



City of Powell River

Regular Council Meeting

Thursday, June 18, 2026 (5:30 PM)

Council Chambers, City Hall

Agenda

This meeting can be viewed through the live webcast at
<https://powellriver.ca/PAGES/WEBCASTS>

or viewed afterward by watching the recorded meeting video available at
<https://powellriver.civicweb.net/Portal/MeetingTypeList.aspx>

Members of the public can call in during:

- 1. Public Input Period to *make a comment* regarding an item listed under Legislative Matters, Committee Recommendations, or New Business;**
- 2. Public Clarification period to *ask a question* related to an agenda item.**

There is a delay between the live meeting and the webcast so if you are calling in, please turn off the sound on your device to avoid any feedback noise.

Written comments or questions regarding an agenda item received via info@powellriver.ca no later than 1:00 pm on the day of a meeting may be read out during Public Input Period or Public Clarification Period. Emails may be subject to quarantine by the City's cybersecurity filters.

Unless otherwise specified, the proceedings of Committee and Council Meetings are considered public. Any personal information provided at such meetings will be considered public and may be streamed live or posted to the internet for viewing at any time ("Meeting Recordings"). Written minutes of the proceedings are also recorded and published on the internet. Persons providing personal information at these meetings do so voluntarily and provide implied consent authorizing its public release. Personal information may include your image, name, address, and personal opinions.

Meeting Recordings of the proceedings may not be purposefully distorted or used for advertising, election campaigns or any other politically partisan activity. Any commercial use or rebroadcast of Meeting Recordings is expressly prohibited without the explicit written approval of the City of Powell River.

1. Call to Order

2. Adoption of Agenda

2.1 Adoption of Agenda

Recommendation:

THAT the agenda for the June 18, 2026 regular Council meeting be adopted.

3. Motion to Close the Meeting to the Public

Recommendation:

THAT Council move into a closed meeting to discuss matters covered by the *Community Charter* under:

Sections 90(1):

- (e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;
- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public;

Section 90(2):

- (b) the consideration of information received and held in confidence relating to negotiations
 - (i) between the municipality and a provincial government or the federal government, or both, or between a provincial government or the federal government, or both, and a third party,
 - (ii) between the municipality and another local government or between another local government and a third party.

4. Reconvene (7:00 PM)

5. Territorial Acknowledgement

6. Public and Statutory Hearings

7. Public Input Period

Subject to the rules of conduct set out in section 11 of the Council Procedure Bylaw, up to three members of the public have an opportunity to provide comment for a maximum of two minutes on items listed under:

- Legislative Matters
- Committee Recommendations
- New Business

Questions may not be asked about a public hearing where the bylaw has not yet been adopted, defeated or abandoned, nor on any of the other matters listed in section 19(8) of the Council Procedure Bylaw.

Call: 1-833-782-7295
 Meeting ID: 660 302 965#

Please ensure any written comments are received by the Corporate Officer no later than 1 pm on the day of the meeting.

8. General Matters

- 8.1 **Delegation: Jennifer Houghton, Boundary Forest Watershed Stewardship Society regarding the Proposed New Forest Act and it's Implications for Public and Private Forest Lands and Community Watersheds** 8 - 10

9. Consent Agenda

Council may vote on and adopt in one motion all recommendations appearing in the Consent Agenda. A member may request that an item be removed from the consent agenda to be considered separately for any reason and without debate.

Recommendation:

THAT the June 18, 2026 Consent Agenda be adopted.

- 9.1 **Adoption of the Minutes of the Regular Council Meeting held June 4, 2026** 11 - 16

THAT the minutes of the regular Council meeting held June 4, 2026 be adopted.

10. Items Removed from Consent Agenda

11. Legislative Matters

- 11.1 **Unappropriated Accumulated General Surplus, Reserve Fund Transfer and Repealing Bylaws** 17 - 21
Chief Financial Officer

[Report from June 4, 2026 Council Agenda](#)

Recommendation:

THAT Reserve Fund Transfer Bylaw 2814, 2026, be adopted;

THAT Reserve Fund Repealing Bylaw 2815, 2026, be adopted.

- 11.2 **2025 - 2029 Five-Year Financial Plan Bylaw 2751, 2025, Amendment Bylaw 2820, 2026** 22 - 23
Chief Financial Officer

[Report from May 21, 2026 Council Agenda](#)

Recommendation:

THAT City of Powell River 2025 – 2029 Five-Year Financial Plan Bylaw 2751, 2025 Amendment Bylaw 2820, 2026 be adopted.

- 11.3 **Election and Assent Voting Bylaw** 24 - 38
Corporate Officer

[Report from June 4, 2026 Council Agenda](#)

Recommendation:

THAT Election and Assent Voting Bylaw 2821, 2026 be adopted.

- 11.4 **2025 Statement of Financial Information** 39 - 110
Senior Manager of Financial Services

Recommendation:

PURSUANT to the report of the Senior Manager of Financial Services dated for the Council meeting of June 18, 2026, entitled: 2025 Statement of Financial Information:

THAT the City of Powell River’s 2025 Statement of Financial Information be approved for submission to the Ministry of Housing and Municipal Affairs; and

THAT the Acting Mayor and Chief Financial Officer be authorized to sign the Statement of Financial Information Approval form.

- 11.5 **Bylaw Notice Enforcement Bylaw 2818, 2026** 111 - 177
Corporate Officer

Recommendation:

PURSUANT to the report of the Corporate Officer dated for the Council meeting of June 18, 2026, entitled: “Bylaw Notice Enforcement Bylaw 2818, 2026”:

THAT Bylaw Notice Enforcement Bylaw 2818, 2026 be read a first, second and third time.

- 11.6 **Powell River South Harbour Authority Head Lease Renewal** 178 - 201
Director of Infrastructure Services

Recommendation:

PURSUANT to the report of the Director of Infrastructure Services dated for the Council meeting of June 18, 2026, entitled: "Powell River South Harbour Authority Head Lease Renewal":

THAT Council authorize the Mayor and Corporate Officer to execute the Fisheries and Oceans Canada, Small Craft Harbours, Head Lease Agreement on behalf of the City of Powell River Harbour Authority;

AND THAT staff be directed to provide Fisheries and Oceans Canada, Small Craft Harbours with a Certified copy of this Resolution.

- 11.7 **Draft 2025 Annual Report** 202 - 251
Deputy Corporate Officer

Recommendation:

THAT Council approve the City of Powell River 2025 Annual Report as presented.

12. Unfinished Business

- 12.1 **Update re. Application for Intervenor Status** 252 - 262
Corporate Officer

Recommendation:

PURSUANT to the report of the Corporate Officer, dated for the Council meeting of June 18, 2026, entitled: "Update re. Application for Intervenor Status":

THAT Council supports the expanded scope of the City's application for Intervenor status regarding the export licence application by PREI.

13. Committee Recommendations

13.1 **Union of BC Municipalities Convention, Resolutions, and Meeting Requests for Cabinet Ministers and Provincial Staff**

263 - 270

Referred from Committee of the Whole, June 2, 2026

Recommendation:

PURSUANT to the report of the Corporate Officer dated for the Committee of the Whole meeting of June 2, 2026, entitled: Union of BC Municipalities Convention, Resolutions, and Meeting Requests for Cabinet Ministers and Provincial Staff:

THAT Council direct staff to request a meeting with the Minister of Energy and Climate Solutions regarding protecting mutual interests for locally produced power.

THAT Council direct staff to request a meeting with the Minister of Forests regarding the Powell River Community Forest's request for approval for license expansion to include the new annual allowable cut.

THAT Council direct staff to request a meeting with the Minister of Housing and Municipal Affairs regarding concerns about the suspension of the community housing fund.

THAT Council direct staff to request a meeting with the MLA and Minister of Jobs and Economic Growth for support of the redevelopment of the old mill site.

THAT Council direct staff to request a meeting with BC housing regarding an open selection process and associated timelines for service providers of shelter and/or supportive housing services for the unhoused in the community.

13.2 **Wildlife Attractant Bylaw**

271 - 282

Referred from Committee of the Whole, June 2, 2026

Recommendation:

PURSUANT to the report of the Corporate Officer dated for the Committee meeting of June 2, 2026, entitled: "Wildlife Attractant Bylaw":

THAT Council directs staff to engage the public to obtain feedback on the draft Wildlife Attractant Bylaw prior to bringing the proposed bylaw to Council for consideration of readings.

14. New Business

15. Introduction of Late Items

16. Introduction of Notice of Motion

17. Public Clarification

Subject to the rules of conduct set out in section 11 of the Council Procedure Bylaw, members of the public may ask questions to clarify items discussed during the meeting for a maximum of 2 minutes.

Questions may not be asked about a public hearing where the bylaw has not yet been adopted, defeated or abandoned, nor on any of the other matters listed in section 19(8) of the Council Procedure Bylaw.

Call: 1-833-782-7295

Meeting ID: 660 302 965#

Written questions must be received by the Corporate Officer no later than 1 pm on the day of the meeting.

18. Adjournment



New Forest Act Framework

Executive Summary

The New Forest Act is a proposed legislative framework to address long-term instability in British Columbia’s forest sector by aligning forest management with the ecological limits of the land base and the economic needs of communities.

Purpose

The framework is designed to stabilize timber supply, restore watershed function, and support durable regional economies by shifting from volume-based management toward outcomes-based management grounded in ecological performance.

Forests are treated as critical public infrastructure—supporting water security, slope stability, biodiversity, and long-term fibre supply.

Context

BC’s forest sector is experiencing increasing instability:

- Declining timber quality and accessibility
- Rising harvesting and transportation costs
- Reduced operable land base due to ecological and physical constraints
- Increasing impacts from wildfire, drought, and hydrological disruption

These conditions are not temporary. They reflect structural limits within the current management framework, which relies on projected volume targets that are increasingly difficult to achieve in practice.

Core Approach

The New Forest Act restructures forest management around a spatial and operational framework: **Protect – Restore – Harvest (PRH)**.



Protect

Primary forests and critical watershed areas are maintained to preserve ecological function, hydrological stability, and long-term system resilience.

Restore

Previously logged and degraded areas are managed for recovery of forest structure, hydrology, and ecological function, improving future productivity and reducing risk.

Harvest

Timber harvesting continues on previously disturbed lands using selection-based systems, continuous cover, and retention approaches—only where ecological thresholds allow.

Timber Supply Stability

The framework is designed to stabilize long-term timber supply by aligning harvest levels with verified ecological growth and site conditions, rather than forecasted volume targets based on increasingly constrained land base assumptions.

This reduces the risk of future supply shortfalls, mill closures, and cyclical economic disruption.

Governance and Implementation

The framework introduces a governance model that integrates ecological, economic, and regional considerations:

- Regional decision-making through Community Forest Boards
- Independent oversight and reporting through a Forester General
- Integration of scientific and Indigenous knowledge at the planning level
- Operational monitoring through local and regional structures

At the provincial level, legislation would consolidate and replace the current framework to align management with long-term outcomes.

Transition

The transition is designed to occur over a 1–5 year period:

- Existing harvesting rights conclude at renewal
- No requirement for tenure buy-backs
- Workforce transition supported through expansion of restoration, planning, monitoring, and value-added sectors

This approach enables a phased shift while maintaining operational continuity.

Economic Implications

The framework supports a shift from high-volume dependency toward:

- More stable, lower-variance timber supply
 - Increased value per cubic metre
 - Expanded employment in restoration, monitoring, and value-added processing
 - Regional log markets that improve allocation efficiency and local economic benefit
-

Summary

The New Forest Act outlines one approach to addressing long-term structural challenges in BC's forest sector.

It focuses on aligning management with ecological limits, improving the reliability of timber supply, and supporting more stable regional economies—while maintaining a working forest.

Download the full proposal and backgrounder at: <https://boundaryforest.org/the-new-forest-act-proposal/>

Email: boundaryforest@gmail.com

Website: www.boundaryforest.org

City of Powell River

Minutes of the Regular Council Meeting held in the Council Chambers, City Hall on Thursday, June 4, 2026 at 5:30 PM.

Present: **Councillor G.W.F. Doubt, Acting Mayor**
Councillor E.L. Almeida
Councillor C.A. Elliott
Councillor T.E. Isakson
Councillor J.G. Palm
Councillor R.R.D. Southcott

Also Present: **Sundance Topham, Chief Administrative Officer**
Peter DeJong, Corporate Officer
Jessica Walls, Deputy Corporate Officer/Recording Secretary
Jeff Cadman, Chief Financial Officer
Jason Gow, Director of Planning Services
Jamie Bretzlaff, Director of Parks, Recreation & Culture
Susan Auchterlonie, Manager of Partnerships and Intergovernmental & Public Relations
Hugo Wu, Planner I
Karsten Sian, IT Technician
Members of the Public
Media Representatives

Absent with Notice: **Mayor R.J. Woznow**

Note: The meeting was live-streamed and members of the public were invited to call in to participate during Public Input Period and Public Clarification.

1. Call to Order

1.1 Acting Mayor Doubt called the meeting to order at 5:30 pm.

2. Adoption of Agenda

2.1 Adoption of Agenda

Res 26-117

Moved and seconded

THAT the agenda for the June 4, 2026 regular Council meeting be adopted.

Carried

3. Motion to Close the Meeting to the Public

- 3.1 Res 26-118
Moved and seconded
THAT Council move into a closed meeting to discuss matters covered by the *Community Charter* under:

Sections 90(1):

- (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;
- (c) labour relations or other employee relations;
- (g) litigation or potential litigation affecting the municipality;
- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- (j) information that is prohibited, or information that if it were presented in a document would be prohibited, from disclosure under section 21 of the *Freedom of Information and Protection of Privacy Act*.

Sections 90(2):

- (b) the consideration of information received and held in confidence relating to negotiations
 - (i) between the municipality and a provincial government or the federal government, or both, or between a provincial government or the federal government, or both, and a third party.
 - (iii) between the municipality and a first nation or a prescribed Indigenous entity, or between a first nation or a prescribed Indigenous entity and a third party;

Carried

4. Reconvene (7:00 PM)

- 4.1 The meeting reopened to the public at 7:00 pm.

5. Territorial Acknowledgement

- 5.1 Acting Mayor Doubt provided a territorial acknowledgement.

6. Public and Statutory Hearings

7. Public Input Period

- 7.1 Members of the public provided input on item 11.3.

8. General Matters

8.1 2026 Spring Powell River Community Forest Grant Awards

Council recognized various organizations as the 2026 Spring Powell River Community Forest Grant Award recipients and group photos were taken.

Acting Mayor Doubt recessed the meeting at 7:41 pm and reconvened the

meeting at 7:48 pm.

8.2 RCMP Q4 Quarterly Update
RCMP Staff Sergeant

Staff Sergeant Lee Dyson provided a visual presentation regarding RCMP Q4 Quarterly Update and responded to questions from Council.

9. Consent Agenda

Res 26-119

Moved and seconded

THAT the June 4, 2026 Consent Agenda be adopted.

9.1 Adoption of the Minutes of the May 21, 2026 Regular Council Meeting

THAT the minutes of the May 21, 2026 regular Council meeting be adopted.

Carried

10. Items Removed from Consent Agenda

11. Legislative Matters

11.1 Development Permit 436 – 0 (Lot 3) Duncan Street
Planner I

Res 26-120

Moved and seconded

PURSUANT to the report of the Planner I dated for the Council meeting of June 4, 2026, entitled: "Development Permit 436 – 0 (Lot 3) Duncan Street":

THAT Council issue Development Permit 436 to Unit Nineteen Holdings Ltd., No. BC1182131, to facilitate the construction of a new multi-unit industrial facility at lands legally described as:

Lot 3 District Lot 5120 Group 1 New Westminster District Plan
LMP35038

subject to the payment of a landscape security deposit to the satisfaction of the Director of Planning Services.

Carried

11.2 Zoning Amendment of City-Owned Barnet Street Properties - ZA 123
Director of Planning Services

Res 26-121

Moved and seconded

THAT City of Powell River Zoning Bylaw 2100, 2006, Amendment Bylaw 2816,

2026, be adopted.

Carried

11.3 **Complex Way Road Closure – Zoning Amendment
BC Housing – Supportive Housing and Shelter Facility**
Director of Planning Services

Res 26-122

Moved and seconded

PURSUANT to the report of the Director of Planning Services dated for the Council meeting of June 4, 2026, entitled “Complex Way Road Closure – Zoning Amendment – BC Housing – Supportive Housing and Shelter Facility”:

THAT third reading of *City of Powell River Zoning Bylaw 2100, 2014, Amendment Bylaw 2761, 2024*, be rescinded.

Carried

Opposed: Councillor Palm

By unanimous consent, the meeting was allowed to proceed past 9:00 pm.

Res 26-123

Moved and seconded THAT *City of Powell River Zoning Bylaw 2100, 2014, Amendment Bylaw 2761, 2024*, be amended by striking out ‘by rezoning a portion of the parcel legally described as TBD’ in Section 2 and inserting ‘by rezoning portions of the parcels legally described as LOT 1 DISTRICT LOT 450 GROUP 1 NEW WESTMINSTER DISTRICT PLAN EPP151609 and LOT 2 DISTRICT LOT 450 GROUP 1 NEW WESTMINSTER DISTRICT PLAN EPP151609’, and by replacing the zoning map shown on Schedule 1 with an updated version that reflects the amalgamation of lands as shown on EPP151609.

Carried

Opposed: Councillor Palm

Res 26-124

Moved and seconded THAT *City of Powell River Zoning Bylaw 2100, 2014, Amendment Bylaw 2761, 2024*, as amended, be read a third time.

Carried

Opposed: Councillor Palm

Res 26-125

Moved and seconded THAT *City of Powell River Zoning Bylaw 2100, 2014, Amendment Bylaw 2761, 2024*, be adopted.

Carried

Opposed: Councillor Palm

11.4 Unappropriated Accumulated General Surplus, Reserve Fund Transfer and Repealing Bylaws
Chief Financial Officer

Res 26-126

Moved and seconded

PURSUANT to the report of the Chief Financial Officer, dated for the Council meeting of June 4, 2026, regarding Unappropriated Accumulated General Surplus, Reserve Fund Transfer and Repealing Bylaws:

THAT \$250,000 be transferred from the Sewer Capital Reserve Account to the General Fund Unappropriated Accumulated Surplus account;

AND THAT \$250,000 be transferred from the Water Capital Reserve Account to the General Fund Unappropriated Accumulated Surplus account.

Carried

Res 26-127

Moved and seconded

THAT Reserve Fund Transfer Bylaw 2814, 2026, be read a first, second and third time; and

THAT Reserve Fund Repealing Bylaw 2815, 2026, be read a first, second and third time.

Carried

11.5 Election and Assent Voting Bylaw
Corporate Officer

Res 26-128

Moved and seconded

PURSUANT to the report of the Corporate Officer dated for the Council meeting of May 5, 2026, entitled: "Election and Assent Voting Bylaw 2821, 2026":

THAT Election and Assent Voting Bylaw 2821, 2026 be read a first, second and third time.

Carried

12. Unfinished Business

13. Committee Recommendations

14. New Business

14.1 Application for Intervenor Status re: PREI License Application
Corporate Officer

Res 26-129

Moved and seconded

PURSUANT to the report of the Corporate Officer, dated for the Council meeting of June 4, 2026, entitled: "Application for Intervenor Status re. PREI Licence Application":

THAT Council direct staff to apply for Intervenor status on the basis of providing the Commission of the Canada Energy Regulator (the Commission) with the City's perspective on the draft licence conditions that the Commission will issue for comment, whether or not a licence is in fact issued;

AND THAT, if Intervenor status is granted by the Commission to the City but the hearing is not scheduled to take place in Powell River, that Council direct staff to apply for or support a change of venue to, preferably, the City of Powell River or, alternatively, to a location in Metro Vancouver.

Carried

Res 26-130

Moved and seconded

THAT Council direct staff to amend "City of Powell River Five-Year Financial Plan Bylaw 2794, 2026" to include up to a maximum of \$50,000 to be spent on the application and subsequent participation in the Intervenor program to be funded through the Financial Stabilization Reserve Fund.

Carried

15. Introduction of Late Items

16. Introduction of Notice of Motion

17. Public Clarification

17.1 Members of the public sought clarification regarding items 11.3 and 14.1.

18. Adjournment

18.1 Acting Mayor Doubt adjourned the meeting at 10:03 pm.

The next regular Council meeting will be held on June 18, 2026 at 7:00 pm.

Certified Correct

Presiding Member

Corporate Officer

**CITY OF POWELL RIVER
BYLAW 2814, 2026**

A Bylaw to transfer monies from existing reserve funds to new, updated reserve funds

WHEREAS, pursuant to subsection 189 (2) of the *Community Charter* Council may, by bylaw, transfer all or part of the amount to another reserve fund;

NOW THEREFORE the Council of the City of Powell River, in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as "Reserve Funds Transfer Bylaw 2814, 2026".
2. The 2025 year-end balances in the City's existing reserve funds are hereby transferred to the new reserve funds as shown and identified in Schedule "A", which is attached hereto and which forms part of this bylaw.

READ A FIRST TIME	the 4 th day of June,	2026
READ A SECOND TIME	the 4 th day of June,	2026
READ A THIRD TIME	the 4 th day of June,	2026
ADOPTED	the ____ day of _____,	2026

Ron Woznow, Mayor

Peter DeJong, Corporate Officer

City of Powell River
Schedule "A" of Reserve Funds Transfer Bylaw No. 2814, 2026

		New Reserve Funds					
Existing Reserve Funds	2025 Year-End Reserve Balances being Transferred	Bylaw 2797, 2026 Canada Community-Building Reserve Fund	Bylaw # 2800, 2026 General Capital Reserve Fund	Bylaw 2805, 2026 Parkland Acquisition Reserve Fund	Bylaw 2806, 2026 Property Tax Stabilization Reserve Fund	Bylaw # 2810,2026 Transportation Infrastructure Reserve Fund	Bylaw # 2011, 2026 Vehicle & Equipment Reserve Fund
Bylaw 2097 - 2006 Community Works Reserve Fund	(\$3,470,704)	\$3,470,704					
Bylaw 2105 - 2006 Building Maintenance Reserve Fund	(\$1,333,923)		\$1,333,923				
Bylaw 1074 - 1982 General Reserve Fund	(\$311,326)		\$311,326				
Bylaw 2128 – 2006 Park Land Reserve Fund	(\$158,288)			\$158,288			
Bylaw 2755 – 2024 Property tax Stabilization Reserve Fund	(\$2,303,222)				\$2,303,222		
Bylaw 2061 - 2005 Roads Improvement Reserve Fund	(\$394,236)					\$394,236	
Bylaw 1819 - 1998 Equipment Replacement Reserve Fund	(\$2,964,473)						\$2,964,473

**CITY OF POWELL RIVER
BYLAW 2815, 2026**

A Bylaw to repeal various reserve fund establishment bylaws

WHEREAS, pursuant to section 188 of the *Community Charter*, Council has established, by bylaws, reserve funds for specified purposes;

AND WHEREAS, pursuant to subsection 137 (1) (a) of the *Community Charter* the power to adopt a bylaw under the Community Charter includes the power to amend or repeal such a bylaw;

AND WHEREAS pursuant to subsection 137 (1) (b) of the *Community Charter* the power to amend or repeal must be exercised by bylaw and is subject to the same approval and other requirements, if any, as the power to adopt a new bylaw;

NOW THEREFORE the Council of the City of Powell River, in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as "Reserve Funds Repealing Bylaw No. 2815, 2026".
2. The following bylaws, and any and all amendments thereto, are hereby repealed:
 - (a) Sidewalk Construction Reserve Fund By-Law No. 584, 1969;
 - (b) General Reserve Fund Establishment By-Law No. 1074, 1982;
 - (c) The Corporation of the District of Powell River Equipment Replacement Reserve Fund Bylaw No. 1819, 1998;
 - (d) The Corporation of the District of Powell River Property Sale Reserve Fund Bylaw No. 2059, 2005;
 - (e) The Corporation of the District of Powell River Roads Improvement Reserve Fund Bylaw No. 2061, 2005;
 - (f) City of Powell River Community Works Reserve Fund Bylaw No. 2097, 2006;
 - (g) City of Powell River Building Maintenance Reserve Fund Bylaw No. 2105, 2006;
 - (h) City of Powell River Park Land Reserve Fund Bylaw 2128, 2006;
 - (i) City of Powell River Property Tax Stabilization Reserve Fund Bylaw No. 2755, 2024.

