvened at 1:00 p.m.

ADMINISTRATION CORRESPONDENCE

Ministry of Housing – Bill 16 Housing Statues Amendment Act, 2024 Moved by Director Stoltenberg
 Seconded by Director McGuire

2024-6-20

“That the Board receive the correspondence from the Ministry of Housing – Bill 16 Housing Statues Amendment Act, 2024.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADMINISTRATION CORRESPONDENCE (CONT'D)

Ministry of Housing – Bill 44
 46 and 47

Moved by Director Dekens
 Seconded by Director McGuire

2024-6-21

“That the Board receive the correspondence from the
 Ministry of Housing – Bill 44, 46 and 47.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Ministry of Emergency
 Management and Climate
 Readiness – Response Letter
 Re: *Emergency
 Management Act (EDMA)*

Moved by Director Brienens
 Seconded by Director Greenaway

2024-6-22

“That the Board receive the correspondence from the
 Ministry of Emergency Management and Climate Readiness
 response letter regarding the *Emergency Management Act
 (EDMA)*.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Ministry of Agriculture and
 Food – BC Vegetable
 Marketing Commission Changes

Moved by Director Stoltenberg
 Seconded by Director Greenaway

2024-6-23

“That the Board receive the correspondence from the
 Ministry of Agriculture and Food – BC Vegetable Marketing
 Commission Changes.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Staff and Board members met with Michelle Koski, Assistant
 Deputy Minister, Ministry of Agriculture and Food. Megan
 D’Arcy, Regional Agriculture Coordinator will continue to track
 the BC Vegetable Marketing Commission Changes and work
 with groups in the region regarding the changes.

Everyone at the Table Letter
 RDFFG – BC Vegetable
 Marketing Commission North

Moved by Director Stoltenberg
 Seconded by Director Greenaway

2024-6-24

“That the Board receive the correspondence regarding the
 Everyone at the Table letter to RDFFG – BC Vegetable
 Marketing Commission Changes.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADMINISTRATION CORRESPONDENCE (CONT'D)

Premier's Expert Task Force on Emergencies - Summary of Recommendation Moved by Director Dekens
 Seconded by Director Stoltenberg

2024-6-25

"That the Board receive the correspondence from the Premier's Expert Task Force on Emergencies – Summary of Recommendation."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

The following was discussed:

- Pathways for local community involvement such as Chinook Emergency Response Society
- Importance of local contractors providing capacity to action wildfires and the value of local knowledge
- Utilizing local agencies such as road maintenance contractors to assist
- Discussions with BCWS Nadina regarding forming strike teams and reopening a fire base at Takysie on the Southside of Francois Lake
- Need for clear roles and processes
- Improving technology including the use of AI and other technologies
- Surge capacity
 - Lack of personnel capacity within BCWS to action fires throughout the Province and the Impacts to northern B.C.
 - EOC Teams that will move throughout the Province to provide assistance to local governments
 - Communities building capacity
- Impacts from the loss of timber and the value of timber to livelihoods
- Exciting gaps and steps being made by the Province to move forward with emergency response actions.

Letter from Resident re: Community Recycling - District of Houston

Moved by Director Brienens
 Seconded by Director Newell

2024-6-26

"That the Board receive the Letter from a Houston Resident regarding Community Recycling – District of Houston."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Staff are awaiting a formal request from the District of Houston to explore options.

SUPPLEMENTARY AGENDA

RDBN Letter to CN Re: Moved by Alternate Director Fennema
Vegetation Management Seconded by Director Brienen

2024-6-27 "That the Board ratify the Letter to CN Re: Vegetation Management."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

VERBAL REPORTS AND COMMITTEE CHAIR REPORTS

Electoral Area C (Fort St. James Rural) – Update

Director Greenaway provided the following update:

- Participated in the Northern Health Regional Hospital District Board Spring Meeting
- Northern Medical Programs Trust will be providing a presentation to students in Fort St. James regarding medical programs and courses
- Greg Marr, Senior Operating Officer, Northern Interior Rural, Northern Health will be providing an update of the Stuart Lake Hospital replacement project to the seniors in Fort St. James
- Attended the first meeting for the new Primary Care Facility in Vanderhoof.

Village of Burns Lake – Update

Director Wiebe noted that the ice is still in place at the Tom Forsythe Arena in Burns Lake to compensate for the late installation of the ice due to repairs.

Village of Granisle – Update

Director McGuire commented that the Village of Granisle:

- Finalizing its 2024 budget with a 5% increase in taxation
- Final stages of the Village's marina upgrades and during the winter beavers built a dam
 - o The dam has been removed and the beavers were given to the First Nations community
- Received funding for Indigenous Training which will take place May 7 and July 16, 2024.

Electoral Area F (Vanderhoof Rural) – Update

Director Moon reported that approximately 1300 head of cattle are anticipated to move through the auction in Vanderhoof. Director Moon noted that avian flu has been discovered in cattle in the southern United States.

Directors Moon and Lambert, Chair Parker and Megan D'Arcy, Regional Agriculture Coordinator met with Michelle Koski, Assistant Deputy Minister, Ministry of Agriculture and Food regarding irrigation systems. Funding for irrigation was discussed and there is hope that there will be funding in northern B.C.

VERBAL REPORTS AND COMMITTEE CHAIR REPORTS (CONT'D)

District of Fort St. James -Update

Director Elphee provided the following District of Fort St. James update:

- Providing a location for an outdoor basketball court being donated by Nak'azdli Whut'en
- Purchased five metal bear proof garbage bins
- Gathering information to have Pacific Coastal Airlines provide a flight from Fort St. James to Vancouver and return for attendance at the Union of B.C. Municipalities Convention September 16-20, 2024. The charter flight requires a minimum of 15 people. He will bring forward more information in the future. If anyone is interested they are to let Director Elphee know.

Electoral Area E (Francois/Ootsa Lake Rural) – Update

Director Lambert provided the following update regarding:

- Chinook Emergency Response Society
 - o Assessing equipment needs
 - o Scheduling training events
 - o Participated in the Incident Commander course provided by Christopher Walker, Emergency Program Coordinator, RDBN
 - o Visiting Grassy Plains School to teach FireSmart education
 - o FireSmart school education
 - o FireSmart days being hosted at the Trout Creek, Grassy Plains and Francois Lake Halls.

Update – Electoral Area D (Fraser Lake Rural)

Chair Parker provided the following update:

- April 16th – 1st Transfer Station visit with Directors Riis-Christianson and Wiebe at the Burns Lake Transfer Station and Recycling Depot and is looking forward to touring all the RDBN Transfer Station and Landfill sites
- May 17th met with University of Northern B.C. in Vanderhoof and toured the area to explore aspen for agriculture shavings, composting, soil amendments and water management
- May 19th attended a virtual presentation with Credit Unions in the north called Northern Peers and was asked to speak on the local economy within the Regional District. Some of the topics discussed were:
 - o State of forestry and the need for policy change
 - o Pipeline projects – issues and benefits
 - o State of agriculture and impacts from drought and increase in demand for local food security
 - o Mining upswing helps employment
 - Impacts of different mining shifts to communities
 - Benefit agreements

VERBAL REPORTS AND COMMITTEE CHAIR REPORTS (CONT'D)

- Housing
 - Connection to employee attraction and retention and the lack of housing choice
 - Northwest B.C. Resource Benefits Alliance (RBA)
- Chair Parker thanked staff for their work during the EOC activation due to the wildfire event near Endako.

Receipt of Verbal Reports

Moved by Director Moutray
 Seconded by Director Wiebe

2024-6-28

"That the verbal reports of the various Board of Directors be received."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

IN-CAMERA MOTION

Moved by Director Stoltenberg
 Seconded by Director Fennema

2024-6-29

"That this meeting be closed to the public pursuant to Section 90(1)(c) of the *Community Charter* for the Board to deal with matters relating to the following:

- Labour Relations."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

ADJOURNMENT

Moved by Director Newell
 Seconded by Director Brien

2024-6-30

"That the meeting be adjourned at 1:54 p.m."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Mark Parker, Chair

Wendy Wainwright, Deputy Director of Corporate Services



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Danielle Patterson
Date: May 23, 2024
Subject: Notice of Work Referral No. 2000419

RECOMMENDATION:**(all/directors/majority)**

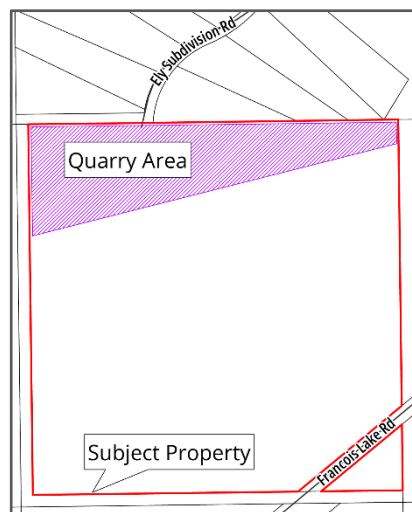
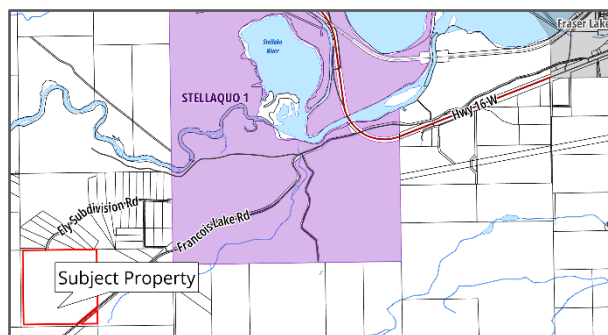
That the attached comment sheet be provided to the Province as the Regional District's comments for Notice of Work Referral No. 2000419.

BACKGROUND

Civil North Consulting Ltd. is applying on behalf of Desousa Holdings Ltd., for a 40-year Notice of Work (NoW) under the *Mines Act* for a rock quarry proposed to have an annual production of up to 4,950 tonnes of construction aggregate. Operations would include pit extraction, blasting, crushing, screening, and washing. Operations are proposed May 1st to December 31st, from 7:00 am to 5:00 pm, with days and frequency varying depending on the annual construction season.

The application area covers approximately 2 ha (~ 4.9 ac) of private land at 352 Francois Lake Road. The disturbance area is comprised of 0.72 ha for quarrying, 0.25 for an access road, 0.5 for Aggregate Processing, and 0.53 ha for stockpile and equipment storage. Equipment includes a loader, a bulldozer, and an excavator.

The site area is approximately 780 m west of Stellaquo 1 Reserve and 5 km southwest of the Village of Fraser Lake. One-way access is proposed via Ely Subdivision Road. There are approximately 22 residences within 1 km of the proposed extraction area, with two residences abutting the quarry area.

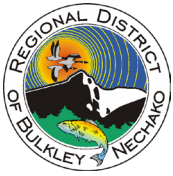


Details of site reclamation and the invasive plant management plan are available in the Management Plan and Design Plan Appendix (see Attachments). It is proposed that the site be reclaimed with a 2:1 slope, seeded, and treed.

The subject property is split-zoned between Rural Resource Zone (RR1) and Agricultural Zone (Ag1), but the proposal area is entirely within the RR1 Zone. While the Zoning Bylaw cannot regulate the removal or depositing of soil, the Zoning Bylaw can regulate Aggregate Processing. Aggregate extraction is not a permitted use in the RR1 Zone; therefore, the applicant needs an approved Temporary Use Permit from the Regional District to process aggregate.

ATTACHMENTS:

- Comment Sheet
- Management Plan ([link](#))
- Design Plan Appendix ([link](#))



Electoral Area:	Electoral Area D (Fraser Lake Rural)
Applicant:	Civil North Consulting Ltd. on behalf of Desousa Holdings Ltd.
Existing Land Use:	Partially cleared/abandoned shed
Zoning:	Rural Resource Zone (RR1)
OCP Designation:	Resource (RE)
Proposed Use Comply with Zoning:	No
Agricultural Land Reserve:	No
Access:	Ely Subdivision Road, via Francois Lake Road
Building Inspection:	None
Fire Protection:	None
Other comments:	

While the Regional District's Zoning Bylaw cannot regulate the removal or deposit of soil, the Zoning Bylaw can regulate Aggregate Processing such as screening, crushing, and washing. Aggregate Processing is not a permitted use in the RR1 Zone; therefore, the applicant needs an approved Temporary Use Permit from the Regional District to process aggregate.



Regional District of Bulkley-Nechako Board of Directors

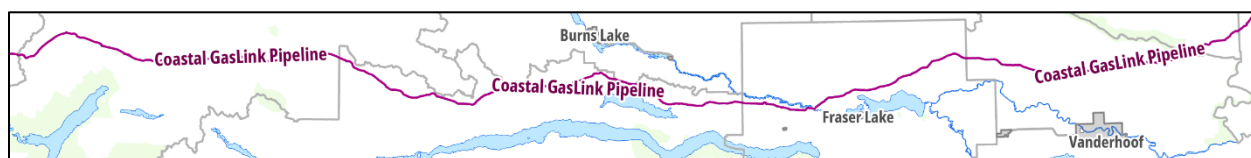
To: Chair and Board
From: Jason Llewellyn, Director of Planning
Date: May 9, 2024
Subject: Coastal GasLink Amendment Application Technical Advisory Committee

RECOMMENDATION: **(all/directors/majority)**

That the Board Direct staff to participate in the Coastal GasLink Environmental Assessment Certificate Amendment review process as a full member, and report back to the Board on the process as appropriate.

BACKGROUND

The applicant was issued an Environmental Assessment Certificate (EAC) for the Coastal GasLink (CGL) Project in March of 2014, and construction of the pipeline was recently completed. The RDBN participated in the initial EAC review process as a working group member (now Technical Advisory Committee). The Coastal GasLink pipeline runs for approximately 300 kilometres across the RDBN, passing through predominantly rural areas of Electoral Areas B, C, D, E, F, & G.



Coastal GasLink is applying for an amendment to their EAC to allow the installation of compressor units at compressor station locations along the pipeline route. The intent is to reduce expected emissions from combustion at the compressor stations. The application is to allow for the installation of either natural gas-powered or electric-powered compressor units at compressor station locations. The amendment would not change the proposed footprint of the compressor stations.

DISCUSSION

The Provincial Environmental Assessment Office (EAO) is providing the RDBN the opportunity to participate in the amendment review process as a member of the Technical

Advisory Committee (TAC) for the application. Alternatively, the RDBN can participate as an observer. Observers are included in all TAC correspondences but are not expected to provide input during the review.

Staff recommend that the RDBN participate as a full member of the working group given the location of compressor stations in proximity to developed areas of the region and the potential for community impacts.

ATTACHMENTS:

- Email from the EAO dated April 29, 2024 inviting the RDBN to participate on the Technical Advisory Committee for the Coastal GasLink Project amendment application.
- Regional District of Bulkley-Nechako Environmental Assessment Participation Policy, 2013
- [CGL Electrification Amendment Application document \(link\)](#)



From: May-Poole, Tanner EAO:EX <Tanner.MayPoole@gov.bc.ca>
Sent: Monday, April 29, 2024 4:08 PM
To: May-Poole, Tanner EAO:EX <Tanner.MayPoole@gov.bc.ca>
Subject: EAO Seeking Members for the Technical Advisory Committee – Coastal GasLink Project Electrification Optionality Amendment

[EXTERNAL EMAIL] Please do not click on links on open attachments from unknown sources.

Hello,

I'm writing this on behalf of the Environmental Assessment Office (EAO) regarding the proposed amendment to the Coastal GasLink Project (CGL Project). **You have been identified as a key contact for your department, ministry, local government or organization who can identify the appropriate staff members to participate as technical advisors for the upcoming assessment of the Amendment Application for the CGL Project.**

Coastal GasLink Project Ltd. (CGL) has applied to the EAO to amend its EAC for the CGL Project in accordance with [Section 32](#) of the *Environmental Assessment Act* (2018). CGL's proposal for the optional installation of electric-powered compressor units (either during construction or operations) is based on the CGL Project refinement and consistent with the CleanBC Roadmap to 2030. Please note, electrical transmission lines are not in scope and therefore have not been assessed for effects as part of CGL's Amendment Application (which is available on EPIC [here](#)).

As part of the assessment review process, the EAO requires the assistance of a Technical Advisory Committee (TAC) during the assessment process, including the review and provision of comments on both CGL's Amendment Application and the draft Amendment Assessment Report.

Confirmation of Technical Advisory Committee (Action Requested)

If your group, department, ministry, local government or agency wishes to participate in this

assessment as a member of the TAC, please respond by end of day May 10, 2024 with the name, position, address, phone number and email address of your designated Technical Advisor(s).

If your group, department, ministry or local government is not interested in participating as a member of TAC for the assessment of the proposed amendment please respond by May 10, 2024 and I will remove you from the distribution list. Note that you or someone from your organization may wish to participate in the EA as an observer. Observers are included in all TAC correspondences but are not expected to provide input during the proposed amendment assessment.

For additional information on the TAC, including the roles and responsibilities of technical advisors for amendments, please refer to Appendix 1 of the EAO's [Technical Advisory Committee Guideline](#).

If you have any questions or require further information, please contact me by email or telephone.

Thank you,

Tanner May-Poole

Project Assessment Officer

Environmental Assessment Office

Government of British Columbia

Office: 778-698-9185

Mobile: 778-676-4681

[Twitter.com/BC_EAO](https://twitter.com/BC_EAO)



The EAO respectfully acknowledges that it carries out its work on the territories of First Nations throughout British Columbia.

This e-mail is confidential and is intended only for the person(s) to whom it is addressed. Any distribution, copying, or other use by anyone else is strictly prohibited. If you received this e-mail in error, please destroy this e-mail and contact me directly.



REGIONAL DISTRICT OF BULKLEY-NECHAKO ENVIRONMENTAL ASSESSMENT PARTICIPATION POLICY

1. Purpose

The provisions of this policy are intended to formalize procedures regarding the Regional District of Bulkley-Nechako's (RDBN's) involvement in the provincial Environmental Assessment (EA) process. The policy deals with the following:

- a) The manner in which the RDBN determines whether it will participate in an EA process;
- b) The role of staff as a participant in the process on behalf of the RDBN; and
- c) Staff's reporting on the process to the RDBN Board of Directors.

2. Requests for Participation in the EA Process

Requests to the RDBN to participate as a member of a Working Group to advise the Environmental Assessment Office (EAO) in its assessment of an application for an EA Certificate shall be provided to the RDBN Board at a regular meeting. At that meeting, the RDBN Board may direct staff to participate as a member of the Working Group on behalf of the RDBN.

If the RDBN Board provides no direction regarding the request to participate as a member of a Working Group, staff shall not participate in the EA Process.

3. RDBN Receipt of Project Information

Where the RDBN Board does not respond to, or declines, a request to participate as a member of a Working Group the EAO typically continues to provide the RDBN with detailed information regarding the project and Working Group meetings. Due to the volume of information this information will not be forwarded to the Board unless the Board, or a specific RDBN Director, requests this information. The RDBN Board will be made aware of final decisions regarding the issuance of a certificate, and correspondence addressed to the Board..

4. Staff Participation

Where the RDBN Board has directed staff to participate as a member of a Working Group the Planning Department, or designate as directed by the CAO, shall be responsible for participation in the process and reporting to the RDBN Board.

A Planning Department staff person, or designate, shall attend Working Group meetings as necessary, and review related documents and information related to the project as necessary.



At Working Group meeting staff may provide opinions and comment related to RDBN land use and planning as part of the discussion process at their discretion; however, the RDBN Board shall make decisions on substantive issues or formal positions taken by the RDBN.

5. Reporting to the Board

Where the Board has directed staff to participate as a member of a Working Group staff shall report to the RDBN Board regarding the process and to receive direction as appropriate, in staff's judgement. Reporting to the Board may typically occur at the following stages in the process:

a) Draft Application Information Requirement Stage.

At this stage the Working Group participants are provided with an opportunity to comment on a draft Application Information Requirement document to be submitted with their application. Staff shall report to the RDBN Board seeking direction on information required in relation to an RDBN interest, if any.

b) Application Screening Stage.

At this stage the Working Group screens the application information to determine if all necessary information has been provided. Staff shall report to the Board at this stage if staff determines that information important to an RDBN interest is missing.

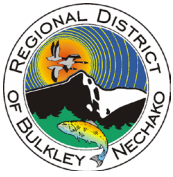
c) Application Analysis Stage.

Once the application and associated information has been submitted and reviewed the Working Group members are given an opportunity to comment on the application. Staff shall report to the RDBN Board requesting comment on the application in relation to an RDBN interest, if any.

d) Applicant Response stage.

At this stage the applicant responds to comments received and concerns raised during the application review. Staff may not report to the RDBN Board at this stage if the RDBN had not raised any issues requiring a response.

e) EA Decision stage. Staff will forward to the RDBN Board any decisions made in a timely manner.



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Danielle Patterson, Senior Planner
Date: May 9, 2024
Subject: **Prince Rupert Gas Transmission Project Response Letter for Section 2, 2a, 3, and 4, and Middle River Compressor Site (Notification No. 130316)**

RECOMMENDATION: (all/directors/majority)

Receive.

BACKGROUND

The Planning Department received the attached response from TC Energy regarding the permit extension referral comments that were provided on March 5, 2024.

ATTACHMENTS:

- TC Energy response letter received April 26, 2024
- [RDBN Referral Comments sent March 5, 2024 \(link\)](#)

450 – 1st Street S.W.
Calgary, AB Canada, T2P 5H1
Tel: 587-435-5783
prgt@tcenergy.com

April 25, 2024

Danielle Patterson
Regional District of Bulkley Nechako
37, 3rd Ave, PO Box 820
Burns Lake, B.C. V0J 1E0

Dear Ms. Patterson,

Prince Rupert Gas Transmission Ltd. (PRGT) would like to thank you for your interest in participating in the consultation process for the Prince Rupert Gas Transmission Project (the Project). We value the feedback and comments received in your letter dated March 5, 2024, and we look forward to future conversations with the Regional District of Bulkley Nechako (RDBN) as the Project progresses.

As communicated recently, TC Energy is selling PRGT to the new owners, the Nisga'a Nation and Western LNG. Through this transition period, PRGT is focused on work required to maintain permits to position PRGT to advance once the sale to the new owners is completed. After the sale, the new owners will need to engage in further dialogue to advance the project and our understanding is that the new owners are committed to further engagement over time. To address the issues raised, below we have endeavored to respond to the general topics you identified in your letter. These responses are based on PRGT's plans to date and PRGT's consultation with the new owners. The responses represent PRGT's understanding at this time, noting that after the sale is completed the new owners are free to adjust their plans.

Location, Size of Workforce Accommodations and other Pipeline Facilities

PRGT anticipates the size of a workforce accommodation will initially start with approximately 200-400 people (referred to as a "Pioneer Lodge" for site preparation), then increase to approximately 800-1200 people (for pipeline installation) and then decrease to approximately 200-300 people (for final tie-in, testing, reclamation, commissioning, etc.).

We acknowledge the previous conversations that have taken place on this topic and appreciate the confirmation that the RDBN provided PRGT in 2014 stating that Temporary Use Permits will not be required for any of our ancillary sites, including the workforce accommodations.

Traffic Management

PRGT has a Traffic Management Plan that provides mitigations for hazards and risks associated with traffic related to the Project. The Traffic Management Plan must be followed by everyone associated with the Project. Once PRGT has selected its prime contractors, site-specific plans are typically created for each site during the construction phase.

Solid and Liquid Waste Disposal

The Project understands that the RDBN may have limited capacity to accommodate certain solid and liquid waste at local facilities. PRGT's Environmental Assessment Certificate (EAC) conditions require that engagement occur with affected local governments regarding effects related to community level infrastructure and services including waste management facilities. Once the Project's prime construction contracts are awarded, the prime contractors are expected to review all available waste facilities and investigate capacity for these types of services. Project management plans relating to disposal, including a chemical and waste management plan, may be developed.

Invasive Plant Control

PRGT shares RDBN's commitment to controlling invasive plants. To meet this objective, PRGT has developed an Invasive Plant Species and Vegetation Management Plan (Plan) which is part of the Project's approved Construction Environmental Management Plan (CEMP). This Plan outlines methods and management procedures to identify, prevent, control, and monitor the introduction or spread of undesirable noxious and invasive plants species on areas of Project disturbance during construction and operation. The CEMP and Plan are publicly available on [EPIC](#), or we would be happy to provide you a copy directly.

Fire Protection and Emergency Response

In alignment with the Project's EAC conditions, standard project management plans and contingency plans must be implemented. The approved CEMP includes a Fire Suppression Contingency Plan as well as emergency response management plans, which meet or exceed provincial requirements such as WorkSafe BC practices. The Project has assessed the capacity of emergency services in communities and engaged with emergency service providers to inform them of these plans. These formal and informal engagements will inform these plans as well as contractor specific planning which will commence with the onboarding of contractors.

