

DISTRICT OF 100 MILE HOUSE – SPECIAL COUNCIL AGENDA
- MEETING HELD IN MUNICIPAL COUNCIL CHAMBERS -

May 4 2023
11:15 AM



A.	<p><u>CALL TO ORDER</u></p> <p>Mayor to call regular meeting to order at 11:15 AM</p> <p>Acknowledgement that this meeting is being held on Secwepemculecw.</p>
B.	<p><u>APPROVAL OF AGENDA:</u></p>
	<p>B1</p> <p>BE IT RESOLVED THAT the May 4th 2023 Special Regular Council agenda <u>be approved</u>.</p>
C.	<p><u>INTRODUCTION OF LATE ITEMS AND FROM COMMITTEE OF THE WHOLE:</u></p>
D.	<p><u>DELEGATIONS:</u></p>
	<p>D1</p> <p>PMT Accountants will appear before Council to present the 2022 Audited Financial Statements.</p>
PMT Audit Presentation	<p>BE IT RESOLVED THAT the District of 100 Mile House 2022 Audited Financial Statements <u>be approved</u> as presented.</p>
E.	<p><u>MINUTES:</u></p>
F.	<p><u>UNFINISHED BUSINESS:</u></p>
G.	<p><u>MAYOR'S REPORT:</u></p>
H.	<p><u>CORRESPONDENCE:</u></p>
I.	<p><u>STAFF REPORTS:</u></p>

J.	<u>BYLAWS:</u>
Tax Rates Bylaw No. 1400-2023	J1 BE IT RESOLVED THAT District of 100 Mile House Tax Rate Bylaw No. 1400-2023 be adopted this 4 th day of May 2023.
Building Bylaw Amendment No. 1403-2023	J2 BE IT RESOLVED THAT the memo from Building Inspection dated May 1, 2023 regarding Building Bylaw Amendment No. 1403-2023 be received; and further. BE IT RESOLVED THAT District of 100 Mile House Building Bylaw Amendment No. 1403-2023 be read a first, second, and third time this 4 th day of May 2023.
K	<u>VOUCHERS</u>
L.	<u>OTHER BUSINESS:</u>
M.	<u>QUESTION PERIOD:</u>
N.	<u>ADJOURNMENT</u> BE IT RESOLVED THAT this May 4 th 2023 Meeting of Council be adjourned: Time:

DISTRICT OF 100 MILE HOUSE
Consolidated Financial Statements
Year Ended December 31, 2022

DISTRICT OF 100 MILE HOUSE
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Year Ended December 31, 2022

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Management's Responsibility for Financial Reporting

The accompanying consolidated financial statements of the District of 100 Mile House (the "District") are the responsibility of management and have been approved by the Mayor and Council of the District.

The consolidated financial statements have been prepared by management in compliance with legislation, and in accordance with Canadian public sector accounting standards. The significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District maintains systems of internal accounting and administrative controls, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the District's assets are appropriately accounted for and adequately safeguarded.

The District is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The District of 100 Mile House's Mayor and Council reviews and approves the financial statements. The District's Mayor and Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities. The Mayor and Council also appoint the engagement of the external auditors.

PMT Chartered Professional Accountants LLP, the auditors appointed by the Council, have reviewed the systems of internal control and examined the financial statements in accordance with Canadian generally accepted auditing standards to enable them to express an independent opinion on the financial statements. Their report accompanies these statements.

Tammy Boulanger
Director of Financial Administration

Maureen Pinkney
Mayor

May 4, 2023



Independent Auditor's Report

To the Mayor and Council of the District of 100 Mile House

Report on the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of the District of 100 Mile House (the "District"), which comprise of the consolidated statement of financial position as at December 31, 2022, and the consolidated statement of financial activities, changes in net financial assets and consolidated statement of cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

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

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

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

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

(continues)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

100 Mile House, BC
May 4, 2023

PMT CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Financial Position
Year Ended December 31, 2022

	2022	2021
Financial Assets		
Cash and short term investments (Note 3)	\$ 16,969,220	\$ 18,059,084
Accounts receivable (Note 4)	1,331,733	689,007
Investment in 100 Mile Development Corporation (Note 6)	518,982	853,642
MFA deposits (Note 7)	8,306	8,240
	<u>18,828,241</u>	<u>19,609,973</u>
Financial Liabilities		
Accounts payable and accrued liabilities (Note 8)	564,343	650,412
Deferred revenue (Note 9)	2,396,701	2,464,180
Development cost charges (Note 9)	463,451	437,057
MFA debt reserve (Note 7)	8,306	8,240
Long term debt (Note 10)	26,038	38,135
Other liabilities	13,872	9,437
	<u>3,472,711</u>	<u>3,607,461</u>
Net Financial Assets	<u>15,355,530</u>	<u>16,002,512</u>
Non-Financial Assets		
Tangible capital assets (Note 11)	40,474,058	38,218,609
Supply inventory	61,744	66,456
Prepaid expenses and deposits	487,814	54,643
	<u>41,023,616</u>	<u>38,339,708</u>
	<u>56,379,146</u>	<u>54,342,220</u>
Represented by		
Operating fund (Note 15)	2,914,203	3,415,363
Statutory reserves (Note 15)	15,361,537	14,730,990
Equity in tangible capital assets (Note 16)	38,103,406	36,195,867
Accumulated surplus	<u>\$ 56,379,146</u>	<u>\$ 54,342,220</u>

