The District of Taylor

**Agenda**

Regular Council Meeting
to be held in Council Chambers
located at the District Office at 10007 – 100 A Street
Monday, April 29, 2019 at 5:00 PM

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### 1. CALL TO ORDER

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### 2. INTRODUCTION OF LATE ITEMS

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### 3. ADOPTION OF AGENDA

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### 4. GUESTS & DELEGATES

4.1 Fort St. John Hospital Foundation Presentation  
Niki Hedges, Executive Director, Fort St. John Hospital Foundation

Fort St. John Hospital Foundation Presentation

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### 5. GALLERY COMMENTS ON AGENDA TOPICS

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### 6. ADOPTION OF MINUTES

6.1 Public Works Committee Meeting Minutes  
April 15, 2019

April 15, 2019 Public Works Committee Meeting Minutes

6.2 Protection Committee Meeting Minutes  
April 15, 2019

April 15, 2019 Protection Committee Meeting Minutes

6.3 Committee of the Whole Meeting Minutes  
April 15, 2019

April 15, 2019 Committee of the Whole Meeting Minutes

6.4 Regular Council Meeting Minutes  
April 15, 2019

April 15, 2019 Regular Council Meeting Minutes

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### 7. BUSINESS ARISING FROM THE MINUTES

7.1 Public Works Committee Meeting Minutes  
April 15, 2019

7.2 Protection Committee Meeting Minutes  
April 15, 2019
7.3 Committee of the Whole Meeting Minutes  
April 15, 2019

7.4 Regular Council Meeting Minutes  
April 15, 2019

8. **CORRESPONDENCE**

8.1 Correspondence list  
*April 29, 2019 Correspondence List*

8.2 Emergency Preparedness Week BBQ  
*Emergency Preparedness Week BBQ*

8.3 Bill C-68 Revisions  
Cheryl Gallant, M.P., Renfrew - Nipissing - Pembroke  
Member of Standing Committee on National Defence  
Member of Standing Committee on Industry, Science and Technology  
*Bill C-68 Revisions*

8.4 Westcoast Connector Gas Transmission Project Extension Request Decision  
Sheldon Foote, Project Assessment Officer, Environmental Assessment Office  
*Westcoast Connector Gas Transmission Project Extension Request Decision*

8.5 North Peace Secondary School Graduation Invitation  
Jason Gill, Vice Principal, North Peace Secondary School  
*North Peace Secondary School Graduation Invitation*

9. **UNFINISHED BUSINESS**

10. **NEW BUSINESS**

11. **COUNCIL REPORTS**

12. **STAFF REPORTS**

12.1 CAO Activity Report – mid-January 2019 through April 2019  
Andrew Young, MCIP, RPP, Chief Administrative Officer  
*CAO Activity Report – mid-January 2019 through April 2019*

12.2 Asset Management Planning Grant – UBCM  
Tyla Pennell, Corporate Officer  
*Asset Management Planning Grant – UBCM*

13. **BYLAWS**

13.1 Tax Rates Bylaw No. 833, 2019  
Adoption  
*Tax Rates Bylaw No. 833, 2019*
14. MEDIA & GALLERY - QUESTION PERIOD

15. CLOSED MEETINGS

15.1 As per the Community Charter Section 90 (1):
   - (c) labour relations or other employee relations;
   - (n) the consideration of whether a council meeting should be closed under a provision of this subsection or subsection (2)

16. ADJOURNMENT

[Signature]
Corporate Officer
Celebrating 25 Years of Service to the Community
Supporting all stages of life
Today and into the future

Endowed Gifts and Named Funds
An endowed gift greatly helps the Fort St John Hospital in meeting its most pressing priorities in perpetuity.

Professional Management
All endowment funds are effectively managed for their intended purposes.
All money raised helps to purchase cancer diagnostic & treatment equipment.
COMMITTEE PRESENT: Brent Taillefer, Chair
Michelle Turnbull, Vice Chair

COMMITTEE ABSENT: Nil

STAFF PRESENT: Andrew Young, Chief Administrative Officer
Ryan Nelson, Director of Operations

GALLERY & MEDIA PRESENT: Nil

RECORDING SECRETARY: Tyla Pennell, Corporate Officer

1. CALL TO ORDER
Chair Taillefer called the meeting to order at 9:01 a.m.

2. INTRODUCTION OF LATE ITEMS
Nil

3. APPROVAL OF AGENDA
The agenda was approved as presented.

4. GUESTS & DELEGATES
Nil

5. GALLERY COMMENTS ON AGENDA TOPICS
Nil

6. CORRESPONDENCE
Nil
7. **UNFINISHED BUSINESS**

7.1 2019 Capital Projects Chart, Verbal Update  
Ryan Nelson, Director of Operations

The Director of Operations provided a verbal update on the 2019 Capital Projects Chart. It was noted that the River Filterhouse Backup Generation Project should be fully completed by the next Public Works Committee Meeting.

The Director advised that he would follow-up with the contractors regarding the completion of the Pine Avenue West Sewer Extension & Road Construction project.

8. **NEW BUSINESS**

Nil

9. **COMMITTEE REPORTS**

Discussion ensued around public comments received regarding the District's street sweeping activities and remaining gravel left on the roads. The Director of Operations advised that the equipment is working diligently to remove the gravel remaining on the roads after the winter season.

10. **STAFF REPORTS**

10.1 Verbal Updates on Committee Business

The Director of Operations provided a verbal update on the following topics:
- ICBC Grant Application for radar speed signs along Cherry Avenue East
- Radar speed sign collaboration with Enbridge and Canfor Taylor Pulp

It was noted that the radar speed sign at the Taylor Elementary School appears to be open or tampered with on occasion. The Director of Operations noted that he would look into the matter and ensure that the sign is secured from tampering.

Discussion ensued around consideration of alternative water sources and maintenance requirements needed for the water mainline located along the bank of the Peace River. It was noted that a report will be coming forward at the upcoming Public Works Committee Meeting detailing costs and expected maintenance required for the mainline.

10.2 2018 Public Works Departmental Review  
Ryan Nelson, Director of Operations

Discussion ensued around the need and desire to increase staffing capacity in the Public Works Department. The Committee recommended that the report be
amended to reflect staffing capacity constraints and benefits that could be realized within the department resulting from the addition of a staff member.

The 2018 Public Works Departmental Review was received with appreciation.

11. MEDIA & GALLERY - QUESTION PERIOD
Nil

12. CLOSED MEETINGS
Nil

13. ADJOURNMENT
The Public Works Committee Meeting adjourned with the time being 9:31 a.m.

Certified in accordance with Section 148 of the Community Charter.

________________________________________
Corporate Officer

Confirmed this _________ day of _________________, 2019.

________________________________________
Chair
District of Taylor
Protection Committee Meeting Minutes
April 15, 2019 held in Council Chambers
located at the District Office at 10007 – 100 A Street

COMMITTEE PRESENT:  
Dave Lueneberg, Chair
Michelle Turnbull, Vice Chair

COMMITTEE ABSENT:  
Nil

STAFF PRESENT:  
Andrew Young, MCIP, RPP, Chief Administrative Officer
Steve Byford, Fire Chief
Enzo Calla, Deputy Fire Chief/Protective Services Specialist

GALLERY & MEDIA PRESENT:  
Nil

RECORDING SECRETARY:  
Tyla Pennell, Corporate Officer

1. CALL TO ORDER  
Chair Lueneberg called the meeting to order at 1:03 p.m.

2. INTRODUCTION OF LATE ITEMS  
Nil

3. APPROVAL OF AGENDA  
The agenda was approved as presented.

4. GUESTS & DELEGATES  
Nil

5. GALLERY COMMENTS ON AGENDA TOPICS  
Nil

6. CORRESPONDENCE  
Nil
7. UNFINISHED BUSINESS
Nil

8. NEW BUSINESS
Nil

9. COMMITTEE REPORTS
Chair Lueneberg welcomed Vice Chair Turnbull to the Protection Committee.

10. STAFF REPORTS
10.1 Verbal Updates on Committee Business

The Fire Chief provided a verbal update on the following topics:

- Unit 49 installations
- Engine 11 pre-construction meeting
- Facility fire inspections
- District facility alarm system installations
- District office generator repairs
- Tentative receipt of thermal imaging camera and presentation to Council on Monday, April 29, 2019
- Self-contained breathing apparatus compressor installation
- Building demolition and removal on 103 Street

The Fire Chief advised that the air compressor replacement project costs came in at $20,386, which was under the budgeted funds allotted of $31,312.

10.2 2018 Protective Services Departmental Review
Steve Byford, Fire Chief

The Fire Chief provided an overview of the report.

The 2018 Protective Services Departmental Review was received with appreciation.

10.3 Bylaw Proposal · Open Air Burning Bylaw No. 834, 2019
Steve Byford, Fire Chief

The Fire Chief provided an overview of the proposed Open Air Burning Bylaw and rationale for the proposal.

Discussion ensued around the following topics:

- Fire categories associated with clearance restrictions
- Permit requirements associated with allowable hours to operate an outdoor
The Committee requested that the following revisions to the proposed bylaw:
- Section 5.5: Revise wording to state, "No open burning of Category 2 or Category 3 is allowed..."
- Section 6: 6.1: Revise the wording to state, "No open burning of Category 2 or Category 3 is allowed:"
- Section 11: 11.1: Remove "between 7:00 a.m. and 1:00 a.m."

The Committee agreed to refer the proposed Open Air Burning Bylaw, as amended, to the Committee of the Whole Meeting scheduled on Monday, April 29, 2019.

10.4 Everbridge Mass Notification System
Enzo Calla, Deputy Chief/Protective Services Specialist

Discussion ensued around the following topics:
- Types of notification alerts to be set up and distributed through Everbridge
- Communication for social media versus mass notification.
- Staff responsible for initiating notification alerts after hours

The Committee agreed on the following topics to be communicated through the mass notification system:
- unexpected water and sewer interruptions
- unexpected power outages
- unexpected road and bridge closures

The Committee noted that the District's Communication & Engagement Plan may need to be updated to reflect the addition of the mass notification system as a public communication tool.

It was noted that further discussion on notification alerts will be discussed at the next Coffee with Council event. The Committee requested that a Staff Memo be brought forward to the Committee of the Whole Meeting scheduled on Monday, April 29, 2019, with recommendations on types of notifications alerts to be set up on the Everbridge Mass Notification System.

10.5 10471-102nd Street - Unsightly Property
Enzo Calla, Deputy Chief/Protective Services Specialist

The Committee agreed to advance this topic for further discussion to the Committee of the Whole Meeting being held this same day under New Business.
11. MEDIA & GALLERY - QUESTION PERIOD
   Nil

12. CLOSED MEETINGS
   Nil

13. ADJOURNMENT
   The Protection Committee Meeting adjourned with the time being 2:39 p.m.

   Certified in Accordance with Section 148 of the *Community Charter*.

   __________________________________________
   Corporate Officer

   Confirmed this __________ day of ______________, 2019.

   __________________________________________
   Chair
1. CALL TO ORDER
Chair Fraser called the meeting to order at 4:02 p.m.
2. **INTRODUCTION OF LATE ITEMS**
   The Committee agreed to include a verbal discussion regarding 10471·102nd Street - Unsightly Property under Committee Reports as well as a Proposed Replacement Sprayer Report under Staff Reports.

3. **APPROVAL OF AGENDA**
   The agenda was approved as amended.

4. **GUESTS & DELEGATES**
   Nil

5. **GALLERY COMMENTS ON AGENDA TOPICS**
   Nil

6. **CORRESPONDENCE**
   Nil

7. **UNFINISHED BUSINESS**
   7.1 **NDIT Resolution of Support Grant Application Rename** · Staff Memo
       Ryan Galay, Golf Course General Manager

       The Committee discussed the proposed amendment to the recommendation coming forward at this evening's Council Meeting.

       The Committee agreed to generalize the recommendation, at the upcoming Council Meeting, regarding the resolution of support for the Lone Wolf Golf Club Roof and Gutter Replacement Project to be for the Lone Wolf Golf Clubhouse Upgrades.

   7.2 **Draft Council Conference/Meeting Attendance & Remuneration Policy** · Staff Memo
       Tyla Pennell, Corporate Officer

       The Committee discussed the draft policy and the opportunity for Council to grant Meeting Fee Remuneration authorization for attendance at internal meetings when the time requirement for attendance may exceed the general scope of an elected official's duties.

       The Committee recommended that the draft Council Conference/Meeting Attendance & Remuneration Policy be amended as follows:
       - Remove the Airport Advisory and Transmission Committee from the list of External Meetings
       - Amend wording for the Federation of Canadian Municipalities (FCM)
Conference to allow attendance for the Mayor or a Council representative.

- Include eligibility for all Council to attend the FCM Conference when it is located in Western Canada.
- Amend the noted one authorized annual conference for spousal programs offered and paid for by the District to any authorized annual conference where a spousal program is offered.
- Amend the noted one return ticket for spousal travel per year to two return tickets per year.

Direction to staff to amend the Draft Council Conference/Meeting Attendance & Remuneration Policy and bring forward at the next Committee of the Whole Meeting for further consideration.

8. **NEW BUSINESS**
   Nil

9. **COMMITTEE REPORTS**

   9.1 10471-102nd Street - Unsightly Premise
   Councillor Lueneberg

   Councillor Lueneberg provided an overview of the report presented at today's Protection Committee Meeting regarding the Unsightly Premise located at 10471-102nd Street.

   It was noted that staff have been unsuccessful at connecting with the property's owner. Staff's request is for Council's support in order to initiate remediation of the property.

   Concern was expressed regarding potential vehicle contaminants seeping off of the property. It was noted that further notification should be posted for a minimum of 30 days at the property.

   The Committee agreed to advance this topic for discussion at tonight's Council Meeting.

10. **STAFF REPORTS**

   10.1 Verbal Updates on Committee Business

   Nil

   10.2 2018 Corporate Services Departmental Review
   Tyla Pennell, Corporate Officer
The Committee expressed their appreciation for the report and for the work of the Corporate Services Staff.

The report was received with appreciation.

10.3 Proposed Zoning Bylaw Amendments to support Micro Breweries, Craft Distilleries, and Cannabis Retail Uses
Andrew Young, MCIP, RPP, Chief Administrative Officer

The Chief Administrative Officer provided an overview of the report. The Committee considered whether location parameters should be considered from the Community Core.

Direction to staff to prepare the Proposed Zoning Bylaw Amendments to support Micro Breweries, Craft Distilleries and Cannabis Retail Uses topic for discussion at the upcoming Coffee with Council event.

10.4 ALR Non-Farm Use Application, Verbal Update
Ryan Nelson, Director of Operations
Andrew Young, MCIP, RPP, Chief Administrative Officer

The Chief Administrative Officer advised that an Agricultural Land Reserve Non-Farm Use Application has been drafted and staff are currently finalizing the work to prepare for its submission.

10.5 Jarvis Crescent Subdivision Construction Award
Ryan Nelson, Director of Operations

Discussion ensued around the costs quoted for optional work. Staff noted that these costs are identified but not included in the initial contractor's bid. The Committee agreed to consider any optional project work at a later date.