Log and Wood Fiber Utilization

PRGT's EAC includes a conditioned Timber Salvage Strategy for PRGT, and each ancillary site has an individual Fiber Utilization Plan. These plans have been submitted to the BC Energy Regulator (BCER), previously the BC Oil and Gas Commission (OGC), and will be followed by the

contractors during the construction phase. These plans will be reviewed and updated if/where required.

Training and Apprenticeships

Skills training and education is one of PRGT's highest priorities, and the Project has invested \$2M in this area throughout the Project's early phase. In the past, we have met with northern post-secondary institutions and Indigenous training organizations to discuss and form partnership opportunities.

Use of Local Business

PRGT developed a Social and Economic Effects Management Plan (SEEMP) as part of the EAC conditions that included specific actions to address the approach to designing and communicating programs related to employment and contracting opportunities, skills training and education.

Contractors are expected to have local employment and participation plans, including engagement, addressing obstacles to participation (such as training and apprenticeships), and short and long-term employment and contracting opportunities.

PRGT's prime contractors are required to ensure local and Indigenous businesses understand how to participate and have access to construction opportunities.

PRGT notes that it is in the process of being sold to new owners, as outlined in a separate communication provided alongside this response. The current owners are facilitating the transition, but the new owners will have their own plans regarding the topics covered in this response. The responses provided are associated with items covered within the EAC, the conditions of which will apply to the new owners, but which may be amended if the new owners apply to do so and the Province approves an application, if any.

Please be aware that your responses and our written replies will be included in the consultation package being submitted to the BCER. Should you have any further concerns with the proposed project, you may make a submission to the regulator under section 22(5) of the *Energy Resource Activities Act*. Submissions can be sent by mail or email to:

BC Energy Regulator
Bag 2
Fort St. John, BC V1J 2B0

WrittenSubmissions@bc-er.ca

Please feel free to reach out to our team with any further questions or concerns:

- Tanner Moulton, Public Affairs Advisor via email tanner_moulton@tcenergy.com or via phone at 250-596-8071
- Candace Mackenzie, Land Representative via email candace_mackenzie@tcenergy.com or via phone at 587-435-5783.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Candace', with a long, sweeping horizontal line extending to the right.

Candace Mackenzie
Land Representative

450 - 1 Street S.W. Calgary, AB
Canada, T2P 5H1
Tel: 1-855-920-4696
prgt@tcenergy.com

PRGT

02282-TC-PR-CC-0004_GEN

April 24, 2024

Good afternoon,

We are pleased to share news with you that on March 14, 2024, TC Energy has agreed to sell Prince Rupert Gas Transmission Ltd. (PRGT) to the Nisga'a Nation and Western LNG, subject to the final execution of a binding purchase and sale agreement acceptable to each party, expected in the second quarter of 2024. After completion of the purchase and sale agreement TC Energy will no longer be an owner of PRGT or its project.

Western LNG and the Nisga'a Nation are committed to working with municipalities and communities across Northern BC as this project advances. The new owners have shared with us that they anticipate re-engaging the tens of thousands of Canadians who worked on major projects in BC – with a focus on the local people and companies who know best how to prepare the right of way, transport and store materials, weld and assemble pipe, and clean up and reclaim land.

Over the next several months, TC Energy will work to transition the Project to the Nisga'a nation and Western LNG. The new owners will then make all future decisions regarding PRGT, including choices on facilitating any new connections. TC Energy and the buyers, the Nisga'a Nation and Western LNG, are committed to providing clear, timely and accurate information to all those potentially impacted by the sale.

For more information, please refer to our [news release](#) and the Nisga'a Nation and Western LNG's [news release](#).

Should you have any additional questions during this ownership transitional period, please contact prgt@tcenergy.com.

Sincerely,

PRGT



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Alex Eriksen, Director of Environmental Services
Date: May 9, 2024
Subject: Purchase of a New 53' Walking-Floor Trailer

RECOMMENDATION: (all/directors/majority)

That the Board approve the purchase of a new Titan 53' Walking Floor Trailer from Ocean Trailers for a total of \$164,280 plus applicable taxes.

BACKGROUND

The RDBN Waste Haul fleet currently consists of four (4) 2008 Titan 53', four (4) 2011 Mac 53' and one (1) 2022 Titan 53' walking-floor trailers. In conjunction with transfer station modifications at the Fraser Lake Transfer Station, maintaining capacity of the fleet and to build service continuity, staff budgeted \$220,000 of capital in 2024 for the purchase of an additional trailer.

EVALUATION

Staff issued an RFQ on BC Bid for a new walking floor trailer based on the following criteria for evaluation.

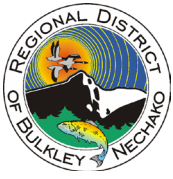
Cost	60
Delivery Date	15
Service Package	15
Quotation Quality	10
Total Points	100

The RDBN received and evaluated quotes for comparable trailers from three (3) suppliers. The quotes were evaluated based on the cost, delivery date, price and service package and the quality of quote (meets specifications). The following table summarizes the evaluation.

Company	Model	Score /100	Rank
Ocean Trailers	2025 53-3-TW-WF open top	95.00	1
Maxim Truck & Trailer	2025 East 53' Triaxle Genesis	82.00	2
Rollins Machinery	2024 53' walking floor chip trailer	79.00	3

Staff familiar with the Waste Haul fleet, evaluated the trailers, ranking the Titan model from Ocean Trailers first. This trailer was also the best price.

ATTACHMENTS - None



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Alex Eriksen, Director of Environmental Services
Date: May 9, 2024
Subject: Purchase of a New Compact Excavator

RECOMMENDATION: (all/directors/majority)

That the Board approve the purchase of a new Hyundai R55 compact excavator from Anchored Firm Ventures for a total of \$109,700 plus applicable taxes.

BACKGROUND

The 2024 Environmental Service Capital Budget includes the purchase of a new compact excavator, designated for completing maintenance and capital projects, assisting with brush burning, and to help maintain the Manson Creek Landfill site. The compact machine will be a versatile and mobile tool that will improve the capabilities of the field crew and save on contracting costs. The budget included \$110,000 for this machine.

EVALUATION

The RDBN received and evaluated quotes for comparable excavators from five (5) suppliers. The quotes were evaluated based on the cost, delivery date, price and service package and the quality of quote (meets specifications). Staff issued the RFQ on BC Bid based on the following points/criteria for evaluation.

Cost	60
Delivery Date	15
Service Package	15
Quotation Quality	10
Total Points	100

All machines quoted came in over budget when the cost for a tilting bucket attachment was included. The following table summarizes the evaluation.

Company	Model	Score	Rank
Anchored Firm Ventures	2024 Hyundai R55-9A	94	1
Brandt Tractor	2024 Bobcat E42 R2	92	2
Great West Equipment	2024 John Deere 50P	91	3
Inland Group	2024 Case CX75C	86	4
Williams Machinery	2023 Volvo ECR50F	70	5

Staff familiar with the heavy equipment operation evaluated the quotes and ranked the Hyundai first. The top 3 proponents were very close in price and scoring.

ATTACHMENTS - None



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Alex Eriksen, Director of Environmental Services
Date: May 9, 2024
Subject: Purchase of Two Skid Steers

RECOMMENDATION: (all/directors/majority)

That the Board approve the purchase of two (2) 2024 John Deere 324G skid steers including specified attachments from Brandt Tractor Ltd. for \$103,800/each plus applicable taxes.

BACKGROUND

The 2024 Environmental Service Capital Budget includes the purchase of two (2) new skid steers, designated to replace the aging machine at the Burns Lake Transfer Station and the Recycling Depot Tractor at Fort St. James. The budget included \$110,000 per machine.

The current asset management strategy for skid steers is to replace 2 machines per year and maintain a fleet with reasonable hours and wear. The last Recycling Depot Tractor will be replaced with one of the purchased Skid Steers.

RDBN Transfer Station Equipment Fleet - April 2024						
Unit	Type	Make/Model	Site	Hours	Condition	Replace (5000hr)
M1	Skid steer	2019 Bobcat S650	BLTS	5971	Poor	2024
M3	Skid steer	2016 Bobcat S650	SPARE	6990	Poor	NA
M9	Skid steer	2018 Bobcat S650	PARTS	NA	NA	NA
M11	Skid steer	2020 Bobcat S76	VTS	3875	Good	2026
M12	Skid steer	2014 Bobcat S650	SPARE	7266	Poor	2025
M13	Skid steer	2020 Bobcat S76	VRD	4546	Good	2026
M17	Tractor	2020 Kubota MX5400	FSJRD	1851	Good	2024
M18	Skid steer	2017 Bobcat S650	KLF	7069	Poor	2025
M19	Skid steer	2009 Bobcat S185	SSTS	3401	Fair	2028
M20	Skid steer	2014 Bobcat S650	GTS	3709	Fair	2028
M23	Skid steer	2022 Kubota SSV75P	STRD	1448	Excellent	2027
M24	Skid steer	2022 Kubota SSV75P	STTS	2646	Excellent	2027
M25	Skid steer	2023 John Deere 324G	BLTS	1128	Excellent	2029
M26	Skid steer	2023 John Deere 324G	FSJTS	1199	Excellent	2029
M27	Skid steer	2023 John Deere 324G	FLTS	651	Excellent	2030

There are currently four (4) machines deemed to be in poor condition and one (1) tractor which were scheduled for replacement (trade-in) between 2024 and 2025.

PURCHASE OF TWO NEW SKIDSTEERS

Staff issued an RFQ on BCBid for two (2) new skid steers in March 2024 and received seven (7) quotes. Quotes were evaluated based on the cost, delivery date, price and service package with a heavy emphasis on local serviceability and the quality of quote (meets specifications) as per the below table.

Cost	60
Delivery Date	15
Service Package	15
Quotation Quality	10
Total Points	100

The RFQ also requested an additional grapple attachment with each machine which impacted the price. The following table summarizes the evaluation.

Company	Model	Score /100	Rank
Brandt Tractor	2024 John Deere 324G	90	1
Williams	2024 Bobcat S650	89	2
Grassland	2024 New Holland L328	81	3
Inland	2024 Case SR240B	81	4
Leavitt	2024 Mintou 1900R	79	5
Finning	2024 CAT 262D3	71	6
Williams	2024 JCB 270 - side boom	71	7

All quoted skid steers were very similar in price and quality. Quoted machines met specifications and the deciding features were the accessibility for maintenance and service locations/technicians.

ATTACHMENTS - None



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Alex Eriksen, Director of Environmental Services
Date: May 9, 2024
Subject: **Disposal of a 2020 Kubota MX5400 Tractor**

RECOMMENDATION:

(all/directors/majority)

That the Board approve the disposal of a 2020 Kubota MX5400 Tractor for no less than \$30,000.

BACKGROUND

As part of the Environmental Services business continuity plan, the last remaining tractor located at the Fort St. James Recycling Depot will be replaced with a skid steer. This tractor will no longer be of use to the RDBN.

In 2023 the identical model Tractor was traded-in for \$40,000.

Preliminary estimates for the current value of the Tractor is \$30,000.

CAPITAL PURCHASE TRADE-IN

Staff issued Requests for Quotes (RFQ) for two (2) new skid steers and a compact excavator in March 2024, however, did not include the trade-in option for this tractor as this would not be relevant in the evaluation process.

Staff has reached out to the winning proponents for the skid steer and compact excavator competitions for proposed trade-in values.

Staff recommends disposing of the 2020 Kubota MX5400 to the highest offer over \$30,000.



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board

From: Wendy Wainwright, Deputy Director of Corporate Services

Date: May 9, 2024

Subject: **Ministry of Water, Land and Resource Stewardship – Wildlife Habitat Area Proposal for Southern Mountain Caribou (WHA 6-291) in the Nadina Natural Resource District Requesting a review and submission of written comments by May 30, 2024**

RECOMMENDATION: (all/directors/majority)

Discussion/Direction

BACKGROUND

At the March 21, 2024 Board Meeting the Board received a letter from the Ministry of Water, Land and Resource Stewardship (WLRS) regarding the Wildlife Habitat Area (WHA) Proposal for Southern Mountain Caribou (WHA 6-291) in the Nadina Natural Resource District requesting a review and submission of written comments by April 30, 2024. A link was provided to the formal consultation package within the letter. The Board requested staff invite WLRS to a future Board meeting.

On May 2, 2024 staff received notification that the consultation period had been extended to May 30, 2024.

Laura Greene, Senior Conservation Planning Biologist and Marta Vegas Coletas, FIT Land and Resource Coordinator from the Caribou Recovery Program with the WLRS provided a presentation at the April 25, 2024 Board Meeting.

The District of Houston has also provided their comments on the proposed Whitesail Caribou Order (WHA 6-291).

Staff is seeking direction regarding the provision of written comments.

ATTACHMENTS: (links below)

1. [District of Houston response to the proposed Whitesail Caribou Order \(WHA 6-291\)](#)
2. [March 1, 2024 Letter: Ministry of Water, Land and Resource Stewardship – Wildlife Habitat Area Proposal for Southern Mountain Caribou \(WHA 6-291\) in the Nadina](#)

[Natural Resource District. Requesting a review and submission of written comments by April 30, 2024](#)

3. [Formal Consultation Package Contents \(link provided within the March 1, 2024 letter\)](#)



45

Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cheryl Anderson, Director of Corporate Services
Date: May 9, 2024
Subject: **Delegation Request – Minister of Water, Land and Resource Stewardship**

RECOMMENDATION: (all/directors/majority)

Direction

BACKGROUND

At the November 23, 2023 Board Meeting, the Board resolved to invite the Honourable Nathan Cullen, Minister of Water, Land and Resource Stewardship to a Board Meeting to discuss water licensing, agricultural water usage, monitoring of test wells and locations of test wells within the region.

ADM Jennifer Anthony was delegated to attend and was scheduled to attend the April 11th Committee of the Whole meeting. Ministry staff contacted the RDBN prior to the meeting requesting additional information and indicated that some of the Board's questions may have been answered at the Decoding Drought Workshops. It was suggested that the delegation be postponed until after the workshops.

Ministry staff have followed up to determine if the Board has any remaining questions. If so, they have requested that details be provided in preparation for attending a future Board/Committee meeting.



46

Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cheryl Anderson, Director of Corporate Services
Date: May 9, 2024
Subject: **North Central Local Government Association (NCLGA) – RDBN Resolutions**

RECOMMENDATION: (all/directors/majority)

Discussion/Receive

BACKGROUND

The RDBN submitted the following resolutions to NCLGA for consideration at its upcoming AGM and Convention:

1. Healthcare Worker Shortage – Reducing Barriers to Training
2. Housing Support in Northern and Small Communities
3. Industry Shutdown – Timber Rights
4. Search and Rescue – Capability Approval Process
5. Vaccine Mandate for Healthcare Workers

The Board may wish to consider who will be speaking to the resolutions at the resolutions sessions.

ATTACHMENTS:

NCLGA Resolutions

**Healthcare Worker Shortage
– Reducing Barriers to Training**

Regional District of Bulkley-Nechako

WHEREAS there is a shortfall of qualified staff to provide healthcare services, particularly in rural and remote communities, across the Province;

AND WHEREAS some of the training requirements for healthcare workers pose significant barriers in terms of time, cost, and accessibility, thereby hindering the potential influx of qualified individuals into the healthcare workforce;

AND WHEREAS reducing unnecessary barriers and streamlining training opportunities for healthcare workers would promote professional growth, enhance healthcare delivery, and ultimately benefit the residents of our communities;

THEREFORE BE IT RESOLVED that the North Central Local Government Association advocate to the Province and relevant authorities to put in place the necessary framework, tools and incentives to address the shortfall of qualified healthcare workers and reduce the barriers for healthcare training opportunities.

Housing Support in Northern and Small Communities Regional District of Bulkley-Nechako

WHEREAS there is a housing crisis throughout BC requiring a range of solutions that address housing affordability issues in large and small communities;

AND WHEREAS the Province's homes for people's plan focuses on addressing housing supply issues in larger communities in high growth areas of the province;

THEREFORE BE IT RESOLVED that the Province engage with small and northern communities to identify housing solutions outside of high growth areas.

Industry Shutdown - Timber Rights**Regional District of Bulkley-Nechako**

WHEREAS the closure of sawmills in the region has caused significant economic distress within local communities that has led to a decline in local employment opportunities which negatively impacts the livelihoods of residents and local businesses;

AND WHEREAS recent shutdowns provide a concern that wood harvested in one area will be transported to another for processing, thus jeopardizing the local economic value for communities most impacted;

THEREFORE BE IT RESOLVED THAT North Central Local Government Association requests that the Province considers policy to ensure that timber rights that can reasonably be considered “attached” to a sawmill that is being closed, or that were originally provided to the company (or companies) that owned that sawmill, be transferred to local and/or indigenous governments upon closure in order to foster economic diversification and community resilience.

**Search and Rescue
– Capability Approval Process**

Regional District of Bulkley-Nechako

WHEREAS the current response capability approval process for individual ground search and rescue (SAR) teams is hindering the ability of teams to respond to known hazards and utilize local capabilities and innovative technology;

AND WHEREAS while the province is responsible for administration of the SAR Program, local SAR expertise, community needs, and local authorities and agencies input must be a greater part of the capability approval process;

AND WHEREAS capability decisions must not include call volume, as saving one life makes the investment of time and money worthwhile, and strengthens the overall SAR capacity to assist our counterparts across the region and province when called upon;

THEREFORE BE IT RESOLVED that NCLGA and UBCM lobby the Provincial Government to change the search and rescue capability approval process from the Emergency Management and Climate Readiness (EMCR) SAR Unit to a collaborative process involving the ground search & rescue team, local authorities, and the EMCR SAR Unit.

WHEREAS British Columbia continues to have a healthcare worker shortage from a growing and aging patient population, impacts from the COVID-19 pandemic, and the ongoing need to recruit, retain and train more healthcare workers at a rapidly growing pace to mitigate the healthcare crisis for the Province's population;

AND WHEREAS the Province of British Columbia has taken steps to expand the healthcare workforce and increase patient access through its B.C.'s Health and Human Resources Strategy;

THEREFORE BE IT RESOLVED that NCLGA lobby the provincial government to expand the healthcare workforce by lifting the Covid 19 vaccination requirement and allow for unvaccinated healthcare workers to return to work immediately lessening the strain on the healthcare system and providing better access and healthcare for everyone in the Province.



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board

From: Cheryl Anderson, Director of Corporate Services

Date: May 9, 2024

Subject: Union of BC Municipalities Convention 2024 – September 16-20, 2024 – Vancouver, B.C.
- Attendance Authorization
- Resolution Deadline
- Minister/Ministry Staff Meetings

RECOMMENDATION: **(all/directors/majority)**

That the Board authorize attendance of Rural Directors at the UBCM Convention from September 16-20, 2024 in Vancouver, B.C.

BACKGROUND

This year's UBCM Convention is being held in Vancouver, B.C. from September 16-20, 2024. At this time, as per RDBN policy, formal authorization is being requested for Rural Directors to attend. The CAO and Deputy CAO will also be attending this event as per past practice.

The UBCM resolution deadline is June 15, 2024 which is two weeks earlier than the previous June 30 deadline. If the Board wishes to submit any resolutions, the topics and background information should be submitted to staff by May 31st for staff to draft and include on the June 6th agenda for approval.

The June 6th Committee of the Whole Agenda will also include a discussion item in regard to Minister/Ministry Staff Meeting requests. We have not yet received information in regard to the deadline for submitting these requests.

ATTACHMENTS:

None.



53

Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cheryl Anderson, Director of Corporate Services
Date: May 9, 2024
Subject: **Invitation: Advisory Committee on Emergency Management Regulations**

RECOMMENDATION: **(all/directors/majority)**

That the Board submit Director _____'s name to UBCM for consideration on the Advisory Committee on Emergency Management Regulations.

BACKGROUND

The Union of BC Municipalities is inviting elected officials and staff to participate on the Advisory Committee on Emergency Management Regulations. The committee will act as a forum for engagement and consultation with local governments throughout the Ministry of Emergency Management and Climate Readiness process to develop and implement regulations associated with the *Emergency and Disaster Management Act*.

The deadline for submissions is May 17, 2024.

ATTACHMENTS:

UBCM Invitation

Invitation: Advisory Committee on Emergency Management Regulations

Publishing Date May 1, 2024

UBCM and the Ministry of Emergency Management and Climate Readiness (EMCR) have established the Local Government Advisory Committee on EDMA Regulations to inform the development of regulations associated with the new ***Emergency and Disaster Management Act***. Local government elected officials and staff members interested in participating have until May 17, 2024, to apply.

On November 8, 2023, the *Emergency and Disaster Management Act* (EDMA) received Royal Assent, replacing the Emergency Program Act as BC's legislative framework for emergency and disaster management. As part of the phased implementation of the EDMA, the Province has committed to developing regulations, as well as associated policies and guidance, that are anticipated to be introduced through 2025.

Recognizing that local governments are partners in emergency management and have important powers and responsibilities under the new Act, EMCR and UBCM have agreed to establish the Local Government Advisory Committee. The committee will act as a forum for meaningful engagement and consultation with local governments throughout EMCR's process to develop and implement regulations associated with the EDMA.

Advisory Committee meetings are expected to begin in early summer 2024 and will take place via videoconference. Up to 10 local government representatives will be appointed by the UBCM Executive for a term ending on December 31, 2025, with consideration towards ensuring representation from staff and elected officials; municipalities and regional districts; and all five area associations.

Elected officials shall be reimbursed for out-of-pocket expenses, in accordance with UBCM policy.

Interested parties are asked to contact **Bhar Sihota**, UBCM Senior Policy Analyst, by 4:30 pm on May 17, 2024.



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cheryl Anderson, Director of Corporate Services
Date: May 9, 2024
Subject: **Public Event Participation Policy**

RECOMMENDATION: **(all/directors/majority)**

That the Board approve the Public Event Participation Policy.

BACKGROUND

The current Public Event Participation Policy was adopted by the Board in 2022 with a clause that states that the policy is intended to be reviewed and updated each Board election cycle.

The current policy does not allow staff to participate in parades. Staff recommend that the policy be updated to state that staff participation in parades in the region will be at the discretion of the CAO.

ATTACHMENTS:

1. Public Event Participation Policy 2022
2. Draft Public Event Participation Policy 2024



Regional District of Bulkley-Nechako Public Event Participation Policy

Purpose:

To provide direction for RDBN Directors and staff regarding participation in third-party, public events hosted within the RDBN as representatives of the organization. The policy aims to balance the need for outreach and engagement with efficient communication and planning to maximize opportunities while minimizing impacts to staff schedules and overtime. Public events can include (but are not limited to): tradeshow, farmers markets, parades, community fairs and career fairs.

This policy is intended to be reviewed and updated each Board election cycle to ensure it continues to reflect organizational goals and priorities.

Policy:

Rural Director and Chair Participation at public events:

Rural Directors and the Chair may choose to participate at events in their community and/or within the region to raise awareness of the organization and their role as elected officials for the RDBN.

If Directors wish, staff can support the booking of venues and arrange RDBN branded booth materials (table, tablecloth, tent, printed materials) to be provided to the Director in advance of the event.

Staff participation at public events:

Staff participation at events in the region must be pre-approved by the staff member's Department Head and the Corporate Officer/CAO.

Staff participation is encouraged for RDBN projects and functions that require information and education to be provided to residents as well as to facilitate general education and engagement with the public. Staff will not participate in parades in the region.

Staff should not book their own booth space at third-party public events, but request bookings by providing Corporate Communication staff with the proposed event name and participation date(s). If RDBN staff or Directors are already scheduled to participate, information transfer and sharing will be facilitated to ensure all projects and programs are represented at the event.



Regional District of Bulkley-Nechako Public Event Participation Policy

Purpose:

To provide direction for RDBN Directors and staff regarding participation in third-party, public events hosted within the RDBN as representatives of the organization. The policy aims to balance the need for outreach and engagement with efficient communication and planning to maximize opportunities while minimizing impacts to staff schedules and overtime. Public events can include (but are not limited to): tradeshows, farmers markets, parades, community fairs and career fairs.

This policy is intended to be reviewed and updated each Board election cycle to ensure it continues to reflect organizational goals and priorities.

Policy:

Rural Director and Chair Participation at public events:

Rural Directors and the Chair may choose to participate at events in their community and/or within the region to raise awareness of the organization and their role as elected officials for the RDBN.