Contingent liabilities and commitments (Note 18)

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Financial Activities
Year Ended December 31, 2022

	Budget (Unaudited) (Note 21) 2022	2022	2021
Revenue			
Property taxation & grants in lieu (Note 12)	\$ 2,978,605	\$ 3,015,002	\$ 3,157,660
Government transfers (Note 13)	3,089,040	2,532,222	1,635,703
Sale of services (Note 14)	1,167,665	1,168,318	1,230,930
Earnings of 100 Mile Development Corporation (Note 6)	-	665,340	1,196,737
Developer contributions	4,090	389,400	1,133,768
Other revenue	201,070	261,047	213,649
Investment income	80,000	349,111	109,557
Gain on disposal of assets	-	184,109	14,666
	7,520,470	8,564,549	8,692,670
Direct costs			
General government	955,375	1,097,512	973,551
Protective services	864,620	864,627	926,318
Solid waste management and recycling	95,995	112,199	115,331
Public health	31,675	34,981	39,096
Planning and development	897,505	594,746	631,863
Transportation	2,133,940	2,303,108	1,985,273
Parks, recreation and culture	287,440	211,765	207,862
Water services	828,470	822,388	725,118
Sewer services	568,292	481,019	438,746
Debt financing	5,275	5,278	5,278
	6,668,587	6,527,623	6,048,436
Annual surplus	851,883	2,036,926	2,644,234
Accumulated surplus, beginning of year	54,342,220	54,342,220	51,697,986
Accumulated surplus, end of year	\$ 55,194,103	\$ 56,379,146	\$ 54,342,220

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Changes in Net Financial Assets
Year Ended December 31, 2022

	Budget (Unaudited) 2022	2022	2021
Annual surplus	\$ -	\$ 2,036,926	\$ 2,644,234
Amortization of tangible capital assets	1,470,767	1,636,460	1,493,519
Purchase of tangible capital assets	-	(3,957,800)	(3,678,534)
Proceeds on disposal of tangible capital assets	-	250,000	14,666
Gain on disposal of tangible capital assets	-	(184,109)	(14,666)
Decrease (increase) in supply inventory	-	4,712	8,098
Decrease (increase) in prepaid expenses	-	(433,171)	(7,543)
	1,470,767	(2,683,908)	(2,184,460)
Increase (decrease) in net financial assets	1,470,767	(646,982)	459,774
Net financial assets, beginning of year	16,002,512	16,002,512	15,542,738
Net financial assets, end of year	\$ 17,473,279	\$ 15,355,530	\$ 16,002,512

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE
Consolidated Statement of Cash Flow
Year Ended December 31, 2022

	2022	2021
Operating activities		
Annual surplus	\$ 2,036,926	\$ 2,644,234
Items not affecting cash:		
Amortization	1,636,460	1,493,519
Gain on disposal of assets	(184,109)	(14,666)
Earnings of 100 Mile Development Corporation	(665,340)	(1,196,737)
	<u>2,823,937</u>	<u>2,926,350</u>
Changes in non-cash working capital:		
Accounts receivable	(642,728)	1,773,229
Supply inventory	4,712	8,098
Accounts payable and accrued liabilities	(86,067)	53,203
Deferred revenue and development cost charges	(41,085)	531,034
Prepays	(433,171)	(7,543)
Other liabilities	4,435	8,685
	<u>(1,193,904)</u>	<u>2,366,706</u>
Cash flow from operating activities	<u>1,630,033</u>	<u>5,293,056</u>
Investing and capital activity		
Acquisition of tangible capital assets and work in progress	(3,957,800)	(3,678,535)
Proceeds on disposal of tangible capital assets	250,000	14,666
Dividend paid from 100 Mile Development Corporation	1,000,000	1,500,000
	<u>(2,707,800)</u>	<u>(2,163,869)</u>
Cash flow used by investing and capital activity		
Financing activity		
Debt repayment	(12,097)	(11,521)
Increase (decrease) in cash flow	<u>(1,089,864)</u>	<u>3,117,666</u>
Cash - beginning of year	<u>18,059,084</u>	<u>14,941,418</u>
Cash - end of year	<u>\$ 16,969,220</u>	<u>\$ 18,059,084</u>

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

The District of 100 Mile House was incorporated in 1965 and operates under the provision of the *Local Government Act* and the *Community Charter of British Columbia*. The District provides municipal services including administrative, protective, transportation, environmental, recreational, water, sewer, and fiscal management.

1. Significant Accounting Policies

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

a) Reporting Entity

The consolidated financial statements reflect a combination of the assets, liabilities, revenues, expenditures, and changes in fund balances and in financial position of the District's General, Water, Sewer and Reserve Funds. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the District and which are owned or controlled by the District except for the District's government business enterprise, 100 Mile Development Corporation which is accounted for on the modified equity basis of accounting.

The Perpetual Care Fund is excluded from the consolidated financial statements.

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.

Funds within the consolidated financial statements consist of General, Water, Sewer and Reserve Funds. Transfers between funds are recorded as adjustments to the appropriate fund balance.

The resources and operations of the District have been separated for accounting and financial reporting purposes into eight Funds. Each Fund is treated as a separate centre of operations responsible for the resources or activities allocated to it.