Direction to staff to inquire with S Young Enterprises Ltd. regarding potential cost fluctuation of optional project work.

The Committee agreed to advance this topic to tonight's Council Meeting for resolution.

10.6 Proposed Replacement Sprayer
Craig Simpson, Golf Course Superintendent

The Golf Course General Manager provided a handout of the Proposed Replacement Sprayer Report which is attached and forms part of these minutes.

Direction to staff to work with Mayor Fraser on the approval of the Golf Course
Sprayer Replacement.

Proposed Replacement Sprayer Report

11. MEDIA & GALLERY - QUESTION PERIOD
   Nil

12. CLOSED MEETINGS
   Nil

13. ADJOURNMENT
    The Committee of the Whole Meeting adjourned with the time being 4:58 p.m.

    Certified in Accordance with Section 148 of the Community Charter.

    ___________________________  
    Corporate Officer

    Confirmed this __________ day of ______________, 2019.

    ___________________________  
    Chair
Staff Report
PO Box 300 | 10007 - 100A Street | Taylor, BC V0C 2K0 | www.districtoftaylor.com

TO: Committee of the Whole
Craig Simpson, Superintendent
In collaboration with Ryan Galay, General Manager
Lone Wolf Golf Club

DATE: April 15, 2019

SUBJECT: Proposed replacement sprayer – described as Toro Workman 3300D #40328 with box – for the Lone Wolf Golf Club

ATTACHMENT(S):
☐ Toro Quote for sprayer
☐ Cushman quote for sprayer

STRATEGIC GOALS & PRIORITIES:
This report complies with the following strategic goals set out by Council:
- Invest in maintaining our infrastructure

RECOMMENDED RESOLUTION:
That the Committee recommend to Council approval to purchase a new Toro Multipro 1750 sprayer – described as Toro Workman 3300D #40328 with box – for the Lone Wolf Golf Club as budgeted in the 2019-2023 Capital Plan.

PURPOSE:
This report provides background information and options for the purchase of a new sprayer for the Lone Wolf Golf Club.

BACKGROUND:
The current Workman used for spraying the golf course is almost twenty-five years old, this sprayer wastes product that is put into it, ultimately costing the golf course more money. The recent 2019-2023 Capital Plan identified the need to purchase a new Spraying Unit during the 2019 season.

FINANCIAL IMPLICATIONS:
Purchase of a new Toro Multipro 1750 will cost about $62,506.00 plus taxes (Attachment #1). The 2019-2023 Capital Plan budget provides for up to $70,000 to support this proposed purchase in 2019.
COMMENTS & DISCUSSION:
During the 2019-2023 Capital Planning it was identified that a new sprayer was necessary and budgeted for $70,000. Once the Capital Plan was approved the Golf Course Superintendent went to different companies for quotes. Looking through the quotes it was agreed that the best option from the quotes was a Toro Multipro 1750 which is a sprayer specific piece of machinery offered from Toro.

Toro offers a level of customer service out of Edmonton that is unequaled from Cushman who are based out of Vancouver. The option from Toro also comes with more accessories at a lower cost.

ALTERNATIVE OPTIONS:
A second quote is provided for information; this option is a more expensive machine costing $67,300.00 with less add-ons than the proposed option (Attachment #2).

SUMMARY & CONCLUSION:
District staff recommends that a new Toro Multipro 1750 sprayer – described as Toro Workman 3300D #40328 with box – be purchased for the Lone Wolf Golf Club as budgeted in the 2019-2023 Capital Plan for the 2019 season.

RESPECTFULLY SUBMITTED:

Ryan Galay
Golf Course General Manager

The District of Taylor’s guiding principle is “Safety, Family, then Work.”
### Oakcreek Golf & Turf Inc.

**Sold To:** Lone Wolf Golf Club  
**Bill To:** DIS017  
**Contact:** Craig  
**Phone #:** 250-789-3711

### Alberta

**Internal Invoice #** Order #: 20407KR  
**Date:** 04/11/19  
**Ship To:** Edmonton Branch

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**Terms:** Net 10  
**Delivery Date:** ASAP May 1st, 2019  
**Special Instructions (Warranties, Trade-Ins, H.O.C.):**

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**Total before taxes:** 62,506.00  
**GST:** 3,125.30  
**BC Tire Tax ($5/tire):** 20.00  
**HST:** 4,375.42  
**Total including taxes:** 70,026.72

**Salesperson:** Kevin Ryan  
**Sales #:** 105
Feb 25/19

LONEWOLF GOLF CLUB
TAYLOR B.C.

Quote for Cushman Spraytek XP175

Hello Craig

2019 Cushman Spraytek XP175 sprayer c/w
Kubota diesel engine
4wd 5 speed trans with hi-lo
Hi flow hydraulics
175 gal spray tank
Raven 450 spray control/ 18.5 ft boom
Electric hose reel/ 100 ft hose with spray gun
Tank rinse system
Premium suspension operators seat
Foam marking system

$87,300.00 plus tax

Several options for this sprayer include: 300 gal tank, gps control systems, auto boom height control to name a few. GPS systems are great but very $$$, the Raven 450 system I quoted is a great system that will automatically maintain desired application rate at varying speed.
I included 4wd but you might not need this option, nice thing about the Cushman spraytek, you can hydraulically lift spray tank to access engine for maintenance, remove the spray tank and install dump box or top dresser, making this truck a more versatile vehicle for the golf course use.

Thank you for the opportunity to quote on your requirements. I value your business and look forward to servicing your equipment needs.

Regards,

Wayne Dreger
ROLLINS MACHINERY
AGENDA ITEM #6.4
Regular Council Meeting Minutes April 15, 2019

District of Taylor
Regular Council Meeting Minutes
April 15, 2019 held in Council Chambers
located at the District Office at 10007 – 100 A Street

COUNCIL PRESENT:
Rob Fraser, Mayor
Brent Taillefer, Councillor
Michelle Turnbull, Councillor
Betty Ponto, Councillor
Dave Lueneberg, Councillor

COUNCIL ABSENT:
Nil

STAFF PRESENT:
Andrew Young, MCIP, RPP, Chief Administrative Officer
Ryan Galay, Golf Course General Manager
Michael McPhail, Director of Financial Services
Steven Byford, Fire Chief
Enzo Calla, Deputy Chief/Protective Services Specialist
Paula Calla, Community Services Program & Events Coordinator

GALLERY & MEDIA PRESENT:
Matt Preprost, Alaska Highway News
Scott Brooks, Moose FM
Corey Naphtali, CPA CA, KPMG
(Via teleconference call ending at 5:20 p.m.)
Sherri Mytopher, MS Society of Canada
(Left at 6:16 p.m.)
S/Sgt. Steve Perrett, RCMP
(Left at 5:55 p.m.)
Sgt. Dave Tyreman, RCMP
(Left at 5:55 p.m.)

RECORDING SECRETARY:
Tyla Pennell, Corporate Officer
1. CALL TO ORDER  
Mayor Fraser called the meeting to order at 5:00 p.m.

2. INTRODUCTION OF LATE ITEMS  
Council agreed to include the following items for discussion:
- Jarvis Crescent Subdivision Construction Award under Unfinished Business  
- 10471-102nd Street - Unsightly Premises under New Business  
- 2018 Financial Statements Approval under New Business

3. ADOPTION OF AGENDA  
RESOLUTION  
#115/2019  
Moved by Councillor Taillefer  
Seconded by Councillor Ponto  
"THAT, the agenda be adopted as amended."  
CARRIED

4. GUESTS & DELEGATES  
4.1 2018 Financial Statements Presentation  
Corey Naphtali, CPA CA, Partner, KPMG  
Mr. Naphtali provided copies of the KPMG Financial Statement Presentation and Draft Consolidated Financial Statements which are attached and form part of these minutes.  
Mr. Naphtali expressed appreciation to District of Taylor staff for their assistance with the audit and noted that financial statements have been fairly presented in accordance with the Canadian public sector accounting standards. Mr. Naphtali proceed to provide an overview of the presentation, including details of the notes to the Consolidated Financial Statements.  
Council expressed their appreciation to KPMG for their presentation and preparation of the 2018 Consolidated Financial Statements. Council also expressed appreciation to District of Taylor management staff for efficient maintenance of District finances.

KPMG Financial Statements Presentation  
Draft 2018 Consolidated Financial Statements

4.2 2018 Statistics Presentation  
S/Sgt. Steve Perret & Sgt. Dave Tyreman  
RCMP Fort St. John Detachment

April 15, 2019
Regular Council Meeting Minutes
S/Sgt. Perret and Sgt. Tyreman provided an overview of the 2018 statistics presentation including, following topics:

- Establishment of a youth liaison pilot position and current vacancy pattern
- Overall calls for service and criminal code offences
- Increases and decreases in various crime and offence statistics
- Increase in impaired driving offences which includes motor vehicles and all-terrain vehicles

It was noted that the statistics provided only represent activity specifically within the District of Taylor's municipal boundaries. Council requested that statistics be provided for Peace Island Park at a later date.

Discussion ensued around whether the RCMP will be obtaining a boat to patrol activity on the Peace River. It was noted that the RCMP currently has access to a boat to patrol lakes and rivers in the area.

Council expressed appreciation to RCMP members for their presentation and continued efforts in keeping District of Taylor residents safe.

4.3 MS Awareness Month Proclamation Request
Sherri Mytopher, Board Member
Fort St. John, Northern Regional Chapter, MS Society of Canada

Ms. Mytopher provided a handout of the MS Walk Poster which is attached and forms part of these minutes. Ms. Mytopher proceeded to provide an overview of the following topics:

- Fundraising goals and events
- Request to hoist the MS flag in May to raise awareness
- Establishment of a local MS support group
- Statistics and challenges faced by Canadians diagnosed with MS

RESOLUTION
#116/2019
Moved by Councillor Ponto
Seconded by Councillor Taillefer

"THAT, the District of Taylor proclaim the month of May to be MS Awareness Month for the Multiple Sclerosis Society of Canada; and

THAT, the complete MS Awareness Proclamation be advertised on the District's website and Facebook page; and

THAT, the District hoist the MS Awareness Flag for the month of May 2019."

CARRIED
Mayor Fraser proceeded to read the full proclamation for MS Awareness Month. Council thanked Ms. Mytopher for her efforts and mentorship regarding MS awareness, for her presentation today and extended congratulations for receiving the Humanitarian of the Year Award.

MS Walk Poster

4.4 Presentation of Certificate of Appreciation from the Office of the Fire Commissioner
Steve Byford, Fire Chief

The Fire Chief presented Councillor Taillefer with a Certificate of Appreciation from the Office of the Fire Commissioner in recognition of his work as a Local Assistant to the Fire Commissioner and his contribution to fire safety in British Columbia.

5. GALLERY COMMENTS ON AGENDA TOPICS
Nil

6. ADOPTION OF MINUTES
6.1 Recreation Committee Meeting Minutes
April 1, 2019

6.2 Committee of the Whole Meeting Minutes
April 1, 2019

6.3 Regular Council Meeting Minutes
April 1, 2019

RESOLUTION
#117/2019
Moved by Councillor Ponto
Seconded by Councillor Turnbull

"THAT, the three sets of minutes be adopted as presented."

CARRIED

7. BUSINESS ARISING FROM THE MINUTES
7.1 Recreation Committee Meeting Minutes
April 1, 2019

It was noted that a site location meeting will be scheduled with the BC Peace Country River Rats to discuss Peace Island Park Pavilion playground placement locations.

7.2 Committee of the Whole Meeting Minutes
April 1, 2019

RESOLUTION #118/2019
Moved by Councillor Ponto
Seconded by Councillor Turnbull

"THAT, Council approves sponsorship of a $10,000 Hole in One Prize and entrance fee funding for a Council or staff member team for the following charity tournaments booked at Lone Wolf Golf Club: Literacy Society (May 11), Crime Stoppers (May 31), Travis Waite Memorial (June 1), Chamber of Commerce/Hospital Foundation (June 13), Special Olympics (June 15), United Way of Northern BC (June 20), Ronald McDonald House (July 5), Peace Crossing Historic Society (August 18), and Fort St. John Huskies (September 22)."

CARRIED

RESOLUTION #119/2019
Moved by Councillor Lueneberg
Seconded by Councillor Taillefer

"THAT, Council endorses an application to be submitted through the Northern Development Initiative Trust - Community Halls and Recreation Facilities for the Lone Wolf Clubhouse upgrades."

CARRIED

7.3 Regular Council Meeting Minutes
April 1, 2019
Nil

8. CORRESPONDENCE

8.1 Correspondence list

RESOLUTION #120/2019
Moved by Councillor Ponto
Seconded by Councillor Taillefer

"THAT, the correspondence list be received for information."

CARRIED

8.2 Union of BC Municipalities Resolution - Greenhouse Gas Limits for New Buildings
Meghan Lahti, Councillor & Climate Action Committee Chair, City of Port Moody
RESOLUTION #121/2019
Moved by Councillor Taillefer
Seconded by Councillor Ponto

"THAT, the Union of BC Municipalities Resolution - Greenhouse Gas Limits for New Buildings correspondence be received for information."

CARRIED

8.3 Union of BC Municipalities Resolution - Commitment for Collaboration between the Province of BC and Local Governments
Michael Morden, Mayor, City of Maple Ridge

RESOLUTION #122/2019
Moved by Councillor Lueneberg
Seconded by Councillor Ponto

"THAT, the Union of BC Municipalities Resolution - Commitment for Collaboration between the Province of BC and Local Governments correspondence be received for information."

CARRIED

9. UNFINISHED BUSINESS

9.1 Development Variance Permit 01-2019 - Staff Memo
Tyla Pennell, Corporate Officer

RESOLUTION #123/2019
Moved by Councillor Taillefer
Seconded by Councillor Lueneberg

"THAT, the development variance permit application 01-2019 be approved to permit a relaxation of the maximum age for newly placed manufactured homes, from the permitted 15 years to 26 years."

CARRIED

9.2 Jarvis Crescent Subdivision Construction Award
Ryan Nelson, Director of Operations

This agenda item was advanced from today's Committee of the Whole Meeting.

RESOLUTION #124/2019
Moved by Councillor Turnbull
Seconded by Councillor Lueneberg

"THAT, S. Young Enterprises Ltd. be awarded the contract for development of the
Jarvis Crescent Subdivision in the amount of $3,398,869.33, not including GST."

CARRIED

RESOLUTION #125/2019

"THAT, Urban Systems be direct awarded the contract to be the contract administrators for the Jarvis Crescent Subdivision project in the amount of $128,000.00, not including GST."