If Directors wish, staff can support the booking of venues and arrange RDBN branded booth materials (table, tablecloth, tent, printed materials) to be provided to the Director in advance of the event.

Staff participation at public events:

Staff participation at events in the region must be pre-approved by the staff member's Department Head and the Corporate Officer/CAO.

Staff participation is encouraged for RDBN projects and functions that require information and education to be provided to residents as well as to facilitate general education and engagement with the public. **Staff participation in parades in the region will be at the discretion of the CAO.**

Staff should not book their own booth space at third-party public events, but request bookings by providing Corporate Communication staff with the proposed event name and participation date(s). If RDBN staff or Directors are already scheduled to participate, information transfer and sharing will be facilitated to ensure all projects and programs are represented at the event.



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Cheryl Anderson, Director of Corporate Services
Date: May 9, 2024
Subject: **RDBN Procedure Bylaw No. 2042, 2024 and Electronic Meeting Policy**

RECOMMENDATION: (all/directors/majority)

Direction/Receive.

BACKGROUND

At the February 8, 2024 Committee of the Whole Meeting, discussion took place regarding amendments to the RDBN Procedure Bylaw, as well as consideration of an Electronic Meeting Policy.

Staff is proposing that RDBN Procedure Bylaw No. 1964 be replaced with a new Procedure Bylaw with the following changes:

Section 2.0 Interpretation, has been amended to include definitions for the types of meetings.

Section 8.0 of RDBN Procedure Bylaw No. 1964 outlines the procedures for Electronic Meetings. The new bylaw amends Section 8.1 to include all meetings of the RDBN.

Section 8.2 of Bylaw No. 1964 authorizes Directors to participate electronically at no more than two meetings per year. The new bylaw removes the number of electronic meetings allowed for each Director and states that authorization to participate electronically must be approved by the Chair in advance of the meeting.

Section 9.0 Electronic Participation in Case of Emergency or Special Circumstance of Bylaw No. 1964 has been removed altogether and is replaced with the Draft Electronic Meeting Policy.

Section 14.4 of Bylaw No. 1964 has been amended to change quorum from 10 to majority as per Section 18 of the *Interpretation Act* (See section 13.4 of Bylaw No. 2024).

The changes are highlighted in proposed Bylaw No. 2042.

Further discussion took place regarding an Electronic Meeting Policy. A draft policy is attached for the Board's consideration.

ATTACHMENTS:

RDBN Procedure Bylaw No. 2042, 2024 (New)

RDBN Procedure Bylaw No. 1964, 2021

Electronic Meeting Policy

REGIONAL DISTRICT OF BULKLEY-NECHAKO**BYLAW NO. 2042, 2024****A bylaw to regulate the meetings and conduct
of the Regional Board and Committees**

WHEREAS the Regional District pursuant to Section 225 of the *Local Government Act* must, by bylaw, provide for the procedure to be followed for the conduct of its business and the business of its select and standing committees, and, in particular, must, by bylaw:

- (a) establish the general procedures to be followed by the Board and by Board committees in conducting their business, including the manner by which resolutions may be passed and bylaws adopted;
- (b) provide for advance public notice respecting the time, place and date of Board and Board committee meetings and establish the procedures for giving that notice;
- (c) identify places that are to be public notice posting places for the purposes of the application of section 94 (requirements for public notice) of the *Community Charter* to the Regional District.

NOW THEREFORE, the Board of Directors of the Regional District of Bulkley-Nechako, in open meeting assembled, enacts as follows:

PART 1 - GENERAL**1.0 Title**

- 1. This bylaw may be cited for all purposes as "Regional District of Bulkley-Nechako Procedure Bylaw No. 2042, 2024."
- 2. The "Regional District of Bulkley-Nechako Procedure Bylaw No. 1944, 2021" is hereby repealed.

2.0 Interpretation

“Board” means the Board of Directors of the Regional District of Bulkley-Nechako;

“Chairperson” means the Chairperson of the Board elected by the Board to fulfil the duties and responsibility of Chair pursuant to the *Local Government Act* and includes the person presiding at a meeting of the Board, or the person appointed as Chair of a Standing or Select Committee of the Board, as the context requires;

“Vice-Chairperson” means the person elected by the Board to fulfil the duties and responsibility of Vice-Chairperson pursuant to the *Local Government Act* and includes the person presiding at a meeting of the Board, or a Standing or Select Committee of the Board in the absence of the Chairperson as the context requires;

“Committee” means a Standing or Select Committee of the Board;

“Committee of the Whole” means a committee of all Board members.

“Chief Administrative Officer” means the officer assigned responsibility for chief administration pursuant to the *Local Government Act*.

“Corporate Administrator” means the officer assigned responsibility for corporate administration pursuant to the *Local Government Act*;

“Delegation” means an individual or an organization addressing the Board, a committee or commission about a specific item on the agenda of a meeting;

“Director” means a member of the Board of the Regional District of Bulkley-Nechako, whether as a Municipal Director or an Electoral Area Director pursuant to the *Local Government Act*;

“Inaugural Meeting” means the first meeting of the Board that is held after November 1 in any year.

Electronic Meeting means a meeting which is conducted by way of electronic or other communication facilities, in accordance with the requirement of section 8.0 of this Bylaw.

Regular Meeting means all regularly scheduled meetings for the purpose of transacting the normal business of the Board.

Special Meeting means a meeting other than a Regular Meeting called for a specified purpose or purposes.

Commission Meeting means a meeting of the Fort Fraser Local Community Commission or Advisory Planning Commissions.

“Public Notice Posting Place” means the notice board, whether electronic or not, located in the Regional District of Bulkley-Nechako main office, Burns Lake, British Columbia;

“Regional District” means the Regional District of Bulkley-Nechako;

“Regional District Office” means the main office of the Regional District located in Burns Lake, British Columbia;

“RDBN” means the Regional District of Bulkley-Nechako;

“RDBN Website” means the information resource found at an internet address provided by the RDBN.

3.0 Election of Chairperson and Vice-Chairperson

3.1 At the Inaugural Meeting the Board shall elect a Chairperson from among its Directors.

3.2 Following election of a Chairperson, and at the same meeting, the Board shall elect a Vice-Chairperson from among its Directors.

3.3 The Chief Administrative Officer is to preside from the Chair over the

election of the Chair and Vice Chair. The Chief Administrative Officer has all the powers and duties of the Chair under this bylaw and the *Local Government Act* to the extent necessary to conduct the election.

- 3.4 Each candidate for election as Chair or Vice Chair may make a statement of not more than two minutes duration before the election.
- 3.5 The election of the Chair and the Vice Chair must be by a secret ballot of the Directors whose votes are to be recorded on ballot papers prepared and distributed for the purpose by the Chief Administrative Officer.
- 3.6 The winner of an election is to be determined by the Chief Administrative Officer in accordance with the following rules:
 - (a) Where there are two candidates for a position, the candidate who receives the most votes is the winner of the election.
 - (b) Where there are more than two candidates for a position, the candidate who receives more votes than all of the other candidates together is the winner.
 - (c) Subject to rule (d) below, where there are more than two candidates for a position and no candidate receives more votes than all of the other candidates together, the candidate who received the least votes is eliminated and another vote is to be held. Voting is to continue as provided in these rules until one candidate receives more votes than all of the other candidates together.
 - (d) If two candidates are tied for the least number of votes, the Chief Administrative Officer must announce the results of that vote and a second vote must be held. If the second vote results in another tie for the least number of votes, the Chief Administrative Officer must toss a coin and the loser of that toss is eliminated as if he or she alone had received the least number of votes. Voting is then to continue as provided in

these rules.

- 3.7 The Chief Administrative Officer must declare the winner of an election By announcing it to the Board of Directors. The Chief Administrative Officer must record the winner of the election in the minutes for the meeting at which the election is held.
- 3.8 The Chief Administrative Officer must destroy the ballots cast in an election if the Directors unanimously so resolve.
- 3.9 During the absence, illness or other disability of the Chairperson, the Vice-Chairperson has all the authority of the Chairperson and is subject to the same rules as the Chairperson.
- 3.10 If the office of the Chairperson or Vice-Chairperson becomes vacant, the Board shall elect another Chairperson or Vice-Chairperson from among its Directors at the first possible regular meeting of the Board.

PART TWO - MEETINGS

4.0 Meetings of the Regional Board and Standing Committees

- 4.1 Regular Meetings of the Board shall be held at such time and place as the Board shall decide from time to time by resolution.
- 4.2 At the Inaugural Meeting each year, the Board shall set the time, place, and dates of the regular meetings of the Board and its Standing Committees for the coming year.
- 4.3 The Schedule of Regular Meetings of the Board and its Standing Committees must be posted at the Public Notice Posting Place.

5.0 Notice of Regular Board Meetings

- 5.1 At least seventy-two (72) hours before a Regular Board Meeting, the Corporate Administrator must give public notice of the time,

place, and date of the meeting by way of a notice posted at the Public Notice Posting Place.

- 5.2 At least twenty-four (24) hours before a Regular Board Meeting, the Corporate Administrator must give further public notice of the meeting by:
- (a) posting a copy of the agenda at the Public Notice Posting Place and on the RDBN Website; and
 - (b) leaving copies of the agenda at the reception counter at the Regional District office for the purpose of making them available to members of the public.
- 5.3 The Corporate Administrator will issue an electronic copy of the agenda at least four (4) days before the date of the Regular Board Meeting to each director at the electronic address given by the director.

6.0 Reports

- 6.1 A Standing or Select Committee of the Board may report to the Board at any regular meeting or as required by the Board.
- 6.2 Written reports should be prepared and submitted to the Corporate Administrator who shall make copies of each report and attach a copy to the agenda of the forthcoming regular meeting of the Board before the agenda is circulated to the members of the Board.

7.0 Notice of Special Board and Committee Meetings

- 7.1 Except where notice of a Special Meeting is waived by a unanimous vote of all Board members under Section 220(3) of the *Local Government Act*, before a special meeting of the Board, the Corporate Administrator must;
- (a) At least 24 hours before a Special Meeting, give advance

public notice of the time, place, and date of the meeting by posting a notice on the Public Notice Posting Place;

- (b) give notice of the Special Meeting in accordance with section 220(2) of the *Local Government Act*.

- 7.2 In an emergency, notice of a Special Meeting may be given, in accordance with section 220(4) of the *Local Government Act*.
- 7.3 Section 7.1 does not apply where the Directors have been given notice under Section 7.2.

8.0 Electronic Meetings

- 8.1 Provided the conditions set out in the *Regional Districts Electronic Meetings Regulation, B.C. Reg.271/2005* and section 221 of the *Local Government Act* are met, a Regular meeting, Special meeting, Committee Meeting, Commission meeting, or any other meeting of the Regional District Board may be conducted by means of visual and/or audio electronic or other communication facilities if the Board requires it.
- 8.2 Meetings called under Section 8.1 will be at the call of the Board/Committee/Commission Chair.
- 8.3 Provided the conditions set out in the *Regional Districts Electronic Meetings Regulation, B.C. Reg.271/2005* are met, a Director who is unable to attend a Board, Committee, Special, or In-Camera meeting other than a meeting convened under Section 8.1, may participate in a meeting, by means of visual and/or audio electronic or other communication facilities, if the Director is unable to attend in person because of:
 - (a) Physical incapacity due to injury or illness;
 - (b) Inclement weather;

- (c) Physical absence from the Regional District boundaries while acting in the capacity as a Director on Regional District of Bulkley-Nechako matters;
- (d) Extraordinary circumstances which, in the view of the Chair, renders attendance in person by the Director impractical;

provided that a Director who participates in accordance with section 8.3 obtains authorization by the Chair in advance of the meeting.

- 8.4 No more than four Directors at one time may participate at a meeting under section 8.3 unless otherwise authorized by the Chair. This ensures that a quorum remains present in the event that communication is lost with those attending electronically.
- 8.5 Any Director participating at a meeting in accordance with section 8.3 must be in receipt of the agenda and any applicable staff reports as have been provided to Directors not participating electronically before the Board meeting.
- 8.6 Notice of a special Board meeting required under section 7 and conducted under section 8.1 must contain information of the way in which the meeting is to be conducted and the place where the public may attend to hear, or watch and hear, the proceedings of the meeting that are open to the public.
- 8.7 A Director participating electronically by audio means only must indicate his or her vote verbally.
- 8.8 A Director participating in a meeting electronically is deemed to be present in the meeting as though they are physically present.
- 8.9 A Director must provide 24 hours' notice to the Chair and the Chief Administrative Officer or Corporate Officer of their intent to participate electronically unless it is not practicable to do so.

9.0 Notice of Committee Meetings

9.1 In this section:

“Standing Committee” means a Committee of the Board which is not a Standing Committee of the Whole.

9.2 At least seventy-two (72) hours before a regular meeting of a Standing Committee of the Whole, the Corporate Administrator must give public notice of the time, place, and date of the meeting by way of a notice posted at the Public Notice Posting Place.

9.3 At least twenty-four (24) hours before a regular meeting of a Standing Committee of the Whole, the Corporate Administrator must give further public notice of the meeting by:

- (a) posting a copy of the agenda at the Public Notice Posting Place; and
- (b) leaving copies of the agenda at the reception counter at the Regional District Office for the purpose of making them available to members of the public.

9.4 At least twenty-four (24) hours before a regular meeting of a Standing Committee of the Whole, the Corporate Administrator must deliver a copy of the agenda to each member of the Committee at the place to which the Committee member has directed notices be sent.

9.5 At least twenty-four (24) hours before:

- (a) a special meeting of a Standing Committee of the Whole; or
- (b) a meeting of a Standing Committee;

the Corporate Administrator must give advance public notice of the time, place, and date of the meeting by way of a notice posted at the Public Notice Posting Place.

10.0 Attendance of Public at Meetings

- 10.1 Except where the provisions of Section 90 of the *Community Charter* apply all the Regional Board meetings must be open to the public.
- 10.2 Where the Board wishes to close a meeting or part of a meeting to the public, it may do so by first adopting a resolution in a public meeting in accordance with Section 92 of the *Community Charter*.
- 10.3 This section applies to meetings of bodies referred to in Section 93 of the *Community Charter*, including, without limitation:
- (a) Select or Standing Committees of the Board;
 - (b) the Board of Variance;
 - (c) the Parcel Tax Review Panel;
 - (d) the Advisory Planning Commissions;
 - (e) other Committees and Commissions established by the Board;
 - (f) Committee of the Whole.
- 10.4 Despite Section 10.1, the Chairperson may expel or exclude from a Board meeting or meeting of a body referred to in Section 10.3, a person in accordance with Section 133 of the *Community Charter*.

11.0 Minutes of Meetings

- 11.1 Minutes of Board meetings must be kept in accordance with Section 223 (1) of the *Local Government Act*. For the purposes of Section 223(1)(b) of the *Local Government Act*, the designated officer is the Corporate Administrator.
- 11.2 Minutes of Committee meetings referred to in Section 10.3 must be kept in accordance with Section 223(2) of the *Local Government Act*.
- 11.3 Section 11.2 applies to meetings of:

- (a) Select or Standing Committees of the Board; and
- (b) Any other Committee composed solely of Board members acting as Board members.

12.0 Closed Meetings

- 12.1 A meeting of the Board may be closed to the public in accordance with Section 90 of the *Community Charter*.
- 12.2 It shall be the responsibility of the Chairperson, Chief Administrative Officer, and the Corporate Administrator, individually or collectively, to recommend to the Board that it consider certain matters at a closed meeting (with the public and/or certain members of the staff excluded), and to prepare an agenda designating the topics to be so discussed.

PART 3 - PROCEDURES

13.0 Opening Procedures

- 13.1 As soon as a quorum is present, following the stated time of the meeting, the Chairperson shall take the Chair and call the Directors to order.
- 13.2 If the Chairperson does not attend the meeting within fifteen (15) minutes after the time appointed, the Vice-Chairperson shall take the Chair and call the Directors to order. If the Vice-Chairperson is also absent, the Chief Administrative Officer or the Corporate Administrator shall take the Chair and call the Directors to order. If a quorum is present, the Directors shall elect an Acting Chairperson who shall preside during the meeting until the arrival of the Chairperson or Vice-Chairperson. The person appointed as Acting Chairperson has all the authority and is subject to the same rules as the Chairperson.
- 13.3 If no quorum is present within thirty (30) minutes after the appointed time of the meeting, the Chief Administrative Officer or Corporate

Administrator shall record in the minute book the names of the Directors present and the meeting shall be adjourned.

13.4 Quorum is the majority of the members of the Board or a majority of the members of a Committee.

13.5 Immediately after the Chairperson has taken his/her seat and has called the meeting to order, the minutes of the preceding meeting shall be read by the Chief Administrative Officer or Corporate Administrator in order to correct mistakes. The reading of the minutes shall be dispensed with if each member has been sent a copy of the minutes at least seventy-two (72) hours before the meeting at which they are to be considered.

14.0 Rules of Conduct and Debate

14.1 Every Director shall address the Chairperson before speaking to any question or motion.

14.2 Directors shall address the Chairperson as "Mr. Chair" or "Madam Chair" or "Mr. Chairperson" or "Madam Chairperson" and shall refer to each other as "Director _____".

14.3 No Director shall:

- (a) speak disrespectfully of Her Majesty the Queen or any of the Royal Family, or of the Governor General or a Lieutenant Governor, or persons administering the Government of Canada or of the Government of British Columbia;
- (b) use offensive words in or against the Board, a Director or a Regional District staff member;
- (c) speak to or raise matters that are not germane to the question being debated;
- (d) disobey the rules of the Board on questions of order or practice,

or upon the interpretation of the rules of the Board.

- 14.4 If a Director takes an action prohibited in section 14.3, that Director may be ordered by a majority vote of the Directors present to leave his or her seat for that meeting. If a Director refuses to leave his or her seat, that Director may on the order of the Chairperson be removed from the meeting by a Peace Officer.
- 14.5 The Board may permit a Director who has been ordered to leave his or her seat to take his/her seat again, if that Director apologizes.
- 14.6 After a question is finally put to the Chairperson, no member shall speak to the question, nor shall any other motion be made until after the result of the vote has been declared. The decision of the Chairperson as to whether the question has been finally put shall be conclusive.
- 14.7 If the Chairperson desires to leave the chair for the purpose of taking part in the debate or otherwise, the Chairperson shall call on the Vice-Chairperson or if the Vice-Chairperson is absent, one of the Directors shall be called to take the chair until resumed by the Chairperson.
- 14.8 When any order, resolution, or question is lost by reason of the Board or any Committee thereof breaking up for want of a quorum, the order, resolution, or question so lost shall be the first item of business to be proceeded with and disposed of at the next meeting of the Board or Committee.

15.0 Points of Order

- 15.1 The Chairperson, or the Director presiding at the meeting of the Board, shall preserve order and decide all points of order which may arise, subject to an appeal by the other Directors of the Board then present.
- 15.2 If an appeal is made by a Director of the Board from the decision of the Chairperson, the question "Shall the Chairperson be sustained?"

shall immediately be put by the Chairperson and decided without debate. The Chairperson shall be governed by the majority of the Directors of the Board then present, other than the Chairperson. In the event of the votes being equal, the question shall pass in the affirmative.

- 15.3 If the Chairperson refuses to put the question "Shall the Chairperson be sustained?", the Board shall forthwith appoint the Vice-Chairperson, or if absent, one of the Directors to preside temporarily in lieu of such Chairperson, as the case may be, and the Vice-Chairperson or Director of the Regional Board so temporarily appointed shall proceed in accordance with Subsection 15.2. In the event of the votes being equal, the question shall pass in the affirmative.
- 15.4 Any resolution or motion carried under the circumstances mentioned in Subsection 15.3 is as effectual and binding as if carried under the presidency of the Chairperson.

16.0 Motions

- 16.1 Motions other than routine motions shall be put in writing and seconded before being debated or put from the Chairperson.
- 16.2 A motion that has been seconded must be read by the Chairperson, Chief Administrative Officer, or Corporate Administrator before debate at the request of any Director.
- 16.3 Amendments to a motion shall be decided upon before the main question is put to a vote. Only one amendment shall be allowed to an amendment.
- 16.4 A motion to commit the subject matter to a Committee, until it is decided, shall preclude all amendment of the main question.
- 16.5 A motion to adjourn the Board or to adjourn the debate shall always be in order, but if such motion is defeated, no similar motion to the same effect shall be made until some intermediate business or matter

has been disposed of.

17.0 Voting of Questions

- 17.1 Voting on questions, resolutions, and bylaws must be in accordance with Sections 206 to 214 of the *Local Government Act*.
- 17.2 Section 17.1 applies to the meetings of a Committee.
- 17.3 Any Director who is present at the meeting but who declines to vote on a question for any reason shall be deemed to have voted in the affirmative and that Director's vote or votes shall be counted accordingly.
- 17.4 In all cases where the votes of the Directors then present, including the vote of the Chairperson or other person presiding, are tied, the question shall be defeated and it shall be the duty of the presiding Director to so declare.
- 17.5 As soon as the Chairperson has announced the results of the vote on a question, any Director who voted in opposition may request the Chairperson to have that Director's name so recorded in the minutes.
- 17.6 When a question under consideration contains distinct propositions, the vote upon each proposition shall be taken separately only upon the request of any Director to do so.
- 17.7 After a bylaw, resolution, or proceeding of the Board is adopted, the Chairperson may return it for reconsideration in accordance with Section 217 of the *Local Government Act*.
- 17.8 The Board shall not reconsider any question more than once.
- 17.9 The motion to reconsider requires two-thirds of the votes cast of the Directors present to pass.

17.10 The Board shall not reconsider any question that

- (a) has been acted upon by any officer or employee of the Regional District.
- (b) received the assent or approval of the electors and was subsequently adopted by the Board; or
- (c) has been reconsidered under Section 217 of the *Local Government Act* or Section 17.7 of this Bylaw.

17.11 After a question has been reconsidered, it shall not be reintroduced for a period of six months except by unanimous consent of all Directors.

17.12 For the purpose of this section, a question has been acted upon if

- a) in the case of a contract, a bylaw or resolution authorizing the Board to enter into the contract has been communicated to another party to the agreement;
- b) an approval or consent of the Board has been communicated to a public authority and the public authority has relied upon the approval or consent to issue a permit, approval, or license or to enter into an agreement with a third party; or
- c) in any other case, a decision of the Board on this question has been communicated to a third party in circumstances in which it is reasonable to believe that the third party or another person has, in reliance upon the communication, incurred a liability or altered his or her legal position;

17.13 This section shall not be interpreted as fettering or impairing any legislative power, duty or function of the Board.

PART 4 - BYLAWS

18.0 Bylaws

- 18.1 A bylaw may be given up to 3 readings at one meeting of the Board.
- 18.2 The Board may reconsider any clause or section of a bylaw following first, second and/or third reading, but before adoption.
- 18.3 Despite Section 135 (3) (*at least one day between third reading and adoption*) of the *Community Charter*, a bylaw that does not require approval, consent or assent under this or any other Act before it is adopted may be adopted at the same meeting at which it passes third reading if the motion for adoption receives at least 2/3 of the votes cast.
- 18.4 If a bylaw requires statutory approval, the approval must be obtained after the bylaw has been given third reading and before the bylaw is adopted.
- 18.5 Once adopted, a bylaw must be signed by the Chairperson at the Board meeting at which it was adopted and be signed by the officer assigned responsibility under Section 236 of the *Local Government Act*.

19.0 Standing and Select Committees

- 19.1 The Chairperson may establish standing committees in accordance with Section 218(2) of the *Local Government Act*. The proceedings of all such Committees shall be subject to the approval of the Board.
- 19.2 The Board may from time to time appoint a select committee in accordance with Section 218(1) of the *Local Government Act*.
- 19.3 Any Director of the Board may be appointed to a standing or select committee whether or not that director is present at the meeting where the appointment is made.
- 19.4 Any Director may attend a meeting of any Committee. A Director who

has not been appointed to a Committee and attends a meeting of that Committee may not vote, but may be allowed to take part in any discussion or debate by permission of a majority of the votes of the members of that Committee then present.

- 19.5 The Chairperson is an ex-officio member of all Board Committees. The Chairperson shall have the right to vote, but shall not be included in the quorum.
- 19.6 The general duties of all the standing committees of the Board shall be as follows:
- a) To consider and report to the Board from time to time, or whenever desired by the Board and as often as the interest of the Regional District may require, on all matters referred to them by the Chairperson or the Board or coming within their purview, and to recommend such action by the Board in relation thereto as they, the Committee, deem necessary or expedient.
 - b) To carry out the instructions of the Board expressed by resolution in regard to any matter referred by the Board to any committee for immediate action thereupon, but in such cases the instructions of the Board shall be specific and the Committee shall report its action in detail at the next regular or other meeting of the Board, or as specified in the instructions of the Board.
- 19.7 In the transaction of business, all Standing and Select Committees shall adhere as far as possible to the rules governing proceedings in meetings of the Board.
- 19.8 Of the number of Directors appointed to compose any standing or select committee, a majority of the Directors having among them a majority of the votes shall be a quorum competent to transact business.
- 19.9 On completion of its assignment and submission of its report to the

Board, a Select Committee shall be automatically dissolved.