- i. Capital Funds:
The purpose of the Capital Funds is to reflect capital assets and the related financing and equity therein.
- ii. Operating Funds:
The purpose of the Operating Funds is to reflect the operating activities, administration, and debt servicing functions of the District.
- iii. Trust and Reserve Funds:
The purpose of these funds is to hold assets of a trust nature and funds provided to finance future capital expenditures.

The Capital Funds and Operating Funds have been segregated into the functions of sewer, water, and general operations.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

1. Significant Accounting Policies (continued)

c) Cash and Short Term Investments

Cash and short term investments consist of cash on hand less outstanding cheques and deposits with a maturity of less than three months at the time of purchase, term deposits with a maturity of less than one year, and investments in the Municipal Finance Authority of British Columbia pooled investments that can be liquidated on demand. When outstanding cheques are in excess of cash on hand, the excess is reported in bank indebtedness.

d) Investment in Government Business Enterprise

The investment in 100 Mile Development Corporation (the "Corporation"), a government business enterprise, is accounted for on a modified equity basis, consistent with Canadian generally accepted accounting principles as recommended by PSAB for investments in Government Business Enterprises. Under the modified equity basis, the Corporation's accounting policies are not adjusted to conform with those of the municipality and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual income or loss of the Corporation in its consolidated statement of operations with a corresponding increase or decrease in its investment asset account. Any dividends that the District may receive from the Corporation will be reflected as reductions in the investment asset account.

e) Revenue Recognition

Grants and contributions (other than grants in lieu of taxes) are recorded when receivable. Grants in lieu of taxes are recognized at the earlier of when received or when money is determined to be more likely than not collected.

Revenue unearned in the current period is recorded as deferred revenue.

f) Long-Term Debt

Debt charges, including principal, interest, and foreign exchange losses, are charged against current revenue in the periods in which they are paid.

g) Non-Financial Assets

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

I. Tangible Capital Assets

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

<u>Asset Category</u>	<u>Useful Life Range</u>
Buildings	40 to 75 years
Building Improvements	10 to 40 years
Furniture, Equipment & IT Technology	4 to 20 years
Machinery, Equipment & Vehicles	5 to 20 years
Roads	10 to 100 years
Underground & Other Engineered Structures	10 to 100 years

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

1. Significant Accounting Policies (continued)

The District regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

II. Contributions of Tangible Capital Assets

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

III. Leased Assets

Leased assets which transfer substantially all the benefits and risk incidental to ownership of property, are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are included in expenses as incurred.

IV. Supply inventory

Inventories are valued at the lower of cost and net realizable value. Cost is determined using average costing.

h) Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers received for which expenses are not yet incurred are included in deferred revenue.

i) Investment Income

The District follows the practice of investing individually significant unspent funds within individual funds. Interest earned is allocated on the basis of actual earnings from the specific instruments. Excess funds or temporary borrowings of all functions and capital projects are pooled and interest income or expense is allocated to the individual function on a monthly basis.

j) Management Uncertainty

The preparation of consolidated financial statements in conformity with PSAB requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure on contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenditures during the reporting period. Significant areas requiring use of management estimates relate to valuation of inventory and the collectability of accounts receivable and amortization of capital assets. Actual results could differ from those estimates.

k) Budget Reporting

Unaudited budget figures shown represent the Financial Plan Bylaw adopted by Council on April 12, 2022. These figures do not reflect subsequent amendments made by the Board of Directors to reflect changes in the budget throughout the year.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

1. Significant Accounting Policies (continued)

l) Employee Future Benefits

The cost of multi-employer defined contribution pension plan benefits, such as the Municipal Pension Plan pensions, are the employer's contributions due to the plan in the period.

2. Financial Instruments

The District is exposed to various risks through their financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the District's risk exposure and concentration as of December 31, 2022.

a) Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The District is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, contributions to the pension plan, and accounts payable.

There is no change in the risk exposure from the previous period.

b) Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the District manages exposure through its normal operating and financing activities. The District is exposed to interest rate risk primarily through its term deposits and long-term debt where the interest rates are based on market rates.

There is no change in the risk exposure from the previous period.

c) Credit Risk

Credit risk arises from cash and short-term investments and the potential that a counter party will fail to perform its obligations. In order to reduce its credit risk, the District invests its cash and short term investments with high-rated financial institutions and monitors the creditworthiness of its counterparties. The District has a significant number of customers which minimizes the concentration of credit risk.

There is no change in the risk exposure from the previous period.

3. Cash and Short-Term Investments

	2022	2021
Bank	\$ 16,505,739	\$ 17,600,406
Short Term Investments	463,481	458,678
	<u>\$ 16,969,220</u>	<u>\$ 18,059,084</u>

Short Term Investments consist of investments with the Municipal Finance Authority of BC in a pooled money market fund with an annual rate of return of approximately 1.93% (2021 – 0.15%).

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

4. Accounts Receivable

	2022		2021
Property Taxes and Utilities	\$ 379,069	\$	325,130
Other Governments	87,110		104,471
100 Mile Development Corporation	272		177
Trade and Other	865,282		259,229
Total Accounts Receivable	\$ 1,331,733	\$	689,007

5. Related party transactions

During the year, the District provided operational funding of \$112,910 (2021 - \$99,509) and Covid funding of nil (2021 - \$47,391) to the 100 Mile Development Corporation, a wholly owned subsidiary. The District also charged rent of \$17,985 (2021 - \$17,985) to the 100 Mile Development Corporation for the Visitor Information Center.