CARRIED

10. NEW BUSINESS

10.1 Proposed 2019 Wage and Benefit Changes

Andrew Young, MCIP, RPP, Chief Administrative Officer

RESOLUTION #126/2019

That Council approves the following proposed wage increases as well as benefit and policy amendments for non-management staff:

1. Approves increasing the premium paid to qualified Public Works staff for achieving multi-utility certification in the amount of $0.10 per hour;
2. Approves increasing the premium paid to qualified Public Works staff for achieving Level 2 certification in the amount of $0.20 per hour;
3. Amends the Substitution Pay/Acting Pay policy to read as: "A $1.00/hour incentive be established for a “Lead Hand or Foreman” taking on “acting” responsibilities of the Director of Operations, or the Parks & Facilities Director. This incentive starts on the first full working day of the absence. The implementation of $1.50/hour incentive for individuals taking on “acting” responsibilities in both Public Works and Parks and Facilities as “Lead Hand or Foreman”. This incentive starts on the first full working day of the absence. The employee in either “Acting Role” must be a competent person with good knowledge of the District of Taylor's policies and of Work Safe BC rules and regulations. At a minimum, the person filling either role is to have 8 hours of supervisory training through a certified program (i.e. Work Safe BC Supervisory for Safety Course). This incentive is specific to the: Public Works Department; and Parks and Facilities Department." and authorize the Acting Foreman to immediately begin to receive additional compensation of $1.50 per hour when the Foreman is unavailable or not on duty; and
4. The District of Taylor offers to enroll willing and eligible seasonal, casual,
and non-permanent employees in the District's Benefit Programs starting in 2019 and going forward; and, updates the District's Benefit Policies to support the enrollment of eligible seasonal, casual, and non-permanent employees in the District's Benefit Programs (as detailed in the information appended to this report), noting that the estimated cost of this change is approximately $23,000 in 2019. Subject to an appropriate procedure being developed to facilitate this benefit."

CARRIED

The Chief Administrative Officer expressed appreciation to Council for their support on authorized initiatives. Council noted that they will continue to support the professional development of District staff.

10.2 Coffee with Council – Proposed Dates · Staff Memo
Paula Calla, Program & Events Coordinator

Discussion ensued around Council availability on the proposed dates to schedule upcoming Coffee with Council events. Council agreed that 2019 Coffee with Council events will be scheduled on Thursday, May 23, 2019, at 6:30 p.m. and tentatively on Tuesday, October 22, 2019, at 6:30 p.m. It was noted that Coffee with Council event dates for 2020 will be discussed in October.

10.3 10471-102nd Street · Unsightly Premises

This agenda item was advanced from today's Committee of the Whole Meeting.

RESOLUTION #127/2019
Moved by Councillor Lueneberg
Seconded by Councillor Turnbull

"THAT, Protective Services staff be authorized to initiate remediation of the property located at 10471-102nd Street starting with signage and notification."

CARRIED

The Chief Administrative Officer advised that the District solicitor will be contacted to discuss notification details.

10.4 2018 Financial Statements Approval

RESOLUTION #128/2019
Moved by Councillor Ponto
Seconded by Councillor Taillefer

"THAT, the Consolidated Financial Statements ending December 31, 2018 be
adopted as presented."

CARRIED

11. COUNCIL REPORTS
Mayor Fraser provided an overview of the following conferences and meetings attended in April including the following topics of discussion:

- BC Mayors' Caucus:
  - Clarification surrounding elected official roles during emergencies
  - Balancing social and economic prosperity
  - Provincial expectations associated with CleanBC
- Council of Forest Industries Convention:
  - Markets update
  - BC Business Council economic review and outlook for Canada and BC
  - Caribou Recovery Program update
- Senate Committee Meeting:
  - Provided remarks on behalf of the Resource Municipalities Coalition concerning Bill C-69
- Resource Municipalities Coalition Meetings:
  - Presentation of BC Energy Roadmap recommendations to Premier Horgan and Provincial Ministers

12. STAFF REPORTS
12.1 Resolutions of Support for Grant Applications
Tyla Pennell, Corporate Officer

RESOLUTION #129/2019
Moved by Councillor Taillefer
Seconded by Councillor Lueneberg

"THAT, the District of Taylor supports the Peace Country River Rat’s grant application to the BC Hydro GO Fund for the purpose of constructing the Peace Island Park Playground."

CARRIED

RESOLUTION #130/2019
Moved by Councillor Turnbull
Seconded by Councillor Ponto

"THAT, the District of Taylor supports the grant application to Northern Development Initiative Trust for the purpose of purchasing replacement tables and chairs for the Community Hall."

CARRIED
RESOLUTION
#131/2019

Moved by Councillor Ponto
Seconded by Councillor Turnbull

“THAT, the District of Taylor supports the grant application to Northern Development Initiative Trust for the purpose of replacing the Arena condenser.”

CARRIED

13. BYLAWS

13.1 Tax Rates Bylaw No. 833, 2019
First Three Readings

RESOLUTION
#132/2019

Moved by Councillor Ponto
Seconded by Councillor Taillefer

"THAT, Tax Rates Bylaw No. 833, 2019 be given its first reading this 15th day of April 2019."

CARRIED

RESOLUTION
#133/2019

Moved by Councillor Lueneberg
Seconded by Councillor Turnbull

"THAT, Tax Rates Bylaw No. 833, 2019 be given its second reading this 15th day of April 2019."

CARRIED

RESOLUTION
#134/2019

Moved by Councillor Turnbull
Seconded by Councillor Taillefer

"THAT, Tax Rates Bylaw No. 833, 2019 be given its third reading this 15th day of April 2019."

CARRIED

14. MEDIA & GALLERY - QUESTION PERIOD

Mr. Preprost inquired about notification timelines associated with the unsightly premises located at 10471-102nd Street. The Chief Administrative Officer advised that the District solicitors will be contacted to discuss this matter further.
Mr. Preprost inquired whether the potential investors which prompted the Proposed Zoning Amendment Bylaw were local. Mayor Fraser advised that they are local to the Peace River Regional District.

Mr. Preprost noted that it was interesting no fatalities were recorded in the 2018 RCMP Statistics. Mayor Fraser advised that this is due to the location of the municipal boundaries, which would not include the North or South Taylor Hills.

15. CLOSED MEETINGS

RESOLUTION

#135/2019

Moved by Councillor Ponto
Seconded by Councillor Turnbull

"THAT, the Regular Council Meeting Now be Closed to the public with the time being 7:12 p.m., as per Community Charter Section 90 (1):

- (c) labour relations or other employee relations;
- (g) litigation or potential litigation affecting the municipality;
- (n) the consideration of whether a council meeting should be closed under a provision of this subsection or subsection (2)."

CARRIED

16. ADJOURNMENT

RESOLUTION

#136/2019

Moved by Councillor Ponto
Seconded by Councillor Lueneberg

"THAT, the Regular Council Meeting adjourn with the time being 8:51 p.m."

CARRIED

Certified in Accordance with Section 148 of the Community Charter.

____________________________________
Corporate Officer

Confirmed this ________ day of ______________, 2019.

____________________________________
Mayor

April 15, 2019

Regular Council Meeting Minutes
MINUTES ITEM #4.1

AGENDA ITEM #6.4
Regular Council Meeting Minutes April 15, 2019

Agenda

- Auditors' Report
- Consolidated financial statements
- Surplus
- Questions

Page 13 of 57
Auditors' Report

- Independent Auditors' Report
- Clean auditors' report issued in respect of the consolidated financial statements in accordance with Canadian public sector accounting standards
## Financial assets - December 31, 2018

### Consolidated statement of Financial Position (in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$10,428</td>
<td>$10,438</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>1,269</td>
<td>1,276</td>
</tr>
<tr>
<td>Inventory - golf course</td>
<td>141</td>
<td>72</td>
</tr>
<tr>
<td><strong>Total financial assets</strong></td>
<td><strong>$11,838</strong></td>
<td><strong>$11,786</strong></td>
</tr>
</tbody>
</table>
## Financial liabilities - December 31, 2018

### Consolidated statement of Financial Position (in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$856</td>
<td>$715</td>
</tr>
<tr>
<td>Total financial liabilities</td>
<td>$856</td>
<td>$715</td>
</tr>
<tr>
<td>Net financial assets</td>
<td>$10,982</td>
<td>$11,071</td>
</tr>
</tbody>
</table>
## Consolidated statement of Financial Position

(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>2,131</td>
<td>2,131</td>
<td>-</td>
</tr>
<tr>
<td>Building and building improvements</td>
<td>8,249</td>
<td>8,137</td>
<td>112</td>
</tr>
<tr>
<td>Vehicles, machinery and equipment</td>
<td>2,376</td>
<td>2,005</td>
<td>371</td>
</tr>
<tr>
<td>Roads infrastructure</td>
<td>10,257</td>
<td>9,504</td>
<td>753</td>
</tr>
<tr>
<td>Water infrastructure</td>
<td>4,971</td>
<td>4,932</td>
<td>39</td>
</tr>
<tr>
<td>Sanitary sewer infrastructure</td>
<td>5,132</td>
<td>4,773</td>
<td>359</td>
</tr>
</tbody>
</table>

**Total - Net book value**

- $33,116
- $31,482
- $1,634
### Statement of Operations and Accumulated Surplus (in thousands of dollars)

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Surplus</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>9,687</td>
<td>9,117</td>
<td>7,195</td>
<td>$2,492</td>
</tr>
<tr>
<td>2018</td>
<td>9,104</td>
<td>7,495</td>
<td>7,564</td>
<td>$1,540</td>
</tr>
</tbody>
</table>
### Revenue - Year ended December 31, 2018

<table>
<thead>
<tr>
<th>(In thousands of dollars)</th>
<th>Budget</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net taxation revenue</td>
<td>3,758</td>
<td>3,758</td>
<td>3,735</td>
</tr>
<tr>
<td>Sales of services</td>
<td>544</td>
<td>505</td>
<td>615</td>
</tr>
<tr>
<td>Government transfers</td>
<td>2,565</td>
<td>2,518</td>
<td>3,002</td>
</tr>
<tr>
<td>User fees</td>
<td>651</td>
<td>665</td>
<td>649</td>
</tr>
<tr>
<td>Interest and tax penalties</td>
<td>184</td>
<td>230</td>
<td>239</td>
</tr>
<tr>
<td>Licences and permits</td>
<td>106</td>
<td>103</td>
<td>123</td>
</tr>
<tr>
<td>Golf course</td>
<td>1,370</td>
<td>1,325</td>
<td>1,324</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td><strong>$ 9,178</strong></td>
<td><strong>$ 9,104</strong></td>
<td><strong>$ 9,687</strong></td>
</tr>
</tbody>
</table>
## Expenses - Year ended December 31, 2018

<table>
<thead>
<tr>
<th>(In thousands of dollars)</th>
<th>Budget</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>811</td>
<td>900</td>
<td>821</td>
</tr>
<tr>
<td>Public works</td>
<td>592</td>
<td>587</td>
<td>588</td>
</tr>
<tr>
<td>Protective services</td>
<td>540</td>
<td>468</td>
<td>362</td>
</tr>
<tr>
<td>Golf course</td>
<td>1,572</td>
<td>1,657</td>
<td>1,522</td>
</tr>
<tr>
<td>Other community services and programs</td>
<td>1,145</td>
<td>1,011</td>
<td>1,085</td>
</tr>
<tr>
<td>Parks and recreation services</td>
<td>1,134</td>
<td>1,181</td>
<td>1,145</td>
</tr>
<tr>
<td>Water and sanitary sewer services</td>
<td>551</td>
<td>485</td>
<td>505</td>
</tr>
<tr>
<td>Amortization</td>
<td>1,150</td>
<td>1,275</td>
<td>1,167</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>$7,495</strong></td>
<td><strong>$7,564</strong></td>
<td><strong>$7,195</strong></td>
</tr>
</tbody>
</table>
Net financial assets - Year ended December 31, 2018

Consolidated statement of change in net financial assets
(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening net financial assets</td>
<td>11,071</td>
<td>11,071</td>
<td>10,943</td>
</tr>
<tr>
<td>Surplus</td>
<td>1,683</td>
<td>1,540</td>
<td>2,492</td>
</tr>
<tr>
<td>Net change in non-financial assets*</td>
<td>(6,287)</td>
<td>(1,629)</td>
<td>(2,364)</td>
</tr>
<tr>
<td>Closing net financial assets</td>
<td>$ 6,467</td>
<td>$ 10,982</td>
<td>$ 11,071</td>
</tr>
</tbody>
</table>

* Negative value represents an investment in non-financial assets
### Accumulated surplus - Year ended December 31, 2018

<table>
<thead>
<tr>
<th>Year</th>
<th>Surplus</th>
<th>Reserve funds set aside for specific purposes</th>
<th>Total accumulated surplus</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>35,615</td>
<td>7,350</td>
<td>$44,155</td>
</tr>
<tr>
<td>Change</td>
<td>1,450</td>
<td>(41)</td>
<td>130</td>
</tr>
<tr>
<td>2017</td>
<td>34,165</td>
<td>1,231</td>
<td>$42,616</td>
</tr>
<tr>
<td>Reserve set aside by Council</td>
<td>1,190</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Surplus Breakdown - in thousands of dollars

<table>
<thead>
<tr>
<th>Change</th>
<th>2017</th>
<th>2018</th>
<th>Invested in tangible capital assets</th>
<th>General fund</th>
<th>Water utility fund</th>
<th>Sanitary sewer fund</th>
<th>Total surplus</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>1,634</td>
<td>(222)</td>
<td>289</td>
<td>(251)</td>
<td>$1,450</td>
</tr>
<tr>
<td></td>
<td>31,482</td>
<td>33,116</td>
<td>1,410</td>
<td>410</td>
<td>725</td>
<td>1,548</td>
<td>$34,165</td>
</tr>
</tbody>
</table>

Accumulated surplus cont. - Year ended Dec 31, 2018

Page 23 of 57
### Reserves set aside by Council breakdown – in thousands of dollars

<table>
<thead>
<tr>
<th></th>
<th>General operating</th>
<th>Water operating</th>
<th>Sewer operating</th>
<th>Total reserves</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2017</strong></td>
<td>663</td>
<td>135</td>
<td>25</td>
<td>1,231</td>
</tr>
<tr>
<td><strong>Change</strong></td>
<td>368</td>
<td>287</td>
<td>121</td>
<td>40</td>
</tr>
<tr>
<td><strong>2018</strong></td>
<td>1,031</td>
<td>422</td>
<td>146</td>
<td>$1,191</td>
</tr>
</tbody>
</table>

Accumulated surplus cont. - Year ended Dec 31, 2018
## Accumulated surplus cont. - Year ended Dec 31, 2018

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2018</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment appeal</td>
<td>2</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Building replacement</td>
<td>54</td>
<td>3,048</td>
<td>298</td>
</tr>
<tr>
<td>Climate action</td>
<td>20</td>
<td>22</td>
<td>2</td>
</tr>
<tr>
<td>Debt retirement</td>
<td>76</td>
<td>78</td>
<td>2</td>
</tr>
<tr>
<td>Equipment replacement</td>
<td>29</td>
<td>1,629</td>
<td>1,600</td>
</tr>
<tr>
<td>Sale of land</td>
<td>1,285</td>
<td>1,308</td>
<td>23</td>
</tr>
<tr>
<td>Water infrastructure</td>
<td>555</td>
<td>564</td>
<td>9</td>
</tr>
<tr>
<td>Sanitary sewer infrastructure</td>
<td>499</td>
<td>508</td>
<td>9</td>
</tr>
<tr>
<td>Total</td>
<td>$7,350</td>
<td>$7,220</td>
<td>$130</td>
</tr>
</tbody>
</table>

Note: All figures are in thousands of dollars.
Notes to the consolidated financial statements

- Significant accounting policies (note 1)
- Accounts receivable (note 2)
- Accounts payable and accrued liabilities (note 3)
- Tangible capital assets (note 4)
- Accumulated surplus (note 5)
- Commitments and contingencies (note 6)
- Net taxation revenue (note 7)
- Government transfers (note 8)
- Segmented information (note 9)
- Budget data (note 10)
- Trust fund (note 11)
- Significant taxpayers (note 12)
Questions on the consolidated financial statements?
DRAFT Consolidated Financial Statements of

DISTRICT OF TAYLOR

Year ended December 31, 2018
DISTRICT OF TAYLOR
Table of Contents
December 31, 2018, with comparative information for 2017
DRAFT

Management's Responsibility for the Consolidated Financial Statements
Independent Auditors' Report

Consolidated Financial Statements

Consolidated Statement of Financial Position 1
Consolidated Statement of Operations and Accumulated Surplus 2
Consolidated Statement of Change in Net Financial Assets 3
Consolidated Statement of Cash Flows 4
Notes to Consolidated Financial Statements 5 - 25
MANAGEMENT’S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

Mr. Michael McPhail  
Director of Financial Services

Mr. Andrew Young  
Chief Administrative Officer
INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of District of Taylor

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

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2018 and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion
We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' report.