PART 6 - AGENDAS

20.0 Delegations

20.1 Individuals or groups wishing to appear before the Board may do so only if they have first notified the Chairperson, Chief Administrative Officer, or Corporate Administrator in writing before the agenda has been prepared and circulated to the Board, except on extraordinary occasions declared as such by the Chairperson.

20.2 Every delegation shall be allowed a reasonable time at the discretion of the Chairperson to present its petition or submission, at the meeting. The Board may dispose of the petition or submission at the meeting, refer the subject matter to a Committee or take such other action as is deemed expedient.

21.0 Rules of Order

21.1 In all unprovided cases in the proceedings of the Board or of its Committee(s), the most current edition of Robert’s Rules of Order shall be followed to the extent those Rules are applicable in the circumstances and not inconsistent with this Bylaw, the *Community Charter* or the *Local Government Act*.

This Bylaw may be cited for all purposes as “Regional District of Bulkley-Nechako Procedure Bylaw No. 2042, 2024.”

Certified a true and correct copy of Regional District of Bulkley-Nechako Procedure Bylaw No. 2042, 2024.

Corporate Administrator

READ A FIRST TIME this day of , 2024.

Bylaw No. 2042
Page 20

READ A SECOND TIME this day of , 2024.

READ A THIRD TIME this day of , 2024.

ADOPTED this day of , 2024

CHAIRPERSON

CORPORATE ADMINISTRATOR

REGIONAL DISTRICT OF BULKLEY-NECHAKO

BYLAW NO. 1964, 2021

A bylaw to regulate the meetings and conduct of the Regional Board and Committees

WHEREAS the Regional District pursuant to Section 225 of the *Local Government Act* must, by bylaw, provide for the procedure to be followed for the conduct of its business and the business of its select and standing committees, and, in particular, must, by bylaw:

- (a) establish the general procedures to be followed by the Board and by Board committees in conducting their business, including the manner by which resolutions may be passed and bylaws adopted;
- (b) provide for advance public notice respecting the time, place and date of Board and Board committee meetings and establish the procedures for giving that notice;
- (c) identify places that are to be public notice posting places for the purposes of the application of section 94 (requirements for public notice) of the *Community Charter* to the Regional District.

NOW THEREFORE, the Board of Directors of the Regional District of Bulkley-Nechako, in open meeting assembled, enacts as follows:

PART 1 - GENERAL

1.0 Title

1. This bylaw may be cited for all purposes as "Regional District of Bulkley-Nechako Procedure Bylaw No. 1964, 2021."
2. The "Regional District of Bulkley-Nechako Procedure Bylaw No. 1832, 2012" is hereby repealed.

2.0 Interpretation

"**Board**" means the Board of Directors of the Regional District of Bulkley-Nechako;

“Chairperson” means the Chairperson of the Board elected by the Board to fulfil the duties and responsibility of Chair pursuant to the *Local Government Act* and includes the person presiding at a meeting of the Board, or the person appointed as Chair of a Standing or Select Committee of the Board, as the context requires;

“Vice-Chairperson” means the person elected by the Board to fulfil the duties and responsibility of Vice-Chairperson pursuant to the *Local Government Act* and includes the person presiding at a meeting of the Board, or a Standing or Select Committee of the Board in the absence of the Chairperson as the context requires;

“Committee” means a Standing or Select Committee of the Board;

“Committee of the Whole” means a committee of all Board members.

“Chief Administrative Officer” means the officer assigned responsibility for chief administration pursuant to the *Local Government Act*.

“Corporate Administrator” means the officer assigned responsibility for corporate administration pursuant to the *Local Government Act*;

“Delegation” means an individual or an organization addressing the Board, a committee or commission about a specific item on the agenda of a meeting;

“Director” means a member of the Board of the Regional District of Bulkley-Nechako, whether as a Municipal Director or an Electoral Area Director pursuant to the *Local Government Act*;

“Inaugural Meeting” means the first meeting of the Board that is held after November 1 in any year.

“Public Notice Posting Place” means the notice board, whether electronic or not, located in the Regional District of Bulkley-Nechako main office, Burns Lake, British Columbia;

“Regional District” means the Regional District of Bulkley-Nechako;

“Regional District Office” means the main office of the Regional District located in Burns Lake, British Columbia;

“RDBN” means the Regional District of Bulkley-Nechako;

“RDBN Website” means the information resource found at an internet address

provided by the RDBN.

3.0 Election of Chairperson and Vice-Chairperson

- 3.1 At the Inaugural Meeting the Board shall elect a Chairperson from among its Directors.
- 3.2 Following election of a Chairperson, and at the same meeting, the Board shall elect a Vice-Chairperson from among its Directors.
- 3.3 The Chief Administrative Officer is to preside from the Chair over the election of the Chair and Vice Chair. The Chief Administrative Officer has all the powers and duties of the Chair under this bylaw and the *Local Government Act* to the extent necessary to conduct the election.
- 3.4 Each candidate for election as Chair or Vice Chair may make a statement of not more than two minutes duration before the election.
- 3.5 The election of the Chair and the Vice Chair must be by a secret ballot of the Directors whose votes are to be recorded on ballot papers prepared and distributed for the purpose by the Chief Administrative Officer.
- 3.6 The winner of an election is to be determined by the Chief Administrative Officer in accordance with the following rules:
- (a) Where there are two candidates for a position, the candidate who receives the most votes is the winner of the election.
 - (b) Where there are more than two candidates for a position, the candidate who receives more votes than all of the other candidates together is the winner.
 - (c) Subject to rule (d) below, where there are more than two candidates for a position and no candidate receives more votes than all of the other candidates together, the candidate who received the least votes is eliminated and another vote is to be held. Voting is to continue as provided in these rules until one candidate receives more votes than all of the other candidates together.
 - (d) If two candidates are tied for the least number of votes, the Chief Administrative Officer must announce the results of that vote and a second vote must be held. If the second vote results in another tie

for the least number of votes, the Chief Administrative Officer must toss a coin and the loser of that toss is eliminated as if he or she alone had received the least number of votes. Voting is then to continue as provided in these rules.

- 3.7 The Chief Administrative Officer must declare the winner of an election by announcing it to the Board of Directors. The Chief Administrative Officer must record the winner of the election in the minutes for the meeting at which the election is held.
- 3.8 The Chief Administrative Officer must destroy the ballots cast in an election if the Directors unanimously so resolve.
- 3.9 During the absence, illness or other disability of the Chairperson, the Vice-Chairperson has all the authority of the Chairperson and is subject to the same rules as the Chairperson.
- 3.10 If the office of the Chairperson or Vice-Chairperson becomes vacant, the Board shall elect another Chairperson or Vice-Chairperson from among its Directors at the first possible regular meeting of the Board.

PART TWO - MEETINGS

4.0 Meetings of the Regional Board and Standing Committees

- 4.1 Regular Meetings of the Board shall be held at such time and place as the Board shall decide from time to time by resolution.
- 4.2 At the Inaugural Meeting each year, the Board shall set the time, place, and dates of the regular meetings of the Board and its Standing Committees for the coming year.
- 4.3 The Schedule of Regular Meetings of the Board and its Standing Committees must be posted at the Public Notice Posting Place.

5.0 Notice of Regular Board Meetings

- 5.1 At least seventy-two (72) hours before a Regular Board Meeting, the Corporate Administrator must give public notice of the time, place, and date of the meeting by way of a notice posted at the Public Notice Posting Place.
- 5.2 At least twenty-four (24) hours before a Regular Board Meeting,

the Corporate Administrator must give further public notice of the meeting by:

- (a) posting a copy of the agenda at the Public Notice Posting Place and on the RDBN Website; and
- (b) leaving copies of the agenda at the reception counter at the Regional District office for the purpose of making them available to members of the public.

5.3 The Corporate Administrator will issue an electronic copy of the agenda at least four (4) days before the date of the Regular Board Meeting to each director at the electronic address given by the director.

6.0 Reports

6.1 A Standing or Select Committee of the Board may report to the Board at any regular meeting or as required by the Board.

6.2 Written reports should be prepared and submitted to the Corporate Administrator who shall make copies of each report and attach a copy to the agenda of the forthcoming regular meeting of the Board before the agenda is circulated to the members of the Board.

7.0 Notice of Special Board and Committee Meetings

7.1 Except where notice of a Special Meeting is waived by a unanimous vote of all Board members under Section 220(3) of the *Local Government Act*, before a special meeting of the Board, the Corporate Administrator must;

- (a) At least 24 hours before a Special Meeting, give advance public notice of the time, place, and date of the meeting by posting a notice on the Public Notice Posting Place;
- (b) give notice of the Special Meeting in accordance with section 220(2) of the *Local Government Act*.

7.2 In an emergency, notice of a Special Meeting may be given, in accordance with section 220(4) of the *Local Government Act*.

7.3 Section 7.1 does not apply where the Directors have been given notice under Section 7.2.

8.0 Electronic Meetings

- 8.1 Provided the conditions set out in the *Regional Districts Electronic Meetings Regulation, B.C. Reg.271/2005* and section 220 of the *Local Government Act* are met, a special Board or Committee Meeting may be conducted by means of visual and/or audio electronic or other communication facilities if the Board requires it.
- 8.2 Provided the conditions set out in the *Regional Districts Electronic Meetings Regulation, B.C. Reg.271/2005* are met, a Director who is unable to attend a Board, Committee, Special, or In-Camera meeting other than a meeting convened under Section 8.1, may participate in a meeting, by means of visual and/or audio electronic or other communication facilities, if the Director is unable to attend in person because of:
- (a) Physical incapacity due to injury or illness;
 - (b) Inclement weather;
 - (c) Physical absence from the Regional District boundaries while acting in the capacity as a Director on Regional District of Bulkley-Nechako matters;
 - (d) Extraordinary circumstances which, in the view of the Chair, renders attendance in person by the Director impractical;
- provided that a Director who participates in accordance with section 8.2 does so at no more than two different meeting dates per year unless otherwise authorized by the Chair.
- 8.3 No more than four Directors at one time may participate at a meeting under section 8.2 unless otherwise authorized by the Chair. This ensures that a quorum remains present in the event that communication is lost with those attending electronically.

- 8.4 Any Director participating at a meeting in accordance with section 8.2 must be in receipt of the agenda and any applicable staff reports as have been provided to Directors not participating electronically before the Board meeting.
- 8.5 Notice of a special Board meeting required under section 7 and conducted under section 8.1 must contain information of the way in which the meeting is to be conducted and the place where the public may attend to hear, or watch and hear, the proceedings of the meeting that are open to the public.
- 8.6 A Director participating electronically by audio means only must indicate his or her vote verbally.
- 8.7 A Director participating in a meeting electronically is deemed to be present in the meeting as though they are physically present.
- 8.8 A Director must provide 24 hours' notice to the Chair and the Chief Administrative Officer or Corporate Officer of their intent to participate electronically unless it is not practicable to do so.

9.0 **Electronic Participation in case of Emergency or Special Circumstance**

- 9.1 In an emergency, special circumstance, or public health event that prevents or restricts members from being able to physically meet in one location, Directors may participate in a meeting by means of electronic or other communication facilities that:
- (a) Enable the meeting's participants to hear, or watch and hear, each other; and,
 - (b) except for a meeting that is closed to the public, enable the public to hear, or watch and hear, the person(s) participating by electronic or other communication facilities.
- 9.2 Meetings called under subsection (1) will be at the call of the Board Chair.
- 9.3 Special meetings called under subsection (1) will be in accordance with section 7 of this bylaw and will comply with the requirements set out in subsection 2(2)(d) of the *Regional District Electronic Meetings Regulations*, B.C. Reg. 118/2018.

This section
has been
removed

10.0 **Notice of Committee Meetings**

10.1 In this section:

“Standing Committee” means a Committee of the Board which is not a Standing Committee of the Whole.

- 10.2 At least seventy-two (72) hours before a regular meeting of a Standing Committee of the Whole, the Corporate Administrator must give public notice of the time, place, and date of the meeting by way of a notice posted at the Public Notice Posting Place.
- 10.3 At least twenty-four (24) hours before a regular meeting of a Standing Committee of the Whole, the Corporate Administrator must give further public notice of the meeting by:
- (a) posting a copy of the agenda at the Public Notice Posting Place; and
 - (b) leaving copies of the agenda at the reception counter at the Regional District Office for the purpose of making them available to members of the public.
- 10.4 At least twenty-four (24) hours before a regular meeting of a Standing Committee of the Whole, the Corporate Administrator must deliver a copy of the agenda to each member of the Committee at the place to which the Committee member has directed notices be sent.
- 10.5 At least twenty-four (24) hours before:
- (a) a special meeting of a Standing Committee of the Whole; or
 - (b) a meeting of a Standing Committee;

the Corporate Administrator must give advance public notice of the time, place, and date of the meeting by way of a notice posted at the Public Notice Posting Place.

11.0 Attendance of Public at Meetings

- 11.1 Except where the provisions of Section 90 of the *Community Charter* apply all the Regional Board meetings must be open to the public.

- 11.2 Where the Board wishes to close a meeting or part of a meeting to the public, it may do so by first adopting a resolution in a public meeting in accordance with Section 92 of the *Community Charter*.
- 11.3 This section applies to meetings of bodies referred to in Section 93 of the *Community Charter*, including, without limitation:
- (a) Select or Standing Committees of the Board;
 - (b) the Board of Variance;
 - (c) the Parcel Tax Review Panel;
 - (d) the Advisory Planning Commissions;
 - (e) other Committees and Commissions established by the Board;
 - (f) Committee of the Whole.
- 11.4 Despite Section 10.1, the Chairperson may expel or exclude from a Board meeting or meeting of a body referred to in Section 11.3, a person in accordance with Section 133 of the *Community Charter*.

12.0 Minutes of Meetings

- 12.1 Minutes of Board meetings must be kept in accordance with Section 223 (1) of the *Local Government Act*. For the purposes of Section 223(1)(b) of the *Local Government Act*, the designated officer is the Corporate Administrator.
- 12.2 Minutes of Committee meetings referred to in Section 11.3 must be kept in accordance with Section 223(2) of the *Local Government Act*.
- 12.3 Section 12.2 applies to meetings of:
- (a) Select or Standing Committees of the Board; and
 - (b) Any other Committee composed solely of Board members acting as Board members.

13.0 Closed Meetings

- 13.1 A meeting of the Board may be closed to the public in accordance with Section 90 of the *Community Charter*.
- 13.2 It shall be the responsibility of the Chairperson, Chief Administrative

Officer, and the Corporate Administrator, individually or collectively, to recommend to the Board that it consider certain matters at a closed meeting (with the public and/or certain members of the staff excluded), and to prepare an agenda designating the topics to be so discussed.

PART 3 - PROCEDURES

14.0 Opening Procedures

- 14.1 As soon as a quorum is present, following the stated time of the meeting, the Chairperson shall take the Chair and call the Directors to order.
- 14.2 If the Chairperson does not attend the meeting within fifteen (15) minutes after the time appointed, the Vice-Chairperson shall take the Chair and call the Directors to order. If the Vice-Chairperson is also absent, the Chief Administrative Officer or the Corporate Administrator shall take the Chair and call the Directors to order. If a quorum is present, the Directors shall elect an Acting Chairperson who shall preside during the meeting until the arrival of the Chairperson or Vice-Chairperson. The person appointed as Acting Chairperson has all the authority and is subject to the same rules as the Chairperson.
- 14.3 If no quorum is present within thirty (30) minutes after the appointed time of the meeting, the Chief Administrative Officer or Corporate Administrator shall record in the minute book the names of the Directors present and the meeting shall be adjourned.
- 14.4 A quorum of a regular Board Meeting shall consist of ten (10) Directors.
- 14.5 Immediately after the Chairperson has taken his/her seat and has called the meeting to order, the minutes of the preceding meeting shall be read by the Chief Administrative Officer or Corporate Administrator in order to correct mistakes. The reading of the minutes shall be dispensed with if each member has been sent a copy of the minutes at least seventy-two (72) hours before the meeting at which they are to be considered.

15.0 Rules of Conduct and Debate

- 15.1 Every Director shall address the Chairperson before speaking to any question or motion.

- 15.2 Directors shall address the Chairperson as “Mr. Chair” or “Madam Chair” or “Mr. Chairperson” or “Madam Chairperson” and shall refer to each other as “Director _____”.
- 15.3 No Director shall:
- (a) speak disrespectfully of Her Majesty the Queen or any of the Royal Family, or of the Governor General or a Lieutenant Governor, or persons administering the Government of Canada or of the Government of British Columbia;
 - (b) use offensive words in or against the Board, a Director or a Regional District staff member;
 - (c) speak to or raise matters that are not germane to the question being debated;
 - (d) disobey the rules of the Board on questions of order or practice, or upon the interpretation of the rules of the Board.
- 15.4 If a Director takes an action prohibited in section 15.3, that Director may be ordered by a majority vote of the Directors present to leave his or her seat for that meeting. If a Director refuses to leave his or her seat, that Director may on the order of the Chairperson be removed from the meeting by a Peace Officer.
- 15.5 The Board may permit a Director who has been ordered to leave his or her seat to take his/her seat again, if that Director apologizes.
- 15.6 After a question is finally put to the Chairperson, no member shall speak to the question, nor shall any other motion be made until after the result of the vote has been declared. The decision of the Chairperson as to whether the question has been finally put shall be conclusive.
- 15.7 If the Chairperson desires to leave the chair for the purpose of taking part in the debate or otherwise, the Chairperson shall call on the Vice-Chairperson or if the Vice-Chairperson is absent, one of the Directors shall be called to take the chair until resumed by the Chairperson.
- 15.8 When any order, resolution, or question is lost by reason of the Board or any Committee thereof breaking up for want of a quorum, the order, resolution, or question so lost shall be the first item of business to be

proceeded with and disposed of at the next meeting of the Board or Committee.

16.0 Points of Order

- 16.1 The Chairperson, or the Director presiding at the meeting of the Board, shall preserve order and decide all points of order which may arise, subject to an appeal by the other Directors of the Board then present.
- 16.2 If an appeal is made by a Director of the Board from the decision of the Chairperson, the question "Shall the Chairperson be sustained?" shall immediately be put by the Chairperson and decided without debate. The Chairperson shall be governed by the majority of the Directors of the Board then present, other than the Chairperson. In the event of the votes being equal, the question shall pass in the affirmative.
- 16.3 If the Chairperson refuses to put the question "Shall the Chairperson be sustained?", the Board shall forthwith appoint the Vice-Chairperson, or if absent, one of the Directors to preside temporarily in lieu of such Chairperson, as the case may be, and the Vice-Chairperson or Director of the Regional Board so temporarily appointed shall proceed in accordance with Subsection 16.2. In the event of the votes being equal, the question shall pass in the affirmative.
- 16.4 Any resolution or motion carried under the circumstances mentioned in Subsection 16.3 is as effectual and binding as if carried under the presidency of the Chairperson.

17.0 Motions

- 17.1 Motions other than routine motions shall be put in writing and seconded before being debated or put from the Chairperson.
- 17.2 A motion that has been seconded must be read by the Chairperson, Chief Administrative Officer, or Corporate Administrator before debate at the request of any Director.
- 17.3 Amendments to a motion shall be decided upon before the main question is put to a vote. Only one amendment shall be allowed to an amendment.
- 17.4 A motion to commit the subject matter to a Committee, until it is decided, shall preclude all amendment of the main question.

- 17.5 A motion to adjourn the Board or to adjourn the debate shall always be in order, but if such motion is defeated, no similar motion to the same effect shall be made until some intermediate business or matter has been disposed of.

18.0 Voting of Questions

- 18.1 Voting on questions, resolutions, and bylaws must be in accordance with Sections 206 to 214 of the *Local Government Act*.
- 18.2 Section 18.1 applies to the meetings of a Committee.
- 18.3 Any Director who is present at the meeting but who declines to vote on a question for any reason shall be deemed to have voted in the affirmative and that Director's vote or votes shall be counted accordingly.
- 18.4 In all cases where the votes of the Directors then present, including the vote of the Chairperson or other person presiding, are tied, the question shall be defeated and it shall be the duty of the presiding Director to so declare.
- 18.5 As soon as the Chairperson has announced the results of the vote on a question, any Director who voted in opposition may request the Chairperson to have that Director's name so recorded in the minutes.
- 18.6 When a question under consideration contains distinct propositions, the vote upon each proposition shall be taken separately only upon the request of any Director to do so.
- 18.7 After a bylaw, resolution, or proceeding of the Board is adopted, the Chairperson may return it for reconsideration in accordance with Section 217 of the *Local Government Act*.
- 18.8 The Board shall not reconsider any question more than once.
- 18.9 The motion to reconsider requires two-thirds of the votes cast of the Directors present to pass.
- 18.10 The Board shall not reconsider any question that
- (a) has been acted upon by any officer or employee of the Regional District.

Bylaw No. 1964
Page 14

- (b) received the assent or approval of the electors and was subsequently adopted by the Board; or
- (c) has been reconsidered under Section 217 of the *Local Government Act* or Section 18.7 of this Bylaw.

18.11 After a question has been reconsidered, it shall not be reintroduced for a period of six months except by unanimous consent of all Directors.

18.12 For the purpose of this section, a question has been acted upon if

- a) in the case of a contract, a bylaw or resolution authorizing the Board to enter into the contract has been communicated to another party to the agreement;
- b) an approval or consent of the Board has been communicated to a public authority and the public authority has relied upon the approval or consent to issue a permit, approval, or license or to enter into an agreement with a third party; or
- c) in any other case, a decision of the Board on this question has been communicated to a third party in circumstances in which it is reasonable to believe that the third party or another person has, in reliance upon the communication, incurred a liability or altered his or her legal position;

18.13 This section shall not be interpreted as fettering or impairing any legislative power, duty or function of the Board.

PART 4 - BYLAWS

19.0 Bylaws

19.1 A bylaw may be given up to 3 readings at one meeting of the Board.

19.2 The Board may reconsider any clause or section of a bylaw following first, second and/or third reading, but before adoption.

19.3 Despite Section 135 (3) (*at least one day between third reading and adoption*) of the *Community Charter*, a bylaw that does not require approval, consent or assent under this or any other Act before it is adopted may be adopted at the same meeting at which it passes third reading if the motion for adoption receives at least 2/3 of the votes cast.

19.4 If a bylaw requires statutory approval, the approval must be obtained after

the bylaw has been given third reading and before the bylaw is adopted.

- 19.5 Once adopted, a bylaw must be signed by the Chairperson at the Board meeting at which it was adopted and be signed by the officer assigned responsibility under Section 236 of the *Local Government Act*.

20.0 Standing and Select Committees

- 20.1 The Chairperson may establish standing committees in accordance with Section 218(2) of the *Local Government Act*. The proceedings of all such Committees shall be subject to the approval of the Board.
- 20.2 The Board may from time to time appoint a select committee in accordance with Section 218(1) of the *Local Government Act*.
- 20.3 Any Director of the Board may be appointed to a standing or select committee whether or not that director is present at the meeting where the appointment is made.
- 20.4 Any Director may attend a meeting of any Committee. A Director who has not been appointed to a Committee and attends a meeting of that Committee may not vote, but, with the exception of the Executive Committee, may be allowed to take part in any discussion or debate by permission of a majority of the votes of the members of that Committee then present.
- 20.5 The Chairperson is an ex-officio member of all Board Committees. The Chairperson shall have the right to vote, but shall not be included in the quorum.
- 20.6 The general duties of all the standing committees of the Board shall be as follows:
- a) To consider and report to the Board from time to time, or whenever desired by the Board and as often as the interest of the Regional District may require, on all matters referred to them by the Chairperson or the Board or coming within their purview, and to recommend such action by the Board in relation thereto as they, the Committee, deem necessary or expedient.
 - b) To carry out the instructions of the Board expressed by resolution in regard to any matter referred by the Board to any committee for immediate action thereupon, but in such cases the instructions of

the Board shall be specific and the Committee shall report its action in detail at the next regular or other meeting of the Board, or as specified in the instructions of the Board.

- 20.7 In the transaction of business, all Standing and Select Committees shall adhere as far as possible to the rules governing proceedings in meetings of the Board.
- 20.8 Of the number of Directors appointed to compose any standing or select committee, a majority of the Directors having among them a majority of the votes shall be a quorum competent to transact business.
- 20.9 On completion of its assignment and submission of its report to the Board, a Select Committee shall be automatically dissolved.