The District and the Cariboo Regional District signed a 3-year agreement commencing January 1, 2020 to support the operation of the Martin Exeter Hall Complex through the District up to a maximum of \$60,000 annually. This complex is owned by the District but operated by the 100 Mile Development Corporation. This contribution is recognized in the subsidiary's revenue.

The 100 Mile Development Corporation declared a dividend payable of \$1,000,000 (2021 - \$1,500,000) to the District on September 1, 2022, which was paid on September 23, 2022.

Included in accounts receivable on December 31, 2022 is \$272 (2021 - \$177) due from the 100 Mile Development Corporation. Included in accounts payable on December 31, 2022 is \$62,910 (2021 - \$49,509) due to the 100 Mile Development Corporation.

These transactions are in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

6. Investment in 100 Mile Development Corporation

The Corporation is owned and controlled by the District and is considered a Government Business Enterprise. As such, the Corporation is accounted for on the modified equity basis in these consolidated financial statements. The Corporation is charged with responsibility for economic development activities, operation of the Visitor Information Centre and management of the Community Forest.

	2022		2021
100 Mile Development Corporation 100 Class A Shares (100%)	\$ 100	\$	100
Opening retained earnings	853,542		1,156,805
Net income for the year	665,340		1,196,737
Dividend	(1,000,000)		(1,500,000)
Closing Retained Earnings	\$ 518,882	\$	853,542
Investment in the Corporation	\$ 518,982	\$	853,642

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

6. Investment in 100 Mile Development Corporation (continued)

The following provides condensed supplementary financial information for the Corporation for the year ended December 31:

Financial Position	2022	2021
Assets:		
Current	540,903	883,289
Tangible Capital Assets	577	751
Total Assets	\$ 541,480	\$ 884,040
Liabilities:		
Accounts payable	22,226	30,221
District of 100 Mile House	272	177
Total Liabilities	\$ 22,498	\$ 30,398
Equity:		
Share Capital	100	100
Retained Earnings	518,882	853,542
Total Equity	\$ 518,982	\$ 853,642
Total Liabilities and Equity	\$ 541,480	\$ 884,040
Operations:		
Revenue	1,026,869	2,045,984
Expenses	361,529	849,247
Net Income	\$ 665,340	\$ 1,196,737
Dividend	1,000,000	1,500,000
Change In Equity	\$ (334,660)	\$ (303,263)

7. Deposit and Reserve Municipal Finance Authority

The Municipal Finance Authority of British Columbia (MFA) provides capital financing for regional districts and their member municipalities. MFA is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. MFA pays into the Debt Reserve Fund these monies from which interest earned thereon less administration expenses becomes an obligation to the regional districts. It must then use this Fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs, the regional districts may be called upon to restore the Fund.

Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the District. The District has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been included in other assets. As of December 31, the total of the Debt reserve fund was comprised of cash deposits of \$3,049 (2021 - \$2,983) and deposit notes of \$5,257 (2021 - \$5,257).

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

8. Accounts Payable & Accrued Liabilities

	2022		2021
Other Government	\$ 11,515	\$	12,820
Accrued Wages & Benefits	99,689		105,578
Trade & Other	453,139		532,014
	\$ 564,343	\$	650,412

9. Deferred Revenue

	2022		2021
Canada Community – Building Fund	\$ 1,842,883	\$	1,678,623
Prepaid taxes	175,406		163,337
Miscellaneous	378,412		622,220
Total Deferred Revenue	2,396,701		2,464,180
Development Cost Charges	463,451		437,057
Total Deferred Revenue & Development Cost Charges	\$ 2,860,152	\$	2,901,237

Balance, beginning of year:

	2022		2021
Development Cost Charges – sewer utility fund	\$ 134,675	\$	132,079
Development Cost Charges – water utility fund	209,708		207,072
Development Cost Charges – drainage utility fund	14,571		14,419
Development Cost Charges – roads utility fund	78,103		77,188
Canada Community – Building Fund	1,678,623		1,379,286
Prepaid taxes	163,337		131,299
Capital projects	210,000		87,500
Miscellaneous	412,220		341,361
	2,901,237		2,370,204
Add:			
Canada Community – Building Fund received	145,024		283,530
Interest income restricted for projects	26,092		20,888
Development Cost Charges	19,538		1,218
Capital projects	162,500		460,000
Other amounts received	314,139		401,962
Total contributions	667,293		1,167,598
Less: Amount spent on projects and recorded as revenue	708,378		636,565
Closing balance of unspent funds	\$ 2,860,152	\$	2,901,237

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

9. Deferred Revenue (continued)

Canada Community – Building Fund

The Canada Community – Building Fund is provided by the Government of Canada. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Canada Community – Building Fund may be used towards designated public transit, community energy, water, wastewater, solid waste, and capacity building projects as specified in the funding agreements.

Development Cost Charges

Development Cost Charges are restricted revenue liabilities representing funds received from developers and deposited into a separate reserve fund for capital expenses. In accordance with generally accepted accounting principles, the District records these funds as restricted revenue which is then recognized as revenue when the related costs are incurred.