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

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

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

**Auditors' 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 auditors' report that includes our opinion.

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
  
  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT
Chartered Professional Accountants

Prince George, Canada
April 15, 2019
### DISTRICT OF TAYLOR

Consolidated Statement of Financial Position

**DRAFT**

December 31, 2018, with comparative information for 2017

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$10,428,220</td>
<td>$10,437,693</td>
</tr>
<tr>
<td>Accounts receivable (note 2)</td>
<td>$1,268,998</td>
<td>$1,275,702</td>
</tr>
<tr>
<td>Inventory - golf course</td>
<td>$140,646</td>
<td>$72,269</td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>$33,116,033</td>
<td>$31,482,187</td>
</tr>
<tr>
<td><strong>Financial liabilities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities (note 3)</td>
<td>$856,081</td>
<td>$714,959</td>
</tr>
<tr>
<td><strong>Net financial assets</strong></td>
<td>$10,981,783</td>
<td>$11,070,705</td>
</tr>
<tr>
<td><strong>Non-financial assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>$57,531</td>
<td>$62,706</td>
</tr>
<tr>
<td>Tangible capital assets (note 4)</td>
<td>$33,116,032</td>
<td>$31,482,187</td>
</tr>
<tr>
<td></td>
<td>$33,173,563</td>
<td>$31,544,893</td>
</tr>
<tr>
<td><strong>Accumulated surplus (note 5)</strong></td>
<td>$44,155,346</td>
<td>$42,615,598</td>
</tr>
</tbody>
</table>

Commitments and contingencies (note 6)

See accompanying notes to consolidated financial statements.

__________________________
Mayor

__________________________
Director of Financial Services
District of Taylor

Consolidated Statement of Operations and Accumulated Surplus

Draft

Year ended December 31, 2018, with comparative information for 2017

<table>
<thead>
<tr>
<th></th>
<th>Budget (note 10)</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net taxation revenue (note 7)</td>
<td>$ 3,758,202</td>
<td>$ 3,757,778</td>
<td>$ 3,734,530</td>
</tr>
<tr>
<td>Sale of services</td>
<td>544,460</td>
<td>505,188</td>
<td>615,251</td>
</tr>
<tr>
<td>Government transfers (note 8)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provincial</td>
<td>2,564,659</td>
<td>2,402,520</td>
<td>2,890,755</td>
</tr>
<tr>
<td>Federal</td>
<td>-</td>
<td>115,792</td>
<td>111,224</td>
</tr>
<tr>
<td>User fees</td>
<td>650,716</td>
<td>664,972</td>
<td>648,682</td>
</tr>
<tr>
<td>Interest and tax penalties</td>
<td>184,500</td>
<td>230,027</td>
<td>239,001</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>105,950</td>
<td>102,631</td>
<td>123,512</td>
</tr>
<tr>
<td>Golf course</td>
<td>1,370,290</td>
<td>1,324,970</td>
<td>1,324,024</td>
</tr>
<tr>
<td>Total revenue</td>
<td>9,178,777</td>
<td>9,103,878</td>
<td>9,686,959</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>810,524</td>
<td>900,366</td>
<td>820,488</td>
</tr>
<tr>
<td>Public works</td>
<td>592,402</td>
<td>586,253</td>
<td>588,234</td>
</tr>
<tr>
<td>Protective services</td>
<td>540,182</td>
<td>468,081</td>
<td>361,731</td>
</tr>
<tr>
<td>Golf course</td>
<td>1,572,421</td>
<td>1,657,345</td>
<td>1,522,409</td>
</tr>
<tr>
<td>Other community services and programs</td>
<td>1,144,701</td>
<td>1,010,641</td>
<td>1,084,842</td>
</tr>
<tr>
<td>Parks and recreation</td>
<td>1,134,044</td>
<td>1,181,210</td>
<td>1,145,231</td>
</tr>
<tr>
<td>Water and sanitary sewer services</td>
<td>550,567</td>
<td>484,759</td>
<td>505,397</td>
</tr>
<tr>
<td>Amortization</td>
<td>1,150,459</td>
<td>1,275,475</td>
<td>1,166,602</td>
</tr>
<tr>
<td>Total expenses</td>
<td>7,495,300</td>
<td>7,564,130</td>
<td>7,194,934</td>
</tr>
<tr>
<td>Annual surplus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,683,477</td>
<td>1,539,748</td>
<td>2,492,025</td>
</tr>
<tr>
<td>Accumulated surplus, beginning of year</td>
<td>42,615,598</td>
<td>42,615,598</td>
<td>40,123,573</td>
</tr>
<tr>
<td>Accumulated surplus, end of year</td>
<td>$ 44,299,075</td>
<td>$ 44,155,346</td>
<td>$ 42,615,598</td>
</tr>
</tbody>
</table>

See accompanying notes to consolidated financial statements.
### District of Taylor

Consolidated Statement of Change in Net Financial Assets

**DRAFT**

Year ended December 31, 2018, with comparative information for 2017

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual surplus</td>
<td>$1,683,477</td>
<td>$1,539,748</td>
<td>$2,492,025</td>
</tr>
<tr>
<td>Acquisition of tangible capital assets</td>
<td>(7,437,883)</td>
<td>(2,991,760)</td>
<td>(3,586,806)</td>
</tr>
<tr>
<td>Amortization of tangible capital assets</td>
<td>1,150,459</td>
<td>1,275,475</td>
<td>1,166,602</td>
</tr>
<tr>
<td>Loss on sale of tangible capital assets</td>
<td>-</td>
<td>24,238</td>
<td>41,148</td>
</tr>
<tr>
<td>Proceeds on sale of tangible capital assets</td>
<td>-</td>
<td>58,202</td>
<td>8,600</td>
</tr>
<tr>
<td></td>
<td>(6,287,424)</td>
<td>(1,633,845)</td>
<td>(2,370,556)</td>
</tr>
<tr>
<td>Purchase of prepaid expenses</td>
<td>-</td>
<td>(57,531)</td>
<td>(62,706)</td>
</tr>
<tr>
<td>Use of prepaid expenses</td>
<td>-</td>
<td>62,706</td>
<td>69,146</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>5,175</td>
<td>6,440</td>
</tr>
<tr>
<td>Change in net financial assets</td>
<td>(4,603,947)</td>
<td>(88,922)</td>
<td>127,909</td>
</tr>
<tr>
<td>Net financial assets, beginning of year</td>
<td>11,070,705</td>
<td>11,070,705</td>
<td>10,942,796</td>
</tr>
<tr>
<td>Net financial assets, end of year</td>
<td>$6,466,758</td>
<td>$10,981,783</td>
<td>$11,070,705</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these consolidated financial statements.
## District of Taylor

### Consolidated Statement of Cash Flows

**DRAFT**

Year ended December 31, 2018, with comparative information for 2017

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash provided by (used in):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual surplus</td>
<td>$1,539,748</td>
<td>$2,492,025</td>
</tr>
<tr>
<td>Items not involving cash:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortization of tangible capital assets</td>
<td>1,275,475</td>
<td>1,166,602</td>
</tr>
<tr>
<td>Loss on disposal of tangible capital assets</td>
<td>24,238</td>
<td>41,148</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,839,461</td>
<td>3,699,775</td>
</tr>
<tr>
<td><strong>Changes in non-cash operating working capital:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>6,704</td>
<td>(291,129)</td>
</tr>
<tr>
<td>Inventory - golf course</td>
<td>(68,377)</td>
<td>22,532</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>141,122</td>
<td>119,060</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>5,175</td>
<td>6,440</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,924,085</td>
<td>3,556,678</td>
</tr>
<tr>
<td><strong>Capital activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds on disposal of tangible capital assets</td>
<td>58,202</td>
<td>8,500</td>
</tr>
<tr>
<td>Acquisition of tangible capital assets</td>
<td>(2,991,760)</td>
<td>(3,586,806)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,933,558</td>
<td>(3,578,306)</td>
</tr>
<tr>
<td><strong>Decrease in cash and cash equivalents</strong></td>
<td>(9,473)</td>
<td>(21,628)</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents, beginning of year</strong></td>
<td>10,437,693</td>
<td>10,459,321</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents, end of year</strong></td>
<td>$10,428,220</td>
<td>$10,437,693</td>
</tr>
</tbody>
</table>

See accompanying notes to consolidated financial statements.
DISTRICT OF TAYLOR

Notes to Consolidated Financial Statements

DRAFT
Year ended December 31, 2018

Nature of operations:

District of Taylor (the "District") is a municipality that was created in 1958 under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, sanitary sewer and fiscal services.

1. Significant accounting policies:

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

(a) Basis of consolidation:

(i) Consolidated entities:

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

(ii) Accounting for Region and School Board transactions:

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

(iii) Trust funds:

Trust funds and their related operations administered by the District are not included in these consolidated financial statements.
1. Significant accounting policies (continued):

(b) Basis of accounting:

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

(c) Revenue recognition:

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

Revenue unearned in the current period is reported on the consolidated statement of financial position as part of accounts payable and accrued liabilities.

(d) Investment income:

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

(e) Cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(f) Inventory - golf course:

Inventory on hand at the financial statement date consists of items purchased for re-sale and is valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis.
1. Significant accounting policies (continued):

   (g) Non-financial assets:

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

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

<table>
<thead>
<tr>
<th>Asset</th>
<th>Useful life - years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building and building improvements</td>
<td>10-75</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>3-20</td>
</tr>
<tr>
<td>Roads infrastructure</td>
<td>10-75</td>
</tr>
<tr>
<td>Vehicles</td>
<td>5-20</td>
</tr>
<tr>
<td>Water and sanitary sewer infrastructure</td>
<td>10-75</td>
</tr>
</tbody>
</table>

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

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

   Tangible capital assets are tested annually for impairment in value, continued usefulness of the assets and related carrying values. Any impairment in carrying value would be recorded in the period that the impairment occurs.

   (ii) Contributions of tangible capital assets:

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

   (iii) Interest capitalization:

   The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.
Notes to Consolidated Financial Statements (continued)

DRAFT
Year ended December 31, 2018

1. Significant accounting policies (continued):

   (h) Use of estimates:

   The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Significant items subject to such estimates and assumptions includes the carrying value of tangible capital assets and collectibility of accounts receivable. Actual results could differ from these estimates.

   (i) Contaminated sites:

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

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

   a) an environmental standard exists;

   b) contamination exceeds the environmental standard;

   c) the organization is directly responsible or accepts responsibility for the liability;

   d) future economic benefits will be given up, and;

   e) a reasonable estimate of the liability can be made.

   (j) Government transfers:

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


## DISTRICT OF TAYLOR

Notes to Consolidated Financial Statements (continued)

**DRAFT**

Year ended December 31, 2018

### 2. Accounts receivable:

<table>
<thead>
<tr>
<th>Account Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clean Water and Wastewater Grant - Lift station #3</td>
<td>$626,196</td>
<td>$632,264</td>
</tr>
<tr>
<td>Local improvement levies</td>
<td>6,298</td>
<td>30,882</td>
</tr>
<tr>
<td>Other</td>
<td>150,505</td>
<td>145,495</td>
</tr>
<tr>
<td>Sales taxes</td>
<td>141,784</td>
<td>165,365</td>
</tr>
<tr>
<td>Taxes</td>
<td>108,250</td>
<td>128,643</td>
</tr>
<tr>
<td>Trade accounts</td>
<td>123,075</td>
<td>69,801</td>
</tr>
<tr>
<td>User fees</td>
<td>112,890</td>
<td>103,252</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,268,998</strong></td>
<td><strong>$1,275,702</strong></td>
</tr>
</tbody>
</table>

### 3. Accounts payable and accrued liabilities:

<table>
<thead>
<tr>
<th>Account Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred revenue</td>
<td>$50,826</td>
<td>$44,743</td>
</tr>
<tr>
<td>Government remittances</td>
<td>31,575</td>
<td>22,578</td>
</tr>
<tr>
<td>Holdbacks</td>
<td>122,590</td>
<td>158,766</td>
</tr>
<tr>
<td>Other accrued liabilities</td>
<td>232,360</td>
<td>113,876</td>
</tr>
<tr>
<td>Trade accounts</td>
<td>165,179</td>
<td>72,632</td>
</tr>
<tr>
<td>Wages and related costs</td>
<td>253,551</td>
<td>302,364</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$856,081</strong></td>
<td><strong>$714,959</strong></td>
</tr>
</tbody>
</table>

---

**MINUTES ITEM #4.1**
4. Tangible capital assets:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Land</td>
</tr>
<tr>
<td>Cost:</td>
<td></td>
</tr>
<tr>
<td>Balance, beginning of year</td>
<td>$2,130,987</td>
</tr>
<tr>
<td>Additions</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Disposals</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$2,130,987</td>
</tr>
</tbody>
</table>

Accumulated amortization:

|                        |      |                                  |                                |                     |                     |                                |               |
| Balance, beginning of year |         | 7,841,778                       | 2,941,201                     | 6,848,450          | 2,615,937           | 1,098,988                     | 21,346,354  |
| Disposals              |      |                                  |                                |                     |                     |                                |               |
|                        |      |                                  |                                |                     |                     |                                |               |
| Amortization           |      |                                  |                                |                     |                     |                                |               |
|                        |      |                                  |                                |                     |                     |                                |               |
| Balance, end of year   | $8,232,834  | 3,131,134                       | 7,227,398                    | 2,774,059          | 1,168,121           | 22,533,546                     |               |