PART 6 - AGENDAS

21.0 Delegations

- 21.1 Individuals or groups wishing to appear before the Board may do so only if they have first notified the Chairperson, Chief Administrative Officer, or Corporate Administrator in writing before the agenda has been prepared and circulated to the Board, except on extraordinary occasions declared as such by the Chairperson.
- 21.2 Every delegation shall be allowed a reasonable time at the discretion of the Chairperson to present its petition or submission, at the meeting. The Board may dispose of the petition or submission at the meeting, refer the subject matter to a Committee or take such other action as is deemed expedient.

22.0 Rules of Order

- 22.1 In all unprovided cases in the proceedings of the Board or of its Committee(s), the most current edition of Robert's Rules of Order shall be followed to the extent those Rules are applicable in the circumstances and not inconsistent with this Bylaw, the *Community Charter* or the *Local Government Act*.

This Bylaw may be cited for all purposes as "Regional District of Bulkley-Nechako Procedure Bylaw No. 1964, 2021."

Certified a true and correct copy of Regional District of Bulkley-Nechako Procedure

Bylaw No. 1964
Page 17

Bylaw No. 1964, 2021.

Corporate Administrator

READ A FIRST TIME this 21st day of October, 2021.

READ A SECOND TIME this 21st day of October, 2021.

READ A THIRD TIME this 21st day of October, 2021.

ADOPTED this 18th day of November, 2021

CHAIRPERSON

CORPORATE ADMINISTRATOR



Regional District of Bulkley-Nechako
Corporate Policy Manual
Approved:

REGIONAL DISTRICT OF BULKLEY-NECHAKO ELECTRONIC MEETING POLICY

PURPOSE

This policy establishes procedures for the administration of electronic and hybrid Board, Committee, and Commission meetings.

DEFINITIONS

- 1.1. **Electronic Attendee** means members from the public attending through electronic means.
- 1.2. **Audio Attendee** means members participating in a meeting solely through audio means without visual participation.
- 1.3. **Electronic Meeting** means a meeting where all members participate by electronic means.
- 1.4. **Hybrid Meeting** means a meeting where some members are attending in-person and some members are attending electronically.
- 1.5. **Member** means anyone that was either elected or appointed to any governing body as a voting or non-voting participant.
- 1.6. **Meeting Host** means the person that has full permission to manage the electronic meeting.

GENERAL CONDUCT

- 2.1 This Policy applies to all governing body meetings and any members or attendees attending such meetings.
- 2.2 A member must be fully engaged in the meeting and avoid talking with other people outside of those who are participating in the meeting.
- 2.3 Unless deemed necessary by the Chair, members must not use the text chat function of the meeting software for any purpose.
- 2.4 Members participating by electronic means should obtain the floor (i.e. seek permission from the Chair to speak) by using the 'raise hand' function in the electronic platform or raising their hand on camera.
- 2.5 In an electronic meeting, the Chair will give the floor to members in the order in which they raise their hands, with first-time speakers given priority.
- 2.6 Members attending a meeting electronically shall have their microphones on mute until the floor is given to them. Once the member is finished speaking, it is expected that the member put themselves on mute.
- 2.7 Should a member be acting outside the provisions of this policy, the Chair may request that the member refrain from those actions and should the member not remedy the situation the Chair then may request that the member be removed from the meeting.
- 2.8 In a Hybrid meeting the meeting host must be physically present at the meeting.

AUDIO ATTENDANCE OPTION

- 3.1 Members who are unable to join a meeting via videoconference must seek authorization by the Chair in advance of the meeting.
- 3.2 Members attending via audio must inform the meeting host in advance of the meeting.
- 3.3 Members attending via audio only are encouraged to actively engage in discussion by speaking up when they have input or questions.

ATTENDANCE/QUORUM AND ROLL CALL

- 4.1 A member who joins a meeting via electronic means using the designated platform prescribed is deemed to be present at the meeting.
- 4.2 A member will be noted as present at the meeting when their video camera is turned on during the roll call and call to order.
- 4.3 Members shall have their cameras on at all times. The member must announce to the Chair if there is a need to turn the camera off at any time and shall be deemed absent for the duration until their camera is turned back on.

VOTING

- 5.1 When members vote on a matter in an electronic/hybrid meeting, they will only raise their hand when voting against a matter, unless directed otherwise by the Chair.
- 5.2 If the Chair anticipates a split vote on any motion, they may request that all members raise their hand, whether voting in favour or against, to bring clarity to the motion. This will be done slowly, with a pause in between, to ensure the motion is captured accurately.
- 5.3 When the members vote on a matter in a hybrid meeting, the Chair will call the vote for in-person members first and will then go to electronic attendees to request verbal confirmation of anyone voting against the motion.

CONFLICT OF INTEREST

- 6.1 If a member has a conflict of interest when attending a meeting electronically, they will:
 - a) Advise the Chair as soon as the item is introduced;
 - b) Leave the meeting by being placed into the waiting room by the meeting host;
 - c) Wait to be admitted back into the meeting once the agenda item has concluded.

IN-CAMERA MEETINGS

- 7.1 During closed meetings, electronic attendees must always ensure confidentiality of the meeting, including ensuring that no other person can hear any aspect of the meeting.
- 7.2 Members participating electronically must do so in a closed room with no one else present in the room. Should it be found that someone is listening or contributing to discussion in the closed meeting, the Chair will request that the meeting host remove the member from the meeting.



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: John Illes, Chief Financial Officer
Date: May 9, 2024
Subject: **Remuneration Bylaw Review**

RECOMMENDATION: **(all/directors/majority)**

That staff bring back an Amendment to the Remuneration Bylaw to incorporate the following items of consideration.

BACKGROUND and SUMMARY

The Remuneration Bylaw (Bylaw No. 1837) was originally modelled on the remuneration bylaw of neighbouring Regional Districts with modifications recommended by the Board. The Bylaw has undergone minor updates with the adoption of Bylaws 1882, 1894, 1960, and 1987.

This memo highlights several possible options for the Board's consideration.

Consideration 1

Section 8 (C) states that:

For overnight stays, outside the Regional District, the Director may claim an additional \$40.00 incidental amount for each night of the stay.

Based on the Consumer Price Index for 2022 and 2023 staff are recommending that this amount be revised to \$44.00 and that further updates of this amount be linked to the consumer price index (CPI).

Consideration 2

Section 10 (A) states that:

All directors will be provided with a cell phone by the RDBN and with a RDBN email address. The RDBN email address will be used for all communication with the RDBN. Where a municipal director is provided a cell phone and a municipal email address (meeting RDBN security requirement) by their municipality, the RDBN will reimburse the municipality 50% of the cost associated with this service to the municipality or 50% of the

cost of the service if provided by the RDBN, whichever is less. The RDBN will not reimburse directors for corporate use of their personal devices or cell phones.

Based on current practice, municipal directors are not claiming 50% of the cost as their municipality has provided their municipal directors a municipal phone. Updating this section will remove \$4,000 from the Regional District's annual budget.

The recommended change to update this section is:

All Electoral Area directors will be provided with a RDBN cell phone by the RDBN and with an RDBN email address. The RDBN email address will be used for all communication with the RDBN. Where a municipal director is provided a cell phone and a municipal email address (meeting RDBN security requirement) by their municipality, the RDBN will reimburse the municipality 50% of the cost associated with this service to the municipality or 50% of the cost of the service if provided by the RDBN whichever is less. The RDBN will not reimburse directors for corporate use of their personal devices or cell phones.

Consideration 3

Schedule C Section 1 states that:

Travel time remuneration of \$25.00 for every 100 kilometres driven (for trips over 20 km [one way]) shall apply to all travel when attending Regional District Board and Committee Meetings.

This amount has not been adjusted since 2018, and staff are recommending that the amount of \$25.00 be increased to \$30.00 to account for inflation. This is inline with the Consumer Price Index for 2019 to 2023. In addition, staff are recommending that the bylaw be clarified to include that the distance for municipal directors be based from the municipal office and not from their residential address. This is the current practice.

Travel time remuneration of \$30.00 for every 100 kilometres driven (for trips over 20 km [one way]) shall apply to all travel when attending Regional District Board and Committee Meetings. For Municipal Directors, this distance is determined from their respective municipal office.

In addition, this amount will be linked to the CPI.

Consideration 4

Section 10 (C) states that

Electoral Area directors will be reimbursed up to \$2,000 per term for a tablet or portable laptop computer upon receipt. Municipalities will be provided 50% of the costs associated with providing their municipal director with a tablet or portable laptop

computer to a maximum of \$,1000. Electoral Area directors will be provided technical support and business software that is determined by the Regional District's Information Officer (or similar position) as required to support their role as Director.

With new recommended cyber security requirements, director laptops will need to be standardized with security software to support both secure reading and downloading of agenda material and emails. The following is now recommended:

Electoral Area directors will be provided a portable laptop computer for their Regional District duties. The Regional District will work with member municipalities to ensure that the Municipal Directors will be provided with a portable laptop that meets the Regional District cyber security needs for their Regional District duties. This may include the Regional District providing a Municipal Director with a portable laptop computer. Any Director that has received a portable laptop from the Regional District will be provided technical support and business software to support their role as Director.

Consideration 5

The Directors may wish to consider lowering the remuneration for virtual attendance at Board and Committee meetings in order to encourage in-person attendance.

The difference in cost (primarily due to travel remuneration, mileage, and catering cost) between a fully virtual meeting and a meeting where all directors are in physical attendance is approximately \$3,400.

Currently the table in Schedule B states:

Meeting Type	Allowance *		Notes
	Half Day < 3.5 hrs	Full Day 3.5 hrs+	
Board and Committee Meetings	\$235	\$235	Travel time may be claimed (if applicable)

One possibility is reducing the virtual attendance amount to 75% of the in-person attendance amount:

Meeting Type	Allowance *		Notes
	Half Day < 3.5 hrs	Full Day 3.5 hrs+	

Board and Committee Meetings (In person attendance)	\$235	\$235	Travel time may be claimed (if applicable)
Board and Committee Meetings (Virtual attendance)	\$177	\$177	

This suggestion would only apply to Board and Committee meetings.

Consideration 6

The work associated with chairing various Regional District Committees varies from committee to committee. To address this variation, the following change could be considered.

Schedule A Section 3 (C) states that:

A Committee Chair of the Regional District Board shall receive an additional amount equal to 0.50 times the basic remuneration [every month]

The change for consideration is:

A Committee Chair of the Regional District Board shall receive an additional amount equal to 0.50 times the basic remuneration **only on months where a committee meeting is held.**

This recommended change has the important assumption that the amount of effort a committee chair expends is related to the number of committee meetings that take place.

The Stuart-Nechako Regional Hospital District is not a committee of the Regional District, and the chair of the hospital district is paid under the Hospital District's Remuneration Bylaw.

Attachment: Bylaw 1837 Unofficially Consolidated

**REGIONAL DISTRICT OF BULKLEY-NECHAKO
BYLAW 1837**

Unofficially Consolidated

A Bylaw for Directors' Remuneration

WHEREAS, pursuant to the provisions of the *Local Government Act*, a Board may adopt procedures, conditions and amounts for Directors' remuneration and expenses;

NOW THEREFORE the Board of the Regional District of Bulkley Nechako in open meeting assembled enacts as follows:

1. TITLE:

This bylaw shall be cited as the "Regional District of Bulkley Nechako Directors' Remuneration and Expenses Bylaw No. 1837, 2018".

2. PRINCIPLES

Directors' remuneration and reimbursement for expenses shall be guided by the following principles:

- (A) Directors' remuneration should be structured to recognize the importance of this publicly elected office and provide a reasonable incentive to attract and retain quality individuals to these positions.
- (B) Directors are expected to conduct their business in such a way as to optimize the value to the taxpayer.
- (C) Directors should be reimbursed for their reasonable expenses in carrying out their responsibilities.
- (D) Directors should not use expenses charged for Regional District business to subsidize their personal or business activities.

3. DEFINITIONS:

In this bylaw, unless the context otherwise requires:

Board Day means the day of the regular meeting of the Board for the purposes of conducting regional board business and includes both the public and, when necessary, in-camera portions of the meeting.

Committee means a Committee to which a Director has been appointed by either the

Board or the Chair of the Regional District.

Committee of the Whole Meeting means the days on which the entire Board membership meets in a Committee format to discuss and make recommendations to the RDBN Board on broad regional topics such as policy issues, etc.

Meals means food and non-alcoholic beverages consumed by individual Directors while attending sanctioned events when the meal service is not already provided.

Miscellaneous Expenses means reimbursable travel-related expenses not expressly dealt with elsewhere in this bylaw, such as: parking fees; hotel internet costs, fares for taxis, airport shuttle services, ferries, buses, toll booth fees, etc.

Per Diem Rates means the maximum a Director may claim for meals and incidentals while on Regional District business.

4. INTERPRETATION AND APPLICATION

- (A) The Regional District Finance Chair (or the Vice Chair if a Finance Chair is not appointed) shall be responsible for reviewing and approving Directors' Remuneration and Expense Reports.
- (B) The Regional District Board Chair shall be responsible for reviewing and approving the Finance Chair's Remuneration and Expense Reports.
- (C) Disputes regarding Directors' Remuneration and Expense Reports shall be forwarded to the Chair, Vice Chair, and CAO for resolution.

5. REMUNERATION

- (A) Remuneration shall be paid to Directors for the discharge of the duties of office. Remuneration shall be comprised of the following:
 - (i) **Directors, Chair and Vice Chair, Committee Chair Remuneration** -- to be determined and paid pursuant to Schedule A, attached to and forming part of this bylaw; and,
 - (ii) **Remuneration for attendance at meetings** -- to be determined in accordance with Schedule B, attached to and forming part of this bylaw.

- (B) A Director shall not receive remuneration for wages lost through absence from work or income deemed lost due to attendance at any meeting or as a delegate representing the Regional Board.

6. OTHER REMUNERATION

Travel time remuneration -- to be determined and paid pursuant to Schedule C, attached to and forming part of this bylaw.

7. ALTERNATE DIRECTORS

- (A) When replacing a Director, an Alternate Director is eligible to receive business meeting remuneration in accordance with Schedule B, travel time remuneration in accordance with Schedule C and reimbursement of expenses in accordance with Section 8.
- (B) As an exception to the above, Alternate Directors are not authorized to attend conventions/seminars or other non-business sessions on behalf of the Director.
- (C) Reimbursement for travel expenses and remuneration is authorized for newly appointed Alternate Directors to attend their first Board meeting accompanied by the Director of the electoral area.

8. EXPENSES

Directors shall be reimbursed for reasonable expenses incurred while discharging the duties of office in accordance with the following:

(A) Transportation Costs

- (i) A Director shall be paid a "personal vehicle allowance" per kilometre for the use of their personal vehicle as transportation for Regional District business conducted:
 - a) within the Director's electoral area;
 - b) for sanctioned meetings; and
 - c) other meetings/events authorized by the Board or by the Chair where time constraints preclude Board consideration.

The personal vehicle allowance rate for the above-approved travel shall be the rate published by Canada Revenue Agency's automobile allowance rate per kilometre.

The District shall not reimburse the Director for stand-by charges of his personal vehicle while he is attending a meeting. Stand-by refers to the

privately owned vehicle being situated at the point of departure or at the place of the meeting.

For the purpose of calculating distances travelled, the Director's normal place of residence, within the Regional District, shall be considered the starting point and point of return of any trip.

For trips exceeding 600 kilometres, Directors shall be entitled to reasonable accommodation en-route.

No additional personal vehicle allowance is payable for carrying passengers.

- (iii) The amount paid shall not exceed the lesser of the cost of economy airfare and associated ground transportation cost or the personal vehicle allowance.
- (iv) Directors who choose to use commercial transportation shall be reimbursed the actual cost of such transportation based on economy class fares.

(B) Accommodation Costs

- (i) In general, Directors shall be reimbursed for the actual cost of commercial accommodation. For conventions, Board meetings, and Committee of the Whole meetings, commercial accommodation will typically be booked and paid for by the District. A Director may choose to stay at accommodation other than the designated accommodation provided by the corporation; however, they will be responsible for making their own arrangements and will be reimbursed a maximum of the amount charged for the corporate accommodation.
- (ii) A Director who utilizes non-commercial facilities for overnight accommodation shall be paid a private accommodation allowance, provided the period of accommodation would not exceed that required for the purpose of attending to Regional District business. The private accommodation rate shall be the rate paid \$60.
- (iii) Where specific provisions are required to address disability or health issues that are not available in the designated accommodation, a Director may choose to stay at an alternative, comparable accommodation and in such a case, the Director may request that the Chair authorize additional reimbursement.

(C) Meal Expenses

In lieu of reimbursement of actual expenses for meals and incidentals while travelling away from home on Regional District business, a Director may claim the

CRA meal rate for the "Simplified method for meal and vehicle rates used to calculate travel expenses".

For overnight stays, outside the Regional District, the Director may claim an additional \$40.00 incidental amount for each night of the stay.

A claim for meals can only be made if it has not been provided by the Regional District or as part of a convention or other event. Where meals are provided, there is no reimbursement if the Director chooses to eat elsewhere. Exceptions would include where there are special dietary needs or the inability to take advantage of paid meals because of a timing conflict with other Regional District business.

The actual cost of any meal may be reimbursed if a receipt is provided and the CAO, Chair, or Vice-Chair determines that reimbursement is warranted.

(D) Miscellaneous Expenses

- (i) While away from his/her residence on regional district business, Directors are entitled to reasonable reimbursement of other expenses necessarily incurred such as parking fees, taxis, hotel internet services, ferries, toll booths, etc. Receipts must be provided.
- (ii) Miscellaneous expenses as defined in section 3 shall be reimbursed at actual cost.

(E) Loyalty Programs and Other Travel Programs

- a. Provided that there are no additional costs to the Regional District, Directors travelling on Regional District business can join loyalty programs and retain benefits offered by the travel industry for business or personal use. Such privilege is conditional upon the use of approved services and products wherever possible.

(F) Authorization for Out-of-District Travel

- (i) In general, out-of-district travel will be authorized by the Board.
- (ii) In the absence of Board authorization, the Chair, or in his absence, the Vice-Chair, may authorize out-of-district travel where such travel is necessary to carry out the business of the Regional District.
- (iii) No travel expenses or accommodation expenses for out-of-district travel shall be paid to any member of the Regional District Board unless the travel was first authorized by Board Resolution, or by the Chair/Vice-Chair.

(G) Extraordinary Expenses

Extraordinary expenses which are in excess of the amounts available under this bylaw shall be accounted for on the Director's claim, accompanied by receipts and details of the circumstances. Such a claim will be paid following review of both the Chair and Vice-Chair.

(H) Attendance at Commission Meetings

Directors attending meetings of Commissions to which they are appointed by the Board of the Regional District will be reimbursed for expenses in accordance with this section.

9. INSURANCE - USE OF PRIVATE VEHICLE

- (A) Directors shall be reimbursed for the cost of the deductible for one comprehensive claim per calendar year to a maximum of \$300 for damage to the vehicle or \$300 for windshield replacement, provided the damage to the vehicle was incurred while on regional district business and a receipt is provided.
- (B) Directors are required to ensure that the vehicle(s) they use for regional district business are insured for business class purposes. Upon submitting proof of coverage, the Director will be reimbursed for the difference in cost between insuring one of his/her vehicles for pleasure and business class purposes.
- (C) The Regional District does not accept any liability under any circumstances for claims arising from the use of privately owned vehicles, but will carry additional liability insurance over and above that which Directors carry on their personal vehicles, for claims arising from use of the vehicle while on RDBN business.

10. COMMUNICATIONS

- (A) All directors will be provided with a cell phone by the RDBN and with a RDBN email address. The RDBN email address will be used for all communication with the RDBN. Where a municipal director is provided a cell phone and a municipal email address (meeting RDBN security requirement) by their municipality, the RDBN will reimburse the municipality 50% of the cost associated with this service to the municipality or 50% of the cost of the service if provided by the RDBN whichever is less. The RDBN will not reimburse directors for corporate use of their personal devices or cell phones.
- (B) Electoral Area directors will be reimbursed up to \$125 per month for home internet service upon the provision of receipts. A one-time fee of up to \$200 may be reimbursed for the installation costs associated with the provision of a higher speed internet service.

- (C) Electoral Area directors will be reimbursed up to \$2000 per term for a tablet or portable lap top computer upon receipt. Municipalities will be provided 50% of the costs associated with providing their municipal director with a tablet or portable lap top computer to a maximum of \$1000. Electoral Area directors will be provided technical support and business software that is determined by the Regional District's Information Officer (or similar position) as required to support their role as Director.

11. LOCAL GOVERNMENT CONVENTIONS

- (A) Electoral Area Directors will be allocated no less than \$10,000 (to be increased by CPI annually) to attend conventions and meetings related to their work as an Electoral Area Director including meetings with Elected Officials or officer of other governments including Indigenous Governments.

This amount includes costs associated with attendance at UBCM and NCLGA. This amount may be used for convention costs, travel and remuneration.

Costs will be reimbursed at the regular expense rate described in this bylaw. Remuneration rates will be either at the ½ day or full day meeting rates listed in Schedule B.

- (B) The Board of the Regional District may send any director to any convention or meeting with its associated cost paid from "General Government – Legislative" at its discretion.
- (C) The Rural Directors may send any director to any convention or meeting with its associated costs paid from "Rural Government – Legislative" at its discretion.
- (D) This section does not apply to the Chair (or Vice Chair) in performing the duties of the Chair.

12. REPEAL

Regional District of Bulkley-Nechako Directors' Remuneration Bylaw No. 1717, 2014 and all bylaws enacted in amendment thereto are hereby repealed.

13. EFFECTIVE DATE

This bylaw comes into effect January 1, 2019.

Certified a true and correct copy of "Regional District of Bulkley Nechako Directors'
Remuneration and Expenses Bylaw No. 1837, 2018."

Corporate Administrator

READ A FIRST TIME this day of , 2018.

READ A SECOND TIME this day of , 2018.

READ A THIRD TIME this day of , 2018.

ADOPTED this day of , 2018.

CHAIRPERSON

CORPORATE ADMINISTRATOR

SCHEDULE A

Chair and Directors' Remuneration

1) Directors' Basic Remuneration

Effective upon adoption of this bylaw, each Director of the Regional District of Bulkley Nechako shall be paid a "Basic" remuneration of \$775 per month, thereafter to be increased annually and rounded to the nearest dollar on January 1st, based on the previous year's consumer price index (yearly average for the Province of B. C. as published by Statistics Canada), for completion of his or her duties of office. In the event that there is no increase to the consumer price index, or if it were to decline, the basic remuneration rate would remain the same as in the previous year.

2) Rural Directors' Local Governance Remuneration

Effective upon adoption of this bylaw, each Electoral Area Director of the Regional District of Bulkley Nechako shall be paid an additional 0.62 of the basic remuneration per month for completion of his or her duties of office. In addition each Electoral Area director will receive \$1 for each resident in his/her Electoral Area based on the most recent Canadian Census figures per annum paid in instalments of 8.33 cents per resident monthly.

3) Chair, Vice-Chair, and Committee Chair Remuneration

- A) The Chair of the Regional District Board shall receive an additional amount equal to 2.0 times the basic remuneration.
- B) The Vice-Chair of the Regional District Board shall receive an additional amount equal to 0.75 times the basic remuneration.
- C) A Committee Chair of the Regional District Board shall receive an additional amount equal to 0.50 times the basic remuneration.
- D) An appointed cheque signer (that is not Chair of the Finance Committee or the Board Chair or Vice Chair) shall receive an additional amount equal to 0.15 times the basic remuneration.

4) Acting Chair

In addition to his/her remuneration for attendance at a Board meeting as specified in this schedule, any Board member who serves as Acting-Chair on Board Day due to the absence of the Chair and Vice-Chair, shall be compensated \$200 for his/her services in chairing the Board meeting.

5) Emergency Operations

Directors required to attend office at the Regional District or other meetings to support emergency operations will receive the meeting ½ or full day rate (see Schedule B). The board must approve or ratify the Director's attendance for this allowance to be received.

6) Partner's Program Expense

Once a year, the Regional District will pay the registration fees for the partner's program and any additional accommodation costs for the spouse of a Director to stay in the Director's hotel room when attending either a convention or conference.

7) Extended Health and Dental Benefits

An option for Extended Health and Dental Benefits will be provided to all Directors with the costs being paid by the Regional District

SCHEDULE B

Meeting Remuneration

It must be noted that the following table is intended to provide examples of categories of meetings and the remuneration applicable to that category. It must be recognized that the Board may eliminate or establish committees from time to time, which may or may not be eligible for remuneration in accordance with the applicable category.