READ A FIRST TIME	the 4 th day of June,	2026
READ A SECOND TIME	the 4 th day of June,	2026
READ A THIRD TIME	the 4 th day of June,	2026
ADOPTED	the ____ day of _____,	2026

Ron Woznow, Mayor

Peter DeJong, Corporate Officer

**CITY OF POWELL RIVER
BYLAW 2820, 2026**

**A Bylaw to amend the
City of Powell River 2025 – 2029 Five-Year Financial Plan Bylaw 2751, 2025**

WHEREAS the City of Powell River deems it necessary and appropriate to amend the City of Powell River 2025-2029 Five-Year Financial Plan Bylaw 2751, 2025.

NOW THEREFORE the Council of the City of Powell River in open meeting assembled, hereby enacts as follows:

1. This Bylaw may be cited as “City of Powell River 2025 – 2029 Five-Year Financial Plan Bylaw 2751, 2025, Amendment Bylaw 2820, 2026.”
2. City of Powell River 2025 – 2029 Five-Year Financial Plan Bylaw 2751, 2025 is hereby amended by deleting “Schedule A” and replacing it with the new “Schedule A” attached to and forming part of this Bylaw.

READ A FIRST TIME	the 21 st day of May, 2026
READ A SECOND TIME	the 21 st day of May, 2026
READ A THIRD TIME	the 21 st day of May, 2026
ADOPTED	the ____ day of ____ 2026

Ron Woznow, Mayor

Peter DeJong, Corporate Officer

Schedule A

	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Revenue					
Property taxation	\$ (26,816,625)	\$ (27,805,190)	\$ (31,296,296)	\$ (32,590,326)	(34,325,452)
Flat property taxation	(303,900)	(311,357)	(314,470)	(317,615)	(320,791)
Grant-in-lieu of Taxes	(210,782)	(195,060)	(195,060)	(195,060)	(195,060)
Utility Company Operating Fee	(220,134)	(219,884)	(224,080)	(228,360)	(233,158)
Parcel taxes	(2,614,758)	(2,652,236)	(2,705,281)	(2,759,386)	(2,842,168)
Fees and charges	(13,529,051)	(13,717,921)	(14,026,481)	(14,358,056)	(14,751,141)
Government transfers	(3,127,569)	(2,094,118)	(2,279,405)	(1,391,839)	(1,404,642)
Other revenue	(7,026,603)	(2,734,877)	(2,720,933)	(2,759,356)	(2,809,763)
	<u>(53,849,422)</u>	<u>(49,730,643)</u>	<u>(53,762,006)</u>	<u>(54,599,998)</u>	<u>(56,882,175)</u>
Expenses					
General government services	7,789,044	6,771,352	6,511,637	6,455,731	6,614,638
Protective services	9,420,022	9,042,387	9,217,920	9,439,116	9,668,826
Transportation services	8,232,611	7,364,137	7,507,670	7,679,632	7,881,015
Environmental and public health	1,458,224	1,135,834	1,158,210	1,185,139	1,217,928
Environmental development	1,861,954	1,944,136	1,978,095	2,029,061	2,082,177
Recreation, parks, and cultural	8,307,448	7,627,770	7,819,750	7,991,319	8,234,939
Water utility	1,815,489	1,814,783	1,850,864	1,893,285	1,992,847
Sewer utility	3,138,904	3,175,541	3,105,298	3,172,217	3,247,979
Fiscal services debt interest	1,116,131	1,539,533	1,699,633	1,699,633	1,699,633
Amortization and accretion	6,131,704	5,830,292	5,955,740	6,084,657	6,217,215
	<u>49,271,531</u>	<u>46,245,765</u>	<u>46,804,817</u>	<u>47,629,790</u>	<u>48,857,197</u>
Annual (Surplus)	<u>(4,577,891)</u>	<u>(3,484,878)</u>	<u>(6,957,189)</u>	<u>(6,970,208)</u>	<u>(8,024,978)</u>
Transfers and Acquisitions					
Remove amortization	(6,131,704)	(5,830,292)	(5,955,740)	(6,084,657)	(6,217,215)
Principal payments	859,337	906,925	906,925	906,925	906,925
Transfers to reserves	9,014,472	9,587,176	12,368,175	13,243,748	14,503,756
Transfers from reserves	(4,894,945)	(11,179,622)	(7,533,730)	(5,649,247)	(4,353,821)
Capital acquisitions	5,730,731	10,000,691	7,171,559	4,553,439	3,185,333
Borrowing	-	-	-	-	-
Annual Deficit (Surplus)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF POWELL RIVER

BYLAW 2821, 2026

A bylaw to provide for the use of an Automated Vote Counting System and establish various procedures for the conduct of Local Government Elections and Assent Voting.

The Council of City of Powell River, in open meeting assembled, enacts as follows:

1. Citation

This Bylaw may be cited for all purposes as "Election and Assent Voting Bylaw 2821, 2026".

2. Definitions

In this Bylaw:

Acceptable Mark means a completed mark which the Vote Counting Unit is able to identify, which has been made by an elector in the space provided on the Ballot opposite the name of any candidate or opposite either 'yes' or 'no' on any question on which the opinion or assent of the Electors is sought;

Assent Voting means voting on a matter referred to under section 170 of the Local Government Act and includes voting on a matter under section 85 of the Community Charter;

Applicant means an Elector who wishes to vote by mail and makes a request for a mail Ballot package;

Authorized Person means a person that a mail Ballot Applicant has authorized, on the Applicant's behalf, to pick up a mail Ballot package;

Automated Vote Counting System means a system that counts and records votes and processes and stores Election or Assent Voting results which comprises:

- (a) A number of Ballot scan Vote Counting Units, each of which rests on a two-compartment Ballot Box, one compartment of which is for:
 - i) voted Ballots; and
 - ii) Returned Ballots which have been reinserted using the Ballot Return Override Procedure;and the other compartment is the Emergency Ballot Compartment; and
- (b) A number of Ballot Boxes and Portable Ballot Boxes, which may be used in accordance with this Bylaw;

Ballot means a single composite ballot card designed for use in an Automated Vote Counting System, which shows:

- a) the names of all of the candidates for each of the offices to be filled; and
- b) all of the choices on all of the questions on which the opinion or assent of the Electors is sought;

Ballot Box means a container where Ballots are placed after being marked by Electors;

Ballot Return Override Procedure means the use, by an election official, of a device on a Vote Counting Unit, which causes the Unit to accept a Returned Ballot;

Election means an election or by-election for the number of persons required to fill a local government or school board office in the City of Powell River;

Election Headquarters means City Hall, 6910 Duncan Street, Powell River, BC;

Election Materials Transfer Box means a Portable Ballot Box used for the transfer of Election materials from a polling place to Election Headquarters;

Elector means a resident elector or non-resident property elector of the Jurisdiction as defined under the *Local Government Act*;

Emergency Ballot Compartment means a designated compartment in the Ballot Box under each Vote Counting Unit into which voted Ballots are temporarily deposited in the event that the Unit ceases to function;

General Local Election means the elections held for the Mayor, all Councillors, and School Trustees, if applicable, of the Jurisdiction, which must be held every four years;

General Voting Day means:

- (a) for a General Local Election, the 3rd Saturday of October in the year of the Election in accordance with Section 52 of the *Local Government Act*;
- (b) for a by-election, the date set under Section 54 of the *Local Government Act*, or Section 36 of the *School Act*; and
- (c) for Assent Voting, the date set under Section 174 of the *Local Government Act*;

Jurisdiction means, in relation to an Election, the boundaries of the City of Powell River;

Local Government means, in relation to an Election:

- (a) the Corporation of the City of Powell River; or
- (b) the municipal Council of the City of Powell River;

Memory Pack means a computer software cartridge which is inserted into the Vote Counting Unit and into which is programmed:

- (a) the names of all the candidates for each of the offices to be filled, and with written consent of a candidate, an elector organization endorsement for the candidate; and
- (b) the alternatives of “yes” or “no” for each question on which the opinion or assent of the Electors is sought;

and which records and retains information on the number of Acceptable Marks made for each;

Nomination Documents means the documents required under section 87 of the *Local Government Act*;

Portable Ballot Box means a Ballot Box where a Vote Counting Unit is not being used at the time of voting;

Results Tape means the printed record generated from a Vote Counting Unit after the close of voting on General Voting Day, which shows the number of votes for each candidate for each of the offices to be filled, and the number of votes for and against each question on which the opinion or assent of the Electors is sought;

Returned Ballot means a voted Ballot which was inserted into the Vote Counting Unit, but which was not accepted, and which was returned to the elector with an explanation of the Ballot marking error which caused the Ballot not to be accepted;

School Board means in relation to an Election, the offices of those School Trustees of School District No. 47 elected by the Electors of the City of Powell River;

Vote Counting Unit means the device into which voted Ballots are inserted and which scans each Ballot and records the number of votes for each candidate and for and against each question on which the opinion or assent of the Electors is sought;

3. Use of Provincial List of Voters as the Register of Resident Electors

- 3.1 As authorized under section 76 of the *Local Government Act*, the most current available Provincial list of voters prepared under the *Election Act* is deemed to be the register of resident Electors for the Jurisdiction.
- 3.2 The Provincial list of voters becomes the register of resident Electors 52 days before General Voting Day for each Election or Assent Voting for the Jurisdiction.
- 3.3 Qualified persons may also register as resident Electors or non-resident Electors at the time of voting in accordance with sections 72 and 73 of the *Local Government Act*.

4. Access to Nomination and Organization Endorsement Documents

4.1. In accordance with the requirements of Section 89 of the *Local Government Act*, public access to all or part of the Nomination Documents will be provided by making copies available to any person at City Hall during regular business hours, on request, and by posting on the City's website from the time of the delivery of documents to the Chief Election Officer until 30 days after the declaration of the Election results.

5. Voting Opportunities and Procedures

- 5.1 Voting by mail Ballot and Elector registration by mail in conjunction with mail Ballot voting during an Election or Assent Voting opportunity is established in accordance with Schedule A of this Bylaw and as authorized under the *Local Government Act*.
- 5.2 Advance voting opportunities are provided for in accordance with Schedule B of this Bylaw.
- 5.3 Special voting opportunities are established in accordance with Schedule C of this Bylaw.

- 5.4 Additional General Voting Day opportunities may be established by the Chief Election Officer in accordance with section 106 of the *Local Government Act*.
- 5.5 The Corporate Officer of the City is authorized to approve and execute agreements with the School Board and the qathet Regional District for the conduct and cost sharing of Elections.
- 5.6 Authorization is given to the Chief Election Officer for conducting Elections and Assent Voting opportunities using an Automated Vote Counting System in accordance with section 112 of the *Local Government Act* and Schedule D of this Bylaw.
- 5.7 The Chief Election Officer may elect not to use an Automated Vote Counting System for a Local Government or School Board by-election or Assent Voting opportunity if the Chief Election Officer determines that the use of an Automated Vote Counting System is not necessary or feasible. In making this determination, the Chief Election Officer shall consider:
- (a) whether the by-election is for the Local Government or the School Board, or both;
 - (b) the number of elected positions to be filled through the by-election;
 - (c) whether the Assent Voting opportunity is in respect of a matter which failed to receive the assent of the Electors under an Alternative Approval Process;
 - (d) the Chief Election Officer's estimate of the number of Electors likely to vote based on empirical data regarding voter turnout for past Local Government and School Board by-elections and Assent Voting opportunities;
 - (e) the estimated cost of obtaining an Automated Vote Counting System for the by-election or Assent Voting opportunity;
 - (f) the availability or lack thereof of an Automated Vote Counting System for the period required;
 - (g) the availability or lack thereof of Election officials trained to use an Automated Vote Counting System or the amount of time available for such training; and
 - (h) any requests from the Local Government or the School Board to dispense with the use of an Automated Vote Counting System for the by-election.
- 5.8 Where an Automated Vote Counting System is not used in a by-election, voting and counting procedures shall be in accordance with the *Local Government Act*.
- 5.9 After the close of voting on General Voting Day, the Chief Election Officer shall proceed in accordance with Schedule E of this Bylaw.
- 5.10 If a recount is required for an Election or Assent Voting opportunity, it shall be conducted under the direction of the Chief Election Officer in accordance with Schedule F, sections F1

and F2, or in the case of a judicial recount, under the direction of the Court in accordance with Schedule F, sections F3 and F4 of this Bylaw.

6. General

6.1 Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto, as amended, revised, consolidated or replaced from time to time.

6.2 If any part, section, sentence, clause, phrase or word of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder which shall continue in full force and effect and be construed as if the Bylaw had been adopted without the invalid portion.

7. Repeal

7.1 Election and Assent Voting Bylaw 2517, 2018, as amended, is hereby repealed.

READ A FIRST TIME	the 4 th day of June,	2026.
READ A SECOND TIME	the 4 th day of June,	2026.
READ A THIRD TIME	the 4 th day of June,	2026.
ADOPTED	the ____ day of _____,	2026.

Ron Woznow, Mayor

Peter DeJong, Corporate Officer

SCHEDULE "A"
MAIL BALLOT VOTING

- A1 The Chief Election Officer is authorized to do the following in relation to mail Ballot voting:
- (a) establish the application form for mail Ballots;
 - (b) establish time limits in relation to mail Ballot voting;
 - (c) request identification from Electors, as applicable; and
 - (d) designate the return address and any locations for the receipt of completed mail Ballot packages from Electors.
- A2 An Elector who wishes to vote by mail Ballot must submit a request to the Chief Election Officer using the application form and within the time limits as established by the Chief Election Officer.
- A3 Upon receipt of a completed application form and commencing as soon as practicable after the final printed Ballots are available, the Chief Election Officer will make available to qualified Applicants a mail Ballot package that complies with sections 110(7) and (8) of the *Local Government Act*.
- A4 The Chief Election Officer must immediately record, and upon request in person by a candidate, representative or Elector, make available for inspection by any such person in accordance with the provisions of the *Local Government Act*, the names and addresses of the persons to whom the Chief Election Officer issued a mail Ballot package.
- A5 In accordance with an Applicant's direction, the Chief Election Officer may distribute the mail Ballot package in any of the following ways:
- (a) sending the mail Ballot package by Canada Post;
 - (b) having the mail Ballot package picked up by courier, at the expense of the Applicant, at a time and location designated by the Chief Election Officer;
 - (c) having the mail Ballot package picked up by the Applicant at a time and location designated by the Chief Election Officer;
 - (d) having the mail Ballot package picked up by an Authorized Person at a time and location designated by the Chief Election Officer;

and the Chief Election Officer may require that the Applicant, the Authorized Person or the courier show identification and sign a form before providing the mail Ballot package.

- A6 In order to vote using a mail Ballot, the Elector must mark the Ballot in accordance with this Bylaw and all instructions contained in the mail Ballot package provided by the Chief Election Officer.
- A7 It is the Elector's responsibility to ensure that the completed mail Ballot package is received at the address of the Chief Election Officer at the local government offices printed on the outer envelope included with the mail Ballot package, or at an authorized drop-off location, if any, designated by the Chief Election Officer, before the close of voting on General Voting Day.
- A8 If an Elector unintentionally spoils a mail Ballot before returning it to the Chief Election Officer, the Elector may request a replacement mail Ballot package in accordance with Schedule A, section A2 of this Bylaw, and return the spoiled mail Ballot package in its entirety to the Chief Election Officer; the Chief Election Officer must make available a replacement mail Ballot package as soon as practicable in accordance with Schedule A of this Bylaw.
- A9 Upon receipt of a returned mail Ballot envelope, the Chief Election Officer, or designate, must immediately record the date of such receipt, open the return envelope and remove and examine the certification envelope and completed Elector registration application, if applicable, and if satisfied as to the identity and entitlement to vote of the Elector named in the certification, the completeness of the certification, and, if the person is registering as a new Elector, fulfilment of the requirements of section 65 or 66 and section 110 of the *Local Government Act*, and the Local Government Elections Regulation, mark the certification envelope as "accepted" and place it with other securely stored certification envelopes.
- A10 If the Chief Election Officer, or designate, is not satisfied as to the identity and entitlement to vote of the Elector named in the certification, or the completeness of the certification, or is not satisfied that a person registering as a new Elector has fulfilled the requirements of section 65 or 66 and section 110 of the *Local Government Act*, and the Local Government Elections Regulation, or receives the return mail Ballot envelope after the close of voting on General Voting Day, the Chief Election Officer, or designate, must not open the certification envelope and must mark the certification envelope as "rejected", note the reason for rejection, and not count the mail Ballot contained in the certification envelope in the Election.
- A11 The Chief Election Officer shall securely store each certification envelope returned with a mail Ballot package and shall keep sufficient records in the event of any challenge made in accordance with section 126 of the *Local Government Act*.
- A12 In Elections where an Automated Vote Counting System is being used, voting and counting procedures related to mail Ballots shall be in accordance with Schedule D of this Bylaw.

SCHEDULE “B”
ADVANCE VOTING OPPORTUNITIES AND PROCEDURES

- B1 As required under section 107 of the *Local Government Act*, the following required advance voting opportunities are established for Elections and Assent Voting:
- (a) one on the tenth day before general voting day from 8:00 a.m. to 8:00 p.m.
 - (b) one on the third day before general voting day from 8:00 a.m. to 8:00 p.m.
- B2 As authorized under section 108 of the *Local Government Act*, the Chief Election Officer may establish dates for additional advance voting opportunities for each Election or Assent Voting opportunity to be held in advance of General Voting Day and to designate the voting places and set the voting hours for these voting opportunities.
- B3 Unless the Chief Election Officer directs that Portable Ballot Boxes be used, Vote Counting Units shall be used at advance voting opportunities and voting procedures at the advance voting opportunities shall follow, as closely as possible, those described in Schedule 4 of this Bylaw.
- B4 At the close of voting at each advance voting opportunity, the presiding election official must ensure that:
- (a) any remaining Ballots in the Emergency Ballot Compartment are inserted into the Vote Counting Units;
 - (b) no additional Ballots are inserted into or withdrawn from the Vote Counting Units;
 - (c) the Ballot Boxes and any Portable Ballot Boxes in use are sealed to prevent insertion of any Ballots;
 - (d) the Results Tapes in the Vote Counting Units are not generated;
 - (e) the Memory Pack of the Vote Counting Units are secured and cannot be accessed without breaking the seals; and
 - (f) the Vote Counting Units together with the Memory Pack, Ballots Boxes, Portable Ballot Boxes, and all other materials used in the Election are delivered to the Chief Election Officer at Election Headquarters for securing until the next advance voting opportunity or until 8:00 p.m. on General Voting Day.
- B5 The Chief Election Officer must ensure that all advance voting opportunity Ballot Boxes remain sealed, Memory Packs remain secured and Results Tapes are not generated until 8:00 p.m. on General Voting Day.

SCHEDULE “C”
SPECIAL VOTING OPPORTUNITIES AND PROCEDURES

- C1 As authorized under section 109 of the *Local Government Act*, Council authorizes the Chief Election Officer to establish the voting dates, places, and hours within the limits set out in the *Local Government Act*, for special voting opportunities.
- C2 Special voting opportunities are restricted to only residents, patients, visitors or staff of the location where the special voting opportunity has been established by the Chief Election Officer.
- C3 A presiding Election official and Election officials may attend at locations established by the Chief Election Officer to take the Electors' votes.
- C4 One representative, chosen by agreement of the candidates, may be present at a special voting opportunity; failing such agreement the Chief Election Officer shall choose the representative.
- C5 Portable Ballot Boxes will be used by the Election officials, in which the Ballots containing the votes at the pre-approved special voting opportunity places will be deposited.
- C6 The presiding Election official appointed to attend at a special voting opportunity location shall conduct the voting in accordance with the following:
- (a) attending at the specific location within the facility as determined to be reasonable after consultation with the facility staff;
 - (b) explain and demonstrate the voting procedures;
 - (c) check if the Elector is registered in accordance with section 3.2 of this Bylaw, or have the Elector register in accordance with section 3.3 of this Bylaw;
 - (d) provide a Ballot to the Elector, along with a secrecy enclosure if requested, and any further instructions the Elector requests;
 - (e) allow the Elector to mark the Ballot in private and place it into the secrecy enclosure, if applicable; and
 - (f) ensure that the Ballot moves directly from the secrecy enclosure, if one has been requested, or otherwise conceal the markings on the Ballot and deposit it into the Portable Ballot Box.
- C7 The presiding Election official will ensure that the Portable Ballot Box is secured. As soon as the presiding Election official has attended all institutions as directed by the Chief Election Officer, the presiding Election official must seal the Portable Ballot Box and return it to the Chief Election Officer or designate.

- C8 The Portable Ballot Box will be opened after 8:00 p.m. on General Voting Day and all Ballots will be removed and inserted into a Vote Counting Unit.

SCHEDULE “D”
AUTOMATED VOTING PROCEDURES

- D1 The Chief Election Officer will select a presiding Election official for each voting place whose duties are to ensure Election officials demonstrate voting procedures, issue Ballots and accept marked Ballots at the Vote Counting Unit and Ballot Box, in addition to other general responsibilities for the supervision and control of the voting place.
- D2 The presiding Election official for each voting place shall offer, and if requested, ensure that a demonstration of how to vote using a Vote Counting Unit is provided to an Elector, as soon as such Elector enters the voting place and before a Ballot is issued.
- D3 Upon completion of the voting demonstration, if any, the Elector shall proceed as instructed, to the Election official responsible for issuing Ballots, who:
- (a) shall ensure that the Elector:
 - (i) is qualified to vote in the Election;
 - (ii) completes the voting book as required by the *Local Government Act*; and
 - (b) upon fulfillment of the requirements of subsection (a), shall then provide to the Elector, a Ballot, a secrecy enclosure if requested by the Elector, and any further instructions the Elector requests.
- D4 Immediately after receiving the Ballot, the Elector must proceed to a voting compartment to vote, or if the Elector is unable to mark a Ballot because of a physical disability or difficulty reading or writing or is unable to enter the voting place because of physical disability or impaired mobility, the Elector may vote in accordance with the procedures outlined in sections 131 and 132 of the *Local Government Act*.
- D5 The Elector may vote only by making an Acceptable Mark on the Ballot:
- (a) beside the name of each candidate of choice, up to the maximum number of candidates to be elected for each of the offices to be filled; and
 - (b) beside either ‘yes’ or ‘no’ in the case of each question on which the assent or opinion of the Electors is sought.
- D6 Once the Elector has finished marking the Ballot, the Elector must either place the Ballot into the secrecy enclosure if one has been requested or otherwise conceal the markings on the Ballot and proceed to the Vote Counting Unit.
- D7 Under the supervision of the Election official in attendance, the Elector must insert the Ballot directly from the secrecy enclosure, if applicable, into the Vote Counting Unit without exposing the Acceptable Marks on the Ballot.
- D8 If, before inserting the Ballot into the Vote Counting Unit, an Elector determines that a mistake has been made when marking the Ballot, or if the Ballot is returned by the Vote

Counting Unit, the elector may return to the voting compartment to correct the Ballot or request a replacement Ballot by informing the Election official in attendance.