Net book value

|                        |      |                                  |                                |                     |                     |                                |               |
| Balance, end of year   | $2,130,987  | $8,248,859                       | $2,375,832                    | $10,257,182        | $4,970,650          | $5,132,522                     | $33,116,032  |
## Distinct of Taylor

Consolidated Investments and Marketable Securities (continued)  

### Draft

4. Tangible Capital Assets (continued):

<table>
<thead>
<tr>
<th></th>
<th>Land</th>
<th>Building and Building Improvements</th>
<th>Vehicles, Machinery and Equipment</th>
<th>Roads Infrastructure</th>
<th>Water Infrastructure</th>
<th>Sanitary Sewer Infrastructure</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2017</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance, beginning of year</td>
<td>$2,130,987</td>
<td>$15,806,242</td>
<td>$4,661,333</td>
<td>$16,320,222</td>
<td>$6,924,682</td>
<td>$4,719,858</td>
<td>$49,563,324</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>172,475</td>
<td>379,269</td>
<td>1,259,655</td>
<td>623,880</td>
<td>1,151,727</td>
<td>3,566,806</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>(94,257)</td>
<td>(227,332)</td>
<td>-</td>
<td>-</td>
<td>(321,589)</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>2,130,987</td>
<td>15,978,717</td>
<td>4,948,345</td>
<td>16,352,545</td>
<td>7,548,362</td>
<td>5,871,585</td>
<td>52,828,541</td>
</tr>
</tbody>
</table>

Accumulated Amortization:

<table>
<thead>
<tr>
<th></th>
<th>Land</th>
<th>Building and Building Improvements</th>
<th>Vehicles, Machinery and Equipment</th>
<th>Roads Infrastructure</th>
<th>Water Infrastructure</th>
<th>Sanitary Sewer Infrastructure</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>-</td>
<td>7,483,269</td>
<td>2,605,754</td>
<td>6,678,272</td>
<td>2,472,187</td>
<td>1,011,211</td>
<td>20,451,693</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>(90,567)</td>
<td>(181,374)</td>
<td>-</td>
<td>-</td>
<td>(271,941)</td>
</tr>
<tr>
<td>Amortization</td>
<td>-</td>
<td>358,509</td>
<td>225,014</td>
<td>351,552</td>
<td>143,750</td>
<td>87,777</td>
<td>1,166,602</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>-</td>
<td>7,841,778</td>
<td>2,941,201</td>
<td>6,848,450</td>
<td>2,615,937</td>
<td>1,098,988</td>
<td>21,346,354</td>
</tr>
</tbody>
</table>

| Net Book Value      | $2,130,987 | $8,136,939 | $2,005,144 | $9,504,095 | $4,932,425 | $4,772,597 | $31,482,187 |
5. Accumulated surplus:

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

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Surplus:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invested in tangible capital assets</td>
<td>$ 33,116,032</td>
<td>$ 31,482,187</td>
</tr>
<tr>
<td>General fund</td>
<td>188,057</td>
<td>410,386</td>
</tr>
<tr>
<td>Water utility fund</td>
<td>1,014,257</td>
<td>724,578</td>
</tr>
<tr>
<td>Sanitary sewer fund</td>
<td>1,296,472</td>
<td>1,547,912</td>
</tr>
<tr>
<td><strong>Total surplus</strong></td>
<td>35,614,818</td>
<td>34,165,063</td>
</tr>
<tr>
<td><strong>Reserves set aside by Council:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General operating</td>
<td>1,030,808</td>
<td>663,276</td>
</tr>
<tr>
<td>Water operating</td>
<td>135,389</td>
<td>422,191</td>
</tr>
<tr>
<td>Sewer operating</td>
<td>24,442</td>
<td>145,306</td>
</tr>
<tr>
<td><strong>Total reserves</strong></td>
<td>1,190,639</td>
<td>1,230,773</td>
</tr>
<tr>
<td><strong>Reserve funds set aside for specific purposes by Council:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessment appeal</td>
<td>110,132</td>
<td>108,280</td>
</tr>
<tr>
<td>Building replacement</td>
<td>3,102,026</td>
<td>3,047,436</td>
</tr>
<tr>
<td>Climate action</td>
<td>21,580</td>
<td>20,263</td>
</tr>
<tr>
<td>Debt retirement</td>
<td>77,641</td>
<td>76,335</td>
</tr>
<tr>
<td>Equipment replacement</td>
<td>1,657,711</td>
<td>1,628,542</td>
</tr>
<tr>
<td>Sale of land</td>
<td>1,307,748</td>
<td>1,284,737</td>
</tr>
<tr>
<td>Water infrastructure</td>
<td>564,637</td>
<td>554,701</td>
</tr>
<tr>
<td>Sanitary sewer infrastructure</td>
<td>508,414</td>
<td>499,468</td>
</tr>
<tr>
<td><strong>Total reserve funds</strong></td>
<td>7,349,889</td>
<td>7,219,762</td>
</tr>
</tbody>
</table>

$ 44,155,346  $ 42,615,598
6. Commitments and contingencies:

(a) The District is responsible, as a member of the Peace River Regional District, for its portion of any operating deficits or capital debt related to functions in which it participates. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

(b) The District has established a $1,000,000 revolving demand loan which bears interest at prime plus 0.25%, to provide interim financing in respect of certain operating expenditures as authorized by the Community Charter. This demand loan is secured by a charge over the taxation and general revenue of the District in an amount sufficient to cover all credit facilities. As at December 31, 2018 borrowing against the revolving demand loan balance is $nil (2017 - $nil).

(c) The District and its employees contribute to the Municipal Pension Plan (a jointly-trusteed 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, 2017, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local government.

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 valuation for the Municipal Pension Plan as at December 31, 2015 indicated a $2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, $1,927 million was transferred to the rate stabilization account and $297 million surplus ensured the required contribution rates remained unchanged.

The District paid $166,044 (2017 - $170,292) for employer contributions to the Plan in fiscal 2018.
6. Commitments and contingencies (continued):

The next valuation will be as at December 31, 2018, with results available in 2019.

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 the individual employers participating in the plan.

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

- Ministry of Education, Province of British Columbia
- Peace River Regional District
- British Columbia Assessment Authority
- Municipal Finance Authority
- Peace River Regional Hospital District
- Royal Canadian Mounted Police

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

(f) The District provides benefits for sick leave to all its employees. All employees accumulate sick leave entitlement on a monthly basis and can only use the entitlement for paid time off under certain circumstances. The total expenditure recorded in the consolidated financial statements in respect of obligations under this plan amounts to $74,164 (2017 - $112,274).
# DISTRICT OF TAYLOR

Notes to Consolidated Financial Statements (continued)

**DRAFT**

Year ended December 31, 2018

## 7. Net taxation revenue:

The District is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes collected:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General purposes</td>
<td>$ 3,183,815</td>
<td>$ 3,164,340</td>
</tr>
<tr>
<td>Grants in lieu of taxes</td>
<td>456,004</td>
<td>451,313</td>
</tr>
<tr>
<td>Collection for other governments</td>
<td>1,370,486</td>
<td>1,397,016</td>
</tr>
<tr>
<td>Frontage tax</td>
<td>117,510</td>
<td>118,050</td>
</tr>
</tbody>
</table>

Total tax revenue: $ 5,127,815

<table>
<thead>
<tr>
<th><strong>Transfers to other governments:</strong></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Provincial government</td>
<td>775,379</td>
<td>799,031</td>
</tr>
<tr>
<td>Peace River Regional Hospital District</td>
<td>250,004</td>
<td>257,000</td>
</tr>
<tr>
<td>Peace River Regional District</td>
<td>186,217</td>
<td>179,270</td>
</tr>
<tr>
<td>B.C. Assessment Authority</td>
<td>38,044</td>
<td>38,418</td>
</tr>
<tr>
<td>Municipal Finance Authority</td>
<td>84</td>
<td>86</td>
</tr>
<tr>
<td>Royal Canadian Mounted Police</td>
<td>120,309</td>
<td>122,384</td>
</tr>
</tbody>
</table>

Total transfers: $ 1,370,037

Total net taxation revenue: **$ 3,757,778**

**$ 3,757,778** **$ 3,734,530**
DISTRICT OF TAYLOR

Notes to Consolidated Financial Statements (continued)

DRAFT
Year ended December 31, 2018

8. Government transfers:

The government transfers reported on the consolidated Statement of Operations and Accumulated Surplus are:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provincial grants:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unconditional</td>
<td>$ 2,077,442</td>
<td>$ 1,675,508</td>
</tr>
<tr>
<td>Fire protection</td>
<td>222,931</td>
<td>182,394</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>102,147</td>
<td>97,777</td>
</tr>
<tr>
<td>Clean Water and Wastewater Grant- Lift station #3</td>
<td>-</td>
<td>935,076</td>
</tr>
<tr>
<td>Subtotal provincial grants</td>
<td>2,402,520</td>
<td>2,890,755</td>
</tr>
<tr>
<td>Federal grants:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas tax</td>
<td>115,792</td>
<td>111,224</td>
</tr>
<tr>
<td>Subtotal federal grants</td>
<td>115,792</td>
<td>111,224</td>
</tr>
<tr>
<td>Total government transfers</td>
<td>$ 2,518,312</td>
<td>$ 3,001,979</td>
</tr>
</tbody>
</table>
9. Segmented information:

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

a) General Government:

The general government operations provides the functions of corporate administration, finance and legislative services and any other functions categorized as non-departmental in the District.

b) Protective Services:

Protective services is comprised of emergency management, fire department, bylaw services, building inspection and regulatory services.

c) Public Works:

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

d) Other Community Services and Programs:

Other community services and programs is responsible for the operation of community programming and events for the District’s residents, along with community beautification. It provides funding for the operation of the visitor information centre, community hall, cemetery and solid waste. It also administers economic development projects and provides grants to various community groups that provide recreation opportunities in the District.
DISTRICT OF TAYLOR

Notes to Consolidated Financial Statements (continued)

DRAFT
Year ended December 31, 2018

9. Segmented Information (continued):

   e) Golf Course:

   Golf course is responsible for the operations of the Lone Wolf Golf Club, which is owned and
   operated by the District.

   f) Parks and Recreation:

   Parks and recreation is responsible for the construction and maintenance of the District’s
   parks, playgrounds and green spaces. It provides funding for the operation of the arena,
   pool and curling complex along with Peace Island Park and the south Taylor lands.

   g) Water Utility:

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

   h) Sanitary Sewer Utility:

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

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

Consolidated Investments and Marketable Securities (continued)

9. Segmented Information (continued):

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>General Government</th>
<th>Protective Services</th>
<th>Public Works</th>
<th>Community Services and Programs</th>
<th>Golf Course</th>
<th>Parks and Recreation</th>
<th>Water Utility</th>
<th>Sanitary Sewer Utility</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxation</td>
<td>$ 3,640,268</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 59,430</td>
<td>$ 58,060</td>
<td>$ 3,757,778</td>
</tr>
<tr>
<td>User charges</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$ 423,324</td>
<td>$ 184,378</td>
<td>664,972</td>
</tr>
<tr>
<td>Government</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,518,312</td>
</tr>
<tr>
<td>transfers</td>
<td>2,518,312</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,518,312</td>
</tr>
<tr>
<td>Interest and penalties</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>230,027</td>
</tr>
<tr>
<td>Sale of services</td>
<td>230,027</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>505,188</td>
</tr>
<tr>
<td>Other</td>
<td>94,053</td>
<td>8,578</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>307,249</td>
<td>-</td>
<td>1,427,601</td>
</tr>
<tr>
<td>Total revenues</td>
<td>6,513,831</td>
<td>8,578</td>
<td>-</td>
<td>208,513</td>
<td>1,324,970</td>
<td>307,249</td>
<td>484,967</td>
<td>255,770</td>
<td>9,103,878</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses:</th>
<th>General Government</th>
<th>Protective Services</th>
<th>Public Works</th>
<th>Community Services and Programs</th>
<th>Golf Course</th>
<th>Parks and Recreation</th>
<th>Water Utility</th>
<th>Sanitary Sewer Utility</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, wages and employee benefits</td>
<td>600,509</td>
<td>259,888</td>
<td>328,920</td>
<td>575,332</td>
<td>790,131</td>
<td>602,269</td>
<td>110,008</td>
<td>100,117</td>
<td>3,367,274</td>
</tr>
<tr>
<td>PEP recoveries</td>
<td>-</td>
<td>(19,028)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(19,028)</td>
</tr>
<tr>
<td>Operating (recovery)</td>
<td>41,676</td>
<td>207,222</td>
<td>236,738</td>
<td>424,472</td>
<td>853,343</td>
<td>554,814</td>
<td>172,083</td>
<td>97,007</td>
<td>2,587,155</td>
</tr>
<tr>
<td>Legislature</td>
<td>125,222</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>125,229</td>
</tr>
<tr>
<td>Amortization</td>
<td>1,048,222</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,048,222</td>
</tr>
<tr>
<td>Interest</td>
<td>12,883</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,883</td>
</tr>
<tr>
<td>Insurance</td>
<td>11,975</td>
<td>19,899</td>
<td>20,595</td>
<td>10,837</td>
<td>13,871</td>
<td>24,327</td>
<td>3,652</td>
<td>1,892</td>
<td>107,048</td>
</tr>
<tr>
<td>Professional services</td>
<td>108,094</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>108,094</td>
</tr>
<tr>
<td>Total expenses</td>
<td>1,948,588</td>
<td>468,081</td>
<td>586,253</td>
<td>1,010,641</td>
<td>1,657,345</td>
<td>1,181,210</td>
<td>443,864</td>
<td>268,148</td>
<td>7,554,130</td>
</tr>
</tbody>
</table>

Annual surplus (deficit) | $ 4,565,243 | $ (459,503) | $ (586,253) | $ (802,128) | $ (332,375) | $ (873,961) | $ 41,103 | $ (12,378) | $ 1,539,748
### 9. Segmented Information (continued):

<table>
<thead>
<tr>
<th></th>
<th>General Government</th>
<th>Protective Services</th>
<th>Public Works</th>
<th>Community Services and Programs</th>
<th>Golf Course</th>
<th>Parks and Recreation</th>
<th>Water Utility</th>
<th>Sanitary Sewer Utility</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxation</td>
<td>$3,616,480</td>
<td>$</td>
<td>$</td>
<td>$57,170</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$59,700</td>
<td>$58,350</td>
</tr>
<tr>
<td>User charges</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$57,170</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$422,818</td>
<td>$168,674</td>
</tr>
<tr>
<td>Government transfers</td>
<td>2,053,924</td>
<td>$</td>
<td>$</td>
<td>$57,170</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$422,818</td>
<td>$168,674</td>
</tr>
<tr>
<td>Interest and penalties</td>
<td>239,001</td>
<td>$</td>
<td>$</td>
<td>$57,170</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$422,818</td>
<td>$168,674</td>
</tr>
<tr>
<td>Sale of services</td>
<td>34,236</td>
<td>$</td>
<td>$</td>
<td>$57,170</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$422,818</td>
<td>$168,674</td>
</tr>
<tr>
<td>Other</td>
<td>114,922</td>
<td>8,590</td>
<td>$</td>
<td>$57,170</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$422,818</td>
<td>$168,674</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>6,058,563</td>
<td>8,590</td>
<td>$</td>
<td>$218,137</td>
<td>$3,244,024</td>
<td>$419,290</td>
<td>$483,983</td>
<td>$1,176,372</td>
<td>9,686,959</td>
</tr>
</tbody>
</table>

| **Expenses:**          |                    |                     |              |                                |             |                      |              |                        |         |
| Salaries, wages        | 663,825            | 272,329             | 382,915      | 598,286                        | 682,403     | 587,411              | 111,344      | 96,471                 | 3,374,984|
| and employee benefits  |                    |                     |              |                                |             |                      |              |                        |         |
| PEP recoveries         | -                  | (120,376)           | -            | -                              | -           | -                    | -            | -                      | -       |
| Operating (recovery)   | (2,622)            | 192,375             | 180,179      | 476,650                        | 826,804     | 554,419              | 189,446      | 102,664                | 2,519,815|
| Legislature            | 100,951            | -                   | -            | -                              | -           | -                    | -            | -                      | -       |
| Amortization           | 935,975            | -                   | -            | -                              | -           | -                    | -            | -                      | -       |
| Interest               | 13,803             | -                   | -            | -                              | -           | -                    | -            | -                      | -       |
| Insurance              | 10,054             | 17,403              | 25,140       | 9,906                          | 13,202      | 23,401               | 4,220        | 1,252                  | 104,578 |
| Professional services  | 34,477             | -                   | -            | -                              | -           | -                    | -            | -                      | -       |
| **Total expenses**     | 1,755,583          | 361,731             | 588,234      | 1,084,842                      | 1,522,409   | 1,145,231            | 446,760      | 288,184                | 7,194,934|

| **Annual surplus** (deficit) | $4,303,000 | $(353,141) | $(588,234) | $(868,705) | $(198,385) | $(725,941) | $35,223 | $(888,208) | $2,492,025 |

DRAFT - April 12, 2019, 1:36 PM
10. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2018 operating and capital budgets approved by Council via Bylaw 825 on April 3, 2018.