- (A) For attendance at meetings, Directors will be remunerated and expenses will be paid in accordance with the attached table.
- (B) Those meetings which receive remuneration as indicated in the attached table are deemed to be "Sanctioned Meetings".
- (C) Where more than one meeting is held on the same day, the meetings shall be deemed to be one meeting.
- (D) Directors are only eligible for remuneration where an agenda for the meeting is prepared and distributed in advance and minutes are recorded and submitted to the Board for consideration or for meetings called because of an emergency.
- (E) Where a Director attends a meeting by means of electronic communications, remuneration shall be at the normal rate for that meeting.
- (F) Remuneration for meetings not listed on the attached table must be approved by the Board. It is noted that Directors may choose to accept appointments to a wide variety of bodies; however, except as specifically provided for herein, those appointments shall be without remuneration. For clarity, meetings regarding a Director's local services, Regional District public hearings, and Advisory Planning Committee and commission meetings are excluded from remuneration under this section.

Meeting Type	Allowance *		Notes
	Half Day < 3.5 hrs	Full Day 3.5 hrs+	
Board and Committee Meetings	\$235	\$235	Travel time may be claimed (if applicable)
Other meetings approved by Board motion within the Regional District	\$118	\$235	Travel time may be claimed (if applicable)
<p>For the Chair, the Vice Chair acting as Chair, Committee Chairs (acting in their role of Committee Chair) and for Electoral Area Directors:</p> <p>Attendance and travel to political conventions or similar events, for attendance at meetings between the Regional District and other levels of government including with Indigenous Governments, and for the attendance at ceremonial events.</p> <p>Attendance by virtual means is included.</p>	\$118	\$235	<p>Includes time spent travelling to these events.</p> <p>Additional travel time is not applicable.</p> <p>All costs are charged to rural government except for costs associated with travel and remuneration of the chair or committee chair are charged to general government.</p>
<p>* to be increased annually on January 1st, based on the previous year's consumer price index (yearly average for the Province of B. C. as published by Statistics Canada), for completion of his or her duties of office. In the event that there is no increase to the consumer price index, or if it were to decline, the basic remuneration rate would remain the same as in the previous year.</p>			

Schedule C

Travel Time Remuneration

1. Travel time remuneration of \$25.00 for every 100 kilometres driven (for trips over 20 km [one way]) shall apply to all travel when attending Regional District Board and Committee Meetings.
2. Travel remuneration for travel to or from conventions or similar events outside the Regional District boundaries, where attendance is approved by the Board, shall be a ½ day meeting rate for travel of five hours or less and a full day meeting rate for travel more than five hours. There is no travel remuneration for conventions or similar events held within the Regional District.
3. There is no travel time payable for other events or other types of meetings; however, directors may claim mileage, if eligible, as per section 8 (A).



Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: John Illes, CFO
Date: May 9, 2024
Subject: **2023 Financial Statements and Audit Report**

RECOMMENDATION: **(all/directors/majority)**

That the Board accept and authorize the Chair and the Chief Financial Officer to sign the Financial Statements for the year ending December 31, 2023;

And That the Year End Audit Findings Report to the Board be received.

BACKGROUND

The draft Financial Statements are attached and our auditor, Taylor Turkington, CPA, will make a presentation to the Board covering the changes to the financial statements since last year and discuss any audit findings.

The annual financial statements along with additional reporting must be sent to the Province by May 15th each year.

The Financial Statements and the Statement of Financial Information (SOFI) report must be sent to the Province by June 30th every year. This year the financial staff plan to bring this report forward at the May 23rd Board meeting. The meeting containing this presentation on annual financial reporting must have a notice of the meeting published in accordance with section 94 of the community charter.

Public Sector Accounting Standard Section (PSAS) 3280, concerning Asset Retirement Obligation came into effect at the beginning of 2023. This change was put in place to ensure that government organizations represent the true cost associated with asbestos remediation, lease retirement, and landfill closure costs. This change has resulted in the Regional District increasing its future liabilities from \$5,0171,391 at the end of 2022 to \$10,382,629 at the end of 2023. Considerable uncertainty exists in the estimates of what the future remediation costs will be for landfills and asbestos removal as some of these costs will only be realized when the landfill operations are closed over seventy years from now; however, it is certain that there will be large ongoing maintenance and monitoring costs when the landfills do cease their operations and efforts to both reduce these costs

and to begin to set aside reserves to pay for these obligations is prudent. Options to reduce these asset retirement obligations will be brought forward at a future meeting.

ATTACHMENTS:

Draft Financial Statements for 2023
Year End Audit Findings Report for 2023

REGIONAL DISTRICT OF BULKLEY-NECHAKO

FINANCIAL STATEMENTS

December 31, 2023

DRAFT

REGIONAL DISTRICT OF BULKLEY-NECHAKO

FINANCIAL STATEMENTS

December 31, 2023

INDEX

	<u>Page</u>
Management's Responsibility for the Financial Statements	2
Independent Auditor's Report	3-5
Statement of Financial Position	6
Statement of Operations	7
Statement of Changes in Net Financial Assets	8
Statement of Cash Flows	9
Notes to the Financial Statements	10-26
Schedule 1 - Schedule of Expenses by Object	27
Schedule 2 - Schedule of Continuity of Reserve Funds	28
Schedule 3 - Statement of Tangible Capital Assets	29
Schedule 4 - Segmented Disclosure	30



Management's Responsibility for the Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

The Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and external audited financial statements yearly. The Board also discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Beswick Hildebrandt Lund Chartered Professional Accountants, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Regional District of Bulkley-Nechako and meet when required. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of Regional District of Bulkley-Nechako

John Illes
Chief Financial Officer

Mark Parker
Board Chair



CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Regional District of Bulkley-Nechako

Opinion

We have audited the financial statements of Regional District of Bulkley-Nechako (the Entity), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standard.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Partners

Allison Beswick CPA, CA
Norm Hildebrandt CPA, CA
Robin Lund CPA, CGA

Dane Soares CPA
Taylor Turkington CPA

Beswick Hildebrandt Lund CPA
556 North Nechako Road, Suite 10,
Prince George BC, Canada V2K 1A1
T: +1 250 564 2515, F: +1 250 562 8722

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



CHARTERED PROFESSIONAL ACCOUNTANTS

Chartered Professional Accountants

Prince George, British Columbia

May 9, 2024

DRAFT

REGIONAL DISTRICT OF BULKLEY-NECHAKO
STATEMENT OF FINANCIAL POSITION

December 31, 2023

	2023	2022
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 25,116,602	\$ 21,370,937
Accounts receivable	717,992	701,755
Grants receivable	528,582	1,395,230
Investments (Note 3)	89	89
Debt Reserve Fund - Municipal Finance Authority (Note 4)	153,435	158,165
Debentures recoverable from municipalities (Note 5)	6,744,430	7,326,906
	33,261,130	30,953,082
LIABILITIES		
Accounts payable and accrued liabilities (Note 6, 10 and 12)	1,827,812	6,791,289
Deferred revenue (Note 7)	8,826,638	9,285,825
Asset retirement obligations (Note 13)	10,382,629	-
Debt Reserve Fund - Municipal Finance Authority (Note 4)	153,435	158,165
Debentures issued for municipalities (Note 5)	6,744,430	7,326,906
Debentures issued for the Regional District (Note 9)	326,199	346,702
	28,261,143	23,908,887
NET FINANCIAL ASSETS	4,999,987	7,044,195
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 3)	29,425,734	22,767,614
Prepaid expenses	80,080	356,261
	29,505,814	23,123,875
ACCUMULATED SURPLUS (Note 14)	\$ 34,505,801	\$ 30,168,070

CONTINGENCIES (Note 10)

Approved by the Board:

_____ Chairperson

_____ Chief Financial Officer

See notes to the consolidated financial statements.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

STATEMENT OF OPERATIONS

For the year ended December 31, 2023

	2023		2022
	<u>Budget</u> (Note 15)	<u>Actual</u>	<u>Actual</u>
REVENUE (Schedule 4)			
Property tax requisition			
Electoral area	\$ 8,378,817	\$ 8,378,819	\$ 7,564,039
Municipal	4,341,029	4,341,029	4,048,150
	<u>12,719,846</u>	<u>12,719,848</u>	<u>11,612,189</u>
Grants-in-lieu of taxes	1,227,939	1,284,108	1,249,205
Federal grants - conditional	2,080,000	1,129,343	863,098
Fees and permits	1,592,454	2,292,520	2,054,102
Municipal debt payments (Note 5)	749,800	661,385	749,535
Provincial grants - northern capital	1,206,204	706,359	1,068,539
Provincial grants - unconditional	185,000	195,000	394,654
Other grants - conditional	1,109,708	2,496,416	929,144
Emergency expenditure recoveries	250,000	578,273	30,573
Interest	500	498,090	183,478
Municipal cost sharing	247,034	256,231	258,141
Sundry	363,868	704,960	1,504,096
Administration recoveries	16,790	18,571	16,657
Donations	-	106,000	12,946
Debt sinking fund actuarial earnings (Note 9)	-	5,703	8,088
Community forest	15,000	149,300	89,600
	<u>21,764,143</u>	<u>23,802,107</u>	<u>21,024,045</u>
EXPENSES (Schedule 1) (Schedule 4)			
Environmental services	6,214,863	6,273,100	5,829,679
Government - general, rural and local commission	4,890,942	3,804,317	3,460,388
Recreation and culture	3,765,099	3,423,617	2,871,661
Fire protection and emergency response	3,363,066	3,229,101	2,606,552
Building inspection, building numbering, planning and development services	1,214,350	1,184,684	1,138,201
Economic development	589,090	438,990	468,447
Municipal debt payments (Note 5)	749,800	661,385	749,535
Street lighting and transportation	460,109	280,259	282,492
Sewer and water	200,867	168,923	131,584
	<u>21,448,186</u>	<u>19,464,376</u>	<u>17,538,539</u>
ANNUAL SURPLUS	315,957	4,337,731	3,485,506
ACCUMULATED SURPLUS - BEGINNING OF YEAR	<u>30,168,070</u>	<u>30,168,070</u>	<u>26,682,564</u>
ACCUMULATED SURPLUS - END OF YEAR (Note 14)	<u>\$ 30,484,027</u>	<u>\$ 34,505,801</u>	<u>\$ 30,168,070</u>

See notes to the consolidated financial statements.

REGIONAL DISTRICT OF BULKLEY-NECHAKO
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended December 31, 2023

	<u>2023</u>		<u>2022</u>
	<u>Budget</u> (Note 15)	<u>Actual</u>	<u>Actual</u>
ANNUAL SURPLUS	\$ 315,957	\$ 4,337,731	\$ 3,485,506
Acquisition of tangible capital assets	(3,527,312)	(8,489,258)	(3,959,850)
(Gain) loss on sale of tangible capital assets	-	(3,451)	7,633
Proceeds on sale of tangible capital assets	-	40,000	-
Amortization of tangible capital assets	1,517,450	1,794,589	1,542,382
	(1,693,905)	(2,320,389)	1,075,671
Net use of (addition to) prepaid expenses	-	276,181	(214,773)
CHANGE IN NET FINANCIAL ASSETS	(1,693,905)	(2,044,208)	860,898
NET FINANCIAL ASSETS AT BEGINNING OF THE YEAR	7,044,195	7,044,195	6,183,297
NET FINANCIAL ASSETS AT END OF THE YEAR	<u>\$ 5,350,290</u>	<u>\$ 4,999,987</u>	<u>\$ 7,044,195</u>

See notes to the consolidated financial statements.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

STATEMENT OF CASH FLOWS

For the year ended December 31, 2023

	<u>2023</u>	<u>2022</u>
OPERATING ACTIVITIES		
Annual surplus	\$ 4,337,731	\$ 3,485,506
Add: Non-cash items		
Debt sinking fund actuarial earnings (Note 9)	(5,703)	(8,088)
Amortization of tangible capital assets	1,794,589	1,542,382
Loss (gain) on sale of tangible capital assets	(3,451)	7,633
	<u>6,123,166</u>	<u>5,027,433</u>
Changes in non-cash working capital:		
Accounts receivable	(16,237)	30,162
Grants receivable	866,648	(901,318)
Accounts payable and accrued liabilities	(4,963,477)	512,530
Deferred revenue	(459,187)	(1,084,828)
Asset retirement obligations	10,382,629	-
Prepaid expenses	276,181	(214,773)
	<u>12,209,723</u>	<u>3,369,206</u>
FINANCING ACTIVITIES		
Debt repayments	(14,800)	(11,745)
	<u>(14,800)</u>	<u>(11,745)</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(8,489,258)	(3,959,850)
Proceeds on disposal of tangible capital assets	40,000	-
	<u>(8,449,258)</u>	<u>(3,959,850)</u>
INCREASE (DECREASE) DURING THE YEAR	3,745,665	(602,389)
CASH AT BEGINNING OF THE YEAR	<u>21,370,937</u>	<u>21,973,326</u>
CASH AT END OF THE YEAR	<u><u>\$ 25,116,602</u></u>	<u><u>\$ 21,370,937</u></u>

See notes to the consolidated financial statements.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

The Regional District of Bulkley-Nechako (“the Regional District”) was incorporated as a Regional District on February 1, 1966 under the Municipal Act (replaced by the Local Government Act) of British Columbia. The Regional District provides a political and administrative framework for region-wide, inter-municipal and sub-regional services and acts as the local government for electoral areas.

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards (PSAS).

No Statement of Remeasurement Gains and Losses has been included because the Regional District does not own assets that would result in unrealized gains or losses. The function of this statement is to reconcile the accumulated surplus between operating and remeasurement gains and losses.

Funds and reserves

Certain amounts, as approved by the Board of Directors, through a bylaw, are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development improvement or betterment of the asset. Costs include overhead directly attributable to construction and development but exclude interest costs directly attributable to the acquisition or construction of the asset.

Contributed tangible capital assets are recorded into revenues at their fair market value on the date of donation, except in circumstances where there are stipulations on their use or where fair value cannot be reasonably determined, in which case they are recognized at a nominal value.

The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight-line basis over the estimated useful life of the asset.

Buildings	40-50 years
Water and waste systems	50 years
Heavy vehicles	10-20 years
Passenger vehicles	6-10 years
Other equipment	5-20 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Regional District’s ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

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

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES, continuedRevenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis.

Tax revenue from local government requisitions are recognized in the year levied, provided that the effective date of tax has passed and the related bylaws have been approved by the Board of Directors.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor and are recognized as revenue when used for the specific purpose. Restricted contributions that must be maintained in perpetuity are recorded as revenue when received or receivable and are presented as non-financial assets in the statement of financial position.

Grants received from the Federal Gas Tax Agreement and Northern Capital Planning Grant Agreement are each contributed to a designated reserve and recorded as revenue in the year amounts are expended on qualifying projects.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Asset Retirement Obligations

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset that the Regional District will be required to settle. The Regional District recognizes asset retirement obligations when there is a legal obligation to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire a tangible capital asset at the financial statement date. The estimate of a liability includes costs directly attributable to asset retirement activities.

Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. Subsequently, the asset retirement costs are allocated to expenses over the useful life of the tangible capital asset. The obligation is adjusted to reflect period-to-period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES, continued

Measurement uncertainty

The preparation of the financial statements in accordance with Canadian PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the year. These estimates and assumptions are based on management's judgement and the best information available at the time of preparation and may differ significantly from actual results. Estimates are reviewed periodically or as new information becomes available, by management, and as adjustments become necessary, they are reported in earnings in the period in which they become known. Significant estimates include the determination of the useful life of tangible capital assets, valuation of the landfill closure and post-closure obligation, and provisions for contingencies.

Non-financial assets

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

Financial instruments*Measurement of financial instruments*

The Regional District initially measures its financial assets and financial liabilities at fair value. The Regional District subsequently measures all its financial assets and financial liabilities at cost.

Financial assets measured at cost include cash and cash equivalents, accounts receivable, cash deposits included in the debt reserve fund – Municipal Finance Authority, investments, and debentures recoverable from municipalities.

Financial liabilities measured at cost include accounts payable and accrued liabilities, debentures issued for municipalities, debentures issued for the Regional District, and financial liabilities included in the debt reserve fund –Municipal Finance Authority.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The Regional District recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES, continued

Investments

Investments are reported at cost or amortized cost less any write-downs associated with a loss in value that is other than a temporary decline.

Change in accounting policy

Effective, January 1, 2023 the Regional District adopted PS 3280, Asset Retirement Obligations. The new standard establishes guidelines for acknowledging, assessing, presenting, and disclosing legal responsibilities connected with the retirement of tangible capital assets. The Regional District has chosen the prospective approach where liabilities are recognized on a forward-looking basis for the current and subsequent periods only. The valuation and accounting of the asset retirement obligation is completed at the time of adoption without consideration for previous years.

2. CASH AND CASH EQUIVALENTS

	<u>2023</u>	<u>2022</u>
Bank accounts	\$ 6,148,431	\$ 5,220,693
Petty cash	250	250
Guaranteed investment certificates	<u>18,967,921</u>	<u>16,149,994</u>
	<u>\$ 25,116,602</u>	<u>\$ 21,370,937</u>

Cash and cash equivalents consist unrestricted cash and fixed income guaranteed investment certificates, which have a maturity of one year or less, and are carried at market value which approximates cost. For the year ended December 31, 2023, the guaranteed investment certificate interest rates ranged between 1.30% to 6.15% (2022 – ranged between 1.30% to 5.60%).

3. INVESTMENTS

The Regional District has a 9% interest in the Chinook Comfor Limited Partnership and Chinook Comfor Ltd.

REGIONAL DISTRICT OF BULKLEY-NECHAKO**NOTES TO THE FINANCIAL STATEMENTS****For the year ended December 31, 2023****4. DEBT RESERVE FUND – MUNICIPAL FINANCE AUTHORITY**

The Regional District issues debt instruments through the Municipal Finance Authority of British Columbia (“MFA”), and as a condition of borrowing, one percent of the debenture proceeds is withheld as a debt reserve fund. The Regional District also executes demand notes in connection with each debenture whereby the Regional District could be required to pay certain amounts to MFA in excess of the debt borrowed. The demand notes are contingent in nature, and it is unlikely that they will be called; therefore, a liability has not been reported in the financial statements (see note 10).

The Regional District reports the debt reserve fund balances for both debts issued on its behalf, and on behalf of member municipalities, as a financial asset. Because all debt reserve fund refunds received on behalf of Municipal borrowing are repayable to those Municipalities, the Municipal portion of the Debt Reserve Fund balances are also reported as a financial liability.

5. DEBT RECOVERABLE FROM MUNICIPALITIES

When a member Municipality within the Regional District wishes to issue debenture debt through the Municipal Finance Authority of British Columbia (“MFA”), the borrowing is done through the Regional District. The Regional District is therefore responsible for repayment of the debt to MFA. When payments (interest and sinking fund or principal) are made on this debt, the Regional District pays MFA and is in turn reimbursed by the Municipality.

The Regional District therefore reports the net outstanding debt borrowed on behalf of Municipalities as both a financial liability and a financial asset.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

5. DEBT RECOVERABLE FROM MUNICIPALITIES, continued

Service borrowing was incurred for:	Originally Borrowed		Year of Maturity	Current Rate of Interest	Net Debt Outstanding	
	Year	Amount			2023	2022
Vanderhoof Issue 145	2018	1,000,000	2038	3.15%	802,417	844,303
Smithers Issue 142	2017	3,000,000	2037	3.15%	2,277,821	2,407,250
Vanderhoof Issue 142	2017	2,000,000	2037	3.15%	1,518,546	1,604,833
Smithers Issue 127	2013	650,000	2034	3.30%	418,997	448,872
Fort St. James Issue 124	2013	304,879	2033	4.52%	181,956	196,528
Smithers Issue 124	2012	147,639	2033	4.52%	88,113	95,170
Fort St. James Issue 124	2013	121,952	2028	4.52%	48,830	57,499
Smithers Issue 116	2011	800,000	2026	1.47%	198,763	260,587
Houston Issue 99	2006	2,407,125	2032	1.53%	1,037,414	1,145,671
Smithers Issue 81	2004	500,000	2024	2.85%	38,211	74,602
Smithers Issue 79	2003	500,000	2023	2.25%	-	38,211
Granisle 149	2019	210,000	2029	2.24%	133,362	153,380
		<u>\$11,641,595</u>			<u>\$6,744,430</u>	<u>\$7,326,906</u>

Scheduled debt repayments may be suspended in the event of excess sinking fund earnings within the MFA.

Principal paid during 2023 was \$415,715 (2022 - \$430,836). Interest paid during 2023 was \$305,649 (2022 - \$308,964).

The MFA performs a rate reset on long-term loans each 5 year period beginning after the first 10 year term; therefore, interest rates on long-term debt are subject to change.

Actuarial earnings received during 2023 was \$166,760 (2022 - \$169,642). Future principal payments, including sinking fund additions, on existing debt are as follows:

2024	\$ 563,931
2025	544,166
2026	562,324
2027	510,152
2028	527,028
Thereafter	<u>4,036,829</u>
	<u>\$ 6,744,430</u>

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Trade payables	\$ 915,404	\$ 852,005
Vacation accrual	259,060	248,290
Sick leave accrual (Note 10)	273,262	304,324
Retirement accrual (Note 10)	380,086	315,279
Landfill closure cost accrual (Note 12)	-	5,071,391
	<u>\$ 1,827,812</u>	<u>\$ 6,791,289</u>

7. DEFERRED REVENUE

	<u>2023</u>	<u>2022</u>
Government transfers - Northern Capital Planning Grant	\$ 2,005,885	\$ 2,611,985
Government transfers - Federal Gas Tax Reserve	6,679,642	6,593,666
Government transfers - COVID Restart Grant	-	8,924
Government transfers - Provincial	70,000	70,000
Other	71,111	1,250
	<u>\$ 8,826,638</u>	<u>\$ 9,285,825</u>

Government transfers – Federal Gas Tax Reserve

Gas Tax funding is provided by the Government of Canada. The use of the funding is established by funding agreement between the Regional District and the Union of British Columbia Municipalities. Gas Tax funding may be used towards qualifying expenditures as specified in the funding agreement. The Regional District maintains the amounts in a statutory reserve.

	<u>2023</u>	<u>2022</u>
Opening balance	\$ 6,593,666	\$ 6,395,443
Add: Amounts received in the year	936,063	897,100
Interest earned	279,256	151,176
	<u>1,215,319</u>	<u>1,048,276</u>
Less: Amounts spent in the year	<u>(1,129,343)</u>	<u>(850,053)</u>
Closing balance	<u>\$ 6,679,642</u>	<u>\$ 6,593,666</u>

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

7. DEFERRED REVENUE, continued

Government transfers – Northern Capital Planning Grant

Northern Capital and Planning funding is provided by the Province of British Columbia. The Northern Capital and Planning funding may be used towards infrastructure and eligible projects include engineering, infrastructure planning, pipes, wells, treatment facilities, building, roads, machinery, equipment, vehicles, and other associated capital that are owned and controlled by the Regional District. This can also include the cost of land associated with developing the above capital investment.

	<u>2023</u>	<u>2022</u>
Opening balance	<u>\$ 2,611,985</u>	<u>\$ 3,612,795</u>
Add: Amounts received in the year	-	-
Interest earned	<u>100,259</u>	<u>67,728</u>
	<u>100,259</u>	<u>67,728</u>
Less: Amounts spent in the year	<u>(706,359)</u>	<u>(1,068,538)</u>
Closing balance	<u>\$ 2,005,885</u>	<u>\$ 2,611,985</u>

The Northern Capital Planning Grant is broken into the following reserves:

<u>Reserve</u>	<u>Initial Allocation</u>	<u>Planning Expenses</u>	<u>Capital Expenses</u>	<u>Total Interest</u>	<u>December 31, 2023 Balance</u>
General Administration	\$ 1,019,248	\$ 397,003	\$ 163,719	\$ 60,770	\$ 519,296
Clucluz Lake Fire Service	623,068	31,008	603,148	11,088	-
Protective Services	1,375,000	186,927	947,866	76,871	317,078
Glacier Gulch Water Diversion	30,000	-	-	3,461	33,461
Round Lake Fires Service	10,000	-	-	1,154	11,154
Luck Bay Fire Service	60,000	-	45,796	2,357	16,561
Fort Fraser Fire	186,595	-	191,237	4,642	-
Economic Development	185,273	-	-	21,376	206,649
Regional Parks and Trails	1,055,345	58,164	553,110	55,324	499,395
Environmental Service	2,394,843	-	2,069,268	76,716	402,291
Fort Fraser Water and Sewer Utilities	425,628	-	447,234	21,606	-
	<u>\$ 7,365,000</u>	<u>\$ 673,102</u>	<u>\$ 5,021,378</u>	<u>\$ 335,365</u>	<u>\$ 2,005,885</u>

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

7. DEFERRED REVENUE, continued

Government transfers – COVID Restart Grant

COVID Restart funding is provided by the Government of Canada. The use of the funding is established by funding agreement between the Regional District and the Union of British Columbia Municipalities. COVID Restart funding may be used towards qualifying expenditures as specified in the funding agreement.