- D9 Upon being informed of the replacement Ballot request, the presiding Election official shall issue a replacement Ballot to the Elector and mark the Returned Ballot “spoiled” and shall retain all such spoiled Ballots separately from all other Ballots, and they shall not be counted.
- D10 If the Elector declines the opportunity to obtain a replacement Ballot and has not damaged the Ballot to the extent that it cannot be reinserted into the Vote Counting Unit, the Election official shall, using the Ballot Return Override Procedure, reinsert the Returned Ballot into the Vote Counting Unit to count any Acceptable Marks which have been made correctly.
- D11 Any Ballot counted by the Vote Counting Unit is valid and any Acceptable Marks contained on such Ballots will be counted, subject to any determination made under a judicial recount.
- D12 Once the Ballot has been inserted into the Vote Counting Unit and the Unit indicates that the Ballot has been accepted, the Elector must immediately leave the voting place.
- D13 If the Vote Counting Unit stops functioning, the Election official at the Ballot Box must place all Ballots delivered by the Electors while the Vote Counting Unit is not working into the Emergency Ballot Compartment, to be inserted under the supervision of the presiding Election official, once the Vote Counting Unit is functioning or another Unit is available during voting proceedings.

SCHEDULE “E”
PROCEDURES AFTER CLOSE OF VOTING ON GENERAL VOTING DAY

- E1 After the close of voting on general voting day, each presiding Election official, except those responsible for advance, mail Ballot and special voting opportunities, shall undertake all of the following, generally in the order stipulated:
- (a) ensure that any remaining Ballots in the Emergency Ballot Compartment are inserted into the Vote Counting Unit;
 - (b) secure the Vote Counting Unit so that no more Ballots can be inserted;
 - (c) generate two copies of the Results Tape from the Vote Counting Unit;
 - (d) telephone, email or otherwise transmit the results to Election Headquarters immediately;
 - (e) complete the Ballot account in accordance with section 141 of the *Local Government Act*;
 - (f) package all Ballots in accordance with section 142 of the *Local Government Act*;
 - (g) package the Ballot account, Memory Pack, keys to Vote Counting Unit, and one copy of the Results Tape together in an envelope clearly marked “Results, Memory Pack, Keys and Ballot Account”;
 - (h) place all of the following into a box clearly marked “Election Materials Box”:
 - (i) voting books;
 - (ii) a copy of the Ballot account and one copy of the Results Tape together in an envelope clearly marked “Results and Ballot Account”; and
 - (iii) all other completed forms;
 - (i) seal and initial every package, envelope and box;
 - (j) within two hours of the close of voting, deliver the following to the Chief Election Officer at Election Headquarters:
 - (i) Ballot Box(es) and Portable Ballot Box(es);
 - (ii) “Results, Memory Pack, Keys and Ballot Account” package;
 - (iii) “Election Materials Box”;
 - (iv) Emergency Ballot Compartment; and
 - (v) Vote Counting Unit.
- E2 After the close of voting on General Voting Day, the Results Tapes used at the advance voting opportunities will be generated by the Chief Election Officer or designate.
- E3 After the close of voting on General Voting Day, all Portable Ballot Boxes used in the Election, including those used for mail Ballot and special voting opportunities, will be

opened, under the direction of the Chief Election Officer or designate, and all Ballots shall be removed and inserted into a Vote Counting Unit to be counted, after which the provision of section E1, so far as applicable, shall apply.

- E4 Upon the fulfilment of the provisions of section E1 to E3 inclusive, the Chief Election Officer shall, to obtain the Election results, direct an Election official to place the results in a spreadsheet, which may be used for display indicating the total results.

SCHEDULE "F"
RECOUNT PROCEDURES

- F1. If a recount is required for an Election or Assent Voting opportunity where an Automated Vote Counting System was used, it shall be conducted under the direction of the Chief Election Officer using the Automated Vote Counting System and generally in accordance with the following procedure:
- (a) the memory card of all vote tabulators will be cleared;
 - (b) Vote Counting Units will be designated for each voting place;
 - (c) all Ballots will be removed from the sealed Ballot Boxes, except spoiled Ballots, and reinserted in the appropriate Vote Counting Unit under the supervision of the Chief Election Officer;
 - (d) any Ballots returned by the Vote Counting Unit during the recount process shall, through the use of the Ballot Return Override Procedure, be reinserted in the Vote Counting Unit to ensure that any Acceptable Marks are counted; and
 - (e) to obtain Election results, the Chief or Deputy Chief Election Officer shall place the results of each voting place on spreadsheets so as to tally the total election results.
- F2. If a recount is required for an Election or Assent Voting opportunity where an Automated Vote Counting System was not used, it shall be conducted under the direction of the Chief Election Officer in accordance with the *Local Government Act*.
- F3. If a judicial recount is required for an Election or Assent Voting opportunity where an Automated Vote Counting System was used, the recount shall be conducted using the Automated Vote Counting System in accordance with subsections (a) through (e) of section F1, or in accordance with the direction of the Court.
- F4. In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot in accordance with section 151 of the *Local Government Act*.



Request for Decision

Date of Meeting: June 18, 2026 File No.: 1880-03
To: Mayor and Council
From: Jamie Bretzlaff, Acting Chief Administrative Officer
Prepared By: Ryan Youngman, Senior Manager of Financial Services
Subject: 2025 Statement of Financial Information

Purpose:

The purpose of this report is to obtain Council's approval to submit the City of Powell River's 2025 Statement of Financial Information to the Ministry of Municipal Affairs.

Recommendation:

PURSUANT to the report of the Senior Manager of Financial Services dated for the Council meeting of June 18, 2026, entitled: 2025 Statement of Financial Information:

THAT the City of Powell River's 2025 Statement of Financial Information be approved for submission to the Ministry of Housing and Municipal Affairs; and

THAT the Mayor and Chief Financial Officer be authorized to sign the Statement of Financial Information Approval form.

Background:

The Financial Information Act (FIA) requires every local government in British Columbia to submit a Statement of Financial Information (SOFI) to the Ministry of Housing and Municipal Affairs (Ministry) by June 30th of each year. Under the Financial Information Regulations of the FIA, Municipal Councils and the Chief Financial Officer must approve the SOFI before it is submitted to the Ministry.

Discussion:

The SOFI schedules are prepared for the provincial government and are prepared according to the FIA regulations. The statements included in the SOFI package, Appendix A, include the following information:

- a. SOFI Approval: required to be completed to demonstrate approval by the Chief Financial Officer and Council before being submitted to the Ministry.
- b. Management Report: explains the roles and responsibilities of management, Council and the external auditors regarding the preparation and approval of the SOFI.

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- c. 2025 Audited Consolidated Financial Statements: have been previously approved by Council and external auditors signed off on audit on May 14, 2026, with an unmodified audit opinion (clean audit).
 - d. Schedule of Debts: requires a listing of all long-term debts and related information such as maturity date and interest rate.
 - e. Schedule of Guarantee and Indemnity Agreement: is required to list financial guarantee and indemnity agreements in force, which require government approval before being given. In 2025, there were no guarantee or indemnity agreements entered into or in place.
 - f. Schedule of Remuneration and Expenses is required to include the following:
 - i. list separately, by name, the total amount of remuneration and the total amount of expenses paid to or on behalf of each elected official;
 - ii. list in alphabetical order, the name and total amount of remuneration paid for each employee that exceeds \$75,000 and the total amount of expenses paid to or on behalf of that employee in the year reported;
 - iii. show the consolidated total of remuneration that was paid to employees when the amount of money paid to each employee was \$75,000 or less;

Council remuneration and expenses includes the total remuneration and expenses for all elected officials for the year in accordance with Section 168 of the Community Charter and the FIA, as prescribed below.

- the total amount of remuneration paid to the Council member for discharge of the duties of office, including any amount specified as an expense allowance;
- the total amount of expense payments for the Council member made to the Council member as reimbursement for expenses incurred by the Council member or as an allowance that is not already reported;
- the total amount of any benefits, including insurance policies and policies for medical or dental services, provided to the Council member or the member's dependents;
- any contracts reported under Section 107, including a general description of their nature.

Staff remuneration amounts include:

- salary and wages;
- overtime paid;
- retroactive pay;
- taxable benefits (e.g., employer paid life insurance premiums, car allowances, etc.).

Staff expenses include:

- travel expenses for training;
- membership fees;
- professional dues;
- course registration fees.

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- g. Statement of Severance Agreements: lists the amount of each severance agreement paid in 2025 and the range of equivalent months' compensation represented by this agreement for employees excluded from coverage under collective agreements.
 - h. Schedule of Suppliers of Goods or Services is required to include the following:
 - i. list of the total amount paid to each supplier of goods and services in 2025 in excess of \$25,000 plus consolidated total of all payments made to suppliers for goods and services of \$25,000 or less during the fiscal year;
 - ii. total of grants, each in excess of \$25,000, that were paid in 2025.

This supplier summary is required to be reported on a cash basis, including GST paid. Please note that the 2025 Audited Financial Statements follow Public Sector Accounting Standards, which record expenses on an accrual basis net of GST. As a result of the differences in reporting requirements for the SOFI and the Audited Consolidated Financial Statements, the expenses reported in the SOFI will not agree to the expenses reported in the Consolidated Statement of Operations in the Audited Consolidated Financial Statements. An explanation of the variance between the Audited Consolidated Financial Statement expenses and the SOFI expenses is provided in the SOFI.

Legislation/Legal – As per the FIA, the City's SOFI needs to be submitted to the Ministry by June 30, 2026. The Financial Information Regulation requires Council and the Chief Financial Officer to approve the SOFI before it is submitted to the Ministry. In addition, the City needs to report on council remuneration and expenses at least once per year in accordance with Section 168 of the Community Charter.

Communications and Engagement – The Finance Department will be posting the SOFI on the City's website and will respond to any public inquiries.

Financial Implications:

The staff time required to prepare the Draft 2025 SOFI is within the budgeted operating expenses in the City of Powell River 2026-2030 Financial Plan Bylaw 2794, 2026; therefore, there are no significant financial implications to note.

Operational Implications:

The Finance Department team has spent considerable time and effort compiling the requirements for the Draft 2025 SOFI. With this major task completed the Finance Department can now move forward with other priorities.

Strategic Priorities:

The recommendations in this report are aligned with and support the following Council Strategic Priorities: Not applicable

Attachment:

1. Appendix A – Draft 2025 Statement of Financial Information

Reviewed by:

- Administrative Services
- Finance Services
- Fire & Emergency Services
- Human Resources
- Infrastructure Services
- Parks, Recreation & Culture
- Partnerships, Intergovernmental & Public Relations
- Planning Services

Respectfully submitted,



Jamie Bretzlaff
Acting Chief Administrative Officer



City of Powell River

Statement of Financial Information

For the year ended December 31, 2025

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Published pursuant to the Financial Information Regulations under the Financial Information Act of British Columbia

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City of Powell River

Statement of Financial Information Approval

For the year ended December 31, 2025

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, Subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

On behalf of the City of Powell River,

Jeff Cadman
Chief Financial Officer
June 18, 2026

Ron Woznow
Mayor
June 18, 2026

Prepared under the Financial Information Regulation, Schedule 1, Section 9

City of Powell River

Management Report

For the year ended December 31, 2025

The accompanying financial statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian public sector accounting standards. Management is responsible for the preparation and fair presentation of the consolidated financial statements, including significant accounting judgements and estimates. Management is responsible for the preparation of the Statement of Financial Information and ensuring this information is consistent with the financial statements.

Management is responsible for maintaining a comprehensive system of internal controls to ensure assets are safeguarded, transactions are properly authorized and recorded, and reliable financial information is produced.

The City Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the City's Chief Financial Officer. The City Council meets with management and the external auditors once a year. The City's Chief Financial Officer has the responsibility for assessing the management systems and practices of the City.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the City's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to City Council.

On behalf of the City of Powell River,

Jeff Cadman
Chief Financial Officer
June 18, 2026

City of Powell River



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Consolidated Financial Statements

December 31, 2025

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City of Powell River

Management Statement of Responsibility

The accompanying consolidated financial statements of The City of Powell River (the "City") are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. A summary of the significant accounting policies is disclosed in Note 1 to the consolidated financial statements.

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

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

The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the City. The accompanying Independent Auditor's Report outlines their responsibility, the scope of their examination and their opinion on the City's financial statements.



Ryan Youngman, MBA, CPA
Senior Manager of Financial Services



Ken Bjorgaard, MBA, CPA
Interim Chief Financial Officer

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www.bdo.ca

BDO Canada LLP
Royal Centre, 1055 West Georgia Street
Unit 1100, P.O. Box 11101
Vancouver, British Columbia
V6E 3P3

Independent Auditor's Report

To the Mayor and Council of City of Powell River

Opinion

We have audited the consolidated financial statements of the City of Powell River (the "City"), which comprise the Consolidated Statement of Financial Position as at December 31, 2025 and the Consolidated Statements of Operations, Changes in Net Financial Assets and Cash Flows 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 financial position of the City as at December 31, 2025 and its consolidated results of operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of schedule 4 to 19 of the City of Powell River's consolidated financial statements.

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

Management is responsible for the preparation of the consolidated 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 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 City'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 City or to cease operations, or has no realistic alternative but to do so.

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



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 City'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 City'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 City 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit.

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.

BDO Canada LLP
Chartered Professional Accountants

Vancouver, British Columbia
May 14, 2026

City of Powell River

Consolidated Statement of Financial Position

At December 31, 2025

2025

2024

Financial Assets

Cash and cash equivalents	\$ 69,051,522	\$ 63,813,584
Portfolio investments (Note 2)	2,673,663	2,588,931
Accounts receivable (Note 3)	3,855,509	3,797,064
Dividends receivable (Note 4)	1,702,621	3,728,653
Municipal Finance Authority of BC deposit (Note 5)	446,851	452,129
Investment in Powell River Community Forest Ltd. (Note 4)	3,048,519	1,084,715

80,778,685 75,465,076

Liabilities

Accounts payable and accrued liabilities (Note 6)	13,061,889	11,667,216
Employee future benefits (Note 7)	784,400	670,300
Deferred revenue (Note 8)	9,106,115	9,586,996
Long-term debt (Note 9, Schedule 1)	31,861,895	32,882,179
Asset Retirement Obligations (Note 10)	2,025,420	1,994,557

56,839,719 56,801,248

Net Financial Assets

23,938,966 18,663,828

Non-Financial Assets

Tangible capital assets (Note 11, Schedule 2)	214,811,583	215,801,222
Inventory	800,875	848,432
Prepaid expenses	481,042	248,234

216,093,500 216,897,888

Accumulated Surplus (Note 12)

\$240,032,466 \$235,561,716

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Ken Bjorgaard, MBA, CPA
Interim Chief Financial Officer



Earl Almeida
Acting Mayor

The accompanying notes are an integral part of these consolidated financial statements

City of Powell River

Consolidated Statement of Operations

	Budget 2025 (Note 17)	Actual 2025	Actual 2024 (Note 19)
For the Year Ended December 31, 2025			
Revenue			
Taxation (Note 13)	\$ 30,126,079	\$ 30,166,199	\$ 27,760,317
Sale of services	6,795,666	7,129,779	6,829,187
Other revenue	1,756,909	1,959,887	1,705,642
Utility user fees	4,611,500	4,741,780	4,474,173
Government transfers	8,448,587	3,275,245	9,572,861
Interest and investment income	1,022,000	2,278,033	2,846,565
Powell River Public Library	623,828	689,327	621,526
Equity in earnings of Powell River Community Forest Ltd. (Note 4)	1,000,000	3,666,425	411,897
Developer contributions (Note 16)	-	284,393	1,922,945
	<u>54,384,569</u>	<u>54,191,068</u>	<u>56,145,113</u>
Expenses			
General Government Services	10,104,229	10,357,284	10,100,448
Public Works and Transportation Services	7,207,592	7,667,127	7,199,786
Environmental and Public Health Services	1,114,166	1,458,224	1,165,730
Protective Services	8,991,362	9,420,255	8,255,408
Recreation, Parks, and Cultural Services	7,162,391	7,401,767	6,443,105
Development, Planning and Building Services	2,905,489	1,920,040	1,742,253
Water Utility	2,303,086	2,285,375	2,026,129
Sewer Utility	7,096,131	6,955,323	6,997,380
Powell River Public Library	1,449,274	1,531,441	1,356,389
Powell River Power Development Corporation	-	-	4,178
	<u>48,333,720</u>	<u>48,996,836</u>	<u>45,290,806</u>
Annual Surplus, Before Other Gain (Loss)	6,050,849	5,194,232	10,854,307
Gain (loss) on disposal of tangible capital assets	10,000	(723,482)	395,424
Annual Surplus	6,060,849	4,470,750	11,249,731
Accumulated Surplus, Beginning of Year	-	235,561,716	224,311,985
Accumulated Surplus, End of Year	<u>\$ 6,060,849</u>	<u>\$240,032,466</u>	<u>\$235,561,716</u>

City of Powell River

Consolidated Statement of Change in Net Financial Assets

	Budget 2025 (Note 17)	Actual 2025	Actual 2024
For the Year Ended December 31, 2025			
Annual Surplus	\$ 6,060,849	\$ 4,470,750	\$ 11,249,731
Acquisition of tangible capital assets	(32,372,269)	(5,783,807)	(12,033,901)
Developer contributions	-	(284,393)	(1,922,945)
Amortization	5,610,720	6,266,247	5,944,385
Loss (gain) on disposal of tangible capital assets	10,000	723,482	(395,423)
Proceeds on sale of tangible capital assets	-	68,110	1,472,653
	(20,690,700)	5,460,389	4,314,500
Acquisition of inventory	-	(1,116,425)	(1,195,980)
Consumption of inventory	-	1,163,982	1,160,591
Acquisition of prepaid expenses	-	(574,145)	(394,964)
Use of prepaid expenses	-	341,337	444,811
		(185,251)	14,458
Change in Net Financial Assets	(20,690,700)	5,275,138	4,328,958
Net Financial Assets, Beginning of Year	18,663,828	18,663,828	14,334,870
Net Financial Assets, End of Year	\$ (2,026,872)	\$ 23,938,966	\$ 18,663,828

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City of Powell River

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2025

2025

2024

Cash provided by (used for)

Operating Transactions

Annual surplus	\$ 4,470,750	\$ 11,249,731
Items not involving cash:		
Amortization	6,266,247	5,944,385
Accretion	105,905	99,728
Revaluation of asset retirement obligation	(70,101)	(52,981)
Derecognition of asset retirement obligation	(4,941)	-
Loss (gain) on disposal of tangible capital assets	723,482	(395,423)
Change in employee benefit obligations	114,100	87,900
Municipal Finance Authority of BC actuarial adjustments	(160,947)	(133,597)
Developer contributions	(284,393)	(1,922,945)
Equity in earnings of Powell River Community Forest Ltd.	(3,666,425)	(411,897)
Changes in non-cash operating assets and liabilities:		
Accounts receivable	(58,445)	4,715,304
Other assets held for sale	-	837,810
Accounts payable and accrued liabilities	1,394,673	483,410
Deferred revenue	(480,881)	962,921
Inventory	47,557	(35,389)
Prepaid expenses	(232,808)	49,847

8,163,773 21,478,804

Investing Transactions

Change in investments	(84,732)	(76,685)
Dividends received	3,728,653	6,264,535
Municipal Finance Authority of BC deposit	5,278	(15,214)

3,649,199 6,172,636

Capital Transactions

Acquisition of tangible capital assets	(5,783,807)	(12,033,901)
Proceeds from sale of tangible capital assets	68,110	1,472,653

(5,715,697) (10,561,248)

Financing Transactions

Debt repayment	(859,337)	(1,337,774)
Proceeds from borrowing	-	1,000,000

(859,337) (337,774)

Increase in Cash and Cash Equivalents

5,237,938 16,752,418

Cash and Cash Equivalents, Beginning of Year

63,813,584 47,061,166

Cash and Cash Equivalents, End of Year

\$ 69,051,522 \$ 63,813,584

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

The City of Powell River (the "City") was incorporated in 1955 and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. The City's principal activities involve the delivery of municipal services to residents. These include environmental and public health, development, planning and building, general government, protective, recreation, parks, cultural, sewer, public works and transportation and water services.

1. Significant Accounting Policies

a. Basis of Presentation

The Consolidated Financial Statements of the City are prepared in accordance with Canadian public sector accounting standards. The Consolidated Financial Statements reflect the combined results and activities of the reporting entity which comprises all organizations that are controlled by the City. The City controls the Powell River Public Library, Powell River Power Development Corporation and Powell River Community Forest Ltd.

- (i) The financial resources and operations of the various funds of the City have been combined for financial statement purposes. The consolidated statements include the operations of General, Sewer, Water, Reserves, and Powell River Public Library. Interorganizational balances and transactions between entities have been eliminated.
- (ii) Powell River Power Development Corporation was dissolved on October 9, 2024.
- (iii) Powell River Community Forest Ltd. is a government business enterprise and is accounted for on a modified equity basis.

b. Reserve Accounts

Reserve accounts are non-statutory reserves for future expenditures, which represent an allocation of accumulated surplus for specific purposes. Reserve accounts receive an allocation of interest earned based on the average balance in each reserve account. The transfers out of the reserve accounts are based on actual annual expenditures incurred during the year.

c. Revenue Recognition

- (i) Property taxes are recorded when they meet the definition of an asset, have been authorized, and the taxable event occurs. Annual levies for non-optional (legislated) municipal services, including general administrative services, are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the BC Assessment appeal process, property taxes may be adjusted by way of supplementary roll adjustments. The affects of any adjustments, in excess of those previously estimated, are recognized at the time the Property Assessment Appeal Board accepts the recommendations and orders the Assessor to amend the assessment roll.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

c. Revenue Recognition (Continued)

(ii) 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 a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled. Government transfers without stipulations are recognized when the transfer is authorized and eligibility requirements are met.

(iii) Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized after the connection has been established and the services have been provided.