The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements:

<table>
<thead>
<tr>
<th></th>
<th>Budget amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td></td>
</tr>
<tr>
<td>Operating budget</td>
<td>$ 8,906,157</td>
</tr>
<tr>
<td>Add:</td>
<td></td>
</tr>
<tr>
<td>Capital grants</td>
<td>165,420</td>
</tr>
<tr>
<td>Total revenue</td>
<td>9,071,577</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
</tr>
<tr>
<td>Operating budget</td>
<td>8,906,157</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Transfers to capital</td>
<td>(1,969,817)</td>
</tr>
<tr>
<td>Transfer to reserves</td>
<td>(591,499)</td>
</tr>
<tr>
<td>Add:</td>
<td></td>
</tr>
<tr>
<td>Budgeted amortization</td>
<td>1,150,459</td>
</tr>
<tr>
<td></td>
<td>7,495,300</td>
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<tr>
<td>Annual surplus</td>
<td>$ 1,576,277</td>
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</tbody>
</table>

11. Trust fund:

The District maintains a cemetery perpetual care fund in accordance with the Cemeteries and Funeral Services Act. As at December 31, 2018, the trust fund balance for both the liability and its corresponding term deposit is $25,881 (2017 - $24,481).
DISTRICT OF TAYLOR

Notes to Consolidated Financial Statements (continued)

*DRAFT*

Year ended December 31, 2018

12. Significant taxpayers:

The District derives a significant portion of its taxation revenue from the major industry taxpayers. Any changes in this sector could have an impact on the ongoing operations of the District.
FORT ST. JOHN
Sunday, May 26, 2019
Pomeroy Sports Center
Registration: 9:30 am • Start Time: 11:00 am
Contact Sherri Mytopher at 250-263-8058 or fortstjohnmswalk@gmail.com

Register today at mswalks.ca
1. **Local & Regional Government**
   - UBCM Resolution: Criminal Justice Reform in British Columbia  
     Henry Braun, Mayor, City of Abbotsford
   - UBCM Resolution: Continued Widening of TransCanada Highway #1 through the Fraser Valley  
     Henry Braun, Mayor, City of Abbotsford
   - Zoning Bylaw No. 2376, 2019  
     Fort St. John  
     To rezone the subject properties from A-2 (Large Agricultural Holdings Zone) to I-1 (Light Industrial Zone). The applicant intends to consolidate portions of the quarter section’s remainder

2. **General Correspondence**
   - 2018 Grant Writing Support Program  
     Joel McKay, Chief Executive Officer, Northern Development Initiative Trust
   - March Board Meeting Highlights  
     Northern Central Local Government Association
   - April Board Meeting Highlights  
     Northern Health
   - 2019 UBCM Community Excellence Awards: Call for Nominations  
     Northern Central Local Government Association
   - 50th Anniversary Party Invitation  
     Surerus Pipeline Inc.
Emergency Preparedness Week
Open House & BBQ

Wednesday May 8, 2019

District of Taylor
And
Taylor Industrial Mutual Aid Group (TI MAG)

are proud to host an Emergency Preparedness Open House BBQ, come out and see the local industries that are part of TIMAG

When: 5:00pm – 7:00pm
Where: Taylor Community Hall

We invite you to come out and meet our community’s industrial partners and learn more about personal and community emergency preparedness.

This year’s event will include a test of the public warning siren.

There will be a free BBQ
Activities with Taylor Fire Rescue
Bouncy castles for the kids
Prizes
And so much more!!

Come out for some family fun and
GET PREPARED!!
Dear Taylor Township,

This letter is to alert you to Bill C-68, another piece of interventionist federal legislation that will have a negative impact on your municipality, and on the property rights of your ratepayers.

Bill C-68, which is currently before the Senate, reverses changes to the Fisheries Act – changes which municipalities similar to yours requested our previous Conservative government to make.

Specifically, we amended the "HADD" provisions of the Act, (Harmful Alteration Disruption or Destruction of fish habitat).

One of the most significant problems identified by municipalities about the HADD provision was its broad application and restrictive nature, which ended up costing property taxpayers thousands of dollars, with no real or apparent benefit to the environment.

Municipalities which needed to install culverts or other flood mitigation work were in too many cases faced with negative enforcement after work was completed, with inconsistent guidance when they sought direction for compliance.

In addition to repealing our amendments, the current Federal Government has expanded the definition of "habitat," and added a new concept to the Act, "water flow."

By explicitly adding in the concept of water flow, which was not in the old legislation, the scope of offences municipalities can be charged with, have been greatly expanded.

Worst of all, rather than specifically listing what is and is not an offence under this legislation, including fines or jail, this power has been handed over to the unelected technocrats, to determine by regulation, what the penalties for non-compliance will be, after they have determined what is non-compliance.

As the longest consecutive serving Conservative MP in Ontario, representing a predominantly rural riding, I am very aware of the challenges rural and small-town municipalities have faced dealing with the Federal government.
All municipalities should be demanding the Federal Government provide regulatory certainty before this legislation is passed into law.

Clear regulatory certainty is necessary to prevent the return of conflicted interpretations, and inconsistencies in enforcement of the Fisheries Act which happened in the past.

Sincerely,

Cheryl Gallant, M.P.
Renfrew—Nipissing—Pembroke
CG:mm
AGENDA ITEM #8.4
Westcoast Connector Gas Transmission Project Extension...

Lisa Ford

From: Foote, Sheldon EAO:EX <Sheldon.Foote@gov.bc.ca>
Sent: Thursday, April 25, 2019 2:02 PM
Cc: Noole, Heather EAO:EX; Robinson, Tiffany EAO:EX; Motisca, Dan EAO:EX
Subject: WCGT: Extension Request Decision

Hello WCGT Working Group,

Thank you for your participation on the review of this extension request. I am writing to notify you of the Environmental Assessment Office’s decision on Enbridge’s request for extending the Environmental Assessment Certificate for the Westcoast Connector Gas Transmission Project.

Working group comments received, responses from Enbridge, and EAO’s consideration of comments are found in the tracking tables. Reference to the tracking tables and a discussion of key issues are reflected in the report. These documents can be found on the EAO’s website here. The decision order and extension report can be found here.

I want to thank you once again for your engagement and discussion of issues on the extension request. If you have any questions please feel free to contact me.

Have a great day,

Sheldon Foote
Project Assessment Officer
Environmental Assessment Office
Government of British Columbia
OFFICE: 778-698-9329
MOBILE: 250-880-1710

The EAO respectfully acknowledges that it carries out its work on the traditional territories of Indigenous 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.
EAO's Summary Evaluation Report for an Extension of an Environmental Assessment Certificate

Westcoast Connector Gas Transmission
EA Certificate #E14-05

Requested by:
Westcoast Connector Gas Transmission Ltd.

April 25, 2019
Pursuant to section 18 (2) of the Environmental Assessment Act, S.B.C. 2002, c.43 (Act)
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- Figure 1: Project Overview Map
# ACRONYM AND DEFINITION LIST

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
<th>Full Form</th>
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<td>Aboriginal Interests</td>
<td>Aboriginal rights and title, including treaty rights</td>
<td>UNDRIP – United Nations Declaration on the Rights of Indigenous Peoples</td>
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<td>Act</td>
<td>Environmental Assessment Act</td>
<td>WCGT – Westcoast Connector Gas Transmission Project</td>
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<td>BC</td>
<td>British Columbia</td>
<td>WG – Advisory Working Group</td>
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<td>Certified Project Description</td>
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<td>EA Report</td>
<td>The EAO’s Assessment Report (2014)</td>
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<td>EAC</td>
<td>Environmental Assessment Certificate</td>
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<tr>
<td>EAO</td>
<td>The Environmental Assessment Office</td>
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<td>Enbridge</td>
<td>Westcoast Connector Gas Transmission Ltd.- subsidiary of Enbridge Inc.</td>
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<td>EAO electronic Project Information Centre</td>
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<td>Extension Application</td>
<td>Application to request a one-time five-year extension of the EAC #E14-05 for WCGT</td>
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1.0 OVERVIEW OF REQUESTED EXTENSION

On November 25, 2014, the Minister of Environment and the Minister of Natural Gas Development issued Westcoast Connector Gas Transmission Ltd., now a wholly-owned subsidiary of Enbridge Inc. (Enbridge), the Environmental Assessment Certificate #E14-05 (EAC) for the Westcoast Connector Gas Transmission Project (WCGT). Documentation relating to the Environmental Assessment (EA) of the WCGT, the EAC, Certified Project Description (CPD), and Table of Conditions (TOC) are on the Environmental Assessment Office's (EAO) electronic Project Information Centre (ePIC) at https://projects.eao.gov.bc.ca/p/westcoast-connector-gas-transmission/docs?folder=124

Section 18(2) of the Environmental Assessment Act (Act) allows for the holder of an EAC to apply for a one-time five-year extension of the deadline specified in the EAC for substantially starting the project. On August 29, 2018, Enbridge submitted an application to the EAO under Section 18(2) of the Act requesting a five-year extension of the November 25, 2019 deadline specified in the EAC (Extension Application1). In the Extension Application, Enbridge describes historical circumstances that delayed post certification actions towards constructing and operating WCGT and that additional time is needed to secure a final investment decision.

2.0 PROJECT DESCRIPTION

WCGT would involve the construction and operation of two sweet natural gas transmission pipelines from the Cypress Area in northeast British Columbia (BC), approximately 100 kilometres northwest of Fort St. John, to Ridley Island, near Prince Rupert (Figure 1- Project Overview Map). Additional project infrastructure includes up to five compressor stations, meter stations, a material offloading facility, communication towers, and ancillary facilities, as described in the Project Description of the EA Application.

Enbridge’s plans are to develop a single pipeline in a first phase. The development of the second pipeline would depend on the economic circumstances of the markets. The second pipeline would require further permitting and would be installed in the same pipeline corridor that was assessed in the EA Application and identified in the CPD.

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1 https://projects.eao.gov.bc.ca/p/westcoast-connector-gas-transmission/docs?folder=150
Figure 1: Proposal Route Scenarios
3.0 THE EXTENSION APPLICATION REVIEW

On September 24, 2018, the EAO accepted the Extension Application for review. The EAO established an advisory working group (WG) based on membership from the original EA, consisting of approximately 180 representatives of federal, provincial, local governments, and Indigenous groups identified in Schedule B of the Section 11 Order. The WG was established to provide technical advice on the review of the Extension Application. The EAO distributed the Extension Application to the WG and provided a 60-day review and comment period from October 8 to December 7, 2018. Indigenous groups listed in Schedule C of the Section 11 Order (that is at the lower end of the consultation spectrum) were also notified of the receipt of the Extension Application and invited to further discussions.

Submissions on the Extension Application were received from Gitxsan, Metlakatla First Nation, Gitxaala Nation, Blueberry River First Nation, Halfway River First Nations, Northern Health and Environment and Climate Change Canada. Key issues received on the Extension Application are identified in section 5 of this Extension Report. Detailed WG comments and Enbridge’s responses are included in the “WCGT Enbridge Responses Tracking Table”. The EAO also provided separate responses to WG comments determined to be related to process or requiring a government response. These responses are captured in the “WCGT EAO Responses Tracking Table.” All tracking tables (TTs) are available on the EAO’s website. The EAO reviewed and shared the EAO’s and Enbridge’s TTs with the WG. No comments were received from the WG in response to the EAO’s invitation to discuss responses provided.

The EAO provided a draft of the Extension Report to the WG for review. Comments were received from Metlakatla First Nation, Halfway River First Nation, and Gitxsan. Key comments are discussed in section 5 of this Extension Report.

To inform the Executive Director’s decision on whether to extend the Certificate, the EAO considered whether there have been any material and specific changes in circumstances that have occurred since the original EA that could affect the conclusions reached in the EA, and whether revisions to the EAC, CPD or TOC would be recommended to address these changes.

4.0 REGULATORY CONTEXT AND REQUIREMENTS

The primary regulator for construction and operation of natural gas pipelines in BC is the Oil and Gas Commission pursuant to the Oil and Gas Activities Act. Regulatory agencies for many of the required authorizations participated in the EA as members of the WG.

Various licenses, permits, or approvals would be required for field programs, construction, and

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2 A comprehensive list of the WG members can be found in Appendix 1 of the EAO’S Assessment Report: https://projects.eao.gov.bc.ca/p/westcoast-connector-gas-transmission/docs?folder=125
3 https://projects.eao.gov.bc.ca/p/westcoast-connector-gas-transmission/docs?folder=150
operations of WCGT under federal, provincial and local jurisdiction. A comprehensive list of regulatory authorities and authorizations required for the construction and operation of WCGT are included in the EA Report, Table 2-6: Authorizations that may be required for Project planning, construction and operations⁴.