	<u>2023</u>	<u>2022</u>
Opening balance	\$ 8,924	\$ 351,470
Add: Amounts received in the year	-	-
Interest earned	-	-
	-	-
Less: Amounts spent in the year	(8,924)	(342,546)
Closing balance	<u>\$ -</u>	<u>\$ 8,924</u>

8. CREDIT FACILITY

The Regional District has available on an authorized operating line of credit to a maximum of \$400,000. This facility bears interest at prime rate of 7.2% (December 31, 2022 – 6.45%) and is secured by the current borrowing resolution. The facility remained unused at year end.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

9. DEBENTURES ISSUED FOR THE REGIONAL DISTRICT

The Regional District issues debt instruments through the Municipal Finance Authority of British Columbia ("MFA"), pursuant to security issuing bylaws, under authority of the Community Charter, to finance certain capital expenditures. The debt is issued on a sinking fund basis, whereby MFA invests the Regional District's principal payments so that the payments plus investment income, will equal the original outstanding debt amount at the end of the repayment period. Actuarial earnings on debt represent the repayment and/or forgiveness of debt by the MFA using surplus investment income generated by the principal payments. Gross amount of debt and the repayment and actuarial earnings to retire the debt are as follows:

Service borrowing was incurred for:	Year	Originally Borrowed	Year of Maturity	Current Rate of Interest	Repayment & Actuarial Earnings	2023 Principal Repayment	Net Debt Outstanding	
		Amount					2023	2022
Round Lake Fire Protection	2017	\$ 14,909	2037	3.15%	\$ 3,034	\$ 555	\$ 11,320	\$ 11,963
Luck Bay Fire Protection	2006	125,000	2026	1.53%	95,278	4,198	25,524	33,386
Topley Rural Fire Protection	2016	366,348	2041	2.10%	66,945	10,048	289,355	301,353
		<u>\$ 506,257</u>			<u>\$ 165,257</u>	<u>\$ 14,801</u>	<u>\$ 326,199</u>	<u>\$ 346,702</u>

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

9. DEBENTURES ISSUED FOR THE REGIONAL DISTRICT, continued

Scheduled debt repayments may be suspended in the event of excess sinking fund earnings within the MFA.

Principal paid during 2023 was \$14,801 (2022 - \$14,801). Interest paid during 2023 was \$10,075 (2022 - \$10,075).

The MFA performs a rate reset on long-term loans each 5 year period beginning after the first 10 year term; therefore, interest rates on long-term debt are subject to change.

Actuarial earnings received during 2023 was \$5,703 (2022 - \$5,032). Future principal payments, including sinking fund additions, on existing debt are as follows:

2024	21,197
2025	21,915
2026	22,657
2027	14,228
2028	14,655
Thereafter	231,547
	\$ 326,199

10. CONTINGENCIESMunicipal Finance Authority Demand Notes

The Regional District is contingently liable to the Municipal Finance Authority of British Columbia ("MFA") in excess of the amounts borrowed under the terms of demand notes issued to MFA.

Member municipalities have signed offsetting demand notes to the Regional District for borrowing made on their behalf. The amounts are as follows:

	2023	2022
Demand Notes Outstanding:		
Borrowing on behalf of member municipalities	\$ 286,163	\$ 302,559
Borrowing for Regional District purposes	9,332	9,332
	\$ 295,495	\$ 311,891

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

10. CONTINGENCIES, continuedEmployee Sick Leave

The Regional District is contingently liable to pay its employees sick leave. The total maximum value of the accumulated sick time is \$587,555 at December 31, 2023 (2022 - \$519,401). As at year end an amount of \$273,262 (2022 - \$304,324) has been recognized as a liability, representing the estimated future usage of accumulated sick days.

Employee Retiring Allowance

The Regional District is contingently liable to pay employees one week salary for every year of employment to a maximum of 13 weeks upon normal retirement from the Regional District. The total value of this retiring allowance is \$551,989 at December 31, 2023 (2022 - \$484,392). As at year end an amount of \$380,086 (2022 - \$315,279) has been accrued as an estimate of the liability.

11. MUNICIPAL PENSION PLAN

The Regional District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

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

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

The Regional District paid \$383,659 (2022 - \$394,719) for employer contributions to the plan in fiscal 2022.

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

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

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

12. UNDERFUNDED LIABILITY FOR LANDFILL CLOSURE COSTS

British Columbia environmental law requires closure and post-closure of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

There are new PSAS requirements that came into effect in 2023 (PSAS 3280 – Asset Retirement Obligations) that change how landfill closure liabilities are recorded. See Note 13 for more information regarding landfill closure costs.

The liability expense was \$5,071,391 is unfunded as at December 31, 2022.

13. ASSET RETIREMENT OBLIGATION

The Regional District owns and operates the following assets that have asset retirement obligations associated with them:

Landfill Obligation

The Ministry of Environment and Climate Change Strategy (MoECCS) Landfill Criteria for Municipal Solid Waste outlines regulations for the closure and care of both active and inactive landfill sites. These requirements encompass activities such as final covering and landscaping, leachate treatment and monitoring, groundwater and surface water monitoring, gas monitoring and recovery, and ongoing maintenance of various control and drainage systems. Estimated liabilities for closure and post-closure care are based on assumptions and information available to management, covering a period ranging from 100 – 200 years depending on the capacity of the landfill. Future events may alter these estimates, leading to adjustments in recognized liabilities as changes in estimates occur.

Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure monitoring activities using an assumed rate of 5.0% (2022 – n/a) for inflation and a discount factor of 5.0% (2022 – n/a) for most obligations except for a 3% discount factor for long term obligations for the three active landfills to reflect a better estimate for those obligations that may not be realized for an extensive period of time. The Regional District currently has 16 inactive and 3 active landfill sites. The Regional District uses the median return of its GIC investments for the discount factor and an estimate of the inflation rate based on an assessment of contract rates for construction activities that the Regional District undertakes in the current year. Both of these rates are trending downwards.

Asbestos Obligation

Asbestos and other designated hazardous materials represent a health hazard upon disturbance and as a result carry a legal obligation to remove them when a facility undergoes a significant renovation or demolition. The Regional District owns and operates a facility that is known to have asbestos and as a result recognized an obligation relating to the removal of the hazardous materials upon adoption of the PS 3280 Asset Retirement Obligations . An asset retirement obligation associated with asbestos within the facility owned by the Regional District that will need to be abated upon retirement.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

13. ASSET RETIREMENT OBLIGATION, continued

Leasehold Obligation

Lease agreements often contain requirements for the lessee to return the leased property to its pre-lease condition. Since the end of lease work meets the criteria under PS 3280 an asset retirement obligation has been recognized. In The Regional District's case, this liability is associated with removing structures, bins and signage for sites leased as well as the removal of equipment.

Asset Retirement Obligations	Landfill Obligation	Asbestos Abatement	Leasehold Obligations	Balance
Opening	\$ -	\$ -	\$ -	\$ -
Adoption of PSAS 3280	8,007,062	70,000	1,925,000	10,002,062
Accretion expense	280,817	3,500	96,250	380,567
Closing Balance	<u>\$ 8,287,879</u>	<u>\$ 73,500</u>	<u>\$ 2,021,250</u>	<u>\$ 10,382,629</u>

14. ALLOCATION OF ACCUMULATED SURPLUS

The accumulated surplus at the end of the year is comprised of the following Funds:

	2023	2022
Operating Reserves	\$ 21,739,997	\$ 20,376,890
	12,765,804	9,791,180
	<u>\$ 34,505,801</u>	<u>\$ 30,168,070</u>

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

15. BUDGET

In accordance with legislative requirements, the Financial Plan, adopted by the Board of Directors on March 23, 2023, was prepared on a modified accrual basis. These financial statements, in accordance with Canadian Public Sector Accounting Standards, were prepared on a full accrual basis. The following reconciles the approved Financial Plan to budgeted amounts reported in these Financial Statements.

	<u>2023</u>
Budgeted surplus per statement of financial activities	<u>\$ 315,957</u>
Less: Capital expenditures	(3,527,312)
Internal allocations	(1,356,226)
Prior year net deficits	<u>(26,330)</u>
	<u>(4,593,911)</u>
Add: Prior year net surplus	2,776,632
Withdrawals from capital reserves	299,829
Transfer from equity in tangible capital assets	<u>1,517,450</u>
	<u>4,593,911</u>
	<u>\$ -</u>

16. FINANCIAL INSTRUMENTS

The Regional District's financial instruments are comprised of cash, temporary investments, accounts receivable, debt reserve funds – Municipal Finance Authority, debentures recoverable from municipalities, accounts payable and accrued liabilities, debentures issued for municipalities, and debentures issued for the Regional District.

Liquidity risk

Liquidity risk is the risk that the Regional District will encounter difficulty in meeting obligations associated with financial liabilities. The Regional District is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, debentures issued for municipalities and debentures issued for the Regional District. The Regional District manages this risk by holding a sufficient amount of funds in highly liquid investments, and closely monitoring cash flows.

Credit risk

Credit risk is the risk that the Regional District will incur financial losses if a debtor fails to make payments when due. The Regional District is exposed to credit risk on its debenture recoverable from municipalities and accounts receivable. Risk in respect to the debentures recoverable from municipalities is managed primarily by the policies put in place by the Municipal Finance Authority of British Columbia ("MFA"). The maximum exposure to credit risk in respect to accounts receivable is limited to the carrying amount of accounts receivable, which is managed by credit

REGIONAL DISTRICT OF BULKLEY-NECHAKO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

16. FINANCIAL INSTRUMENTS, continued

policies such as limiting the amount of credit extended and obtaining security deposits where appropriate.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Regional District is mainly exposed to interest rate risk.

Interest Rate Risk

Interest rate risk is the risk that the Regional District's debt servicing costs and the value of certain investments will fluctuate due to changes in interest rates. In respect of debt servicing costs, the risk is minimal as all of the Regional District's long-term debentures are fixed rate and is usually refinanced every five to ten years as that is when most underlying debentures issued by the MFA mature. Investments subject to interest rate risk include guaranteed investment certificates (Note 2). The amount of risk is minimal due to the short terms of the investments.

17. SEGMENT REPORTING

The Regional District provides services to its members, that have been grouped into related departmental functions or service areas for segment reporting purposes. The various segments are as follows:

Environmental Services

This segment administers services including solid and liquid waste management, recycling, invasive plant control and developing the Regional District's Corporate Energy and Emissions Plan.

Government – general, rural and local commission

This segment administers services that relate to the legislative function as well as the administrative and financial management of the Regional District.

Recreation and culture

This segment administers services that relate to recreational and cultural, activities and organizations within the Regional District.

Fire protection and emergency response

This segment administers services related to rural fire protection and rescue services, 9-1-1 services, emergency preparedness and support services, and health and safety planning.

REGIONAL DISTRICT OF BULKLEY-NECHAKO**NOTES TO THE FINANCIAL STATEMENTS****For the year ended December 31, 2023****17. SEGMENT REPORTING, continued****Building inspection, building numbering, planning and development services**

This segment administers services related to long range and current community planning, geographical information services, building inspections, and bylaw enforcement.

Economic Development

This segment provides economic and community development services including assisting local community groups in accessing funding opportunities for community and economic initiatives.

Municipal Debt Payments

This segment is comprised of debenture debt payments to the Municipal Finance Authority on behalf of other Regional District members.

Street Lighting and Transportation

This segment is comprised of services for street lighting and transportation within the Regional District.

Sewer and Water

This segment is comprised of services for sewer and water treatment within the Regional District.

18. RELATED PARTY TRANSACTIONS

The Regional District of Bulkley-Nechako and the Regional Hospital District share the same management team but operate under the governance of a different board of directors.

During the year, the Regional District of Bulkley-Nechako provided administration and accounting services of \$15,900 (2022 - \$15,900) to the Regional Hospital District.

19. COMPARATIVE FIGURES

Certain prior year figures, presented for comparative purposes, have been reclassified to conform to the current year's financial statement presentation.

REGIONAL DISTRICT OF BULKLEY-NECHAKO

SCHEDULE OF EXPENSES BY OBJECT

For the year ended December 31, 2023

	2023		2022
	<u>Budget</u> (Note 15)	<u>Actual</u>	<u>Actual</u>
Staff remuneration and benefits	\$ 6,714,425	\$ 6,362,042	\$ 5,530,266
Purchased services and supplies	6,207,468	4,713,556	4,365,979
Payments to societies	2,125,281	1,887,268	1,647,634
Municipal debt payments	749,800	661,385	749,535
Payments to municipalities	2,328,263	2,342,463	2,040,734
Directors' remuneration	777,004	501,055	460,392
Insurance and permits	278,741	287,928	260,763
Electoral area grants-in-aid	477,511	304,004	497,568
Staff travel, upgrading and conferences	29,498	77,392	56,433
Directors' travel and expenses	166,556	67,042	52,625
Interest on debentures	9,046	15,778	10,075
Memberships and dues	28,783	61,640	32,314
Interest	5,000	3,186	2,306
Elections, referenda and studies	5,000	-	18,699
Bad debts	3,000	1,876	9,391
Volunteer benefits	2,693	2,605	2,172
Accretion	-	380,567	-
Special projects	22,667	-	259,271
Amortization	1,517,450	1,794,589	1,542,382
	<u>\$ 21,448,186</u>	<u>\$ 19,464,376</u>	<u>\$ 17,538,539</u>

See notes to the consolidated financial statements.

REGIONAL DISTRICT OF BULKLEY-NECHAKO
SCHEDULE OF CONTINUITY OF RESERVE FUNDS

For the year ended December 31, 2023

	2023	2022
BALANCE AT BEGINNING OF THE YEAR	\$ 18,996,831	\$ 17,691,782
Contribution to funds	3,655,145	3,137,638
Interest earned on funds	870,559	284,182
Withdrawals from funds	(2,071,204)	(2,116,771)
BALANCE AT END OF THE YEAR	21,451,331	18,996,831
Less reserves recorded as deferred revenue (Note 7):		
Federal Gas Tax	6,679,642	6,593,666
Northern Capital Planning Grant	2,005,885	2,611,985
	8,685,527	9,205,651
	\$ 12,765,804	\$ 9,791,180
 REPRESENTED BY THE FOLLOWING RESERVE FUNDS		
911 Capital	\$ 673,680	\$ 644,835
Administrative Equipment	42,466	40,648
Administration/Planning Vehicle	72,090	44,434
Building	452,984	335,310
Building Inspection Vehicle	45,344	33,575
Bulkley Valley Pool	2,691,587	2,501,969
Burns Lake TV Rebroadcasting	56,243	53,835
Bylaw Enforcement	20,861	10,140
Climate Change	97,007	92,854
Cluculz Sewer	14,022	13,422
Rural Election	31,245	29,907
Emergency Prep	61,381	58,753
Federal Gas Tax	6,679,642	6,593,666
Fort Fraser Sewer	451,343	373,051
Fort Fraser Rural Fire Protection	-	168,543
Fort Fraser Water	362,410	263,355
Landfill closure	427,156	-
Glacier Gulch Water Diversion	13,658	13,073
Growing Community	1,791,927	-
Insurance	145,471	113,149
Lakes District Airport	322,207	298,583
Landfill Capital	-	408,866
Legal	49,230	22,552
Luck Bay Rural Fire Protection	60,810	58,206
Northern Capital Planning Grant	2,005,885	2,611,985
Operational	4,501,948	3,837,813
Planning Plotter	31,445	30,098
Round Lake Rural Fire Protection	4,850	3,168
Smithers Rural Fire Protection	132,199	146,194
Southside Rural Fire Protection Vehicle	15,564	5,070
Southside Rural Fire Protection	1,546	1,480
Topley Fire Department	33,894	25,072
Telkwa Rural Fire Protection	56,924	68,294
Vanderhoof Pool	104,312	94,931
	21,451,331	18,996,831
Less reserves recorded as deferred revenue (Note 7):		
Federal Gas Tax	6,679,642	6,593,666
Northern Capital Planning Grant	2,005,885	2,611,985
	8,685,527	9,205,651
	\$ 12,765,804	\$ 9,791,180

See notes to the consolidated financial statements.

REGIONAL DISTRICT OF BULKLEY-NECHAKO
STATEMENT OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2023

	Land	Building	Equipment / Vehicles	Works in Progress	Engineered Structures				Retirement Obligations			2023 Total	2022 Total
					Water	Sewer	Landfills	Transfer Stations	Regional Parks	Landfill Operations	All Others		
COST													
Opening Balance	\$ 720,208	\$ 8,847,234	\$ 9,887,083	\$ 27,224	\$ 5,156,625	\$ 739,283	\$ 5,988,946	\$ 5,715,542	\$ 1,398,787	\$ -	\$ -	\$ 38,480,932	\$ 34,721,127
Add: Additions	-	205,437	1,692,522	(27,224)	17,128	232,554	794,451	283,741	359,978	4,285,671	645,000	8,489,258	3,959,850
Less: Disposals	-	-	(113,955)	-	-	-	-	-	-	-	-	(113,955)	(200,045)
Less: Write-downs	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	720,208	9,052,671	11,465,650	-	5,173,753	971,837	6,783,397	5,999,283	1,758,765	4,285,671	645,000	46,856,235	38,480,932
ACCUMULATED AMORTIZATION													
Opening Balance	-	3,554,307	5,492,221	-	1,201,564	446,761	2,605,498	2,384,991	27,976	-	-	15,713,318	14,363,348
Add: Amortization	-	261,585	816,329	-	97,065	36,907	278,660	185,201	35,175	68,694	14,973	1,794,589	1,542,382
Less: Acc. Amortization on Disposals	-	-	(77,406)	-	-	-	-	-	-	-	-	(77,406)	(192,412)
Closing Balance	-	3,815,892	6,231,144	-	1,298,629	483,668	2,884,158	2,570,192	63,151	68,694	14,973	17,430,501	15,713,318
Net Book Value for year ended December 31, 2023	\$ 720,208	\$ 5,236,779	\$ 5,234,506	\$ -	\$ 3,875,124	\$ 488,169	\$ 3,899,239	\$ 3,429,091	\$ 1,695,614	\$ 4,216,977	\$ 630,027	\$ 29,425,734	
Net Book Value for year ended December 31, 2022	\$ 720,208	\$ 5,292,927	\$ 4,394,862	\$ 27,224	\$ 3,955,061	\$ 292,522	\$ 3,383,448	\$ 3,330,551	\$ 1,370,811	\$ -	\$ -		\$ 22,767,614

See notes to the consolidated financial statements.

**REGIONAL DISTRICT OF BULKLEY-NECHAKO
SEGMENTED DISCLOSURE**

For the year ended December 31, 2023

	Government - General, Rural and Local	Environmental Services	Recreation and Culture	Fire Protection and Emergency Response	Building Inspection and Planning	Municipal Debt Payments	Street Lighting and Transportation	Economic Development	Sewer and Water	2023	2022
REVENUE											
Taxation	\$ 1,363,661	\$ 4,392,667	\$ 3,329,396	\$ 2,032,560	\$ 825,409	\$ -	\$ 238,957	\$ 420,111	\$ 117,087	\$ 12,719,848	\$ 11,612,189
Fees, rates and service charges	-	1,856,669	11,307	136,361	124,032	-	78,305	-	85,846	2,292,520	2,054,102
Government transfers	2,792,882	314,016	207,467	900,471	-	-	21,653	58,075	232,554	4,527,118	3,255,435
Investment income	495,761	-	-	2,329	-	-	-	-	-	498,090	183,478
Other	195,780	346,571	241,358	616,348	323,439	661,385	5,479	4,865	85,198	2,480,423	2,669,636
Grants-in-lieu of Taxes	214,489	536,338	232,718	136,935	81,842	-	30,149	51,637	-	1,284,108	1,249,205
	5,062,573	7,446,261	4,022,246	3,825,004	1,354,722	661,385	374,543	534,688	520,685	23,802,107	21,024,045
EXPENSES											
Staff Remuneration and Benefits	1,216,383	2,941,936	111,779	790,704	1,002,875	-	21,556	276,809	-	6,362,042	5,530,266
Purchased services and supplies	1,278,987	1,772,311	197,347	1,059,960	117,823	-	212,627	48,850	25,650	4,713,555	4,365,979
Insurance	51,340	100,014	57,829	38,457	31,710	-	-	1,000	7,579	287,929	260,763
Payments to Societies	159,100	8,800	1,622,528	96,840	-	-	-	-	-	1,887,268	1,647,634
Other	948,434	374,398	25,000	37,747	12,909	661,385	3,076	12,331	1,250	2,076,530	2,150,781
Payments to Municipalities	-	-	1,216,349	983,114	-	-	43,000	100,000	-	2,342,463	2,040,734
Amortization of capital assets	150,073	1,075,641	192,785	222,279	19,367	-	-	-	134,444	1,794,589	1,542,382
	3,804,317	6,273,100	3,423,617	3,229,101	1,184,684	661,385	280,259	438,990	168,923	19,464,376	17,538,539
NET REVENUE(EXPENSES)	\$ 1,258,256	\$ 1,173,161	\$ 598,629	\$ 595,903	\$ 170,038	\$ -	\$ 94,284	\$ 95,698	\$ 351,762	\$ 4,337,731	\$ 3,485,506

See notes to the financial statements.

Regional District of Bulkley-Nechako

**Year-End Audit Findings Report
to Board of Directors**

**For the year ending
December 31, 2023**

Prepared as of April 29, 2024

April 29, 2024

Board of Directors
Regional District of Bulkley-Nechako
PO Box 820
Burns Lake, BC
V0J 1E0

Dear Board of Directors:

Re: Audit Findings

We prepared the accompanying report to assist you in your review of the financial statements of Regional District of Bulkley-Nechako for the year ending December 31, 2023. The report includes a discussion on the significant accounting and financial reporting matters dealt with during the audit process as well as communications required by Canadian generally accepted auditing standards.

We have substantially completed our audit of the financial statements of Regional District of Bulkley-Nechako (the entity) prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) for the year ended December 31, 2023. We propose to issue our auditor's report on those financial statements, pending resolution of outstanding items outlined on page 1. Our draft auditor's report is included as Appendix A.

We look forward to meeting with you and discussing the matters outlined below.

We would like to express our sincere thanks to the management and staff of the entity who have assisted us in carrying out our work. If you have any questions or concerns, please do not hesitate to contact us.

Yours very truly,

Taylor Turkington CPA
Partner

c.c: John Illes, Chief Financial Officer

Partners

Allison Beswick CPA, CA
Norm Hildebrandt CPA, CA
Robin Lund CPA, CGA

Dane Soares CPA
Taylor Turkington CPA

Beswick Hildebrandt Lund CPA
556 North Nechako Road, Suite 10,
Prince George BC, Canada V2K 1A1
T: +1 250 564 2515, F: +1 250 562 8722

Audit Status

We have completed the audit of the financial statements, with the exception of the following items:

- Receipt of a signed management representation letter by management;
- Completing our discussions with the Board of Directors;
- Obtaining evidence of the Board's approval of the financial statements;

Once these items have been completed, we will date and sign our auditor's report.

Significant Risks

We identified the following significant risks in our planning letter dated March 4, 2024:

- Revenue recognition
- Management Override of Controls
- Estimates

We executed the proposed audit responses to the significant risks identified above, as noted in our planning letter, and we have no issues to report.

Significant Matters Arising

Changes to Audit Plan

There were no changes to the audit plan (as previously presented to you).

Other Matters

We have not identified any other significant matters that we wish to bring to your attention at this time.

Significant Difficulties Encountered

There were no significant difficulties encountered during our audit.

Comments on Accounting Practices

Accounting Policies

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The significant accounting policies used by the entity are outlined in Note 2 to the financial statements.

- There were no significant changes in accounting policies.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.

- We did not identify any significant accounting policies in controversial or emerging areas.

Significant Accounting Estimates

Management is responsible for the accounting estimates included in financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

The following significant estimates/judgments are contained in the financial statements:

- Book value of capital assets
- Asset retirement obligations

Based on audit work performed, we are satisfied with the estimates made by management.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. We then requested that management correct these misstatements. All uncorrected misstatements for the current year have been corrected.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

Written Representations

In a separate communication, as attached in Appendix B, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards (PSAS).