(iv) Sales of service and other revenue with performance obligations are recognized when the services have been provided, which may be at a point in time or over time depending on the duration of the performance obligation. Revenue from transactions without performance obligations are recognized immediately when the City has authority to claim or retain the economic resources and there is a past transaction or event, and collection is reasonably certain.

d. Financial Instruments

Financial instruments consist of cash and cash equivalents, portfolio investments, accounts receivable, dividends receivable, accounts payable and accrued liabilities, and long-term debt. All financial instruments are measured at cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized gains and losses on disposition of financial instruments are externally restricted, they are recognized in the period in which the resources are used for the purpose specified.

All financial assets carried at cost or amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

(i) Cash and Cash Equivalents

Cash equivalents consist of short-term investments that are liquid with maturity dates within 90 days of acquisition. In addition, cash equivalents include investments in Municipal Finance Authority of BC money market funds that are recorded at fair value, which approximates cost.

(ii) Portfolio Investments

Portfolio investments are recorded at cost, less any impairment losses for declines in fair value below cost that are other than temporary. Accrued interest is included in accounts receivable. Discounts and premiums arising on purchase are amortized on a straight-line basis over the period to maturity.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

d. Financial Instruments (Continued)

(iii) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The City is exposed to credit risk through its cash and cash equivalents, portfolio investments and accounts receivable.

The City manages its exposure to credit risk for cash and cash equivalents through holdings at various federally regulated chartered banks and a credit union with 100% of deposits guaranteed by the Credit Union Deposit Insurance Corporation of British Columbia.

The City manages exposure to credit risk for portfolio investments by ensuring adequate diversification and by maintaining its investments in the Municipal Finance Authority of BC which meets the investment requirements of Section 183 of the Community Charter of the Province of BC. The maximum exposure to credit risk on portfolio investments is outlined in Note 2.

The City manages its exposure to credit risk for accounts receivable through credit approval processes and through the diversified nature of the residents of the City. The City measures its exposure to credit risk based on regular review of outstanding accounts and positive historical experience regarding collections. The maximum exposure to credit risk at the financial statement date is the carrying value of its accounts receivable as outlined in Note 3. Accounts receivable arise primarily as a result of grants receivable.

Based on this knowledge, credit risk of cash, portfolio investments and accounts receivable is assessed as low.

(iv) Liquidity Risk

Liquidity risk is the risk that the City will encounter difficulty in meeting obligations associated with financial liabilities. The City is exposed to liquidity risk through its accounts payable and long-term debt.

The City manages this risk by maintaining a balance of highly liquid investments, holding a credit facility with the City's primary banking institution, having the ability to increase tax rates by bylaw to increase cash, and by monitoring cash activities and expected outflows through budgeting and maintaining investment that may be converted to cash in the near-term if unexpected cash flows arise.

In addition, to help manage the risk, the City has in place a planning, budgeting and forecasting process to help determine the funds required to support the normal operating requirements. The City's five-year financial plan is approved by the Mayor and Council, which includes operational activities and capital investments. The City measures its exposure to liquidity risk based on results of cash forecasting and expected outflows, and extensive budgeting.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

d. Financial Instruments (Continued)

(v) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The City is exposed to interest rate risk through its long-term debt and the value of cash and cash equivalents and portfolio investments.

The City manages cash flow risk on its long-term debt by holding all debt through the Municipal Finance Authority of BC at a fixed rate, with refinancing typically being completed at the ten or fifteen year mark. Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt. See Note 10 and Schedule 1 for interest rates and maturity dates for long-term debt.

Investments that are subject to interest rate risk are the Municipal Finance Authority of BC pooled investment funds (Note 2). The risk is caused by changes in interest rates. As interest rates rise, the fair value of the the Municipal Finance Authority of BC pooled investment funds notes decrease and, as interest rates fall, the fair value of these investments increase. As at December 31, 2025 the amount of the investment portfolio exposed was \$2,673,663 (2024 - \$2,588,931) per Note 2.

To mitigate interest rate risk on its portfolio investments, the City holds the Municipal Finance Authority pooled investment funds for 2 years or longer.

Unless otherwise noted, there have not been any changes from the prior year in the City's exposure to the above risks or the policies, procedures and methods it uses to manage and measure the risks of financial instruments.

e. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results will depend on future economic events and could differ from those estimates. Significant areas requiring management estimates relate to the determination of accrued sick benefits and retirement liability, collectability of accounts receivable, the useful lives of tangible capital assets for amortization calculations, and assessment of contaminated sites liabilities.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

f. Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of goods and services. They may 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 comprised of capital assets and capital work in progress, which are recorded at cost and include amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value of the capital asset is amortized, commencing when the asset is put into service, on a straight-line basis over their estimated useful life, as follows:

	<u>Years</u>
Land	Indefinite
Land Improvements	15 to 100
Buildings	15 to 100
Equipment	5 to 45
Road Infrastructure	20 to 100
Water Infrastructure	20 to 100
Sewer Infrastructure	7 to 110
Drainage Infrastructure	40 to 100
Marine and Airport Infrastructure	15 to 150

A writedown of assets occurs when reduction in future economic benefit is expected to be permanent and the value of future economic benefit is less than the tangible capital asset's net book value or the tangible capital asset no longer contributes to a government's ability to provide goods and services.

Subdivision streets, lighting, sidewalks, drainage and other infrastructure are required to be provided by subdivision developers. Upon issuance of the Certificate of Final Acceptance, they are turned over to the City for no consideration and recorded as assets at fair value. The City is not involved in the construction and does not budget for either the contribution from the developer or the capital expenditure in its annual bylaw.

The tangible capital assets at the Powell River Public Library are presented as a separate line item in Schedule 2. The Powell River Public Library holds various tangible capital assets and applies policies consistent with the City.

Intangible capital assets such as water rights are not recorded in the financial statements.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

f. Non-Financial Assets (Continued)

(ii) Assets Under Construction

Tangible capital assets classified as assets under construction are not amortized until the construction is complete and the asset is brought into service. The City does not capitalize interest associated with the acquisition or construction of a tangible capital asset.

(iii) Inventory

Inventory is recorded at the lower of cost and replacement cost. Cost is generally determined on an average cost basis.

g. Liability for Contaminated Sites

PS 3260 Contaminated Sites requires governments to record a liability for the costs to remediate a contaminated site which the government does not own or control, but for which it takes responsibility, as well as for unexpected events. A liability is recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability has been recorded as at December 31, 2025.

Where the contamination results from ongoing activities on a site the government owns or controls, the liability is recorded in accordance with PS 3280, Asset Retirement Obligations.

h. Asset Retirement Obligations

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

The City reviews legal obligations associated with the retirement of long-lived assets to determine if a legal obligation exists. If it is probable that a liability will ultimately be realized and a reasonable estimate of the fair value can be made, the fair value of the retirement obligation is recognized in the period in which it is incurred. The asset retirement cost is capitalized as part of the cost of the related asset, and amortized over the remaining life of the asset.

Upon initial recognition of the asset retirement obligation, the City records the liability at an amount that is the best estimate of the expenditure required to retire the tangible capital asset at the financial statement date, adjusted for accumulated accretion. An asset retirement cost is also recognized by increasing the carrying amount of the related tangible capital asset. The asset cost is allocated to expense over the useful life of the asset. Asset retirement costs associated with fully amortized tangible capital assets and unrecognized tangible capital assets are recorded to accumulated surplus.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

i. Recent Accounting Pronouncements

(i) PS 1202 Financial Statement Presentation

In October 2023, the new Public Sector Accounting Standard PS 1202 Financial Statement Presentation was issued which establishes a new Reporting Model to increase the understanding of financial statements and the indicators within them, as well as to provide improved accountability of information for users. This standard is effective for the City as of January 1, 2027 and early adoption is permitted. The Public Sector Accounting Board plans to issue plain-language and other non-authoritative guidance in the future to help stakeholders better understand the requirements of this new standard.

Management is in the process of assessing the impact of adopting this standard on the City's future financial results.

2. Portfolio Investments

	2025	2024
MFABC bond fund	\$ 2,668,401	\$ 2,583,931
Term deposit	5,262	5,000
	<u>\$ 2,673,663</u>	<u>\$ 2,588,931</u>

The MFABC bond fund held at December 31, 2025 is a short-term bond fund with varying returns and yields. The single term deposit held at December 31, 2025 yields 3.10% (2024 - 5.25%) and matures May 1, 2026.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

3. Accounts Receivable

	<u>2025</u>	<u>2024</u>
General and accrued interest	\$ 1,625,780	\$ 1,395,100
Property taxes	1,433,676	1,518,947
Government transfers receivable	809,646	808,088
Other governments	93,648	164,497
Other reporting entities	20,520	18,243
Allowance for doubtful accounts	(127,761)	(107,811)
	<u>\$ 3,855,509</u>	<u>\$ 3,797,064</u>

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City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

4. Investment in Powell River Community Forest Ltd.

	2025	2024
Cost of investment	\$ 1	\$ 1
Equity in retained earnings, cumulative and net of dividends	1,084,714	4,401,470
Accumulated net equity, beginning of year	1,084,715	4,401,471
Equity in earnings during the year	3,666,425	411,897
Dividends declared	(1,702,621)	(3,728,653)
Accumulated net equity, end of year	<u>\$ 3,048,519</u>	<u>\$ 1,084,715</u>
	2025	2024
Statement of Financial Position		
Total assets	<u>\$ 6,187,475</u>	<u>\$ 5,381,768</u>
Total liabilities	3,138,955	4,297,052
Total equity	3,048,520	1,084,716
	<u>\$ 6,187,475</u>	<u>\$ 5,381,768</u>
Statement of Income and Other Comprehensive Income		
Revenue	\$ 7,153,363	\$ 529,322
Expenses	3,486,938	117,425
Net income and comprehensive income	<u>\$ 3,666,425</u>	<u>\$ 411,897</u>

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City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

5. Debt Reserve Fund

The Municipal Finance Authority of BC provides financing for regional districts and their member municipalities. The Authority 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 comprised of a cash deposit portion and a demand note commitment.

The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative 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. When this occurs the regional districts may be called upon to restore the fund. The member municipalities are in turn contingently liable for this potential obligation. As the demand notes are contingent in nature, and the City does not currently believe they will be required, no amount has been recorded.

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the City. As at December 31, 2025 the total of the Debt Reserve fund was comprised of:

	<u>2025</u>	<u>2024</u>
Demand notes	\$ 578,729	\$ 608,180
Cash deposits plus interest	\$ 446,851	\$ 452,129

6. Accounts Payable and Accrued Liabilities

	<u>2025</u>	<u>2024</u>
Trade accounts payable and other liabilities	\$ 6,553,853	\$ 5,721,455
Wages payable	2,601,846	2,600,251
Deposits	2,202,872	1,563,817
Holdbacks	1,275,286	1,344,275
Payroll benefits	331,045	335,896
Other reporting entities	96,987	101,522
	<u>\$13,061,889</u>	<u>\$11,667,216</u>

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

7. Employee Future Benefits

The City provides sick leave, termination benefits and supplemental vacation to various groups of employees. The most recent actuarial valuation of the City's employee future benefit obligations was undertaken as at December 31, 2023 and was finalized on April 26, 2024 by independent actuaries with a subsequent projection to December 31, 2025. The information presented in this note is based upon the actuarial report. It is presented using a projected benefit actuarial valuation method prorated on services, to be reviewed on a periodic basis.

Accumulated sick leave represents the liability for sick leave banks accumulated for possible draw down at future dates. Termination benefit payments represent the City's share of the cost to provide employees with various benefits, including severance payments, lump sum retirement payments and accumulated sick bank and vacation entitlements.

Accumulated supplemental vacation represents the liability for vacation time that certain groups of employees are entitled to in the future as either paid vacation or, upon termination, as a lump sum payment.

Information regarding the City's obligations for these benefits is as follows:

	2025	2024
Accrued Benefit Obligation		
Beginning of year	\$ 873,300	\$ 834,400
Current service cost	74,100	79,200
Interest on accrued benefit obligations	39,000	35,400
Benefit payments	(37,000)	(66,700)
Actuarial loss	(32,000)	(9,000)
Accrued Benefit Obligation, End of Year	917,400	873,300
Unamortized net actuarial losses	(133,000)	(203,000)
Liability, End of Year	\$ 784,400	\$ 670,300

Amortization of actuarial loss in the amount of \$38,000 (2024 - \$40,000) has been recorded in the current year.

The significant actuarial assumptions adopted in measuring the City's accrued benefit obligation are as follows:

	2025	2024
Discount rate	4.40 %	4.30 %
Expected rate of compensation increase	2.50 %	2.50 %

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

8. Deferred Revenue

	Balance 2024	Received / adjusted	Interest	Recognized as revenue	Balance 2025
DCCs - sanitary sewer	\$ 2,376,437	\$ 59,738	\$ 79,649	\$ -	\$ 2,515,824
DCCs - roads	711,359	97,234	25,155	-	833,748
DCCs - water	530,201	5,828	17,646	-	553,675
DCCs - drainage	447,415	4,576	14,885	-	466,876
DCCs - parks	170,616	9,760	5,809	-	186,185
Prepaid taxes	2,674,871	4,873,245	45,189	(4,735,627)	2,857,678
Prepaid leases	562,119	2,037	-	(6,061)	558,095
Building and plumbing permits	219,279	477,892	-	(285,191)	411,980
Other	309,683	1,118,259	-	(1,114,736)	314,206
Grants	1,486,048	(257,417)	-	(927,362)	291,269
Recreation fees	98,366	1,190,253	-	(1,174,136)	114,483
Prepaid utilities	602	439,893	-	(438,399)	2,096
	<u>\$ 9,586,996</u>	<u>\$ 8,012,298</u>	<u>\$ 188,333</u>	<u>\$ (8,681,512)</u>	<u>\$ 9,106,115</u>

Development Cost Charges (DCCs) are collected from developers for the purpose of funding new infrastructure as a direct result of capacity demand. Funds are collected as per the DCC bylaw and rates schedule for park land improvement, water facilities, sewer facilities, storm sewer facilities and road improvements.

Property owners may pay taxes on an installment basis for the following tax year. Prepaid taxes in the amount of \$2,857,678 will be applied to the property owners' 2026 current property tax balance. The property owners may request a full refund of the prepayment anytime before the prepaid balance has been transferred to the current property taxes owing.

The City may on occasion receive senior government grant funding for projects prior to the commencement of the project. The grant revenue will be recognized as the project expenditures occur in accordance with the stipulations of the transfer.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

9. Long-Term Debt

The City issues debt instruments through the Municipal Finance Authority of BC, pursuant to security issuing bylaws under authority of the Local Government Act, to finance certain capital expenditures. A detailed listing of long-term debt is disclosed in Schedule 1.

Aggregate payments and actuarial adjustments on the outstanding debt over the next five years and thereafter is summarized, as follows:

2026	\$ 1,437,291
2027	1,473,786
2028	1,506,014
2029	1,039,333
2030	1,073,777
Thereafter	25,331,694
	<u>\$ 31,861,895</u>

10. Asset Retirement Obligations

The City's financial statements include asset retirement obligations for remediation of asbestos related to buildings and restoring leased areas to their original condition. The initial asset retirement obligation amount, along with any subsequent adjustments, are being amortized on a straight-line basis over the remaining expected useful life of the related tangible capital assets in accordance with the amortization policies, as disclosed in Note 1.f., or over the term of the lease.

The estimated total future expenditures totalling \$6,629,058 have been discounted using a present value calculation. The carrying amount of the asset retirement obligation has been updated due to changes in estimates for inflation expectations of 2.80% (2024 – 2.90%) and discount rate of 4.12% (2024 – 4.01%). The timing of these expenditures is estimated to occur between 2027 to 2078. No recoveries are expected at this time.

	2025	2024
Balance, beginning of year	\$ 1,994,557	\$ 1,947,810
Accretion	105,905	99,728
Change in estimates	(70,101)	(52,981)
Disposal	(4,941)	-
Balance, end of year	<u>\$ 2,025,420</u>	<u>\$ 1,994,557</u>

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

11. Tangible Capital Assets

	2025	2024
Sewer	\$ 103,262,457	\$ 105,400,688
General	88,721,237	87,325,587
Water	22,178,478	22,365,750
Powell River Public Library	649,411	709,197
	<u>\$ 214,811,583</u>	<u>\$ 215,801,222</u>

A detailed tangible capital asset listing is disclosed in Schedule 2.

12. Accumulated Surplus

	2025	2024
Investment in Tangible Capital Assets	\$182,949,688	\$ 182,919,044
Appropriated Surplus		
Reserve Accounts	18,917,852	17,170,944
Reserve Funds	33,182,901	31,956,185
	<u>52,100,753</u>	<u>49,127,129</u>
Unappropriated Surplus		
General Fund	1,066,565	1,518,473
Water Fund	380,618	352,635
Sewer Fund	282,734	264,690
	<u>1,729,917</u>	<u>2,135,798</u>
Other Entities		
Investment in Powell River Community Forest Ltd.	3,048,519	1,084,715
Powell River Public Library	203,589	295,030
	<u>3,252,108</u>	<u>1,379,745</u>
Accumulated Surplus	<u>\$240,032,466</u>	<u>\$ 235,561,716</u>

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

13. Taxation

	<u>2025</u>	<u>2024</u>
Property value taxes	\$ 26,816,625	\$ 24,469,209
Sewer treatment frontage parcel taxes	1,407,232	1,375,030
Sewer collection frontage parcel taxes	1,207,526	1,180,581
Flat taxes	303,900	302,600
Utility 1% taxes	220,134	237,842
Payments in lieu of taxes	210,782	195,055
	<u>\$ 30,166,199</u>	<u>\$ 27,760,317</u>

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City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

14. Contingencies, Commitments, and Contractual Rights and Obligations

a. General

- (i) The City, as a member of the qathet Regional District (the "Regional District") and the qathet Regional Hospital District, is jointly and severally liable for its proportion of any operating deficit or capital debt related to functions in which it participates.
- (ii) The loan agreements with the Municipal Finance Authority of BC (the "Authority") provide that if the Authority does not have sufficient funds to meet payments on its obligations it shall make payments from the Debt Reserve fund which in turn is established by a similar Debt Reserve Fund in the City and all other borrowing participants. If the Debt Reserve Fund is deficient the Authority's obligations become a liability of the Regional District and may become a liability of the participating municipalities. No amounts are currently recorded for this contingent liability.
- (iii) The City is reviewing the potential environmental liabilities for its properties, including potential site reclamation obligations associated with the western portion of land purchased in 2017 for the Consolidated Wastewater Treatment Plant. The amount and likelihood of any such obligations are not presently determinable.

b. Demand Notes

The City has issued demand notes to the Regional District totaling \$578,729 (2024 - \$608,180). These notes are callable only if required by the Regional District (Note 5). No amounts are currently recorded for this contingent liability.

c. Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The City paid \$1,484,569 (2024 - \$1,317,219) for employer contributions while employees contributed \$1,317,858 (2024 - \$1,162,380) to the plan in fiscal 2025.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

14. Contingencies, Commitments, and Contractual Rights and Obligations (Continued)

c. Municipal Pension Plan (Continued)

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

d. Legal Actions

As at December 31, 2025, there were various legal claims pending against the City arising from the City's normal course of operations. The City records a liability for the legal claims that are likely to be successful and for which an amount is reasonably determinable. As at December 31, 2025, no specific provisions have been recorded.

On April 2, 2024, Graham Infrastructure LP and Graham Infrastructure Ltd. initiated litigation against the City and others claiming compensation for alleged delay and direct costs under its contracts with the City for the construction of the Consolidated Wastewater Treatment Plant totalling approximately \$38,423,718. No provision has been recorded for this claim as the litigation is at an early stage. The likelihood of the claim being successful, or any amounts that may be owed, is not presently determinable.

On May 6, 2024, Associated Engineering (B.C.) Ltd. initiated litigation against the City claiming alleged unpaid fees for consulting services provided to the City during the construction of the Consolidated Wastewater Treatment Plant. The claim is for approximately \$1,097,915. No provision has been recorded for this claim as the litigation is at an early stage. The likelihood of the claim being successful, or any amounts that may be owed, is not presently determinable.

e. Unused Overdraft Facility

Pursuant to Bylaw 2540, 2018, the City had an overdraft facility agreement with the First Credit Union for up to \$3,000,000. At December 31, 2025, the overdraft balance was at zero.

f. Municipal Police Unit Agreement

The City entered into an agreement with the Provincial Government that provides for the Royal Canadian Mounted Police (RCMP) to deliver policing services for the City through to March 31, 2032. The agreement may be terminated with twenty-five months' notice. The commitment to the RCMP for the 2026-2027 contract period is \$4,198,435 (2025-2026 - \$3,941,705) and increases annually based on an inflationary factor.

Municipalities with a population of less than 15,000 pay 70% of the cost for their RCMP Municipal Police Units, and municipalities with a population of 15,000 or more pay 90% of the cost. The City currently pays 70% of the cost based on a population of less than 15,000 but the next Canada Census will take place in 2026 with the results anticipated for release in early 2027. The Provincial Government has advised the City that the early analysis of the population estimates by BC Stats project the City will exceed the 15,000-population threshold. Should this occur, the City will migrate from a 70% to a 90% cost-share effective April 1, 2027.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

14. Contingencies, Commitments, and Contractual Rights and Obligations (Continued)

g. Funding Agreements

The City entered into a four-year agreement in 2025 with Tourism Powell River to provide annual funding for the operation of the tourist information office and to promote Powell River as a tourism destination. Under the agreement, the City provides annual funding ranging from \$126,000 in 2025 and increasing each year to \$137,684 in 2028.

The City has an agreement with Powell River Academy of Music for annual contributions to the Kathaumixw festival and the Kathaumixw Outreach Program, with no specified agreement end date. The value of the agreement is for cash contributions of \$15,000 and in-kind contributions to an annual value not exceeding \$40,000 in years a Kathaumixw festival is held and \$10,000 in years a Kathaumixw festival is not held.

The City has an agreement with the Pacific Region International Summer Music Association (PRISMA) for contributions to the Society's annual two-week music program, with an agreement end date of December 31, 2027. The value of the agreement is for cash contributions of up to \$20,000 and in-kind contributions to an annual value not exceeding \$55,000.

The City has an agreement with qathet Museum & Archives to provide annual funding for the operation of the museum and the preservation of the history of the City. The in-kind funding is for rent, utilities, and building maintenance to an annual value not exceeding \$84,898. The agreement expired on December 31, 2024, and is currently continuing on a holdover basis, pending renewal or replacement.

The City has an agreement with qathet Art Council to provide annual funding for administration of the municipal policy for arts and culture grants. In consideration for this service the agreement provides cash contributions of \$39,000 and in-kind contributions for an amount equivalent to the rent payable per the Lease agreement, which was \$34,969 in 2025 (2024 - \$33,439), and up to \$20,000 for the use of other City facilities. The agreement expired on December 31, 2025, and is currently continuing on a holdover basis, pending renewal or replacement.

h. Revitalization Tax Exemptions

Pursuant to the Revitalization Tax Exemption Program Bylaw 2546, 2018, the City and 987 Asset Management Ltd. (formerly 1170987 B.C. Ltd.) entered into an agreement dated October 1, 2018. The City established a revitalization tax exemption program for parcel identifier (PID) 015-357-791 Block C District Lot 5117 Group 1 New West District and PID 015-357-813 Block D District Lot 5117 District Lot 5117 Group 1 New West District. The value of the exemption started out as 100% in 2019 and decreases by 10% each year until 2030 when the exemption reaches nil. The 2025 tax exemption resulted in foregone tax revenue of \$5,327 (2024 - \$8,410).