5.0 SUMMARY OF ISSUES

5.1 Aboriginal Rights and Title (Aboriginal Interests)

Metlakatla First Nation, Gitxaala, and Blueberry River First Nation raised concerns related to the cumulative effects from multiple proposed projects and the resulting impacts to Aboriginal Interests (Aboriginal rights and title, including treaty rights).

The EA required an assessment of the potential adverse effects of WCGT, including cumulative effects, and the development of meaningful mitigation measures, including ways to avoid, minimize or otherwise manage any such potential adverse effects. The EAO consulted Indigenous groups during the EA with respect to cumulative effects and the potential impacts of WCGT to Aboriginal Interests; a summary is contained in section 18.1 of the EA Report. The TOC includes legally binding conditions to mitigate impacts to Aboriginal Interests as well as to address concerns raised during the EA.⁵

During the review of the Extension Report, Metlakatla First Nation reiterated concerns related to cumulative effects due to industrial developments that occurred on the land base since the issuance of the EAC for WCGT.

The EAO responded it was satisfied that a decision on the extension request for WCGT would not change the current state of impacts resulting from industrial developments and that there are adequate conditions in place to ensure that cumulative effects are properly assessed and addressed prior to construction. The EAO noted that a potential extension of WCGT’s certificate would not authorize the holder of the certificate to start construction and that, prior to applying for construction permits and authorizations, the certificate holder would be required to develop a series of environmental management plans in consultation with appropriate government agencies and First Nations, including Metlakatla First Nation (EAC Condition# 35, 37, 38 and 39). Those plans would need to take into consideration changes to the baseline data that occurred since the issuance of the certificate.

In consideration of the above noted issues and the additional issues that were raised during the

⁴ https://projects.eao.gov.bc.ca/p/westcoast-connector-gas-transmission/docs?folder=125 (pages 32 to 34)
⁵ Continued access to harvest medicinal and food source plants, traditional use activities and trap lines (Condition# 22); Information sharing on the future regulatory requirements, construction and operations activities (Condition# 1, 13, 22, 23, 29, 35); Opportunities to participate in construction monitoring (Condition# 39); and Continued consultation obligations (Condition# 16, 23, 29, 33, 35, 37, 38, 39).
review of the Extension Application, the EAO is satisfied that despite changes to the physical environment, a potential approval of the extension request would not have consequences to the Indigenous groups’ exercise of their Aboriginal Interests and treaty rights that has not otherwise been considered and appropriately addressed during the original EA and the TOC. The EAO notes that continued concerns related to cumulative effects will be considered and discussed as part of the continued Crown consultation obligations related to the requirements of the EAC and of subsequent permitting.

5.2 United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)

Gitxsan raised a concern regarding BC’s commitment to UNDRIP and calls to action of the Truth and Reconciliation Committee. Gitxaala raised concerns related to the anticipated legislative changes impacting the EA process.

The Province is committed to advancing reconciliation with Indigenous peoples and adopting and implementing UNDRIP and the Calls to Action of the Truth and Reconciliation Commission. The EAO approached the review of the Extension Application consistent with the Province’s commitments.

5.3 Environmental Effects

The WG raised concerns related to (see comments and responses TTs published on the EAO’s website): environmental effects (GHGs, baseline data; disposal at sea; and species at risk, including caribou), and socio-economic concerns (change in economic circumstances and changes relating assessing social and health impacts). These concerns are noted and addressed in sections 5, 6, 7 and 9 of the EA Report. In addition, the EAO notes that the EAC conditions 16 and 17 (Caribou Mitigation and Monitoring Plan) provide for considering any new information, mitigation and adaptive management related to the caribou in the development of the Caribou Mitigation and Monitoring Plan, prior to construction. Similarly, condition 19 (Wildlife and Wildlife Habitat Management Plan), requires considering new information, mitigation and adaptive management in the development of the Wildlife and Wildlife Habitat Management Plan, prior to commencement of construction.

During review of the Extension Report, Gitxsan indicated they disagreed with the conclusion that their issues were adequately and reasonably addressed during the EA consultation.

The EAO committed to providing these continued concerns in the Extension Report for review by the decision maker on the Extension Application. However, the EAO continues to be satisfied that the issues currently raised by Gitxsan were also referenced in the EA Report and considered by the Ministers’ in their decision to issue the EAC. In their “Reasons for Ministers’ Decision” the Ministers’ concluded that the Province fulfilled its obligations for consultation.

6 https://projects.eao.gov.bc.ca/p/westcoast-connector-gas-transmission/docs?folder=150
7 https://projects.eao.gov.bc.ca/p/westcoast-connector-gas-transmission/docs?folder=127
and accommodation to Aboriginal Groups.

In consideration of these issues, the EAO is satisfied that despite any changes to the physical environment, a potential approval of the extension request would not have consequences that have not otherwise been considered and appropriately addressed during the original EA and the TOC. Changes to the physical environment will be required to be reviewed and considered during the development of the environmental management plans associated with the EAC conditions, prior to construction.

5.4 Health Effects

Northern Health indicated that there has been new guidance developed for assessing and addressing social and health impacts since issuance of the EAC. Northern Health recommended that Enbridge consider this guidance in plan development. As a result, Enbridge committed to developing a Health and Medical Services Plan as a component of the Social and Economic Effects Management Plan (EAC condition 33) as well as updating the Human Health Risk Assessment to incorporate the new guidance.

In consideration of the issues raised and commitments made by Enbridge, the EAO is satisfied that a potential approval of the extension request would not have consequences that have not otherwise been considered and appropriately addressed during the Extension Application.

6.0 CONCLUSIONS

Based on:

- Information contained in Enbridge’s Extension Application;
- Enbridge’s consultation record with Indigenous groups prior to submission of the Extension Application; and
- Enbridge’s responses to comments and concerns from the WG and the EAO.

And given:

- The EAO conclusion that issues raised by the WG and Indigenous groups were adequately and reasonably addressed and are not material and specific changes in circumstances that have occurred since the original EA that could affect the conclusions reached in the EA, and that revisions to the EAC, CPD or TOC would not be required.

The EAO is satisfied that:

- Despite changed circumstances, an approval of the extension request would not constitute a material change with consequences to Indigenous groups exercise of their Aboriginal Interests and treaty rights that has not otherwise been considered and appropriately addressed during the original EA and the TOC; and
EAO

- The Crown’s duty to consult and appropriately accommodate potential impacts of the proposed extension on Aboriginal rights and title have been adequately fulfilled.

The EAO recommends that the Executive Director issue an Order under Section 18(4) of the Act to extend the EAC for WCGT for five years, noting that all other requirements arising from the original assessment remain in effect for the duration of the lifecycle of WCGT.
Reference: 344990

April 25, 2019

SENT VIA EMAIL

David Taniguchi
Associate General Counsel
Secretary, Westcoast Connector Gas Transmission Ltd
200, 425 - 1st Street SW
Calgary, Alberta T2P 3L8
david.taniguchi@enbridge.com

Dear Mr. Taniguchi:

Thank you for your application of August 29, 2018, requesting a five-year extension of Environmental Assessment Certificate # E14-05 (Certificate) for the Westcoast Connector Gas Transmission Project (WCGT).

On April 25, 2019, after reviewing the extension request and the reason provided, as well as the commitment made to developing a Health and Medical Services Plan as a mitigation of the Social and Economic Effects Management Plan, I have decided to extend the deadline specified in the Certificate to November 25, 2024. I enclose an extension Order under Section 18 of the Environmental Assessment Act. Please note that this is a one-time only extension and WCGT must be substantially started by November 25, 2024, or the Certificate will expire.

Please also note that all other conditions and requirements previously specified in the Certificate and related schedules remain in effect.

With best regards,

Kevin Jardine
Associate Deputy Minister
and Executive Director

Environmental Assessment Office
Mailing Address:
PO Box 9426 Stn Prov Govt
Victoria BC V8W 9V1

Location:
1st Fl-836 Yates Street
Victoria BC V8W 1L8
Attachment 1: Extension Order

cc: Heather Noble, Project Assessment Manager, Environmental Assessment Office
    Heather.Noble@gov.bc.ca
IN THE MATTER OF
THE ENVIRONMENTAL ASSESSMENT ACT S.B.C. 2002, c.43
(Act)

AND

AN APPLICATION TO EXTEND ENVIRONMENTAL ASSESSMENT CERTIFICATE
E14-05
(Certificate)

HELD BY

WESTCOAST
CONNECTOR GAS TRANSMISSION LTD.

FOR THE

WESTCOAST
CONNECTOR GAS TRANSMISSION PROJECT.
(WCGT PROJECT)

EXTENSION UNDER SECTION 18

WHEREAS:

A. On November 25, 2014, Westcoast Connector Gas Transmission Ltd., now a wholly-owned subsidiary of Enbridge Inc. (Certificate Holder), was issued Certificate E14-05 (Certificate) for the WCGT Project.

B. On August 29, 2018, under Section 18(2) of the Act, the Certificate Holder applied to the Executive Director for an extension of the deadline specified in the Certificate;

C. Under Section 18(4) of the Act, the minister or the Executive Director may choose to extend the deadline specified in the Certificate, on one occasion only, for not more than five years; and,

D. The Executive Director has fully considered the reasons for the Certificate Holder's application and any comments received from agencies and Indigenous Groups.
NOW THEREFORE:

Pursuant to section 18(4) of the Act, the Executive Director extends the date specified in the Certificate by which Westcoast Connector Gas Transmission Ltd. must have substantially started the Project by November 25, 2024.

Kevin Jardine
Associate Deputy Minister
and Executive Director

Dated April 25, 2019.
April 23, 2019

Mayor Rob Fraser
District of Taylor
Box 300
Taylor, BC
V0C 2K0

Dear Mr. Rob Fraser:

Graduation is an important time in the lives of young people and it is times such as these that the staff of School District #60 can take a moment to reflect on a job well done. The students and staff at NPSS gratefully acknowledge the contribution made by all the staff of School District #60 to the education and well being of the 2019 NPSS graduates.

On behalf of the Graduating class of 2019, I wish to extend an invitation for you to attend our Graduation Ceremony and to give an address to the Graduates, their family and friends. The Ceremony takes place at the North Peace Recreation Centre on Friday, June 21, 2019 at 1:30PM. Please let us know if you are unable to attend.

Sincerely,

[Signature]

Jason Gill
Vice Principal
TO: Mayor & Council  
FROM: Andrew Young, MCIP, RPP, Chief Administrative Officer  
DATE: April 29, 2019  
SUBJECT: CAO Activity Report – mid-January 2019 through April 2019  

PURPOSE:  
To provide Council with an update on some of the CAO’s key activities for the period of mid-January 2019 through April 2019.

COMMENTS & DISCUSSION:

- Attended and supported all Council and Committee meetings held from mid-January through April 2019. This work included reviewing and writing various reports and supporting documents for Council’s consideration; including, for example, Core Services & Organizational Review Request for Proposals (RFP); the 2019 Wage and Benefit Review for Non-Management staff; and, potential Zoning Bylaw amendments in support of Micro-Brewery, Micro-Distillery, & Cannabis Retail uses
- Chaired weekly Management Team meetings mid-January through April 2019
- Reviewed and approved all staff reports for Committee and Council meetings
- Attended and supported 2019 Budget presentation meetings with the District’s Director of Financial Services, and Taylor’s Department Directors in March & April 2019. Conducted coaching sessions with the District’s Management Team to ensure the 2019 Budget was presented clearly to Council, stakeholders, and general public
- Engaged in teleconference meetings with Lidstone & Company Solicitors on various legal matters
- Attended Resource Municipalities Coalition (RMC) meeting on January 11 in Fort St John
- Attended CAO Forum in Kelowna hosted by the Local Government Management Association held February 5-7, 2019
- Attended tour of Hudson’s Hope’s new Public Works Shop on March 1, 2019
- Attended second design and program meeting for the North Peace Leisure Pool held in Fort St John on March 4, 2019
- Attended Taylor Industrial Mutual Aid Group (TIMAG) meetings held on March 19 (included AGM), and April 16, 2019 at the Taylor Fire-Rescue Hall
- Attended Peace River Local Government Association meeting held in Fort St John on March 28, 2019
- Attended District of Taylor Health & Safety Committee meetings
- Participated in Hiring Committee meetings and interviews which culminated in January 2019 in hiring Ryan Galay as the new General Manager for Taylor's Lone Wolf Golf Club
- Attended Caribou Recovery meeting in Fort St John on April 2, 2019
- Attended CAO teleconference meetings in support of various RMC initiatives (with CAOs of Fort St John, Tumbler Ridge, and Mackenzie)
- Supported District of Taylor Booth at the Fort St John Tradeshow – April 6, 2019
- Attended Resource Municipalities Coalition (RMC) meeting on April 9, 2019 in Victoria with Premier John Horgan, and several Provincial Ministers, to discuss the RMC’s Energy Road Map document and related subjects
- Finished instructing UNBC ENPL 4th Year course – Jan-April 2019 – via teleconference from Northern Lights College
- Enjoyed a few vacation days at Easter to visit family in Winnipeg (April 18-23, 2019 inclusive)

**SUMMARY & CONCLUSION:**
The District of Taylor may be demanding but it is always interesting and rewarding. I am looking forward to:
- Seeing Taylor’s staff support our spring and summer community programs and services;
- Supporting the development of some much needed new housing and infrastructure in Taylor, that work will start in 2019;
- Embarking on the District’s Core Services & Organizational Review;
- Completing Departmental work plans;
- Supporting the creation of staff training programs and plans; and
- Supporting the recruitment of staff to continuing rebuilding the District’s ranks.

I am looking forward to these challenges.

Andrew Young, MCIP, RPP
Chief Administrative Officer

The District of Taylor’s guiding principle is “Safety, Family, then Work.”
TO: Mayor & Council  
FROM: Tyla Pennell, Corporate Officer  
DATE: April 29, 2019  
SUBJECT: Asset Management Planning Grant – UBCM  

STRATEGIC GOALS & PRIORITIES:
This report complies with the following strategic goals set out by Council:
- Enhance our safe and welcoming community
- Encourage responsible and sustainable community growth
- Invest in maintaining our infrastructure

This report supports the above strategic goals and priorities by ensuring that our municipal assets are well-maintained to meet the needs of current and future generations by applying sustainable decision-making approaches, ensuring the community is building healthy financial reserves and supporting sustainable development practices to ensure efficient infrastructure development now and in the future, preventative maintenance planning, the establishment of shelf-ready plans for infrastructure replacement in the 3 to 5 year horizon in order to secure grant funding, mitigation of emergency repair situations, as well as ensuring sound investments are made based on risk analysis and life cycle and asset management planning.

RECOMMENDED RESOLUTION:
"THAT, the District of Taylor (District) apply to the Union of British Columbia Municipalities (UBCM) Asset Management Planning Grant Program for assistance in funding Phase 1B of the District’s Asset Management Plan."

PURPOSE:
To apply to the UBCM for assistance in funding Phase 1B of the District’s Asset Management Program, specifically for the development of three asset management plans for the water, wastewater and road infrastructure categories.
**BACKGROUND:**
The UBCM Asset Management Planning Program is intended to assist local governments in delivering sustainable services by extending and deepening asset management practices within their organization. The grant would support activities that also facilitate better integration of asset management planning with long-term financial planning. In 2019, there are two intakes for this program, one being in May and the second being in October. Through utilization of this grant program, the District can capitalize on using the matching funding program to accelerate work on its Asset Management Plan (AMP).