10. Long Term Debt

Regular payments are made in accordance with the loan terms. Final payment amounts are based on actuarial calculations. Interest paid on long-term debt is included in the Sewer Revenue Fund \$3,927 (2021 - \$3,927).

	Balance Beginning of Year	Additions	Principal Amount	Actuarial Adjustment	Balance End of Year
Sewer Fund					
MFA Issue 85	38,135	-	5,278	6,819	26,038
Total	\$ 38,135	\$ -	\$ 5,278	\$ 6,819	\$ 26,038

MFA 85 Maturity Date 2024 Interest Rate 4.575%

The following principal amounts are payable over the next five years:

	2023	2024	2025	2026	2027
Sewer Fund	5,278	5,278	-	-	-
	\$ 5,278	\$ 5,278	\$ -	\$ -	\$ -

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

11. Tangible Capital Assets

2022		Vehicles, Furniture & Equipment				Recreation Facilities	Water	Sewer	Assets Under Construction		Total
		Land	Buildings	Equipment	Transportation				Construction	Construction	
Cost											
	Balance, beginning of year	\$ 2,088,611	\$ 3,399,886	\$ 5,353,574	\$ 24,612,720	2,120,823	\$ 16,635,403	\$ 8,298,042	\$ 2,213,055	\$ 64,722,115	
	Add: Acquisitions	91,400	502,032	97,234	2,880,154	-	-	26,973	3,471,167	7,068,961	
	Less: Disposals/ WIP allocation	65,891	-	12,771	-	-	-	-	3,111,160	3,189,822	
	Less: Write-downs	-	-	-	-	23,277	-	-	-	23,277	
	Balance, end of year	\$ 2,114,120	\$ 3,901,918	\$ 5,438,037	\$ 27,492,874	2,097,546	\$ 16,635,403	\$ 8,325,015	\$ 2,573,062	\$ 68,577,976	
Accumulated amortization											
	Balance, beginning of year	\$ -	\$ 2,484,899	\$ 2,833,708	\$ 11,085,578	\$ 1,008,434	\$ 4,938,081	\$ 4,152,806	\$ -	\$ 26,503,506	
	Add: Amortization	-	104,639	261,135	669,543	85,622	337,574	177,947	-	1,636,460	
	Less: Disposals	-	-	12,771	-	23,277	-	-	-	36,048	
	Balance, end of year	\$ -	\$ 2,589,538	\$ 3,082,072	\$ 11,755,121	\$ 1,070,779	\$ 5,275,655	\$ 4,330,753	\$ -	\$ 28,103,918	
	Net book value, end of year	\$ 2,114,120	\$ 1,312,380	\$ 2,355,965	\$ 15,737,753	\$ 1,026,767	\$ 11,359,748	\$ 3,994,262	\$ 2,573,062	\$ 40,474,058	
2021		Vehicles, Furniture & Equipment				Recreation Facilities	Water	Sewer	Assets Under Construction		Total
		Land	Buildings	Equipment	Transportation				Construction	Construction	
Cost											
	Balance, beginning of year	\$ 1,916,301	\$ 3,399,886	\$ 5,046,504	\$ 24,080,220	\$ 2,120,823	\$ 16,312,207	\$ 8,038,704	\$ 257,045	\$ 61,171,691	
	Add: Acquisitions	172,310	-	435,180	532,500	-	323,196	259,338	2,016,143	3,738,667	
	Less: Disposals/ WIP allocation	-	-	128,110	-	-	-	-	60,133	188,243	
	Less: Write-downs	-	-	-	-	-	-	-	-	-	
	Balance, end of year	\$ 2,088,611	\$ 3,399,886	\$ 5,353,574	\$ 24,612,720	\$ 2,120,823	\$ 16,635,403	\$ 8,298,042	\$ 2,213,055	\$ 64,722,115	
Accumulated amortization											
	Balance, beginning of year	\$ -	\$ 2,407,982	\$ 2,694,340	\$ 10,531,273	\$ 928,492	\$ 4,595,763	\$ 3,980,247	\$ -	\$ 25,138,097	
	Add: Amortization	-	76,917	267,478	554,305	79,942	342,318	172,559	-	1,493,519	
	Less: Disposals	-	-	128,110	-	-	-	-	-	128,110	
	Balance, end of year	\$ -	\$ 2,484,899	\$ 2,833,708	\$ 11,085,578	\$ 1,008,434	\$ 4,938,081	\$ 4,152,806	\$ -	\$ 26,503,506	
	Net book value, end of year	\$ 2,088,611	\$ 914,987	\$ 2,519,866	\$ 13,527,142	\$ 1,112,389	\$ 11,697,322	\$ 4,145,236	\$ 2,213,055	\$ 38,218,609	

a) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value received during the year is \$389,400 (2021 - 1,133,768) comprised of a building \$398,000 and land \$91,400

b) Write-down of tangible capital assets

Write-down of assets during the year \$23,277 (2021 - nil)

c) Capital leases

There are no capital leases included in 2022 (2021 - nil)

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

12. Property Taxation and Grants in Lieu

Taxes Collected	2022	2021
Property taxes	\$ 5,065,845	\$ 5,236,869
Special assessments	212,124	201,096
1% Utility tax	62,753	77,434
Grants In Lieu of taxes	83,097	82,794
Penalties and interest on taxes	20,932	17,839
	\$ 5,444,751	\$ 5,616,032
Less transfers to other governments		
School District	1,173,712	1,169,184
Regional District	685,474	734,917
Regional Hospital District	397,912	361,651
Joint Boards & Commissions	31,867	33,300
Other	140,784	159,320
	\$ 2,429,749	\$ 2,458,372
Net Taxes available for municipal purposes	\$ 3,015,002	\$ 3,157,660