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

14. Contingencies, Commitments, and Contractual Rights and Obligations (Continued)

i. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenue and assets in the future. The City's contractual rights arise from contracts entered into for lease agreements and assets under construction to be contributed by developers.

The contractual rights for future assets and revenue for the next five years and thereafter is noted, as follows:

	2026	2027	2028	2029	2030	Thereafter
Lease revenue	\$ 352,531	\$ 263,567	\$ 221,657	\$ 175,556	\$ 161,067	\$ 1,075,757
Developer contributions	2,117,473	2,937,527	180,150	-	-	-
	<u>\$2,470,004</u>	<u>\$3,201,094</u>	<u>\$ 401,807</u>	<u>\$ 175,556</u>	<u>\$ 161,067</u>	<u>\$1,075,757</u>

j. Contractual Obligations

As at December 31, 2025, the City has purchase commitments of \$1,550,758 (2024 - \$2,266,723) with various vendors and consultants relating to equipment ordered but not delivered and service contracts.

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City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

15. Government Transfers

Community Works Fund grant funding is provided by the Government of Canada under the terms of the Gas Tax Agreement. As of June 29, 2021, the Gas Tax Fund has been renamed to the Canada Community-Building Fund and as such, the Community Works Fund has been renamed to the Canada Community-Building Fund. This name change better reflects the program's purpose and did not modify the objectives or requirements of the program.

The use of the funding is established by an agreement between the City and the Union of British Columbia Municipalities. Canada Community-Building Fund grant funding may be used towards designated public transit, community energy, water, wastewater, solid waste, and capacity building projects, as specified in the funding agreement. The funds are recognized as revenue in the period that the transfer from the Government of Canada occurs because these funds are unconditional. The revenue is held in the Canada Community-Building Fund reserve until Council approves use of the funds for qualifying projects.

	2025	2024
Balance, start of year	\$ 2,798,220	\$ 2,257,166
Add:		
Government transfers received	698,290	698,290
Interest earned	102,062	120,413
Less:		
Funds expended on eligible projects	(127,868)	(277,649)
Balance, end of year	<u>\$ 3,470,704</u>	<u>\$ 2,798,220</u>

16. Developer Contributions

	2025	2024
General improvements	\$ 133,574	\$ 1,208,776
Sewer infrastructure	103,550	464,973
Water infrastructure	47,269	249,196
	<u>\$ 284,393</u>	<u>\$ 1,922,945</u>

Subdivision developers are required to provide infrastructure such as roads, water and sewer infrastructure to the specification of the subdivision agreement. Upon completion of the development, there is a one-to-two-year warranty period where the developer is responsible for maintaining the infrastructure. Upon inspection, and issuance of the Certificate of Final Acceptance, the developer passes ownership of the asset to the City. Valuation of the contributed assets is based on estimated fair value at time of transition.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

17. Budget Amounts

The budget figures presented in the Statements of Financial Operations and Change in Net Financial Assets represents the 2025 annual budget approved by Council in the 2025 to 2029 Financial Plan Bylaw, and the annual budget approved by the Powell River Public Library. The City's budget was adopted by Bylaw 2751, 2025 on March 27, 2025.

A reconciliation of the City's Five-Year Financial Plan Bylaw 2751, 2025 to the Statement of Operations is as follows:

Revenue	
Budget as per Financial Plan	\$54,077,101
Library	1,697,230
Library's grant revenue from City eliminated for consolidation	(1,073,403)
City's rent income from Library eliminated for consolidation	(241,199)
City's recovery of janitorial, maintenance and IT services from Library eliminated for consolidation	(65,160)
Loss on disposal of tangible capital assets	(10,000)
Budget revenue as per Statement of Operations	54,394,569
Expenses	
Budget as per Financial Plan	\$47,957,849
Library	1,787,274
City's grant paid to library eliminated for consolidation	(1,073,403)
Library's rent paid to City eliminated for consolidation	(241,400)
Library's portion of janitorial, maintenance and IT services paid to City eliminated for consolidation	(96,600)
Budget expenses as per Statement of Operations	48,333,720
Budget annual surplus as per Statement of Operations	\$ 6,060,849

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

18. Segment Reporting (Schedule 3)

The City is a diversified municipal government institution that provides a wide range of services to its citizens. Municipal services have been segmented by function by combining activities that have similar service objectives. Revenues and expenditures reported are directly attributable to the various segments, and may include internal transfers between segments that are recorded at fair value. The major services provided by each segment include:

General Government (Schedule 4, 5 and 8)

Finance and administration functions of the City generally include: information technology, purchasing and personnel, reception and cashiers, accounting services and tax department, Mayor and Clerk's offices, grants to organizations, and maintenance of civic properties.

Public Works and Transportation Services (Schedule 4, 5 and 9)

Maintenance of streets, roads and sidewalks, street and traffic signs, signals and lighting, snow removal and sanding, development and maintenance of the North, South and Westview Harbours, barge, tanker and other wharves, airport terminal, lands and runway, transit fleet and service, municipal fleet and equipment.

Environmental and Public Health (Schedule 4, 5 and 10)

Solid waste management providing the service of recycling, solid waste and organics collection and disposal.

Protective Services (Schedule 4 and 11)

Law enforcement and protection to persons and property by the Police Department, Fire and Rescue Services, and Bylaw Enforcement services.

Parks, Recreation and Culture (Schedule 4, 7 and 12)

Development and maintenance of the City's open space, parks and other landscaped areas, maintenance and operation of recreational facilities, development and provision of recreational programs and cultural activities, Willingdon Beach Campsite and the Powell River Public Library.

Development, Planning and Building Services (Schedule 5 and 13)

Activities related to community and land use planning, development issues generally include: the processing of rezoning applications, development permits and development variances, building permit review and inspections, planning, and Economic Development.

Water Utility (Schedule 4, 6 and 14)

Development and guardians of the water sources at Haslam Lake and Powell Lake, water treatment facilities and water distribution system.

Sewer Utility (Schedule 4, 6 and 14)

Provision of sanitary sewer and storm drainage by providing and maintaining pipes, manholes, culverts, and sewage lift stations, Consolidated Wastewater Treatment Plant and Wildwood Lagoon.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

18. Segment Reporting (Schedule 3) (Continued)

Other Reporting Entities (Schedule 15)

The financial activities of Powell River Community Forest Ltd. and Powell River Power Development Corporation.

"Financial Activities – by Segment" presents revenues and expenditures for each of the segments noted above. Only direct revenues and expenditures are reflected within individual segments. Other revenues (notably property taxation) not directly arising within specific segments are included in "General Government Services", in order that totals match the amounts of the Consolidated Statement of Operations.

19. Comparative Figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

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City of Powell River

Long-Term Debt

Schedule 1

For the Year Ended December 31, 2025

Issuer & Issue #	Purpose	Maturity date	Interest rate	Principal outstanding 2025	Principal outstanding 2024
Municipal Finance Authority of BC (MFA)					
Debenture Debt					
General Fund					
MFA #92	Complex upgrade	Apr 2030	3.03%	\$ 139,373	\$ 164,860
MFA #93	Roads	Apr 2025	5.10%	-	62,847
MFA #106	Millennium Park	Oct 2034	4.10%	680,609	742,448
MFA #117	North Harbour	Oct 2041	1.47%	4,012,746	4,197,623
MFA #137	Library	Apr 2046	2.60%	2,797,020	2,886,299
				7,629,748	8,054,077
Sewer Fund					
MFA Short Term	CWWTP	Dec 2028	2.85%	1,500,000	1,500,000
MFA #150	CWWTP	Apr 2050	3.03%	8,717,208	8,984,027
MFA #156	CWWTP	Sep 2051	2.58%	4,509,775	4,636,451
MFA #158	CWWTP	Sep 2052	4.09%	4,699,141	4,802,897
MFA #159	CWWTP	Jun 2053	4.15%	4,806,023	4,904,727
				24,232,147	24,828,102
Total Long-Term Debt				\$ 31,861,895	\$32,882,179

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City of Powell River Tangible Capital Assets

Schedule 2

For the Year Ended December 31, 2025

	Cost, beginning of year	Additions net of transfers	Disposals	Cost, end of year
Land	\$ 17,323,585	\$ 3,273	\$ -	\$ 17,326,858
Land improvements	10,320,970	1,701,971	(197,130)	11,825,811
Buildings & building services	84,511,932	498,631	(40,222)	84,970,341
Furniture, equipment, technology & motor vehicles	13,636,444	1,015,112	(265,530)	14,386,026
Roads, sidewalks & curbs	47,505,844	1,380,928	(85,471)	48,801,301
Water supply infrastructure	31,344,851	222,044	(25,902)	31,540,993
Sewer infrastructure	64,526,897	204,820	-	64,731,717
Drainage infrastructure	13,244,907	107,242	(3,339)	13,348,810
Marine and airport infrastructure	32,174,562	368,515	(1,147,127)	31,396,050
Assets under construction	643,089	455,002	-	1,098,091
Powell River Public Library	1,787,950	110,561	(16,035)	1,882,476
	<u>\$ 317,021,031</u>	<u>\$ 6,068,199</u>	<u>\$ (1,780,756)</u>	<u>\$ 321,308,474</u>

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City of Powell River
Tangible Capital Assets

Schedule 2

For the Year Ended December 31, 2025

Accumulated amortization, beginning of year	Amortization	Disposals	Accumulated amortization, end of year	Net carrying amount 2025	Net carrying amount 2024
\$ -	\$ -	\$ -	\$ -	17,326,858	\$ 17,323,585
5,090,662	348,062	(196,339)	5,242,385	6,583,426	5,230,308
27,743,557	1,251,214	(40,065)	28,954,706	56,015,635	56,768,375
7,351,482	883,133	(181,858)	8,052,757	6,333,269	6,284,962
26,521,364	583,779	(85,276)	27,019,867	21,781,434	20,984,480
10,434,448	418,341	(20,427)	10,832,362	20,708,631	20,910,403
9,284,859	1,878,753	-	11,163,612	53,568,105	55,242,038
5,133,871	146,033	(2,526)	5,277,378	8,071,432	8,111,036
8,580,813	586,584	(446,638)	8,720,759	22,675,291	23,593,749
-	-	-	-	1,098,091	643,089
1,078,753	170,348	(16,036)	1,233,065	649,411	709,197
\$ 101,219,809	\$ 6,266,247	\$ (989,165)	\$ 106,496,891	\$ 214,811,583	\$ 215,801,222

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City of Powell River
Financial Activities - by Segment

Schedule 3

For the Year Ended December 31, 2025	General Government Services	Public Works and Transportation Services	Environmental and Public Health Services	Protective Services
Revenue				
Taxation	\$ 27,551,441	\$ -	\$ -	-
Sale of services	18,244	3,635,242	924,368	298,898
Other revenue	600,208	179,182	300,963	-
Utility user fees	-	-	-	-
Government transfers	987,284	1,696,664	-	199,259
Interest and investment income	1,861,746	-	-	-
Powell River Public Library	-	-	-	-
Investment Earnings, Powell River Community Forest	-	-	-	-
Developer contributions	133,574	-	-	-
	<u>31,152,497</u>	<u>5,511,088</u>	<u>1,225,331</u>	<u>498,157</u>
Expenses				
Wages and benefits	4,630,637	4,558,411	494,890	5,189,345
Materials and supplies	932,579	1,882,984	17,670	280,188
Municipal fleet	36,916	400,561	241,394	260,065
Contracted services	634,749	1,478,517	7,080	3,488,239
Utilities	73,442	462,339	-	58,519
Professional services & insurance	652,962	140,500	-	31,948
Grants	1,391,431	-	-	-
Miscellaneous	192,442	319,105	697,190	111,951
Amortization	2,671,465	-	-	-
Accretion	35,861	-	-	-
Powell River Public Library	-	-	-	-
Departmental chargebacks	(1,005,613)	(1,702,550)	-	-
Total Operating Expenses	<u>10,246,871</u>	<u>7,539,867</u>	<u>1,458,224</u>	<u>9,420,255</u>
Fiscal services & debt charges	110,413	127,260	-	-
Total Operating & Debt Expenses	<u>10,357,284</u>	<u>7,667,127</u>	<u>1,458,224</u>	<u>9,420,255</u>
	<u>\$ 20,795,213</u>	<u>\$ (2,156,039)</u>	<u>\$ (232,893)</u>	<u>\$ (8,922,098)</u>

City of Powell River
Financial Activities - by Segment

Schedule 3

Recreation, Parks, and Cultural Services and Library	Development, Planning and Building Services	Water Utility	Sewer Utility	Other Reporting Entities	2025	2024
\$ -	\$ -	\$ -	\$ 2,614,758	\$ -	\$ 30,166,199	\$ 27,760,317
2,174,584	-	27,868	50,575	-	7,129,779	6,829,187
194,322	676,632	375	8,205	-	1,959,887	1,705,641
-	-	3,100,965	1,640,815	-	4,741,780	4,474,173
287,232	11,181	-	93,625	-	3,275,245	9,572,861
-	-	201,376	214,911	-	2,278,033	2,846,565
689,327	-	-	-	-	689,327	621,526
-	-	-	-	3,666,425	3,666,425	411,897
-	-	47,269	103,550	-	284,393	1,922,945
3,345,465	687,813	3,377,853	4,726,439	3,666,425	54,191,068	56,145,112
4,975,701	1,261,231	1,160,089	1,597,437	-	23,867,741	22,094,837
806,431	80,298	245,174	740,009	-	4,985,333	4,256,845
224,758	9,808	138,226	224,885	-	1,536,613	1,068,508
457,882	330,341	77,820	22,297	-	6,496,925	5,482,075
406,939	-	35,497	335,077	-	1,371,813	1,286,923
110,210	1,471	11,758	78,806	-	1,027,655	1,053,029
298,304	161,917	-	-	-	1,851,652	2,254,831
78,341	74,974	144,228	139,912	-	1,758,143	1,571,862
170,348	-	472,615	2,951,819	-	6,266,247	5,944,385
-	-	(32)	(25)	-	35,804	46,747
1,361,093	-	-	-	-	1,361,093	1,188,763
(139,480)	-	-	-	-	(2,847,643)	(2,161,461)
8,750,527	1,920,040	2,285,375	6,090,217	-	47,711,376	44,087,344
182,681	-	-	865,106	-	1,285,460	1,203,461
8,933,208	1,920,040	2,285,375	6,955,323	-	48,996,836	45,290,805
\$ (5,587,743)	\$ (1,232,227)	\$ 1,092,478	\$ (2,228,884)	\$ 3,666,425	\$ 5,194,232	\$ 10,854,307

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*City of Powell River
Unaudited Supplementary Financial Information*

City of Powell River
 Unaudited Sale of Services

Schedule 4

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
Transportation	\$ 3,674,238	\$ 3,635,242	\$ 3,561,701
Recreation	1,798,118	2,174,584	2,066,288
Sanitation and waste collection	918,550	924,368	859,737
Bylaw fees	152,382	172,353	121,505
Policing fees	113,158	114,995	143,675
Sewer services	43,300	50,575	19,625
Water services	55,080	27,868	7,939
Financial services	23,440	18,244	19,399
Firefighting fees	17,400	11,550	29,318
Total Sale of Services	\$ 6,795,666	\$ 7,129,779	\$ 6,829,187

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City of Powell River
 Unaudited Other Revenue

Schedule 5

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
Permits and application fees	\$ 616,998	\$ 621,843	\$ 430,870
Property rentals	558,929	573,892	546,198
Miscellaneous	424,982	443,133	427,567
Penalties and interest on taxes	156,000	312,555	301,007
Timber harvest revenue	-	8,464	-
Total Other Revenue	\$ 1,756,909	\$ 1,959,887	\$ 1,705,642

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City of Powell River
Unaudited Utility User Fees

Schedule 6

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
Water operating fund user fees	\$ 2,996,632	\$ 3,100,965	\$ 2,924,866
Sewer operating fund user fees	1,614,868	1,640,815	1,549,307
Total Utility User Fees	\$ 4,611,500	\$ 4,741,780	\$ 4,474,173

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City of Powell River
 Unaudited Powell River Public Library

Schedule 7

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
qathet Regional District grant	\$ 481,774	\$ 481,864	\$ 453,548
Other grants	57,470	89,713	78,666
Province of British Columbia grant	56,695	56,695	56,695
Other income	20,426	53,627	25,553
Fines	4,707	5,168	4,410
Interest income	2,756	2,260	2,654
	<u>623,828</u>	<u>689,327</u>	<u>621,526</u>
Expenses			
Wages & benefits	1,050,451	1,045,053	935,791
Building costs	50,343	82,477	49,951
Periodicals	34,617	66,677	43,060
Professional fees	48,750	61,924	39,135
Office supplies	36,618	35,854	40,443
Programs	30,715	35,359	32,382
Materials & equipment	8,000	10,139	10,565
Education	7,500	8,439	21,488
Advertising and promotion	8,295	7,489	8,283
Book processing	4,647	4,412	4,825
Licenses and dues	2,611	2,661	1,936
Bank charges	500	609	904
	<u>1,283,047</u>	<u>1,361,093</u>	<u>1,188,763</u>
Expenses Before Amortization			
Amortization	166,227	170,348	167,626
	<u>1,449,274</u>	<u>1,531,441</u>	<u>1,356,389</u>
Total Expenses			
Total Powell River Public Library	<u>\$ (825,446)</u>	<u>\$ (842,114)</u>	<u>\$ (734,863)</u>

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City of Powell River
 Unaudited General Government Services

Schedule 8

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Financial services	\$ 2,001,657	\$ 1,998,893	\$ 1,689,217
Grants and donations	500,314	1,391,431	1,882,509
Administrative services	1,680,589	1,228,660	1,067,975
Human resources	1,186,266	1,099,393	993,017
Building maintenance	1,051,735	1,004,191	789,702
Information services	1,244,033	895,862	846,472
Legal and audit fees	321,400	396,975	430,736
Legislative services	442,736	348,860	349,549
Insurance and damages	177,984	180,893	289,899
Fiscal services & debt charges	145,000	110,413	158,634
Amortization	2,250,228	2,671,464	2,394,776
Accretion	97,039	35,862	46,570
Departmental chargebacks	(994,752)	(1,005,613)	(838,608)
Total General Government	\$ 10,104,229	\$ 10,357,284	\$ 10,100,448

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City of Powell River
Unaudited Public Works and Transportation Services

Schedule 9

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Common Services			
Public works administration	\$ 465,031	\$ 438,553	\$ 398,260
Stores and timekeeper	172,692	101,302	89,274
	<u>637,723</u>	<u>539,855</u>	<u>487,534</u>
Roads and Streets Maintenance			
Streets and sidewalks	1,388,392	1,785,636	1,525,072
Engineering	405,477	277,851	382,594
	<u>1,793,869</u>	<u>2,063,487</u>	<u>1,907,666</u>
Operational Services			
Transit	3,399,932	3,589,391	3,519,110
Airport	414,030	512,687	426,490
North boat harbour	418,577	327,234	313,214
South boat harbour	311,259	261,361	239,146
Westview boat harbour	85,927	241,545	174,792
Barge, tanker and other wharves	42,592	4,307	10,512
	<u>4,672,317</u>	<u>4,936,525</u>	<u>4,683,264</u>
Fiscal services & debt charges	103,683	127,260	121,322
Total Transportation Services	<u>\$ 7,207,592</u>	<u>\$ 7,667,127</u>	<u>\$ 7,199,786</u>

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City of Powell River
 Unaudited Environmental and Public Health Services

Schedule 10

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Residential collection	\$ 997,657	\$ 1,359,300	\$ 1,074,953
Sanitation and waste collection	63,547	74,567	68,158
Commercial collection	52,962	24,357	22,619
Total Environmental and Public Health	\$ 1,114,166	\$ 1,458,224	\$ 1,165,730

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City of Powell River
Unaudited Protective Services

Schedule 11

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Fire	\$ 4,067,095	\$ 4,711,251	\$ 4,575,627
Police	4,621,535	4,361,759	3,373,121
Bylaw enforcement and animal control	302,732	347,245	306,660
Total Protective Services	\$ 8,991,362	\$ 9,420,255	\$ 8,255,408

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City of Powell River
 Unaudited Recreation, Parks and Cultural Services

Schedule 12

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
Ice arenas	\$ 641,460	\$ 859,322	\$ 786,303
Willingdon Beach Campsite	437,007	500,829	475,311
Swimming pool and fitness	401,000	447,527	415,537
Recreation general	277,381	304,616	278,621
Theatre and meeting rooms	134,000	179,371	159,269
Recreation programs	156,600	161,976	191,246
Parks and playgrounds	31,051	29,064	47,718
	<u>2,078,499</u>	<u>2,482,705</u>	<u>2,354,005</u>
Expenses			
Maintenance	1,814,259	2,085,654	1,797,654
Parks and playgrounds	1,349,900	1,336,452	1,148,445
Swimming pool and fitness	1,244,781	1,301,404	1,213,107
Selling and administration	1,212,743	1,223,312	1,049,847
Culture	527,637	498,795	396,594
Recreation programs	354,457	359,886	341,030
Willingdon Beach Campsite	360,045	296,399	240,194
Fiscal services & debt charges	176,687	182,681	149,063
Theatre and meeting rooms	121,882	117,184	107,171
	<u>7,162,391</u>	<u>7,401,767</u>	<u>6,443,105</u>
Net Loss	<u>\$ (5,083,892)</u>	<u>\$ (4,919,062)</u>	<u>\$ (4,089,100)</u>

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City of Powell River
 Unaudited Development, Planning and Building Services

Schedule 13

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Planning	\$ 2,383,247	\$ 1,419,600	\$ 1,182,873
Economic development	522,242	500,440	554,515
Fiscal services & debt charges	-	-	4,865
Total Environmental Development	\$ 2,905,489	\$ 1,920,040	\$ 1,742,253

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City of Powell River
 Unaudited Water and Sewer Utilities

Schedule 14

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Water Utility			
Watermains and services	\$ 1,161,640	\$ 1,160,082	\$ 961,113
Water administration	690,355	652,678	604,493
Amortization expense	451,091	472,615	460,523
Water Expenses	<u>2,303,086</u>	<u>2,285,375</u>	<u>2,026,129</u>
Sewer Utility			
Sewage treatment and disposal	1,830,817	2,000,819	2,064,280
Sewage collection	1,395,745	1,137,579	1,242,062
Amortization expense	2,909,402	2,951,819	2,921,461
Fiscal services & debt charges	960,167	865,106	769,577
Sewer Expenses	<u>7,096,131</u>	<u>6,955,323</u>	<u>6,997,380</u>
Total Sewer and Water Utilities	<u>\$ 9,399,217</u>	<u>\$ 9,240,698</u>	<u>\$ 9,023,509</u>

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City of Powell River
Unaudited Powell River Power Development Corporation

Schedule 15

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Professional services	\$ -	\$ -	\$ 4,178
Total Powell River Power Development Corporation	\$ -	\$ -	\$ 4,178