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the entity's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

Consultation with Other Accountants (Second Opinions)

Management may consult with other accountants about auditing and accounting matters to obtain a "second opinion". When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity's financial statements, we are required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian generally accepted auditing standards on the Reports on the Application of Accounting Principles.

We are not aware of any consultations that have taken place with other accountants.

Independence

We confirm our independence with respect to the entity as of the date of this report.

Other Audit Matters of Governance Interest

We did not identify any other matters to bring to your attention at this time and would be pleased to discuss with you further any matters mentioned above, at your convenience.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. Should any member of the Board of Directors wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of Regional District of Bulkley-Nechako to carry out and discharge their responsibilities and is not intended for any other purpose. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to a third party who uses this communication.

Yours very truly,

Beswick Hildebrandt Lund

Beswick Hildebrandt Lund Chartered Professional Accountants

Appendix A: Audit Report

Please see attached report.



CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Regional District of Bulkley-Nechako

Opinion

We have audited the financial statements of Regional District of Bulkley-Nechako (the Entity), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standard.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Partners

Allison Beswick CPA, CA
 Norm Hildebrandt CPA, CA
 Robin Lund CPA, CGA

Dane Soares CPA
 Taylor Turkington CPA

Beswick Hildebrandt Lund CPA
 556 North Nechako Road, Suite 10,
 Prince George BC, Canada V2K 1A1
 T: +1 250 564 2515, F: +1 250 562 8722

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



CHARTERED PROFESSIONAL ACCOUNTANTS

Chartered Professional Accountants

Prince George, British Columbia

May 9, 2024

DRAFT

Appendix B: Management Representation Letter

Please see attached letter.



May 9, 2024

Beswick Hildebrandt Lund Chartered Professional Accountants
556 North Nechako Road, Suite 10
Prince George, British Columbia V2K 1A1

Dear Sir/Madame:

This representation letter is provided in connection with your audit of the financial statements of Regional District of Bulkley-Nechako for the year ended December 31, 2023, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards (PSAS).

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation. We confirm that (to the best of our knowledge and belief):

Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement letter dated February 28, 2024 for:

- a. Preparing and fairly presenting the financial statements in accordance with PSAS ;
- b. Providing you with:
 - i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
 - A. Accounting records, supporting data and other relevant documentation,
 - B. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
 - ii. Additional information that you have requested from us for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

Preparation of Financial Statements

The financial statements are fairly presented in accordance with PSAS, and include all disclosures necessary for such fair presentation and disclosures otherwise required to be included therein by the laws and regulations to which Regional District of Bulkley-Nechako is subject. We have prepared the Regional District of Bulkley-Nechako's financial statements on the basis that the Regional District of Bulkley-Nechako is able to continue as a going concern.

We have appropriately reconciled our books and records (e.g. general ledger accounts) underlying the financial statements to their related supporting information (e.g. subledger or third party data). All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements. There were no material unreconciled differences or material general ledger suspense account items that should have been adjusted or reclassified to another account balance. There were no material general ledger suspense account items written off to a statement of financial position account, which should have been written off to a revenue and expense account and vice versa. All intra entity accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.

Fraud

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i. Management;
 - ii. Employees who have significant roles in internal control; or
 - iii. Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others; and
- c) The results of our risk assessments regarding possible fraud or error in the financial statements.

Compliance with Laws and Regulations

We have disclosed all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements

There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices. We are up to date with all corporate filings and annual returns. This includes all Canada Revenue Agency GST returns.

Litigation and Claims

All known actual or possible litigation and claims, which existed as at December 31, 2023 or exist now, have been disclosed to you and accounted for and disclosed in accordance with PSAS, whether or not they have been discussed with legal counsel.

Related Parties

We have disclosed to you the identity of all of the entity's related-party relationships and transactions of which we are aware. This includes sales, purchases, loans, transfers of assets, liabilities and services, leasing agreements, guarantees, non-monetary

transactions, and transactions for no consideration for the year ended as well as related balances due to or from such parties at the year end. All related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of CPA Canada Public Sector Accounting Handbook, Section PS 2200 (Related Party Disclosures) and we confirm our belief that any receivable balances are fully collectable. The list of related parties attached to this letter as Appendix A accurately and completely describes the Regional District of Bulkley-Nechako's related parties and the relationships with such parties.

Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with PSAS. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. In particular, we confirm the following:

- The measurement methods are appropriate and consistently applied;
- The significant assumptions used in determining fair value measurements represent our best estimates, are reasonable, appropriate and have been consistently applied;
- No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial statements; and
- The significant assumptions used in determining fair value measurements are consistent with the Regional District of Bulkley-Nechako's planned courses of action. We have no plans or intentions that have not been disclosed to you, which may materially affect the recorded or disclosed fair values of assets or liabilities.

Significant estimates and measurement uncertainties known to management that are required to be disclosed in accordance with CPA Canada Public Sector Accounting Handbook, Section PS 2130 (Measurement Uncertainty) have been appropriately disclosed, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

Subsequent Events

We have identified all events that occurred between December 31, 2023 and the date of this letter that may require adjustment of, or disclosure in, the financial statements, and have effected such adjustment or disclosure as per the requirements of PSAS.

Going Concern

There are no events or conditions that, individually or collectively, may cast significant doubt on the Regional District of Bulkley-Nechako's ability to continue as a going concern. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements (e.g. to dispose of the business or to cease operations).

Commitments and Contingencies

All contractual arrangements entered into by Regional District of Bulkley-Nechako with third parties have been properly reflected in the accounting records or/and, where material (or

potentially material) to the financial statements, have been disclosed to you. Regional District of Bulkley-Nechako has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There are no side agreements or other arrangements (either written or oral) undisclosed to you.

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements but have not been disclosed. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

Misstatements and Adjustments

Certain representations in this letter are described as being limited to those matters that are material. Items are also considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

We confirm that the are free from material misstatements, including omissions.

We confirm there are no uncorrected misstatements in the financial statements.

Other Representations

Accounting Policies

We confirm that we have reviewed the Regional District of Bulkley-Nechako's accounting policies and, having regard to the possible alternative policies, our selection and application of accounting policies and estimation techniques used for the preparation and presentation of the financial statements is appropriate in the Regional District of Bulkley-Nechako's particular circumstances.

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous year (except as disclosed in the financial statements).

Internal Control Over Financial Reporting

We have disclosed to you all deficiencies in the design or operation of disclosure controls and procedures and internal control over financial reporting that we are aware.

Minutes

All matters requiring disclosure to or approval of Board of Directors the have been brought before them at appropriate meetings and are reflected in the minutes.

Other Information

We confirm to you that we are not required by law, regulation or custom and do not intend to issue a document (which would include or accompany the financial statements and our auditor's report thereon) with information on Regional District of Bulkley-Nechako's operations and the Regional District of Bulkley-Nechako's financial results and financial position as set out in the financial statements.

Assets and Liabilities

We have satisfactory title or control over all assets. We have recorded or disclosed, as appropriate, all liabilities, in accordance with PSAS.

For the following specific representations, the terms “year end” and “year” are defined as each year end and each year respectively, covered by the audit of the financial statements as stated above.

Cash and Banks

The books and records properly reflect and record all transactions affecting cash funds, bank accounts and bank indebtedness of the Regional District of Bulkley-Nechako.

All cash balances are under the control of the Regional District of Bulkley-Nechako, free from assignment or other charges, and unrestricted as to use, except as disclosed to you. The amount shown for cash on hand or in bank accounts excludes trust or other amounts, which are not the property of the Regional District of Bulkley-Nechako.

Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line(s) of credit, or similar arrangements have been properly disclosed.

All cash and bank accounts and all other properties and assets of the Regional District of Bulkley-Nechako are included in the financial statements.

Accounts Receivable

All amounts receivable by the Regional District of Bulkley-Nechako were recorded in the books and records.

Receivables classified as current do not include any material amounts that are collectible after one year.

Receivables recorded in the financial statements, represent bona fide claims against debtors for sales or other charges arising on or before the statement of financial position date[s] and are not subject to discount except for normal cash discounts.

Amounts receivable that are non-interest bearing and are expected to be paid more than a year after initial recognition date have been initially recognized at fair value, using an appropriate discount rate, and subsequently measured at amortized cost.

All receivables were free from hypothecation or assignment as security for advances to Regional District of Bulkley-Nechako, except as hereunder stated.

Tangible Capital Assets

All charges to tangible capital asset accounts represented the actual cost of additions or the fair value at the date of contribution. We have provided sufficient information in note 4 to the financial statements for a reader to understand the organization's economic resources held in tangible capital assets.

No material or significant amounts relating to additions or improvements to property, plant and equipment were charged to repairs and maintenance or other expense accounts.

Carrying values of tangible capital assets sold, destroyed, abandoned or otherwise disposed of have been eliminated from the accounts.

We have good and valid title to all items of property and equipment reflected in the accounts relating thereto, and any liens or encumbrances on our assets have been appropriately disclosed in the financial statements.

Tangible capital assets owned by the Regional District of Bulkley-Nechako are being depreciated on a systematic basis over their estimated useful lives and the provision for

depreciation was calculated on a basis consistent with that of the previous date. During the year, we reviewed the appropriateness of the depreciation policy and estimate of useful lives for tangible capital assets, taking into account all pertinent factors. Any changes in our assessment from the prior year have been adequately disclosed and reflected in the financial statements.

We have evaluated tangible capital assets for recoverability in accordance with the provisions of the CPA Canada Public Sector Accounting Handbook, Section PS 3150 (Tangible Capital Assets). There have been no events or changes in circumstances that indicate that any tangible capital assets no longer have any long-term service potential to the organization. Accordingly management was not required to write down any tangible capital assets to their residual values, if any, during the year.

Financial Instruments

We have properly recorded all financial assets of equity instruments quoted on an active market at fair value.

We have evaluated whether there are indicators of impairment for all financial assets measured at cost or amortized cost, and where there has been a significant adverse change in the expected timing or amount of future cash flows from a financial asset or group of similar financial assets, we have assessed whether a reduction in the carrying value is necessary.

Marketable Securities

All marketable securities owned by us are recorded in the accounts. The marketable securities are measured at fair value.

All income earned for the year ended December 31, 2023 on these securities has been recognized in earnings along with any transaction costs incurred and changes in fair value.

Accounts Payable

Accounts payable that are non-interest bearing and are expected to be paid more than a year after the initial recognition date have been classified as long term in the financial statements, initially recognized at fair value, using an appropriate discount rate, and subsequently measured at amortized cost.

Deferred Revenue and Deferred Contributions

All material amounts of deferred revenue and deferred contributions were appropriately recorded in the books and records.

Long-term Debt

All borrowings and financial obligations of the Regional District of Bulkley-Nechako of which we are aware are included in the financial statements as at year end, as appropriate. We have fully disclosed to you all borrowing arrangements of which we are aware.

Regional District of Bulkley-Nechako has not violated any covenants on its debt during the year. We have fully disclosed to you all covenants and information related to how we determined our compliance with the terms of the covenants.

Revenue Recognition

We have recorded all revenue that met the following criteria:

- Persuasive evidence of an arrangement exists;
- Delivery has occurred, or services have been rendered;
- Price is fixed or determinable; and
- Collectability is reasonably assured.

Government Transfers

Transferring organization

Transfers have only been recognized as an expense in the year the transfer has been authorized and all eligibility criteria have been met by the recipient.

Recipient organization

We have disclosed all significant terms and agreements in respect of transfers received from governments.

Transfers without eligibility criteria or stipulations have been recognized as revenue once the transfer has been authorized.

Transfers with eligibility criteria but without stipulations have been recognized as revenue once the transfer has been authorized and all eligibility criteria have been met.

Transfers with or without eligibility criteria but with stipulations have been recognized as revenue in the year the transfer has been authorized and all eligibility criteria have been met, except when, and to the extent that, the transfer gives rise to an obligation that meets the definition of a liability for the recipient government in accordance with CPA Canada Public Sector Accounting Handbook, Section PS 3200 (Liabilities).

Disclosure

The major kinds of transfers recognized have all been disclosed in the financial statements as well as the nature and terms of liabilities arising from government transfers received.

Segment Reporting

Pursuant to CPA Canada Public Sector Accounting Handbook, Section PS 2700 (Segment Disclosures), in identifying segments, management has considered the definition of a segment and other factors, including:

- the objectives of disclosing financial information by segment;
- the expectations of members of the community and their elected or appointed representatives regarding the key activities and accountabilities of the government;
- the qualitative characteristics of financial reporting as set out in CPA Canada Public Sector Accounting Handbook, Section PS 1000 (Financial Statement Concepts);
- the homogeneous nature of the activities, service delivery, or recipients of the services;
- whether the activities relate to the achievement of common outcomes or services as reflected in government performance reports and plans;
- whether discrete financial information is reported or available; and
- the nature of the relationship between the government and its organizations (within the reporting entity).

Management has identified following operating segments:

Segment Name
Environmental Services
Government - general, rural and local commission
Recreation and Culture
Fire protection and emergency response

Building inspection
Economic Development
Municipal Debt Payments
Street Lighting and Transportation
Sewer and Water

The financial statements disclose all the relevant factors used to identify the Regional District of Bulkley-Nechako's reportable segments.

Budgetary Data

We have included budgetary data in our financial statements, which is relevant to the users of financial statements and consistent with that originally planned and approved by Board of Directors on March 23, 2023. Planned results were presented for the same scope of activities and on a basis consistent with that used for actual results.

Sincerely,

John Illes
Chief Financial Officer

Appendix A: Related Parties

See attached proposed related parties summary.

DRAFT

Appendix A: Related parties listing**Board of Directors**

- Director Clint Lambert, and immediate family
- Director Michael Riis-Christianson, and immediate family
- Mayor Sarrah Storey, and immediate family
- Director Mark Parker, and immediate family
- Mayor Gladys Atrill, and immediate family
- Director Christopher Newell, and immediate family
- Mayor Shane Brienen, and immediate family
- Mayor Linda McGuire, and immediate family
- Mayor Kevin Moutray, and immediate family
- Mayor Henry Wiebe, and immediate family
- Mayor Martin Elphee, and immediate family
- Mayor Leroy Dekens, and immediate family
- Mayor Stoney Stoltenberg, and immediate family
- Director Shirley Moon, and immediate family
- Director Judy Greenaway, and immediate family

Management

- John Illes, Chief Financial Officer, and immediate family
- Curtis Helgesen, Chief Administrative Officer, and immediate family
- Cheryl Anderson, Director of Corporate Services, and immediate family

Related party entities:

Stuart-Nechako Regional Hospital District
0914691 BC Ltd
Earthen Ware Ltd
0887489 BC Ltd
Midway Service Station Ltd
JC's Waterworks Ltd



170

Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Nellie Davis, Manager of Regional Economic Development
Date: May 9, 2024
Subject: **Grant in Aid for Electoral Area E (Francois/Ootsa Lake Rural)
Chinook Emergency Response Society**

RECOMMENDATION: **(all/directors/majority)**

That the Board approve allocating \$10,000 in Electoral Area E (Francois/Ootsa Lake Rural) Grant in Aid monies to the Chinook Emergency Response Society.

BACKGROUND

Please see the attached application for further detail.

The Grant in Aid Balance for Area E as of March 31, 2024, is \$30,259
Director Clint Lambert is supportive of the application.

ATTACHMENTS:

- 1) Grant in Aid Application Form



171

**Regional District of Bulkley-Nechako
Grant in Aid Policy and Application**

APPLICATIONS MUST BE SUBMITTED ON THE FORM PROVIDED

SUBMIT APPLICATIONS TO:

**Regional District of Bulkley-Nechako
37-3rd Avenue
Burns Lake, B.C. V0J 1E0**

or via email to: info@rdbn.bc.ca

NOTE TO APPLICANTS:

- Industrial, commercial, individuals, and business undertakings ARE NOT eligible for assistance under this program;
- Please use the attached RDBN Board policies and Application Completion instructions as a guideline and be advised that the Regional Board of the Regional District of Bulkley-Nechako reserves the right to amend the said policies from time to time as it deems appropriate;
- Please make sure that your application is clearly legible and will photocopy with good results.
- Personal information requested on this form is collected under the Freedom of Information and Protection of Privacy Act section 26(c) and will be used for the purpose of processing your application. Any information submitted with the application or provided to the RDBN for consideration and in support of the application may be made available for review by any member of the public. If you have any questions about the collection and use of this information, please contact the RDBN Information and Privacy Coordinator at 1-800-320-3339.
- If you have any questions or require assistance, please contact the Economic Development Department of the Regional District of Bulkley-Nechako at the above address, or:
Phone: (250) 692-3195 or toll free at 1-800-320-3339
Fax: (250) 692-3305 email: economic.development@rdbn.bc.ca

**REGIONAL DISTRICT OF BULKLEY-NECHAKO
ELECTORAL AREA GRANT IN AID ASSISTANCE POLICY**

PURPOSE

To provide grants to community groups, non-profit registered societies, organizations, and Recreation Commissions, for cultural, charitable, sporting, recreational, service activities and special events for the purpose of benefiting the community.

APPLICATION

This policy shall apply to all electoral area Grant In Aid requests being considered for funding from the individual Grant In Aid budgets.

AUTHORITY

Local Government Act Sec. 263(1)(c): The Regional District may provide assistance for the purpose of benefiting the community or any aspect of the community.

Local Government Act Sec. 380(2)(g): A grant may be charged to the electoral area benefiting from the assistance.

PROCEDURE

1. Applications will be referred to the applicable Electoral Area Director to conduct a preliminary review. The RDBN has both statutory and budgetary limitations on Rural Grant in Aid and wishes to ensure that these funds are disbursed as fairly and equitably as possible. The Board delegates the authority to approve grant in aid applications of \$2,500 or less to the Chief Administrative Officer or designate in consultation with the Electoral Area Director. Applications in excess of \$2,500 will be referred to the Board.
 - a) Applications must be submitted on the form provided by the Regional District, with all supporting documentation attached. Applicants must clearly indicate the amount of assistance requested; provide evidence of how the applicant benefits the community generally and how the assistance being requested from the Regional District would benefit the community specifically; and, provide financial information sufficient to identify all other funding sources and to justify the need for financial assistance.
 - b) Applications that are not submitted on the required form will be returned to the applicant.

2. The following factors shall be used in evaluation and prioritizing the Applications for Assistance under Section 263(1)(c) of the Local Government Act.
 - a) Purpose for which the funding is required.
 - b) What funding opportunities have been considered, (ie. fundraising, grants from senior levels of government, etc.).
 - c) Benefits to the community as a whole.
 - d) Amount of grant requested.
 - e) Whether or not the applicant has previously received assistance from the Regional District of Bulkley-Nechako.
 - f) Whether or not there is an opportunity for individuals to make direct contributions.

3. If a grant in aid is approved the following will apply:
 - a) A cheque will be issued to the requesting organization. A letter documenting the grant approval will be sent under the signature of the Electoral Area Director.
 - b) If the grant exceeds \$1,000, a report must be submitted to the Regional District inclusive of satisfactory evidence that the goods or services have been obtained (ie. a report from the organization inclusive of receipts and/or a report of the expenditures).

4. The Chief Administrative Officer and/or Electoral Area Director may at the time of grant approval:
 - a) Impose additional requirements to be met by an organization prior to receipt of grant funds;
 - b) Reduce or modify the requirements to be met for an organization prior to receipt of grant funds.

5. Applications for Assistance under Section 263(1)(c) of the Local Government Act will NOT be approved for:
 - a) Purposes identified as potentially exposing the Regional District of Bulkley-Nechako to risk of unacceptable liability;
 - b) Purposes disallowed by the Local Government Act:
Section 273 – As a limitation on section 263(1)(c), a Board must not provide assistance to an industrial, commercial or business undertaking.
 - c) No grants shall be approved for individuals or for privately-owned businesses.

ELECTORAL AREA REQUEST FOR GRANT IN AID APPLICATION FORM

Organization Legal Name: _____

Organization Mailing Address:

Contact Person 1:

Contact Name: _____

Contact Phone Number: _____

Contact Email Address: _____

Contact Person 2:

Contact Name: _____

Contact Phone Number: _____

Contact Email Address: _____

Application Summary

Project or purpose for which you require assistance:

Amount of Grant Requested \$ _____

To the best of my knowledge, all of the information that is provided in this application is true and correct. Furthermore, I hereby certify that this application for assistance is NOT being made on behalf of an individual, industry, commercial or business undertaking.

Name (organization signing authority)

(Title)

Applicant Profile

1. Please describe the services/benefits that your organization provides to the community. Are these services/benefits available to the community from another organization or agency?

2. Which RDBN electoral area(s) receive services or benefits from your organization?

<input type="checkbox"/> Electoral Area A (Smithers/Telkwa Rural)	<input type="checkbox"/> Electoral Area E (Francois/Ootsa Lake Rural)
<input type="checkbox"/> Electoral Area B (Burns Lake Rural)	<input type="checkbox"/> Electoral Area F (Vanderhoof Rural)
<input type="checkbox"/> Electoral Area C (Fort St. James Rural)	<input type="checkbox"/> Electoral Area G (Houston/Granisle Rural)
<input type="checkbox"/> Electoral Area D (Fraser Lake Rural)	

3. Is your organization voluntary and non-profit? YES NO

4. Please detail any remuneration paid, or funds otherwise made available to members, officers, etc. of your organization.

5. Please comment on the number of members/volunteers in your organization and how long your organization has been in operation.

Project/Proposal Profile

1. Assistance is being requested for:
 - Capital project and/or equipment
 - Special event
 - Other purpose (explain below)Other purpose:

2. Please describe the project/event for which you are requesting assistance. If you are applying for an exemption from fees and/or charges or other consideration, please provide details or your request here. Attach additional information if required.

3. Describe how this proposal will benefit the community.

Funding and Financial Information

1. Attach supporting financial information, ie., budget/financial report. Ensure the following information is clearly itemized:
 - Total cost of project/proposal;
 - Grants/funding from other sources;
 - Funding contributed by applicant through fund raising activities or other sources of revenue;
 - Total expenses for the fiscal year, including any monies and/or benefits paid to members or officers.

2. Have you applied for a grant/funding from other source(s)? YES NO

If yes, complete the following chart. If not, please comment.

Name of Grant or Funding Agency	\$ Amount Applied for	Status of Grant Application		
		Approved	Denied	Pending

3. Have you received assistance (grant in aid/waiving of fees, etc.), from the Regional District of Bulkley-Nechako in previous years?

YES NO If yes, complete the following chart.

Year:	\$ Amount	Purpose for which assistance was used

4. Does your organization:

- a) Offer direct financial assistance to individuals or families? YES NO
- b) Duplicate services that fall within the mandate of either a senior government or a local service agency? YES NO
- c) Provide an opportunity for individuals to make direct contributions? YES NO
- d) Is your organization part of a provincial or national fundraising campaign? YES NO

Don't forget to attach the required financial report.

RDBN - Grant In Aid- Budget

Item	Total
Trailer Supplies & Equipment	
See attached list	\$ 11,488
Community Wildfire Events	
3 events in total (educational materials and supplies, space rental, etc.)	\$ 4,000
School Events	
2 events in total (educational materials and supplies, etc.)	\$ 2,000
neighbourhood events	
10 events (educational materials and supplies, etc.)	\$ 1,000
Educational Courses	
S100 and S185 courses	\$ 5,000
	\$ 23,488



179

Regional District of Bulkley-Nechako Board of Directors

To: Chair and Board
From: Shari Janzen, Economic Development Assistant
Date: May 9, 2024
Subject: **Dze L K'ant Friendship Centre Society – Letter of Support Request**

RECOMMENDATION: **(all/directors/majority)**

That the Board provide a Letter of Support to Dze L K'ant Friendship Centre Society for their funding application to BC Housing's Indigenous Housing Fund.

BACKGROUND

The Dze L K'ant Friendship Centre Society is a community-based organization founded in Smithers in 1974. The society, guided by Indigenous values, provides activities, services, and information to all people. It focuses on developing skills and strengths while incorporating spiritual, emotional, mental, and physical well-being to help people become self-sufficient and self-reliant.

The Society is currently working on a project in Smithers with final permits having been approved for a 37-unit housing development for Indigenous families and elders. Construction is expected to begin this summer.

The Society is working toward a similar project in Houston for Indigenous families, elders, and individuals. This proposed project will be 35-40 units and will be modeled off the Smithers project, incorporating a community kitchen, cultural amenity space, and staff supports. An application for the project in Houston will be submitted on May 15, and a Letter of Support from the RDBN is requested for that application.