13. Government Transfers

<u>Provincial grants</u>	2022	2021
IBA-ICIP	\$ 631,047	\$ -
BC Active Transportation Infrastructure	179,925	337,500
Community Transition Capacity project	91,565	32,411
Community Support Grant	38,498	24,820
Ministry of Forests – Forestry Employment Program	32,996	109,182
Ministry of Tourism - Tourism Dependent Community Fund	143,277	-
Labour Market Partnership	-	36,797
Other	347,976	144,653
Small Community Protection	488,000	385,000
<u>Federal grants</u>		
Canada Summer Jobs	-	14,220
Tourism Relief Fund	40,778	-
<u>Regional & other grants</u>		
Cariboo Regional District	453,546	470,230
NDI Trust	50,000	70,481
UBCM	34,614	10,409
	\$ 2,532,222	\$ 1,635,703

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

14. Sales of Services

	2022	2021
Water user rates	\$ 562,022	\$ 543,485
Sewer user rates	433,402	398,599
Garbage/Recycling	26,861	25,241
Timber sales	-	34,984
Other	146,033	228,621
	\$ 1,168,318	\$ 1,230,930

15. Accumulated Surplus

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

Surplus	2022	2021
General operating fund	\$ 1,911,397	\$ 2,600,205
Sewer operating fund	499,310	380,922
Water operating fund	503,496	434,236
Operating fund surplus	\$ 2,914,203	\$ 3,415,363

Reserves	2021	2021
Municipal infrastructure	\$ 2,695,691	\$ 4,023,999
Utility infrastructure	2,991,019	2,763,959
Parkland	6,208	6,138
Machinery & Equipment	3,117,028	2,292,111
Covid-19 (<i>schedule 1</i>)	38,304	121,733
Woodlot	370,942	380,705
Community Forest	6,142,345	5,142,345
Total reserves	\$ 15,361,537	\$ 14,730,990

- a) Included in the General Operating Fund are internally restricted funds of \$100,000 (2021 - \$100,000) for the purposes of planning.
- b) Included in the General Operating Fund are internally restricted funds of \$1,170 (2021 - \$42,414) to be used to fund Interior Health Transit expense.

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

16. Equity in Tangible Capital Assets

Equity in tangible capital assets (TCA) represents the net book value (NBV) of total capital assets less long term obligations assumed to acquire those assets. The change in consolidated equity in tangible capital assets is as follows:

	2022	2021
Equity in TCA, beginning of year	\$ 36,195,867	\$ 35,955,341
Add: Capital acquisitions	3,597,793	1,722,524
Debt principal repayment	5,278	5,278
Actuarial adjustment	6,819	6,243
Less: Proceeds from the issue of debt	-	-
Disposition at NBV less loss on disposal	65,891	-
Amortization	1,636,460	1,493,519
Equity in TCA, end of year	\$ 38,103,406	\$ 36,195,867

17. Expenses by Object

	2022	2021
Goods and services	\$ 2,606,153	\$ 2,455,007
Salary, wages and benefits	2,272,323	2,089,118
Amortization	1,636,460	1,493,519
Interest and finance charges	7,409	5,514
Debenture debt payments	5,278	5,278
Loss from sale/write down of tangible capital assets	-	-
	\$ 6,527,623	\$ 6,048,436

18. Contingent Liabilities and Commitments

a) Municipal Pension Plan

The District of 100 Mile House and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

18. Contingent Liabilities and Commitments (continued)

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

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

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

The District of 100 Mile House paid \$102,998 (2021 - \$104,110) for employer contributions while employees contributed \$91,082 (2021 - \$89,228) to the Plan in fiscal 2022.

b) Joint and Several Liability

The District of 100 Mile House, as a member of the Cariboo Regional District, is jointly and severally liable under the provisions of Sections 815 and 816 of the Local Government Act for any default on monies borrowed by the Cariboo Regional District.

c) Potential Litigation

From time to time the District is brought forth as a defendant in various lawsuits. The District reviews its exposure to any potential litigation for which it would not be covered by insurance and assesses whether a successful claim against would materially affect the financial statements. The District is currently not aware of any claims brought against it that if not defended successfully would result in a material change to the financial statements of the District.

d) Municipal Insurance Association

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 the District, along with the other participants, would be required to contribute towards the deficit.

e) Tangible Capital Assets

The District entered into a contract with Hub Fire Engines & Equipment Ltd. on December 21, 2021 for a Fire Engine Apparatus costing \$880,394 plus tax.

19. Trust

The District operates the 100 Mile Cemetery and maintains a Cemetery Perpetual Care Fund in trust, in accordance with the Cremation, Internment and Funeral Services Act of British Columbia. The funds held in trust amount to \$185,907 (2021 - \$188,069) and have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

20. Asset Retirement Obligations (PS 3280)

In August 2018, the Public Sector Accounting Board (PSAB) issued PS 3280 Asset Retirement Obligations to establish recognition, measurement, presentation and disclosure standards for legal obligations associated with the retirement of tangible capital assets. The new section defines the asset retirement activities to include in the cost of a tangible capital asset and the corresponding asset retirement obligation, establishes how to estimate the liability and provides the related financial statement presentation and disclosure requirements. PS 3280 is effective to fiscal years beginning on or after April

DISTRICT OF 100 MILE HOUSE
Notes to Consolidated Financial Statements
Year Ended December 31, 2022

1, 2022. The District has not yet determined the effect of the new section on its consolidated financial statements.