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City of Powell River

Unaudited Reserves

Schedule 16

For the Year Ended December 31, 2025

	Balance 2024	Interest Allocated	Transfers In	Transfers Out	Balance 2025
General Fund Reserve Accounts					
Affordable Housing	\$ 68,292	\$ 2,476	\$ 13,000	\$ -	\$ 83,768
Bylaw Review	230,473	8,456	50,000	-	288,929
Climate Action	480,991	12,740	-	(192,185)	301,546
COVID-19 Safe Restart	657,817	21,087	-	(41,497)	637,407
Elections	73,232	2,838	25,000	-	101,070
Field User Fees	155,808	5,336	10,805	-	171,949
Health & Safety	234,654	8,751	59,461	-	302,866
Innovation	11,643	385	-	-	12,028
Insurance & Legal	267,636	14,500	594,749	(253,904)	622,981
Local Government Housing Initiatives	218,454	7,231	-	-	225,685
North Harbour	1,864,387	65,896	253,672	(790)	2,183,165
RCMP	1,201,743	46,398	400,000	-	1,648,141
Sports Hall of Fame	18,768	621	-	-	19,389
Technology	267,832	7,420	36,190	(123,535)	187,907
Willingdon Beach Campsite	903,856	32,198	137,795	-	1,073,849
	<u>6,655,586</u>	<u>266,333</u>	<u>1,580,672</u>	<u>(611,911)</u>	<u>7,860,680</u>
Water Fund Reserve Accounts					
Water Capital	5,107,746	186,615	1,392,501	(332,168)	6,354,694
Sewer Fund Reserve Accounts					
Sewer Capital	5,407,612	164,598	8,910	(878,642)	4,702,478
Total Reserve Accounts	<u>17,170,944</u>	<u>587,546</u>	<u>2,982,083</u>	<u>(1,822,721)</u>	<u>18,917,852</u>
Reserve Funds					
Canada Community-Building Fund	2,798,220	102,062	698,290	(127,868)	3,470,704
City Buildings & Infrastructure	845,399	35,481	766,860	(313,817)	1,333,923
General Capital Projects	286,038	9,725	30,000	(14,437)	311,326
Growing Communities Fund	4,119,005	119,409	-	(1,022,970)	3,215,444
Land Sale	825,651	27,329	-	-	852,980
Parkland Acquisition	153,217	5,071	-	-	158,288
Property Tax Stabilization	1,639,040	64,182	600,000	-	2,303,222
Powell River Community Forest	17,913,638	587,597	1,702,621	(2,025,551)	18,178,305
Road Improvement	190,544	9,521	280,000	(85,829)	394,236
Vehicle & Equipment	3,185,433	100,124	306,572	(627,656)	2,964,473
Total Reserve Funds	<u>31,956,185</u>	<u>1,060,501</u>	<u>4,384,343</u>	<u>(4,218,128)</u>	<u>33,182,901</u>
Total Reserve Accounts and Reserve Funds	<u>\$49,127,129</u>	<u>\$ 1,648,047</u>	<u>\$ 7,366,426</u>	<u>\$ (6,040,849)</u>	<u>\$52,100,753</u>

City of Powell River
Unaudited COVID-19 Safe Restart Grant

Schedule 17

For the Year Ended December 31, 2025

Balance, Beginning of Year	\$ 657,817
Application server - Tempest	(23,533)
Automatic bicycle counters	(7,002)
Active transportation planning	(4,406)
Unit4 timesheets	(4,263)
Housing strategy	(2,293)
Interest	21,087
Balance, End of Year	<u>\$ 637,407</u>

The City received a \$2,928,000 grant under the COVID-19 Safe Restart Grant for Local Governments in November 2020. The City transferred the grant to the COVID-19 Safe Restart reserve account in 2020 and in 2025 used the grant to fund the expenses listed above.

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City of Powell River
Unaudited Growing Communities Fund Grant

Schedule 18

For the Year Ended December 31, 2025

Balance, Beginning of Year	\$ 4,119,005
Pavement management program	(1,022,970)
Interest	<u>119,409</u>
Balance, End of Year	<u><u>\$ 3,215,444</u></u>

The City received a \$4,218,000 grant under the Growing Communities Fund in March 2023. The City transferred the grant to the Growing Communities Fund reserve in 2023 and in 2025 used the grant to fund the expenses listed above.

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City of Powell River
Unaudited Local Government Housing Initiatives Fund

Schedule 19

For the Year Ended December 31, 2025

Balance, Beginning of Year	\$ 218,454
Interest	<u>7,231</u>
Balance, End of Year	<u><u>\$ 225,685</u></u>

The City received a \$213,251 grant under the provincial Capacity Funding for Local Government Housing Initiatives program in January 2024. The City transferred the grant to the Local Government Housing Initiatives Fund reserve. During the year, none of the funds were spent.

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City of Powell River

Schedule of Debts

For the year ended December 31, 2025

Information on the City of Powell River's outstanding debt is included in Note 9 and Schedule 1 of the 2025 Consolidated Financial Statements.

Prepared under the Financial Information Regulation, Schedule 1, Section 4

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City of Powell River

Schedule of Guarantee and Indemnity Agreements

For the year ended December 31, 2025

The City of Powell River has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Prepared under the Financial Information Regulation, Schedule 1, Section 5

City of Powell River
Schedule of Remuneration and Expenses
For the year ended December 31, 2025

<u>Name</u>	<u>Position</u>		<u>Remuneration*</u>	<u>Expenses</u>
<u>Elected Officials</u>				
Woznow, Ron	Mayor		\$ 60,600	\$ 10,494
Doubt, George	Councillor		31,800	5,294
Elliott, Cindy	Councillor		31,800	5,520
Palm, James	Councillor		31,800	2,040
Southcott, Robert	Councillor		31,800	6,804
Isakson, Trina	Councillor		31,800	6,531
Almeida, Earl	Councillor		31,800	4,884
			\$ 251,400	\$ 41,567

<u>Employees</u>				
Allman, Sidney Jr.	Firefighter		\$ 132,864	\$ 122
Ashworth, Cory	Firefighter		102,537	16
Baker, Ashley	Head Receptionist		76,520	32
Behan, Spencer	Assistant Water Maintenance Technician III		107,478	6,801
Bennett, Chayla	Recreation Facilities Maintenance Worker I		80,186	1,762
Bhopalsingh, Lisa	Chief Administrative Officer		112,198	616
Bombardir, Kyle	Engineering Technologist		89,838	2,206
Brady, Tyler	Firefighter		114,383	0
Bratseth, Cara	Payroll Specialist		96,075	1,858
Bretzlaff, Jamie	Director of Parks, Recreation & Culture		176,488	980
Brindle, David	Communications Coordinator		79,352	0
Brooks, Geoff	Sewer Maintainer II		90,844	3,184
Burge, Tyson	Mechanics Trades II		93,985	2,844
Cappiello, Nicholas	Roads Maintainer I		80,879	780
Carlson, Matthew	Treatment Plant Operator II		90,433	635
Carta, Judy	Senior Accountant		108,944	925
Carter, Stephen	Waterworks Supervisor		121,026	3,387
Clarkson, Kevin	Manager of Parks and Facilities		83,756	15,596
Collicutt, Brad	Captain		166,629	486
Cote, Kevin	Firefighter		123,546	3,766
Craig, Alexander	Recreation & Culture Services Marketing & Communications Coordinator		79,591	207
Cristante, Niko	Utilities Fitter		87,461	926
Cronin, Joshua Michael	Project Manager		88,241	428
Culos, Kevin	Captain		168,066	953
Cuthbertson, Bryce	Trades II - Carpentry		100,169	191
Cuthbertson, Callie	Manager of Partnerships, Intergovernmental & Public Relations		98,629	3,703
Denniston, Mallory	Chief Financial Officer		174,003	3,687
Desilets, Francis (Luke)	Truck Driver IV - Transit		82,322	191
Devlin, Robert	Firefighter		145,331	3,658
DeWynter, Corinne	Storekeeper		84,625	120
Drakeley, Martin	Director of Fire & Emergency Services		177,067	1,418
Dube, Raymond	Recreation Services Supervisor		128,441	2,003
Dupuis, Andrew	Mechanics Trades II		91,297	3,430
Ekren, Colyn	Trades II - Carpentry		90,870	371
Ellis, David	Captain		142,140	1,818
Filewich, Michael	Recreation Facilities Maintenance Worker III		86,031	157
Fontaine, Russell	General Labourer		91,249	4,495
Fougere, Todd	Recreation Maintenance Supervisor		119,442	435
Fraser, Roderick	Manager of Operational Services		155,878	3,984
Frehlich, Brenden	Parks Supervisor		107,940	860
Frost, Matthew	General Labourer		76,106	396
Furlotte, Melissa	Head Lifeguard		81,385	1,428
Gauthier, Pierre	Recreation Facilities Maintenance Worker I		75,385	141
Gow, Jason	Director of Planning Services		182,281	4,086

Green, Mitchell	Firefighter	108,392	0
Griffiths, Todd	Building/Plumbing Inspector 1	86,208	2,880
Gunther, Philip	Truck Driver V - Sweeper	88,004	2,193
Hanson, Jacob	Firefighter	110,212	87
Hassan, Feroz	Trades II - Carpentry	98,441	71
Higgins, Martha	Accounting Clerk - Receivable	78,214	177
Hildering, Jesse	Firefighter	112,840	71
Hueston, Adam	Occupational Health and Safety Coordinator	109,276	7,793
Johnson, Gary	Truck Driver IV - Transit	108,103	3,190
Jones, Harley	IT Specialist	90,067	321
Jones, Kellie	Financial Services Analyst	115,554	3,653
Kinahan, Jennifer	Operational Services Secretary Term	80,505	151
Kolba, Ryan	Firefighter	128,240	843
Koshey, Daryl	Treatment Plant Operator III	115,103	264
Kouwenhoven, Thea	Manager of Financial Services	101,658	3,633
Kumar, Samuel	Truck Driver IV - Transit	75,940	0
Kurtz, Tully	Engineering Technologist	89,973	920
Lawlor, Jason	General Labourer	78,843	1,483
Lefebvre, Joseph (John)	Operational Services Equipment Operator II	93,495	172
Lessard, Kody	Utilities Labourer II	81,819	2,412
Lillies, Jason	Roads Supervisor	129,572	2,109
Long, Sandra	Senior Clerk - Property Tax/Utilities	78,521	71
MacKenzie, Jodi	Accounting Clerk - Timekeeper/Storekeeper	80,615	71
Madden, Donald	Sanitary Sewer Supervisor	132,599	3,736
Mantoani, Craig	Recreation Facilities Assistant Chief Engineer	104,506	3,260
Marciniak, Jordan	Firefighter	75,914	71
Martineau, Michel	Recreation Facilities Maintenance Worker III	88,293	141
Mcitravey, Brent	General Labourer	76,323	579
McLaren, Dean	Parks Equipment Operator I	78,057	142
McLean, Richard	Civic Properties Supervisor	110,229	483
McLean, Travis	Civic Properties Janitor	76,530	0
McQuarrie, Colin	General Labourer	75,855	1,780
McQuarrie, Glenn	Recreation Facilities Chief Engineer	107,818	316
Messner, Andrew	Utilities Labourer II	79,964	593
Murray, Craig	Truck Driver VI - Garbage/Recycling	86,351	250
Nelson, Courtney	Records Management Clerk	75,961	521
Noon, Stephen	Gardener I	79,882	161
North, Richard Lucas	Electrician/SCADA Technician	108,793	1,788
Olson, Tim	Waterworks Maintenance Technician III	104,947	4,586
Osualdini, Brett	Engineering Technologist	90,467	1,790
Pauls, David	Mechanics Trades II	101,199	85
Phyall, Christian	Captain	157,553	3,928
Rahier, Shawna	Manager of Recreation & Culture Services	101,450	2,882
Ranta, Duane	Airport Coordinator	118,652	6,549
Reed, Cameron	Manager of Transportation	122,996	2,000
Reinisch, Richard	Recreation Facilities Maintenance Worker III	89,764	157
Rivest, Gilles	Roads Maintainer III	79,755	189
Rockwell, Chett	Firefighter	110,199	71
Shelton, Carley	Labour Relations Assistant	76,565	71
Sian, Karsten	IT Specialist	90,420	1,208
Skrodolis, Brian	Treatment Plant Operator II - Plant Facilities	107,808	455
Spry, Bonnie Sue	Human Resources & Disability Management Specialist	87,029	4,015
Statham, Deborah	Benefits & Claims Coordinator	118,693	258
Stewart, Graeme	Chief Building Inspector	119,928	1,253
Stewart, Max	Firefighter	113,321	502
Sulzenbacher, Johanna	Irrigation/Turfgrass Technician	81,516	430
Swanson, Rocky	Deputy Fire Chief	152,202	3,761
Tait, Gregory	Manager of Information Technology	136,560	187
Thistle, Megan	Accounting Clerk - General	75,843	1,569
Topham, Sundance	Chief Administrative Officer	103,565	14,151
Vasseur, Kyle	Firefighter	117,493	468

Veenhof, Derek	Roads Maintainer II	85,553	156
Viglasi, Benjamin	Recreation Facilities Maintenance Worker III	86,584	280
Walls, Jessica	Deputy Corporate Officer	121,273	2,410
Williamson, Alexander	Mechanics Trades II	105,491	4,100
Wood, Tamara	Aquatic Program Supervisor	86,928	1,758
Wu, Hugo Po Fung	Planner I	86,749	1,163
Youngman, Ryan	Senior Manager of Financial Services	158,435	4,158
Zohner, Ross	Treatment Plant Operator II - Plant Facilities	109,147	335
Employees with remuneration greater than \$75,000		<u>11,736,666</u>	<u>196,393</u>
Employees with remuneration of \$75,000 or less		<u>6,607,571</u>	<u>106,875</u>
Total employees		<u>\$ 18,344,237</u>	<u>\$ 303,268</u>

Summary

	Remuneration*	Expenses
Elected officials	\$ 251,400	\$ 41,567
Employees	18,344,237	303,268
Total	<u>\$ 18,595,637</u>	<u>\$ 344,835</u>

* Includes taxable benefits

The variance between the Schedule of Remuneration and Expenses and the wages and benefits expenses reported on the consolidated financial statements are due to various factors including:

- The Schedule of Remuneration and Expenses is based on actual cash payments made during the year (including payouts of vacation and overtime banks) whereas the consolidated financial statement figure is determined on an accrual basis;
- The wages and benefits on the consolidated financial statements include benefits such as employer required federal and provincial contributions, retirement and medical benefits.

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Prepared under the Financial Information Regulation, Schedule 1, Section 6(2), (3), (4), (5) and (6).

City of Powell River

Statement of Severance Agreements

For the year ended December 31, 2025

There were two severance agreements made between the City of Powell River and its non-unionized employees during fiscal year 2025.

These agreements each represent 6 months' compensation.

Prepared under the Financial Information Regulation, Schedule 1, Section 6(7)

City of Powell River
Schedule of Suppliers of Goods and Services
For the year ended December 31, 2025

Suppliers receiving aggregate payments exceeding \$25,000

Name	Amount
0813188 BC LTD, DBA MIB EXCAVATING	\$ 1,122,801
1468177 BC LTD, DBA COASTAL INTERIORS	85,461
AARON SERVICE & SUPPLY	46,372
ACTIVE NETWORK	67,813
ADAMS CONCRETE LTD	43,304
AERO POWELL RIVER SERVICES LTD	188,325
AGORA GOVERNANCE CONSULTING LTD	91,611
AJAC'S EQUIPMENT (1982) INC	25,680
ANDREW SHERET LIMITED	191,928
AQUILLA ARCHAEOLOGY LTD	112,804
ASSOCIATED FIRE SAFETY GROUP	44,759
AUGUSTA RECYCLERS INC	77,730
BA BLACKTOP LTD	2,667,070
BC HYDRO	1,223,709
BC TRANSIT	1,082,603
BDO CANADA LLP	126,899
BROWN, MARK	48,852
CAD GRANICUS CANADA HOLDING ULC	26,928
CAPILANO HIGHWAY SERVICES COMPANY	40,678
CDM2 LIGHTWORKS	37,632
CDW CANADA CORP	152,013
CENTRALSQUARE TECHNOLOGIES	74,073
CLEARTECH INDUSTRIES INC	60,474
COLUMBIA FUELS	662,880
CURRENT ENVIRONMENTAL LTD	49,030
DARKTRACE HOLDINGS LIMITED	81,446
DELL CANADA INC	66,768
DENTONS CANADA LLP	141,709
DRAGONFLY MECHANICAL & GAS	42,917
DRIVE PRODUCTS INC	29,493
DYNAMIC SPECIALTY VEHICLES LTD	28,224
EUNA SOLUTIONS INC	36,331
FALCON ELECTRIC LTD	288,632
FIREWISE CONSULTING LTD	68,752
FOOTPRINTS SECURITY PATROL LTD	75,526
FORTE WORKPLACE LAW	28,803
FORTIS BC	212,445
FRASER VALLEY REFRIGERATION LTD	61,241
FRAUSEL, TRACY & DUSTIN	91,320
GEOADVICE ENGINEERING INC	26,241
GLOBAL PAYMENTS DIRECT INC	88,651
GUILLEVIN INTERNATIONAL CO	29,915
HACH SALES & SERVICE CANADA LP	36,103

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HARRIS & COMPANY LLP	172,810
HARWOOD ELECTRIC INC	34,299
ICBC VEHICLE REGISTRATION SUPPORT	103,098
IMAGINIT TECHNOLOGIES	55,460
IMPERIAL DADE CANADA INC	47,076
INDUSTRIAL SOFTWARE SOLUTIONS ULC	36,159
IRWIN AIR LTD	53,738
ISL ENGINEERING AND LAND SERVICES LTD	116,448
K & E BUSINESS SERVICES INC	57,071
KEY ALARM MONITORING SERVICE LTD/EAGLE LOCKSMITHING	27,329
KORTECH CALCIUM SERVICES LTD	31,869
LAFARGE CANADA INC	57,559
LAFRENTZ ROAD MARKING	45,178
LEIGHTON CONTRACTING (2009) LTD	86,396
LIDSTONE & COMPANY	141,600
LORDCO AUTO PARTS LTD	25,336
MELANITE GROUP LTD	98,000
MINISTER OF FINANCE - FINANCIAL SERVICES BRANCH	25,449
MINISTER OF FINANCE - MINISTRY OF TRANSPORTATION	175,350
MINISTER OF FINANCE - MINISTRY OF FORESTS	156,659
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	318,240
MUNICIPAL INSURANCE ASSOCIATION OF BC	444,383
MUNICIPAL PENSION PLAN	1,484,304
NAPA AUTO PARTS 9580	84,153
NELSON ROOFING & SHEET METAL LTD	36,859
P & R TRUCK CENTRE LTD	31,643
PACIFIC BLUE CROSS	1,135,009
PACIFIC COAST PUBLICATIONS LIMITED PARTNERSHIP	28,467
PBX ENGINEERING LTD	32,150
PEOPLESMArt HR CONSULTING LTD	231,524
PRAIRIECOAST EQUIPMENT INC	136,261
PRISM ENGINEERING LIMITED	30,490
PRYCE ADVISORY SERVICES INC	37,439
qathet REGIONAL DISTRICT	650,330
RECEIVER GENERAL FOR CANADA	1,132,538
RECEIVER GENERAL FOR CANADA - RCMP	2,849,608
ROGERS TOGETHER WITH SHAW	44,330
ROLLINS MACHINERY LTD	28,319
SIGMA SAFETY CORP	25,025
SIOUX PROJECTS LTD	278,468
SMITH ROAD MARKING	25,441
STAPLES BUSINESS DEPOT	44,974
STEPHENS DEVELOPMENTS LTD	68,121
SYLVIS ENVIRONMENTAL SERVICES INC	346,192
T&R CONTRACTING LTD	30,269
TARGET INSTALLATIONS	64,795
TELUS COMMUNICATIONS INC	80,671
TELUS MOBILITY	63,984

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TEMPCO HEATING & COOLING SPECIALISTS	93,276
UNIT4 BUSINESS SOFTWARE CORPORATION	127,281
UNIVAR SOLUTIONS CANADA LTD	95,615
UPLAND CONTRACTING LTD	533,522
URBAN SYSTEMS LTD	63,960
WESTVIEW FORD SALES LTD	541,185
WORKSAFEBC	941,486
WSP CANADA INC	278,570
XYLEM CANADA LP	104,507
YOUNG ANDERSON	64,120
Total aggregate amount paid to suppliers exceeding \$25,000	\$ 23,940,339
Consolidated total of payments \$25,000 or less paid to suppliers	2,480,905
Total aggregate amount paid to suppliers	\$ 26,421,244
Consolidated total of all grants exceeding \$25,000	\$ 1,045,208

The City prepares the Schedule of Suppliers of Goods and Services based on actual disbursements processed through its financial system. This provides assurance on completeness as the reported amounts are reconciled to the financial system. The Schedule of Suppliers of Goods and Services is prepared on a cash basis and includes GST. This total figure will vary significantly from the expenditures shown on the consolidated financial statements that are prepared on a consolidated basis using the accrual method of accounting due to various factors including:

- Timing differences between the cash basis and accrual method.
- There are expenditures which do not involve an actual cash disbursement, including, for example, amortization, accruals, some grants and lease-in-kind as these are offset by related revenues.
- Included in this schedule are payments for capital assets which are not expenditures on the consolidated financial statements.
- Payments in this schedule do not include those made by or contributions to the Powell River Public Library, for employee remuneration and expenses included in the Schedule of Remuneration and Expenses, interest on debt, and other payments that are not for goods and services, which are expenditures on the consolidated financial statements.

Prepared under the Financial Information Regulation, Schedule 1, Section 7 and the Financial Information Act, Section 2.



City of Powell River

City Hall – MacGregor Building
6910 Duncan Street, Powell River, BC V8A 1V4
Telephone 604.485.6291 • Fax 604.485.2913
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Copy of resolution adopted by City Council at the Regular Council meeting held June 18, 2026.

Resolved:

That the City of Powell River's 2025 Statement of Financial Information, attached as Appendix A to the report dated June 18, 2026, from the Senior Manager of Financial Services, be approved for submission to the Ministry of Municipal Affairs.

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I hereby certify the above to be a true copy of a resolution which was passed by the City Council of the City of Powell River on the 18th day of June 2026.

Corporate Officer
The City of Powell River



Request for Decision

Date of Meeting: June 18, 2026 File No.: 3900-20-2818
To: Mayor and Council
From: Jamie Bretzlaff, Acting Chief Administrative Officer
Prepared By: Peter DeJong, Corporate Officer
Subject: Bylaw Notice Enforcement Bylaw 2818, 2026

Purpose:

The purpose of this report is to present draft Bylaw Notice Enforcement Bylaw 2818, 2026 (Bylaw 2818) for Council consideration of three readings.

Recommendation:

PURSUANT to the report of the Corporate Officer dated for the Council meeting of June 18, 2026, entitled: "Bylaw Notice Enforcement Bylaw 2818, 2026":

THAT Bylaw Notice Enforcement Bylaw 2818, 2026 be read a first, second and third time.