**FINANCIAL IMPLICATIONS:**
Matching grants through the UBCM Asset Management Planning Program is available for up to $15,000. This means that the District of Taylor would need to help fund this phase of the project for up to $15,000.

In the 2019 Financial Plan, the District set aside $46,000 to undertake further work relating to the asset management plan project.

**COMMENTS & DISCUSSION:**
The District of Taylor’s Asset Management Plan Project is separated into multiple phases. The proposed project is Phase 1B of the District of Taylor’s complete AMP. Phase 1A focussed on conducting assessments and investigations for each of the three identified asset categories, which are outlined in an Asset Inventory and Condition Assessment Report. Additionally, a 10+ year capital plan was prepared that will inform decision making regarding the management of the community’s infrastructure. Staff propose completing a review of this 10-year capital plan in advance of 2020 budget discussions to inform Mayor & Council of any recommendations on future planning for water, wastewater and road infrastructure.

The information gathered through Phase 1A has formed the foundation for Phase 1B. Phase 1B will focus on an assessment of the District’s current financial status into a long-term financial strategy, development of a risk framework, as well as the completion of the National Asset Management System (NAMS) Templates. The NAMS templates are supported and endorsed by UBCM and Asset Management BC.

Council has identified that asset management planning is a key priority for the District of Taylor. As such, District staff are seeking the assistance of grant programs and contractors to assist with completion of the overarching AMP for wastewater, water, and roads infrastructure, as there is limited capacity in order to complete Phase 1B of the project in house. Staff’s goal is to ensure the AMP and risk framework are developed in such a way that current and future staff will be able to review and update the plan using the framework and their knowledge of assets without contractor assistance.

It is staff’s belief that the most effective plans are those developed in close consultation with staff and therefore would work closely with contractors on the development of this phase of
the project. Please see the attached work program submitted by Urban Systems for more information on the proposed project.

**ALTERNATIVE OPTIONS:**
The District could choose not to apply to the UBCM Asset Management Planning program.

**SUMMARY & CONCLUSION:**
Staff seeks a resolution of Council to apply for grant funding to support proposed Phase 1B of the project. The proposed project will allow the District to:

1. Identify life cycle management practices for community infrastructure, including integration with the District’s long-term financial plan
2. Continue to provide sustainable services that are essential to build and maintain a strong community
3. Reduce or mitigate the likelihood of infrastructure failures and promote a cleaner and safer environment
4. Prioritize infrastructure investment or replacement based on current and future needs
5. Support economic development for future growth through the investment of funds into the right assets at the right time
6. Streamline asset management practices through the development of a cohesive plan endorsed by Council and staff, and
7. Support a stronger regional economy through information sharing with regional partners

**RESPECTFULLY SUBMITTED:**

Tyla Pennell, Corporate & Deputy Financial Officer

*The District of Taylor's guiding principle is “Safety, Family, then Work.”*
District of Taylor  
10007 – 100th A Street, P.O. Box 300  
Taylor, BC  V0C 2K0

Attention:  Tyla Pennell – Corporate Officer and Deputy Financial Officer

RE:  WORK PROGRAM – NAMS ASSET MANAGEMENT PLAN REPORT COMPLETION – PHASE I INFRASTRUCTURE CLASSES

1.0  INTRODUCTION

Urban Systems is pleased to submit a work program for professional services to continue to support the District of Taylor (District) in building a comprehensive Asset Management Program. This work will build upon the work completed in 2018 that included the creation of a sanitary, water and roads asset inventory and 10 Year Capital Plan (Phase I). Prior to completion of Phase II work which will include other asset categories, the District wishes to complete a Phase IB which will include completion of a financial comparison to existing District financials, risk assessment and risk category allocation, and the completion of the National Asset Management System (NAMS) asset management plan templates. The District is wishing to pursue grant funding for Phase IB work under the UBCM Asset Management Planning program, and this work program has been prepared to support your application.

The work completed in Phase I included:

- Completion of an inventory of water, sewer, roads and sidewalk assets;
- Completion of an in-person condition assessments of roads, sidewalks and curb;
- Completion of an age assessment of water and sewer infrastructure;
- Determination of remaining lifespan of assets based on age and anticipated life span and condition where applicable;
- Determination of estimates of replacement costs for these asset categories; and
- Development of a 10 Year Capital Plan for water, sewer and road infrastructure.

The work to date has focused on the water, sanitary sewer, and road assets, and through subsequent projects, the District has expressed the interest to include additional assets into their planning portfolio including facilities, fleet, parks and public spaces, and information technology, to aid in establishing a more comprehensive view of the District’s long-term capital needs.

Currently, the District wishes to incorporate the results of the Phase I study into a comprehensive asset management plan for each asset category which incorporates the District’s current financial status and historical investments into a long-term financial maintenance and renewal strategy – with respect to both the infrastructure status, risk, and available finances. Further, the District wishes to develop a Council adopted asset management policy and an overall asset management strategy to guide future phases of asset management in the District.
2.0 PROJECT UNDERSTANDING

Through discussion with the District, we understand that sustainable asset management is a high priority for the District. Staff and council understand that a comprehensive analysis of the existing infrastructure, creation of a capital plan for renewal, and correlation between financial status and long term estimated investment needs is needed. By proactively addressing infrastructure needs over the long-term, the District will be more likely to avoid crisis situations which are usually costlier to address and cause more disruption to the community. It will also ensure the District is well placed to take advantage of new funding programs and to respond to changes in regulations as asset management becomes a higher priority for federal and provincial programs.

The proposed Phase IB of the District’s Infrastructure Assessment and 10 Year Investment Plan includes the following tasks:

- Build upon staff awareness that was established in the first phase of the Infrastructure Assessment and Asset Management Program;
- Meet with staff to develop an asset management policy, develop an asset management strategy, develop a risk framework, determine long-term level of services; define risk management practices, and identify any other outstanding requirements of the NAMS Asset Management Report template;
- Review of financial records from the District with respect to future budgeting and historical investments; and
- Completion and compilation of information into the NAMS Asset Management Report template.

The work completed to date, and the work that is the scope of this current Phase IB is outlined on the Asset Management BC Roadmap below.
3.0 SCOPE OF WORK

Based on completing the tasks identified above, the following is the proposed work plan to meet the District’s goals for water, wastewater and road infrastructure.

Task 1 – Project Initiation, Meetings with Staff and Council Discussion
This initial task of the project is important to ensure the goals of the District are met and schedules and deliverables are clearly identified. This task includes:

- Confirm project scope, milestones and schedule;
- Review background data including NAMS templates and guidelines;
- Meet with Staff two times to discuss goals for the policy, asset management strategy and risk framework, and long term levels of service; and
- Review developed asset management policy, strategy and risk framework with Council (see Tasks 2 and 3).

Task 2 – Asset Management Policy and Asset Management Strategy Development
Based on the NAMS templates and discussion with Staff, we propose to develop an asset management policy for Council Endorsement. Further, we propose to develop an overarching asset management strategy which will combine the information needed for each individual infrastructure class into one common place, to reduce redundancy within the reports. After completion, these will be reviewed with Council as per Task 1.

Task 3 – Risk Framework and Long-term Service Levels Development
This task is important for both this Phase of work, as well as subsequent phases of work. Developing a risk framework will assist the District in directing investments to assets identified as having the largest risk. This framework will incorporate social, economic, environmental and service consequences of failure. This task includes:

- Develop memo outlining risk framework developed based on discussions with staff; and
- Apply risk framework to asset classes (through NAMS templates).

After the framework is developed, it will be reviewed with Council as per Task 1, and any additional direction will be incorporated.

Task 4 – Review Financial Information and Historical Investments
We propose to review financial information gathered from staff including the District’s current financial reserves, five-year financial plan, and historical spending (capital and maintenance) and investments. We will compare these to the estimated level of investments needed in each of the asset classes and identify potential areas of deficient (or surplus), identify potential additional funding sources, and incorporate the risk framework developed in Task 2 for addressing deficits. It is assumed that all the financial background information needed will be provided by staff.
Task 5 – NAMS Asset Management Report Compilation and Completion

We will compile the information from various sources including Task 2 and 3 above and previous reports (Asset Inventory and 10 Year Investment Plans). The information will be put into the NAMS Asset Management Lite Templates. One asset management report will be compiled for each of the Phase I infrastructure categories – water, wastewater and roads.

Task 6 – Review meeting with District Staff and Report Finalization

This task will involve a meeting with District staff to review the draft reports completed from Tasks 1 to 3 above. After the meeting, any comments will be incorporated into the draft reports and finalized.

Task 7: Council Presentation

This task is proposed for the end of the project to showcase the financial findings and comprehensive asset management plans for the three infrastructure classes. The presentation would allow for Council to continue to be engaged with the District’s asset management planning process.
4.0 PROJECT FEES

The planned budget for the scope of work in Section 3 is shown in the table below.

<table>
<thead>
<tr>
<th>Task</th>
<th>Description</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Project Initiation, Meetings with Staff and Council Discussion</td>
<td>$6,000</td>
</tr>
<tr>
<td>2</td>
<td>Asset Management Policy and Asset Management Strategy Development</td>
<td>$3,500</td>
</tr>
<tr>
<td>3</td>
<td>Risk Framework Development and Long-term Service Levels Development</td>
<td>$2,600</td>
</tr>
<tr>
<td>3</td>
<td>Review Financial Information and Historical Investments</td>
<td>$3,700</td>
</tr>
<tr>
<td>4</td>
<td>NAMS Asset Management Report Compilation and Completion</td>
<td>$9,000</td>
</tr>
<tr>
<td>5</td>
<td>Review meeting with District Staff and Report Finalization</td>
<td>$2,000</td>
</tr>
<tr>
<td>6</td>
<td>Council Presentation</td>
<td>$1,400</td>
</tr>
<tr>
<td></td>
<td><strong>Total (excluding GST)</strong></td>
<td><strong>$28,200</strong></td>
</tr>
</tbody>
</table>

The fee includes all staff time, disbursements, and travel costs. The fee estimate will not be exceeded without your approval of a change in project scope and fee. We will submit monthly invoices to you and bill on an incremental basis up to the total fee amount.

The fees outlined above are based on completing the NAMS templates provided by District Staff, without significant modifications. Should the District wish to proceed in another direction, the change in scope will need to be reviewed and approved.

5.0 OUR EXPERIENCE

Urban Systems (Urban) professionals are industry experts in community infrastructure. We assist communities with sound management decisions throughout the full project cycle. We participate throughout the industry from remote, small northern communities to major urban centres, working in the public and private sectors. Our experience encompasses a range of projects and initiatives, including:

- Full cycle services from source protection and governance through treatment, storage, and distribution;
- System inspections and audits for operation and maintenance planning and system optimization;
- Resident engineering services for design, construction and commissioning of water and wastewater treatment plants and systems;
- Utility Master Planning;
• Water Audits;
• Regionalization and Governance Planning;
• Regional and Local Water Conservation Strategies and Plans;
• Utility Structure Strategies;
• Universal and Zone Metering Programs;
• Rate Bylaws and Cost Recovery Strategies; and
• Climate Change Adaptation Strategies.

Our practitioners pride themselves on design solutions and treatment technologies developed in close consultation with clients, employing innovative and emerging technologies or recommending more traditional solutions.

We have been working with the District of Taylor for over 20 years and have wide-ranging knowledge of your existing infrastructure which will help us to deliver this project in an efficient and cost-effective manner. The relationships we have developed with staff through these projects offer us a unique point of view to ensure we are meeting the goals of staff, council, and the community in delivery of this project.

Thank you for the opportunity to submit a work program. We look forward to working with you on this. If you have any questions or require clarification, please do not hesitate to contact us.

Sincerely,

URBAN SYSTEMS LTD.

Kimberly Zackodnik, P.Eng.,
Project Leader

/knz
WHEREAS, Pursuant to the Community Charter, a Council is required to adopt a bylaw to impose property value taxation rates for the calendar year;

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

Title
1. This Bylaw may be cited as "2019 Tax Rates Bylaw No. 833, 2019."

Rates
2. The following rates are hereby imposed and levied for the year 2019:

   a. For all lawful general purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column A of the schedule attached hereto and forming a part thereof.
   b. For purposes of the Peace River Regional District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column B of the schedule attached hereto and forming a part thereof.
   c. For purposes of the Peace River Regional District Emergency 911 and shared services on the assessed value of improvements taxable for hospital purposes, rates appearing in Column C of the Schedule attached here to and forming a part there of.
   d. For purposes of the Peace River Regional Hospital District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column D of the schedule attached hereto and forming a part thereof.

READ A FIRST TIME THIS ________________ 15 _______ DAY OF _____________ April ___________, 2019

READ A SECOND TIME THIS ________________ 15 _______ DAY OF _____________ April ___________, 2019

READ A THIRD TIME THIS ________________ 15 _______ DAY OF _____________ April ___________, 2019

ADOPTED THIS _______________________________ DAY OF __________________, 2019

____________________________
MAYOR

____________________________
CORPORATE OFFICER

I hereby certify that this is a true copy of Bylaw No. 833, 2019 cited as "2019 Tax Rates Bylaw No. 833, 2019".

____________________________
CORPORATE OFFICER
## DISTRICT OF TAYLOR

**2019 TAX RATES BYLAW NO. 833, 2019**

### SCHEDULE

TAX RATES (Dollars of tax per $1,000 Taxable Value)

<table>
<thead>
<tr>
<th>Property Class</th>
<th>“A” General Municipal</th>
<th>“B” Regional District</th>
<th>“C” Regional District Emergency 911 &amp; Shared Services (Improvements Only)</th>
<th>“D” Regional Hospital District</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Residential</td>
<td>3.4360</td>
<td>0.2381</td>
<td>0.3195</td>
<td>0.5892</td>
</tr>
<tr>
<td>2. Utilities</td>
<td>34.4735</td>
<td>0.8333</td>
<td>1.1183</td>
<td>2.0621</td>
</tr>
<tr>
<td>4. Major Industry</td>
<td>43.9548</td>
<td>0.8094</td>
<td>1.0863</td>
<td>2.0032</td>
</tr>
<tr>
<td>5. Light Industry</td>
<td>23.3064</td>
<td>0.8094</td>
<td>1.0863</td>
<td>2.0032</td>
</tr>
<tr>
<td>6. Business and Other</td>
<td>5.5436</td>
<td>0.5833</td>
<td>0.7828</td>
<td>1.4435</td>
</tr>
<tr>
<td>8. Recreational Property/Non Profit</td>
<td>3.6988</td>
<td>0.2381</td>
<td>0.3195</td>
<td>0.5892</td>
</tr>
<tr>
<td>9. Farm</td>
<td>5.2483</td>
<td>0.2381</td>
<td>0.3195</td>
<td>0.5892</td>
</tr>
</tbody>
</table>