21. Budget data

The budget data presented in these consolidated financial statements is based upon the 2022 operating and capital budgets approved as the 2022 to 2026 Financial Plan by Council on April 12, 2022. The legislative requirements for the Financial Plan are that the cash inflows for the period must equal planned cash outflows.

Cash inflows and outflows budgeted for include such items as transfers to and from reserves, transfers to and from operating surpluses and proceeds on sale of assets. These items are not recognized as revenues and expenses in the Statement of Operations as they do not meet the definition of such under public sector accounting standards. PSAB requires that budget figures be presented on the same basis of accounting as actual figures.

The chart below reconciles the budget figures reported in these consolidated financial statements.

	<u>Budget Amount</u>
Budget surplus per Statement of Financial Activities	\$ 851,883
Adjust for budgeted items not included in Statement of Financial Activities:	
Transfers from reserve funds	4,618,110
Transfer from operating surplus	-
Acquisition of tangible capital assets	(6,940,760)
Non-cash items - amortization	1,470,767
Financial Plan (Budget) Bylaw surplus for the year	<u>\$ -</u>

DISTRICT OF 100 MILE HOUSE**Consolidated Schedule - Covid-19 Safe Restart Grant for Local Government (Schedule 1)****Year Ended December 31, 2022****(Unaudited)**

	2022	2021
Revenue		
BC Safe Restart Grant	\$ -	\$ -
Eligible costs incurred		
Computer & IT Costs - Virtual Communications	16,974	62,240
Facility Reopening and Operating Costs	-	53,895
Emergency Planning & Response Cost	4,648	2,406
Revenue Shortfalls	61,807	221,589
Services for Vulnerable Persons	-	70,000
	<u>83,429</u>	<u>410,130</u>
Deficit	(83,429)	(410,130)
Reserve balance, beginning of year	<u>121,733</u>	<u>531,863</u>
Reserve balance, end of year (Note 15)	\$ 38,304	\$ 121,733

The accompanying notes are an integral part of this statement

DISTRICT OF 100 MILE HOUSE**Bylaw No. 1400**

Being a Bylaw to impose a percentage addition to unpaid taxes, establish the date on which property taxes are due and for the levying of rates, for Municipal, Hospital and Regional District purposes for the year 2023.

That the Council of the District of 100 Mile House, in open meeting assembled, enacts as follows:

- (1) This bylaw may be cited as **"Tax Rates Bylaw No. 1400-2023"**
- (2) The following rates are hereby imposed and levied for the year 2023.
 - (a) For all lawful general purposes of the District of 100 Mile House 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 hereof.
 - (b) For debt purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the Schedule attached hereto and forming a part hereof.
 - (c) For Regional Hospital District purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "C" of the Schedule attached hereto and forming a part hereof.
 - (d) For Regional District purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of the Schedule attached hereto and forming a part of hereof.
 - (e) For South Cariboo Recreation purposes of the Cariboo Regional District on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "E" of the Schedule attached hereto and forming a part of hereof.
 - (f) For Regional District residential garbage collection purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "F" of the Schedule attached hereto and forming a part of hereof.
- (3) The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
- (4) (a) As per Section 235 (1) of the Community Charter, all Municipal Property Taxes levied by and due to the District of 100 Mile House for the 2023 taxation year must be received by 4:30 PM on July 4th, 2023.

(b) The District of 100 Mile House Collector, shall add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, 10% of the current amount unpaid at 4:30 pm on July 4th, 2023.

READ A FIRST, SECOND AND THIRD TIME this 27th day of April, 2023.

ADOPTED this day of , 2023.

Mayor

Corporate Officer

DISTRICT OF 100 MILE HOUSE

2023 Tax Rates Bylaw No. 1400, 2023

Schedule "A"

	"A"	"B"	"C"	"D"	"E"	"F"
	General	Municipal Debt	Cariboo-Chilcotin Regional Hospital District	Cariboo Regional District	CRD South Cariboo Recreation	CRD Residential Garbage
1 Residential	2.43207	-	0.73222	0.72187	0.17580	0.05162
2 Utilities	40.00000	-	2.56277	2.52655	2.89191	
3 Supportive Housing	2.43207	-	0.73222	0.72187	0.17580	
4 Major Industry	57.25089	-	2.48955	2.45436	4.13833	
5 Light Industry	7.85262	-	2.48955	2.45436	0.56783	
6 Business	7.40819	-	1.79394	1.76858	0.53619	
7 Managed Forest	6.59091	-	2.19666	2.16561	0.47642	
8 Recreational/Non Profit	2.47727	-	0.73222	0.72187	0.17932	
9 Farm	3.69756	-	0.73222	0.72187	0.26722	



DISTRICT OF 100 MILE HOUSE

M E M O

Date: May 1, 2023
To: Mayor & Council
From: Building Inspection
Subject: Building Bylaw Amendment Bylaw No. 1403-2023

Background

In 2008, the province of British Columbia introduced energy efficiency as a BC Building Code(BCBC) objective.