Background:

This report is supplemental to a previous report referred from Committee of the Whole and contained in the Council meeting agenda materials for [February 6, 2025](#). Please refer to the report and attachments, listed as Item 7.1 on that agenda, for additional background and details. At that meeting, Council passed the following resolutions:

THAT Council authorize staff to request the Tribunal & Agency Support Division, Ministry of Attorney General, to add the City of Powell River to the Bylaw Notice Enforcement Regulation; and

THAT Council directs staff to bring forward a Bylaw Notice Enforcement Bylaw pursuant to the Local Government Act [sic – *Local Government Bylaw Notice Enforcement Act* (the Act)] for consideration.

Staff proceeded with the application to be added to the *Bylaw Notice Enforcement Regulation* (the *Regulation*) and on April 9, 2025, the City of Powell River was added to Schedule 1 of the *Regulation*, authorizing it proceed with a local bylaw to utilize the *Act* and *Regulation* for the enforcement of designated bylaws.

Over the past year, staff have been doing their due diligence on comparative dispute adjudication registries, bylaws and methods for setting up a bylaw notice enforcement regime under the *Act* and *Regulation*.

Discussion:

As part of the work stemming from the Council direction received last year, staff have been gathering a variety of materials to support the creation of a bylaw notice enforcement bylaw and associated administrative policies, procedures and other materials. These steps include the proposed bylaw itself (Appendix A), an administrative screening officer policy and forms, bylaw notice (ticket) forms, notification letters, templates for enforcement and collection tracking, and draft communications materials for the City's website. Attached as Appendix B to this report is an Index of Bylaw Notice Enforcement Documents developed or in process.

Staff also had discussions with the City of Nanaimo in respect of their dispute adjudication registry, with a view to joining that registry along with several other local governments on Vancouver Island. Ultimately, Nanaimo decided that they did not wish to add further to their registry so exploratory discussions were held with local governments in the Comox Valley and with those on the lower Sunshine Coast. In both cases, each of the local governments has established their own Dispute Adjudication Registry System (DARS) and were not interested in creating a joint registry system. Local government staff in several jurisdictions were helpful though in terms of sharing their experiences in terms of volume of disputes processed by their Registry through a formal adjudication hearing and staff resources allocated, both of which were minimal.

As a result, City staff have pulled together all of the requirements necessary to establish our own DARS and, apart from initial start-up time and training, expect this will be well within staff's operational parameters. In the event the qathet Regional District and/or other local governments express an interest in joining the City's DARS, a draft agreement template has been created which can be easily adapted to accommodate any other interested jurisdictions and is attached as Appendix C.

The advantages and benefits of the Bylaw Notice Enforcement system were canvassed in the February 6, 2025 report, but can be summarized as including the following:

- Provides the statutory authority for local governments to issue tickets with penalties up to \$500, including potential surcharges for each infraction. Each day an offence continues to occur is considered a new infraction for which a new ticket may be issued
- Resolves ticketing disputes locally and in a timely manner
- Simplifies and expedites the dispute process by removing straight-forward bylaw contraventions from the Provincial Court system
- Reduces costs for all parties typically associated with going to court (e.g.: court backlogs, lawyers and time spent by enforcement officers waiting to testify)
- Includes a systematic means for staff members (Screening Officers) to act as a resource to help residents understand the City's regulations, their compliance obligations and their options for dealing with Bylaw Notices

- Provides additional flexibility through Compliance Agreements where appropriate (a draft Compliance Agreement template is attached as Appendix D)
- Allows for dispute resolution through an independent Provincially appointed adjudicator

Legislation, Council Bylaws and Policies

The *Local Government Bylaw Notice Enforcement Act* and *Regulation* provide local governments with the ability to streamline the enforcement processes for their bylaws, thereby providing an effective and efficient tool for bylaw enforcement. Bylaw 2818 will provide staff with an additional enforcement tool to work in conjunction with [Municipal Ticket Information Bylaw 2572, 2019, as amended](#). The City also still has the option to enforce under the *Offence Act*, or directly through the *Community Charter*, section 17 (municipal action at defaulter's expense) or section 72 (remedial action requirements ordered by Council), or through civil proceedings in BC Supreme Court. These options are aligned with Council's recently adopted Bylaw Enforcement Policy.

Communications and Engagement

Communications materials for the City's website will need to be fully developed, but two public facing pieces, a Process Flowchart and Contravener FAQs have been attached as Appendix E and Appendix F respectively.

Financial Implications:

There will be some very minor start-up costs for printing of new Bylaw Notices (Tickets) and some minor operational costs in respect of any disputes processed through the Registry, but these will be more than offset by the comparative costs associated with having to personally serve tickets under the Municipal Ticket Information Bylaw and having to prepare for and attend Provincial Court when those tickets are disputed.

Operational Implications:

Overall, it is expected that the Bylaw Notice system will result in more efficient and effective use of time spent by the City's Bylaw Enforcement Officers. The Administrative Services department will be able to support the transition and the Financial Services department will be able to support the ticket payment options for the new system.

Strategic Priorities:

The recommendations in this report are aligned with and support the following Council Strategic Priorities: Not applicable.

Attachment(s):

1. Appendix A – Proposed Bylaw Notice Enforcement Bylaw 2818, 2026, including Schedule A (Schedule A includes both an Appendix Index and Appendices 1-28 of the Bylaws and Penalties Covered by Bylaw 2818)
2. Appendix B – Index of Bylaw Notice Enforcement Documents

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3. Appendix C – Draft Registry Agreement Template
 4. Appendix D – Draft Compliance Agreement Template
 5. Appendix E – Bylaw Notice Enforcement Process Flowchart
 6. Appendix F – Bylaw Contravener Frequently Asked Questions (FAQs)

Reviewed by:

- Administrative Services
- Finance Services
- Fire & Emergency Services
- Human Resources
- Infrastructure Services
- Parks, Recreation & Culture
- Partnerships, Intergovernmental & Public Relations
- Planning Services

Respectfully submitted,



Jamie Bretzlaff
Acting Chief Administrative Officer

CITY OF POWELL RIVER

A bylaw respecting the enforcement of bylaw notices

WHEREAS the Council of the City of Powell River may, by bylaw, enforce its bylaws through the provisions of the *Local Government Bylaw Notice Enforcement Act and Regulation*;

NOW THEREFORE the Council of the City of Powell River, in open meeting assembled, enacts as follows:

Citation

1. This bylaw may be cited for all purposes as “Bylaw Notice Enforcement Bylaw 2818, 2026”.

Definitions

2. In this bylaw:

“Act” means the *Local Government Bylaw Notice Enforcement Act*;

“City” means the City of Powell River;

“Paid” means the amount required has in fact been received by the City in the manner specified;

“Registry” means the City of Powell River Bylaw Notice Adjudication Registry.

“Regulation” means the *Bylaw Notice Enforcement Regulation*.

3. Subject to section 2, the terms in this bylaw have the same meaning as the terms defined in the *Act* and the *Regulation*.

Application and Form

4. In accordance with the *Act*, the *Regulation* and the *Local Government Act*, the bylaw contraventions designated in Schedule “A” attached hereto and forming part of this bylaw:

(a) may be dealt with by bylaw notice under this bylaw, notwithstanding any penalties, remedies or other means of enforcement set out within the bylaws cited in Schedule “A”; and

(b) where the City elects enforcement under this bylaw:

(i) such bylaw contraventions designated in Schedule “A” shall not constitute the creation of an offence, notwithstanding wording to the contrary within any of the bylaws cited in Schedule “A”; and

- (ii) the issuance of a bylaw notice for any of the bylaw contraventions designated in Schedule "A" shall not constitute the charging of a person with the commission of an offence.
5. Whether a bylaw contravention has occurred or not shall be determined based on the wording of the bylaws cited in Schedule "A", rather than the summary description of the contravention in Schedule "A" of this bylaw. All bylaws listed in the Appendices to Schedule "A" are to the bylaws as amended, if applicable.
 6. A bylaw notice or other notice, form or certificate under this bylaw shall be in the form prescribed by the *Act* or *Regulation*, if any, or may otherwise be in a form approved by the Corporate Officer of the City.

Penalties for Bylaw Contraventions

7. The penalty for a bylaw contravention designated in Schedule "A" of this bylaw is as follows:
 - (a) subject to subsections 7(b) and 7(c), the penalty amount set out in Column A1 of Schedule "A" corresponding to the bylaw contravention;
 - (b) if Paid within 14 days of the bylaw notice being received or being presumed received under the *Act*, the amount payable in subsection 7(a) shall be reduced by the amount of the discount in Column A2 of Schedule "A";
 - (c) if Paid after 28 days of the bylaw notice being received or being presumed received under the *Act*, the amount of the surcharge in Column A3 of Schedule "A" shall be due and payable in addition to the amount in subsection 7(a); and
 - (d) if Paid in accordance with a compliance agreement where available, the amount in subsection 7(a) may be reduced by the amount of the discount applicable in Column A4 of Schedule "A".

Period for Paying or Disputing a Bylaw Notice

8. A person who wishes to pay a bylaw notice may do so in accordance with the calculations in section 7 and the instructions specified in the bylaw notice.
9. A person who wishes to dispute a bylaw notice must do so in writing in accordance with the instructions specified in the bylaw notice.
10. A bylaw notice dispute under section 9 must be received by the City, in the manner specified, within 14 days of the disputant receiving the bylaw notice, or being presumed to have received it in accordance with the *Act*.

11. Where a person was not served personally with a bylaw notice and advises the City, in accordance with the requirements of section 25 of the *Act*, that they did not receive a copy of the original notice, the time limits for responding to a bylaw notice under this bylaw do not begin to run until a copy of the bylaw notice is redelivered to them in accordance with the *Act*.

Bylaw Notice Dispute Adjudication Registry

12. The Registry is established as a bylaw notice dispute adjudication system in accordance with the *Act* and *Regulation* to provide for the hearing and determination of disputes in respect of whether:
 - (a) the contravention alleged in a bylaw notice occurred as alleged; or
 - (b) the terms and conditions of a compliance agreement were observed or performed.
13. The postal and civic address of the Registry is: City of Powell River, 6910 Duncan Street, Powell River, BC, V8A 1V4.
14. The Corporate Officer is authorized to enter into, approve and execute from time to time, Dispute Adjudication Registry Agreements in the event other local governments wish to join the Registry.
15. The Corporate Officer is authorized to enter into, approve and execute from time to time agreements or other process documents with Adjudication Roster Organizations and their adjudicators appointed by the Deputy Attorney General in accordance with the *Regulation*.
16. The Chief Administrative Officer is authorized to approve such Registry operations policies and procedures as may be required for the administration of Registry operations.
17. Every person who is unsuccessful in a dispute adjudication in relation to a bylaw notice or a compliance agreement must pay the City an additional fee of \$25 for the purpose of recovering the costs of the adjudication system.

Screening Officers

18. The position of screening officer is established and any person who is employed by the *City* and comes within the following classes of persons are hereby designated as a screening officer:
 - (a) Chief Administrative Officer;
 - (b) Director of Administrative Services (Corporate Officer);

- (c) Deputy Corporate Officer;
 - (d) Director responsible for bylaw enforcement, if not the Corporate Officer;
 - (e) Director of Fire and Emergency Services (Fire Chief);
 - (f) Deputy Fire Chief;
 - (g) Director of Planning Services;
 - (d) Manager of City Development;
 - (e) Director of Parks, Recreation and Culture;
 - (f) Manager of Parks and Facilities;
 - (g) Manager of Recreation and Culture Services;
 - (h) Director of Infrastructure Services;
 - (i) Manager of Engineering Services;
 - (j) Manager of Operational Services;
 - (k) Manager of Partnerships, Intergovernmental and Public Relations
 - (l) Legislative and Privacy Assistant.
19. The Council hereby delegates to the Chief Administrative Officer the authority to add to or subtract from the classes of persons designated as screening officers in section 18 of this bylaw.
20. The powers, duties and functions of screening officers are as set out in the *Act* and *Regulation* and include, without limitation, the following powers, duties and functions:
- (a) the ability to review all records related to the alleged bylaw contravention, including the subject bylaw and any other bylaws and policies of the City pertaining to the matter;
 - (b) where requested by the person against whom a contravention is alleged, to communicate:
 - (i) information respecting the nature of the contravention;
 - (ii) the provision of the bylaw contravened;

- (iii) the facts on which the contravention allegation is based;
 - (iv) the penalty for a contravention;
 - (v) the opportunity to obtain a discount of the penalty amount (if applicable);
 - (vi) the potential for a surcharge to the penalty amount;
 - (vii) the opportunity to proceed to a bylaw notice dispute adjudication hearing;
 - (viii) the opportunity to enter into a compliance agreement (if applicable); and
 - (iv) the fees payable in relation to the hearing process;
- (c) to communicate with any, or all, of the following for the purposes of performing their powers, duties and functions under this bylaw or the *Act*:
- (i) the person against whom a bylaw contravention is alleged, or their representative;
 - (ii) the person who issued the bylaw notice;
 - (iii) a complainant or their representative regarding a bylaw contravention allegation;
 - (iv) City staff regarding interpretation of the bylaw alleged to have been contravened and any other relevant enactments, and the disputant's history of bylaw compliance, or the lack thereof; and
 - (v) any other persons relevant to the performance of their powers, duties and functions.
- (d) where permitted under Column A4 of Schedule "A" to this bylaw, to prepare and enter into compliance agreements under the *Act* with persons who dispute bylaw notices, such compliance agreements to be in a form prescribed by the Corporate Officer and including establishment of terms and conditions for compliance that the screening officer considers necessary or advisable, such as, but not limited to compliance with the bylaw, time periods for payment of penalties and any monetary discount listed in Column A4 of Schedule "A", all in accordance with the *Act* and approved City policies;
- (e) to cancel bylaw notices in accordance with the *Act* and approved City policies; and
- (f) to review and determine applications to set aside bylaw notice debts in accordance with section 5 of the *Regulation* and approved City policies, provided they are not the screening officer who entered into the compliance agreement, if applicable.

21. All bylaw contraventions in relation to which a screening officer may enter into a compliance agreement are listed in Column A4 of Schedule "A".
22. The maximum duration of a compliance agreement is one year.
23. A screening officer may not screen a bylaw notice which they have issued.
24. The Chief Administrative Officer is authorized to approve such screening officer policies and procedures as may be required for the administration of the screening function.

Bylaw Enforcement Officers

25. Persons designated as Bylaw Enforcement Officers under Bylaw Enforcement Officer Bylaw 2793, 2026 (Bylaw 2793) are designated as bylaw enforcement officers for the purposes of this bylaw and the *Act*, and may exercise any of the powers and authorities vested in them under Bylaw 2793, the *Act*, the *Community Charter* and the *Local Government Act*, or any other Act or lawful authority, for the purposes of this bylaw and the *Act*.

Severability

26. If any word, phrase, clause, sentence, subsection or section in this bylaw is, for any reason, held to be invalid by a court of competent jurisdiction, the word, phrase, clause, sentence, subsection or section shall be severed from the bylaw and the remainder of the bylaw shall be deemed to have been adopted without the severed word, phrase, clause, sentence, subsection or section.

Effective Date

27. This bylaw shall come into force and take effect upon adoption.

READ A FIRST TIME	this	day of _____, 2026.
READ A SECOND TIME	this	day of _____, 2026.
READ A THIRD TIME	this	day of _____, 2026.
ADOPTED	this	day of _____, 2026.

Ron Woznow, Mayor

Peter DeJong, Corporate Officer

Schedule “A”, Appendix Index

- Appendix 1: Animal Control Bylaw 1979, 2003, as amended
- Appendix 2: Backyard (Residential) Burning Bylaw 1931, 2001, as amended
- Appendix 3: Building Bylaw 2141, 2007, as amended
- Appendix 4: Business Licence Bylaw 2226, 2010, as amended
- Appendix 5: Controlled Substance Property Bylaw 2052, 2004
- Appendix 6: Fire Prevention Bylaw 1932, 2001
- Appendix 7: Fireworks Regulation Bylaw 2359, 2013
- Appendix 8: Mobile Home Park Bylaw 1644, 2000
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- Appendix 15: Secondhand Dealers, Pawnbrokers and Auctioneers Bylaw No. 2017, 2005
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- Appendix 21: South/Westview Harbour Rates and Regulations Bylaw 2718, 2022

Appendix 22: Street Vending Bylaw 2536, 2018

Appendix 23: Traffic Bylaw 931, 1978

Appendix 24: Tree Protection Bylaw 2174, 2008

Appendix 25: Waterworks Regulations and Rates Bylaw 2425, 2015

Appendix 26: Willingdon Beach Campsite Bylaw 2658, 2023

Appendix 27: Wood Burning Appliance Control Bylaw 2658, 2023

Appendix 28: Zoning Bylaw 2100, 2006

Schedule A

Appendix 1

Animal Control Bylaw 1979, 2003					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3	Unlicensed Dog	\$100	\$20	\$20	Not Applicable
6	License tag not on dog	\$100	\$20	\$20	Not Applicable
14	Animal at large	\$100	\$20	\$20	Not Applicable
15	Dog not leashed or tethered	\$100	\$20	\$20	Not Applicable
16	Dangerous dog not leashed or tethered and muzzled	\$300	\$30	\$30	Not Applicable
17	Dangerous dog not securely confined	\$300	\$30	\$30	Not Applicable
18	Female Dog in heat not securely confined	\$100	\$20	\$20	Not Applicable
19	Dog in prohibited area	\$100	\$20	\$20	Not Applicable
20	Grazing animal not confined or tethered	\$100	\$20	\$20	Not Applicable
21	Use of electric fence in prohibited zones	\$100	\$20	\$20	\$50
21 a)	Failure to comply with electric fence controller regulations	\$100	\$20	\$20	\$50
21 b)	Unlawful siting of electrified fencing within setback areas	\$100	\$20	\$20	\$50
21 c)	Failure to comply with electrified fence warning sign regulations	\$100	\$20	\$20	\$50
22	Horse in prohibited area	\$100	\$20	\$20	Not Applicable
23	Horse grazing in public place	\$100	\$20	\$20	Not Applicable
24	Horse galloping on highway	\$100	\$20	\$20	Not Applicable
25	Ride, walk or use a horse between dusk and dawn	\$100	\$20	\$20	Not Applicable
27	Failure to remove animal excrement in public place	\$100	\$20	\$20	Not Applicable
28	Keeping more than 3 dogs	\$100	\$20	\$20	\$50
28	Keeping more than one unspayed female dog	\$100	\$20	\$20	\$50
29	Keeping more than 3 cats	\$100	\$20	\$20	\$50
29	Keeping more than one unspayed female cat	\$100	\$20	\$20	\$50
30	Unlawful keeping of animal	\$100	\$20	\$20	\$50
31 a)	Keeping more than 12 poultry or 20 rabbits on RA1 zone less than 0.5 acres	\$100	\$20	\$20	\$50
31 b)	Keeping more than 24 poultry or 50 rabbits on RA1, A1 or A2 zone	\$100	\$20	\$20	\$50

31 c)	Keeping more than 6 poultry on R1, R2 or R3 zone	\$100	\$20	\$20	\$50
32 a) i	Failure to locate poultry and rabbit enclosure within rear yard of property	\$100	\$20	\$20	\$50
32 a) ii	Locating poultry and rabbit enclosure within 3.0 m of lot line	\$100	\$20	\$20	\$50
32 a) iii	Failure to provide protection for poultry and rabbits from natural predators	\$100	\$20	\$20	\$50
32 a) iv	Failure to keep enclosures dry, unsoiled and free from odours or vermin	\$100	\$20	\$20	Not Applicable
32 b)	Failure to dispose of manure, soiled bedding and all other associated waste products such that there is no odour or vermin	\$100	\$20	\$20	Not Applicable
32 c)	Keeping poultry and rabbits in a manner that causes a public nuisance	\$100	\$20	\$20	Not Applicable
34 a)	Failure to provide sufficient food and water for kept animals	\$100	\$20	\$20	Not Applicable
34 b)	Failure to provide clean food and water receptacles for kept animals	\$100	\$20	\$20	Not Applicable
34 c)	Failure to provide periodic exercise for kept animals	\$100	\$20	\$20	Not Applicable
34 d)	Failure to provide necessary veterinarian care for kept animals	\$100	\$20	\$20	Not Applicable
35 a)	Failure to provide protection from heat, cold and wetness for kept animals	\$100	\$20	\$20	Not Applicable
35 b)	Failure to provide sufficient shade from sun for kept animals	\$100	\$20	\$20	Not Applicable
36	Failure to provide clean and sanitary shelter for kept animals	\$100	\$20	\$20	Not Applicable
37 a)	Failure to provide sufficient ventilation for animals	\$100	\$20	\$20	Not Applicable
37 b)	Animal fastened to fixed object with a choke device, or rope or cord directly tied around the animal's neck	\$100	\$20	\$20	Not Applicable
50	Breaking open the Pound	\$400	\$40	\$40	Not Applicable
51	Taking or releasing animal from the Pound without consent	\$400	\$40	\$40	Not Applicable
55	Feeding or attracting pigeons, causing a public nuisance	\$100	\$20	\$20	Not Applicable
57	Obstruction of Animal Control Officer	\$450	\$50	\$50	Not Applicable

Appendix 2

Backyard (Residential) Burning Bylaw 1931, 2001					
Section	Description	A1 Penalty	A2 Early Payment Penalty	A3 Late Payment Penalty	A4 Compliance Agreement Available
3 (b)	Burning during prohibited period	\$100	\$20	\$20	\$50
3 (e)	Burning without a permit	\$100	\$20	\$20	\$50
3 (e) (iii)	Burning outside of permitted hours	\$100	\$20	\$20	\$50
3 (e) (iv)	Burning during a non-designated period	\$100	\$20	\$20	\$50
3 (e) (v)	Burning too close to property lines, buildings, fences, etc.	\$150	\$25	\$25	\$75
3 (e) (vi)	Burning without supervision of person over 16 years	\$100	\$20	\$20	\$50
3 (e) (vii)	Burning without emergency equipment readily available	\$200	\$40	\$40	\$100
3 (e) (viii)	Burning without taking every precaution to prevent nuisance smoke	\$200	\$40	\$40	\$100
4	Burning of garbage or noxious material	\$200	\$40	\$40	\$100
6	Burning during unsatisfactory ventilation index	\$200	\$40	\$40	\$100
5 (e)	Obstructing or preventing the Fire Chief or acting authority from conducting an inspection	\$450	\$50	\$50	Not applicable