In April 2017, the Province of British Columbia adopted the BC Energy Step Code as regulation.

The BC Energy Step Code (BCESC) is a provincial standard that provides an incremental and consistent approach to achieving more energy-efficient buildings. It provides a common pathway to ensure British Columbia delivers on its goal of net-zero energy-ready performance by 2032. It does so by establishing a series of measurable, performance- based energy efficiency requirements for construction.

There are five “Steps” for the Part 9 Buildings and 4 for the Part 3 projects. The province is further divided up into 8 climatic zones with slightly different requirements.

A BCBC update has been adopted and will come into effect May 1, 2023. Prior to this update:

1. The BCESC has been a voluntary regulation that municipalities could adopt as desired and ready to implement.
2. Designers and builders have had the option to use either the “prescriptive” or “performance” approach to comply with the BCESC.

This update makes it mandatory that all Part 9 (Housing and small commercial) buildings:

1. Conform to Step 3 of the BCESC
 - a. Step 3 buildings are approximately 20% more efficient than the base standard of the 2018 BCBC.
2. Follow the performance path of the BCESC unless the building bylaw permits the allowance of the prescriptive path.
 - a. Performance path requires the engagement of a Certified Energy Advisor to both design the building and test the building at completion to ensure compliance with the BCESC.

In response to feedback from rural and remote communities who wish to maintain a prescriptive-based option, the provincial government developed a prescriptive alternative for the BCESC Step 3 Requirements. This option is available to local governments through the adoption of a bylaw enabling its use.

The District of 100 Mile House is typical of most rural areas outside of the lower mainland. There is a shortage of the energy advisors required to conform with the performance-based approach of the BCESC. It is staff's recommendation the building bylaw be amended to allow for the use of the prescriptive-base performance option of the BCESC.

If Council approves this amendment, the construction community will be able to achieve code compliance with either conformance to Step 3 (or higher) or by using the prescriptive path permitted by the proposed bylaw.

Attachments:

1. Bylaw No. 1403-2023
2. Ministerial Order No. M40

Recommendation:

BE IT RESOLVED THAT the memo from Building Inspection dated May 1, 2023 regarding Building Bylaw Amendment No. 1403-2023 be received; and further.

BE IT RESOLVED THAT District of 100 Mile House "Building Bylaw Amendment No. 1403-2023 be read a first, second, and third time this 4th day of May 2023.



Todd Conway, Chief Building Official

Roy Scott, CAO

DISTRICT OF 100 MILE HOUSE

Bylaw No. 1403, 2023

A bylaw to amend the District of 100 Mile House Building Bylaw No. 695, 1996

This bylaw may be cited for all purposes as ***“Building Amendment Bylaw No. 1403, 2023”***.

The Council of the District of 100 Mile House, in open meeting assembled, enacts as follows:

1. That the *“District of 100 Mile House Building Bylaw No. 695, 1996”* is hereby amended as follows:

- a) By deleting the subheading “Climatic Data” in Part 11 of the bylaw and replacing it with “Energy Efficiency”.
- b) By adding the following new Section 11.7 under the subheading “Energy Efficiency”:

11.7 In relation to the conservation of energy, buildings may be constructed on or after May 1, 2023, in accordance with Sections 9.36.2 to 9.36.4 of Division ‘B’ of the Building Code.

READ A FIRST, SECOND AND THIRD TIME this _____ day of _____, 2023.

ADOPTED this _____ day of _____, 2023.

Mayor

Corporate Administrator

1 Section 2.2 of the Building Act General Regulation, B.C. Reg. 131/2016, is repealed, and the following substituted:

Energy conservation and reduction of greenhouse gas emissions

- 2.2** (1) The following matters are prescribed as unrestricted matters for the purposes of section 5 (4) *[restrictions on local authority jurisdiction]* of the Act, subject to the conditions set out in subsection (2) or (3), as applicable:
- (a) the conservation of energy;
 - (b) the reduction of greenhouse gas emissions.
- (2) A local building requirement related to the conservation of energy may not do any of the following:
- (a) require buildings within the jurisdiction of the local authority to be constructed except in conformance with a step described in Article 9.36.6.3. or 10.2.3.3. of Division B of the building code;
 - (b) modify a requirement of, or impose requirements in addition to those set out in, Subsection 9.36.6. or 10.2.3. of Division B of the building code;
 - (c) subject to subsection (4), require buildings within the jurisdiction of the local authority to be constructed except in conformance with a step described in Subsection 9.36.6. of Division B of the building code.
- (3) A local building requirement related to the reduction of greenhouse gas emissions may not do either of the following:
- (a) require buildings within the jurisdiction of the local authority to be constructed except in conformance with a level described in Article 9.37.1.3. or 10.3.1.3. of Division B of the building code;
 - (b) modify a requirement of, or impose requirements in addition to those set out in, Article 9.37.1.3. or 10.3.1.3. of Division B of the building code.
- (4) Subsection (2) (c) does not operate to prohibit a local building requirement that
- (a) has been enacted by a local authority in relation to the conservation of energy, and
 - (b) permits buildings to be constructed in conformance with Subsections 9.36.2. to 9.36.4. of Division B of the building code.