Appendix 3

Building Bylaw 2141, 2007					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
4.1	Unpermitted work	300	30	30	\$150
6.1	Failure to obtain building permit	\$300	\$30	\$30	\$150
6.2	Failure to obtain plumbing permit	\$300	\$30	\$30	\$150
6.3	Occupying or use of building or structure without occupancy permit	\$200	\$20	\$20	\$100
6.4	Submission of false or misleading information to Building Official	\$400	\$40	\$40	\$200
6.5	Tampering with notice, permit or certificate posted upon building or structure	\$200	\$20	\$20	\$100
6.6	Undertake work substantially different to accepted designs or plans of issued permit	\$300	\$30	\$30	\$150
6.7	Obstruction of Building Official	\$450	\$50	\$50	Not applicable
15.1	Failure to install drainage on buildings with roof area exceeding 538sqft	\$200	\$20	\$20	Not applicable
15.3	Failure to install perimeter drainage and private service connections by plumber in good standing	\$200	\$20	\$20	Not applicable
18.4.	Failure to obtain applicable inspection	\$100	\$20	\$20	Not applicable
18.5	Concealing of work prior to acceptance of work by Building Official	\$400	\$40	\$40	\$200
18.7	Failure to provide building location certificate	\$100	\$20	\$20	Not applicable
19.1	Failure to obtain Occupancy Permit before occupying	\$200	\$20	\$20	\$100
21.1 & 21.2	Failure to comply with canopy or awning regulations	\$100	\$20	\$20	\$50
22.1	Failure to obtain permit to move a building	\$450	\$50	\$50	Not applicable
23.1	Failure to obtain pool permit	\$200	\$20	\$20	Not applicable
23.8	Failure to maintain pool fence	\$100	\$20	\$20	\$50
25.3	Failure to display building number conspicuously	\$100	\$20	\$20	\$50
27.5	Failure to cease all work upon issuance of Stop Work notice	\$300	\$30	\$30	\$150

Appendix 4

Business Licence Bylaw 2226, 2010					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
4.1.4	Failure to obtain a licence while carrying on business	\$100	\$20	\$20	\$50
4.2.2	Failure to comply with terms of licence	\$100	\$20	\$20	\$50
4.8.1	Failure to display licence at business location	\$100	\$20	\$20	\$50
4.8.2	Failure to carry non-resident licence within vehicle	\$100	\$20	\$20	\$50
4.8.3	Failure to keep mobile services licence within vehicle or push cart	\$100	\$20	\$20	\$50
4.8.4	Offering or advertising for short term rental without a licence	\$400	\$40	\$40	\$200
4.8.5	Failure to disclose licence number, parking spaces and guest occupancy in short term rental advertisements	\$100	\$20	\$20	\$50
4.8.6	Failure to display local contact details at short term rental location	\$100	\$20	\$20	\$50
4.8.7 (a)	Failure to produce licence	\$100	\$20	\$20	\$50
4.8.7 (b)	Obstruction of reasonable access to business location	\$250	\$50	\$50	Not applicable
4.10.1	Failure to notify changes in mailing/business location, classification or alterations	\$100	\$20	\$20	\$50
4.11.3	Operating business after licence has been suspended or cancelled	\$300	\$30	\$30	Not applicable
5.1.1	Employing a subcontractor who does not hold a licence	\$200	\$20	\$20	\$100
5.3	Failure of direct sales licencees to share business details	\$100	\$20	\$20	\$50
5.4.5	Failure of Urban Farm to adhere to good management practices and reasonably prevent nuisances	\$100	\$20	\$20	\$50
5.5.5 (a)	Operating Cannabis Retail Store outside enclosed building	\$200	\$20	\$20	\$100
5.5.5 (b)	Failure to install and maintain security and fire alarm systems and video surveillance at a Cannabis Retail Store	\$300	\$30	\$30	\$150

5.5.5 (c)	Failure to install and maintain signage at Cannabis Retail Store	\$100	\$20	\$20	\$50
5.5.5 (d)	Less than two employees present at Cannabis Retail Store	\$100	\$20	\$20	Not applicable
5.5.5 (e)	Failure to provide details of new on-site manager	\$100	\$20	\$20	Not applicable
5.5.5 (f)	Failure to advise of any criminal charges against licensee or others	\$100	\$20	\$20	Not applicable
5.6.2 (c)	Failure to respond to the City	\$100	\$20	\$20	Not applicable
5.6.2 (d)	Failure to provide required parking spaces for short term rental	\$100	\$20	\$20	Not applicable

Appendix 5

Controlled Substance Property Bylaw 2052, 2004					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3	Allowing any property to manufacture or trade a controlled substance	\$300	\$30	\$30	\$150
4	Allowing matter to collect on any property with the use or trade of a controlled substance	\$100	\$20	\$20	\$50
6	Obstruction of Inspector	\$450	\$50	\$50	Not applicable
7 (b)	Failure to comply with written notice within 7 days	\$100	\$20	\$20	\$50
8 (b)	Interference with inspection or defecation of written notice	\$100	\$20	\$20	Not applicable

Appendix 6

Fire Prevention Bylaw 1932, 2001					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
5	Obstructing, impeding or interfering with firefighter or fire equipment	\$450	50	50	Not applicable
6 (b)	Failure to comply with traffic direction of Fire Rescue member	\$200	40	40	Not applicable
7	Following, or parking, closer than 150m to fire apparatus	\$100	20	20	Not applicable
8	Driving over an unprotected hose	\$100	20	20	Not applicable
10 (a)	Failure to obtain fire safety permit for fires at supervised campgrounds	\$100	20	20	Not applicable
11 (a)	Failure to obtain permit for land clearing	\$200	40	40	Not applicable
11 (b)	Failure to remove dead standing tree	\$200	40	40	Not applicable
11 (c)	Failure to dispose of slash, brush, snags or debris	\$200	40	40	Not applicable
13 (b)	Entering closed forest area	\$200	40	40	Not applicable
14 (a)	Failure to properly dispose of greasy or oily rags or other similar materials or substances	\$200	40	40	Not applicable
14 (b)	Failure to properly dispose of ashes or other materials taken from stove, furnace, fireplace or heating plant	\$200	40	40	Not applicable
14 (c)	Failure to keep land, premises, yard of building in fire safe condition	\$200	40	40	\$100
14 (e)	Attaching device to chimney which may impede or restrict fire suppression operations	\$200	40	40	\$100
14 (f)	Use of electric or gas hotplate on combustible shelf or table without approved mat	\$200	40	40	\$100
14 (g)	Use of defective electrical cord, extension cord, electrical fixture, device or appliance	\$200	40	40	\$100
14 (h)	Allowing accumulation of waste paper, grass, straw, moss, weeds, litter, shavings, chips, fragments of wood or other combustible waste or rubbish	\$200	40	40	\$100

14 (i) (i)	Allowing tree branches to grow over roof of building, or come into contact with chimney or electrical service wires	\$200	40	40	\$100
14 (i) (ii)	Allowing excessive accumulation of leaves, twigs or branches on any premises	\$200	40	40	\$100
14 (j)	Allowing flammable or combustible liquid to enter into any drainage system, toilet, tank or fixture attached to sanitary or storm sewage collector system	\$200	40	40	\$100
14 (k)	Failure to remove any material from a building which is deemed to be a fire hazard or increase the danger of fire	\$200	40	40	\$100
14 (l)	Carrying on activities in a building which create a hazard and were not provided for in original design of premises	\$200	40	40	Not applicable
14 (m)	Smoking in a building where smoking prohibited	\$100	20	20	Not applicable
14 (n)	Failure to post suitable signs stating smoking is prohibited, or allowing smoking on such premises	\$100	20	20	\$100
15 (a)	Failure to properly maintain and provide annual inspection of private hydrants	\$200	40	40	\$100
15 (b)	Failure to provide mechanical protection from vehicles and maintain clear access to private hydrants	\$200	40	40	Not applicable
15 (c) (i)	Failure for all new water supply systems to meet Underwriters Laboratory Canada Standards	\$200	40	40	Not applicable
15 (c) (ii)	Failure to obtain approval prior to construction of water system	\$200	40	40	\$100
15 (c) (iii)	Failure for fire hydrants or water systems to be designed or supervised by a professional engineer	\$200	40	40	\$100
15 (c) (iv)	Failure to notify Fire Rescue of fire hydrant conditions affecting fire safety	\$200	40	40	\$100
15 (c) (v)	Failure to obtain approval of dry piping system on docks and boat sheds exceeding 150ft	\$200	40	40	\$100
15 (c) (vi) (a)	Failure to maintain roads to a minimum of good compacted gravel to provide adequate access for fire apparatus	\$200	40	40	Not applicable

15 (c)(vi) (b)	Failure to install and test water supply for fire-fighting purposes to satisfaction of Fire Chief, or notification of newly installed hydrants	\$200	40	40	Not applicable
15 (d) (i)	Failure to mark 'out of service' hydrants in accordance with Municipal standards	\$200	40	40	\$100
15 (d) (ii)	Failure to keep hydrants clear of ice, snow, shrubs, trees, structures and other obstructions	\$200	40	40	\$100
15 (d) (iii)	Failure to paint hydrants in accordance with Municipal standards	\$100	20	20	\$50
15 (d) (iv)	Unauthorized use of hydrant	\$450	50	50	Not applicable
15 (d) (v)	Interfering with free access or approach to any hydrant or other Fire Department connection	\$450	50	50	Not applicable
16 (a)	Failure to keep vacant building free from debris and other combustible materials or failure to prevent entry of any unauthorized person	\$200	40	40	\$100
17 (a)	Failure to operate and maintain heating, ventilating and air conditioning systems so as not to create a hazardous condition	\$200	40	40	\$100
17 (b)	Failure to maintain any chimney, flue, stack or stovepipe in good order	\$200	40	40	\$100
17 (c)	Failure to clean chimney, flue, stack or stovepipe once each year	\$200	40	40	\$100
17 (d)	Failure to clean chimney, flue, stack or stovepipe as required by Fire Chief	\$200	40	40	\$100
17 (e)	Failure to repair, alter or replace chimney, flue, stack or stovepipe as required by Fire Chief	\$200	40	40	\$100
18 (a)	Unlawful installation of underground storage and private dispensing of flammable/combustible liquids	\$200	40	40	\$100
18 (h)	Failure to remove underground installation as required by Fire Chief	\$200	40	40	\$100
20	Failure to obtain temporary permit for the operation of above-ground storage tank	\$200	40	40	\$100

21 (b) (i)	Failure to obtain permit for the installation of solid fuel burning equipment	\$200	40	40	\$100
21 (b) (ii)	Failure to obtain permit for open burning/land clearing, residential backyard burning	\$200	40	40	\$100
21 (b) (iii)	Failure to obtain permit for outdoor, wood-burning commercial cooking operations	\$200	40	40	\$100
23 (g)	Unauthorized use of the name 'Powell River Fire Rescue', its emblems or letterhead	\$200	40	40	\$100
25 (a)	Submission of false or misleading information regarding fire investigation or inspection	\$300	40	40	Not applicable
25 (b) (i)	Exceeding approved occupancy load in a public building or hotel	\$400	80	80	Not applicable
25 (b) (ii)	Operating a public premises without proper exit hardware on doors (in accordance with B.C. Fire Code)	\$400	80	80	\$200
25 (b) (iii)	Operating a public premises without providing and maintaining exits and emergency lighting (in accordance with B.C. Fire Code)	\$400	80	80	\$200
25 (b) (iv)	Operating a public premises without maintaining and inspecting portable fire extinguishers (in accordance with B.C. Fire Code)	\$400	80	80	\$200
25 (b) (v)	Operating a public premises without maintaining and inspecting fire alarm and voice communication systems (in accordance with B.C. Fire Code), and forwarding certificates	\$400	80	80	\$200
25 (b) (vi)	Operating a public premises without maintaining and inspecting private fire hydrants (in accordance with B.C. Fire Code)	\$200	40	40	\$100
25 (b) (vii)	Operating a public premises without maintaining and inspecting automatic fire extinguisher system (in accordance with B.C. Fire Code)	\$400	80	80	\$200

25 (b) (viii)	Operating a public premise without maintaining fire separations and fire stopping (in accordance with B.C. Building Code)	\$400	80	80	\$200
25 (b) (ix)	Allowing a fire hazard to exist	\$200	40	40	\$100
25 (c)	Failure to notify Powell River Fire Rescue immediately of occurrence of a fire in a building	\$400	40	40	Not applicable
25 (d)	Obstruction of self-closing or stair enclosure doors	\$200	40	40	Not applicable
25 (e)	Loitering in aisles, passages or stairways of public place	\$200	40	40	Not applicable
25 (f)	Failure to maintain exit signs	\$200	40	40	\$100
25 (g)	Failure to provide Powell River Fire Rescue with three contact names in the event that the fire alarm system is activated	\$250	30	30	\$75
25 (h)	Failure to provide each storey above the ground floor with adequate fire escape, maintained in good condition	\$300	40	40	\$150
25 (i)	Fastening door to a fire escape, except with standard panic or exit hardware	\$200	40	40	Not applicable
26 (a)	Failure to provide assistance to a Fire Inspector carrying out an inspection	\$150	25	25	Not applicable
27 (e)	Unauthorized entry into established boundaries or limits at the scene of any incident	\$200	40	40	Not applicable
29 (a) (i)	Drive, push or pull a vehicle over a fire hose or equipment.	\$100	20	20	Not applicable
29 (a) (ii)	Tampering, removing, destroying, rendering inoperative or interfering with fire protection equipment	\$450	50	50	Not applicable
29 (a) (iii)	Ringling a fire alarm when there is no fire or without authorization	\$200	10	10	Not applicable
29 (a) (iv)	Using, or affixing a hose to, a standpipe or hydrant without permission	\$200	10	10	Not applicable
29 (a) (v)	Parking or leaving a vehicle within 7.6 meters of a hydrant or standpipe in a fire lane	\$200	10	10	Not applicable
29 (a) (vi)	Interfering with the means of egress or access within or outside any building	\$200	10	10	Not applicable
29 (a) (vii)	Destruction of Powell River Fire Rescue apparatus	\$450	50	50	Not applicable

29 (viii)	Burning of prohibited material either indoors or outdoors	\$200	10	10	Not applicable
29 (ix)	Remove, deface or alter any sign or notice posted by Order of the Fire Chief	\$300	30	30	Not applicable
29 (x)	Falsely representing oneself as a member of Powell River Fire Rescue	\$450	50	50	Not applicable

Appendix 7

Fireworks Regulation Bylaw 2359, 2013					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3	Selling or disposing of fireworks to a person under eighteen	\$250	\$30	\$30	Not applicable
4	Selling/disposing of firecrackers or high-hazard fireworks	\$300	\$40	\$40	Not applicable
5 (b) – (c)	Selling or disposing of low-hazard fireworks without obtaining a business licence and outside of October 24-31.	\$200	\$40	\$40	Not applicable
5 (c)	Selling/disposing of low-hazard fireworks outside of Oct. 24-31	\$200	\$40	\$40	Not applicable
6	Failure to obtain a special use fireworks permit	\$200	\$40	\$40	Not applicable
9 (1)	Failure to ensure explode fireworks within permitted time	\$100	\$20	\$20	Not applicable
9 (2)	Failure to ensure fireworks are exploded under supervision	\$200	\$40	\$40	Not applicable
9 (3)	Exploding fireworks not set out in the permit	\$200	\$40	\$40	Not applicable
9 (4)	Failure to comply with permit and Federal regulations	\$200	\$40	\$40	Not applicable
9 (5)	Failure to immediately remove & safely dispose of all fireworks and debris after exploding	\$100	\$20	\$20	Not applicable
9 (6)	Failure to ensure land, buildings & structures left neat, clean, tidy and undamaged after exploding fireworks	\$100	\$20	\$20	\$50
9 (7)	Failure to comply with all instructions of the Fire Chief or a Peace Officer	\$200	\$40	\$40	Not applicable
12	Person under the age of 18 possessing any fireworks	\$200	\$40	\$40	Not applicable
13	Exploding, discharging or possessing a firecracker	\$200	\$40	\$40	Not applicable
14	Discharging or exploding fireworks on any public place without a permit	\$200	\$40	\$40	Not applicable
15	Discharging or exploding fireworks directed at any person, animal, building, motor vehicle, tree or bush	\$450	\$50	\$50	Not applicable
16	Exploding low hazard fireworks outside permitted timeframe	\$100	\$20	\$20	Not applicable
22	Obstruction of Fire Chief or Peace Officer	\$450	\$50	\$50	Not applicable

Appendix 8

Mobile Home Park Bylaw 1644, 2000					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
1.4.2	Expanding, altering or upgrading non-conforming Mobile Home Park without meeting current bylaw standards	\$300	\$30	\$30	\$150
1.4.3	Placing Mobile Home in vacated space in non-conforming parks without upgrading to current standards	\$100	\$20	\$20	Not applicable
1.5.2	Modifying or altering non-conforming mobile homes contrary to the BC Building Code	\$300	\$30	\$30	\$150
1.5.3	Relocating or moving a Mobile Home into a park that does not meet CSA Z240 MH – Series M86 standards	\$100	\$20	\$20	Not applicable
1.6.2	Obstruction of Inspector carrying out duties	\$450	\$50	\$50	Not applicable
2.1.1	Establishing, constructing or altering a Mobile Home Park without permit	\$250	\$30	\$30	\$125
2.6.1	Failure to post the approved plan and bylaw in park office	\$100	\$20	\$20	Not applicable
2.7	Failure to provide required recreational space	\$100	\$20	\$20	\$50
2.8	Establishing or extending a Mobile Home Park without required access	\$200	\$40	\$40	\$100
2.9	Failure to meet roadway width, paving, drainage, maintenance and access requirements.	\$200	\$40	\$40	\$100
2.9.2 (c)	Parking on main access or internal roads	\$100	\$20	\$20	Not applicable
2.10.1	Failure to provide compliant water supply system	\$300	\$30	\$30	\$150
2.11.1	Failure to distribute potable water as required	\$300	\$30	\$30	\$150
2.12	Failure to provide compliant sanitary sewer system	\$300	\$30	\$30	\$150
2.13	Failure to provide compliant storm drainage system, or locating mobile home on poor drainage site	\$300	\$30	\$30	\$150

2.14.1	Failure to install fire hydrants with proper spacing	\$200	\$40	\$40	Not applicable
2.15.1	Failure to install adequate street lighting at required points	\$150	\$25	\$25	\$75
3.1.1	Installing a new Mobile Home that does not meet BC Building Code	\$200	\$40	\$40	Not applicable
3.2.2	Construction work does not comply with municipal or provincial regulations.	\$200	\$40	\$40	Not applicable
3.3.3	Failure to securely affix Mobile Home to stable foundation	\$200	\$40	\$40	Not applicable
3.2.1	Structure not permitted within a Mobile Home Park	\$100	\$20	\$20	Not applicable
3.8.2	Providing parking space that is muddy, unpaved or poorly drained	\$100	\$20	\$20	Not applicable
3.9.1	Failure to dispose of garbage as per municipal regulations	\$100	\$20	\$20	Not applicable
3.9.2	Failure to maintain clean, safe and sanitary Mobile Home Park	\$300	\$30	\$30	\$150
3.9.3	Failure to keep Mobile Home Park free of inflammable debris and rubbish	\$400	\$40	\$40	\$200
4.8	Failure to report installation, replacement or removal of Mobile Home or addition	\$200	\$40	\$40	Not applicable
4.9.1	Failure to obtain building permit or permission from Owner/Manager before placement or construction of Mobile Home or additions	\$200	\$40	\$40	Not applicable

Appendix 9

Noise Control Bylaw 1913, 2000					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3	Making, causing or permitting noise which disturbs	\$100	\$20	\$20	Not applicable
4	Using or permitting property to be used so that noise disturbs	\$100	\$20	\$20	Not applicable
5 (a)	Playing or amplifying noise which disturbs	\$100	\$20	\$20	Not applicable
5 (b)	Permitting animal noise which disturbs	\$100	\$20	\$20	Not applicable
6 (a)	Causing or permitting amplified noise during prohibited time	\$100	\$20	\$20	Not applicable
6 (b)	Causing or permitting animal noise during prohibited time	\$100	\$20	\$20	Not applicable
6 (c)	Causing or permitting machinery noise during prohibited time	\$100	\$20	\$20	Not applicable
6 (d)	Causing or permitting any noise during prohibited time	\$100	\$20	\$20	Not applicable
8	Obstruction of Bylaw Enforcement Officer	\$450	\$50	\$50	Not applicable

Appendix 10

North Harbour Rates and Regulations Bylaw 2702, 2022					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
5	Failure to hold a minimum of \$1 million in marine liability insurance, and providing proof on request	\$200	\$40	\$40	\$100
7	Failure to enter into Annual Mooring Contract	\$200	\$40	\$40	Not applicable
9	Unlawful transfer of annual parking pass	\$200	\$40	\$40	Not applicable
11	Failure to remove vessel if not renewing contract	\$200	\$40	\$40	Not applicable
15	Failure to obtain written consent prior to subcontracting	\$200	\$40	\$40	Not applicable
17	Transferring of temporary parking pass	\$200	\$40	\$40	Not applicable
18	Failure to enter into Short-Term Mooring Contract	\$200	\$40	\$40	Not applicable
22	Failure to immediately remove vessel upon termination of Short-Term Mooring Contract	\$200	\$40	\$40	Not applicable
30	Mooring space occupied by vessel other than vessel described in Mooring Contract	\$200	\$40	\$40	Not applicable
31	Transferring of Mooring Contract	\$200	\$40	\$40	Not applicable
33	Using vessel as living quarters or for residential purposes	\$200	\$40	\$40	Not applicable
Sch B, 1	Unauthorized person in the North Harbour	\$100	\$20	\$20	Not applicable
Sch B. 2	Carrying on nuisance or unsafe activity in the Marina or on the docked vessel	\$300	\$30	\$30	Not applicable
Sch B. 3	Children under the age of 14 unaccompanied on the floats	\$100	\$20	\$20	Not applicable
Sch B. 4	Dogs off leash or owners not cleaning up	\$100	\$20	\$20	Not applicable
Sch B. 5	Leaving dinghies on the floats, premises or waterways	\$100	\$20	\$20	Not applicable
Sch B. 7	Using solid fuel burning appliances or barbecues	\$100	\$20	\$20	Not applicable
Sch B. 8	Fueling vessels or storing flammable liquids on floats or premises	\$200	\$40	\$40	Not applicable
Sch B. 9	Littering or improper waste disposal	\$100	\$20	\$20	Not applicable

Sch B. 10	Unauthorized attachments made to floats or pilings	\$100	\$20	\$20	Not applicable
Sch B. 11	Violating environmental laws, pumping toilets or oil bilges in harbour or improper oil disposal	\$200	\$40	\$40	Not applicable
Sch B. 12	Using power service without applying to Wharfinger	\$200	\$40	\$40	Not applicable
Sch B. 13	Wasteful water use	\$150	\$25	\$25	Not applicable
Sch B. 14	Using vacuum siphons for pumping boats in basin	\$200	\$40	\$40	Not applicable
Sch B. 15	Unsafe mooring or unapproved chaffing gear	\$200	\$40	\$40	Not applicable
Sch B. 16	Approaching recklessly or exceeding 3 knots speed limit	\$100	\$20	\$20	Not applicable
Sch B. 17	Tying to undesignated berth or without permission	\$100	\$20	\$20	Not applicable
Sch B. 18	Failure to keep outdrives and outboard motors downward where hazards exist	\$200	\$40	\$40	Not applicable
Sch B. 19	Non-seaworthy vessel	\$300	\$40	\$40	Not applicable
Sch B. 20	Operating charter business without business licence	\$200	\$40	\$40	Not applicable

Appendix 11

Nuisance Bylaw 865, 1976					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
2	Person under 17 manufacturing or purchasing a slingshot	\$100	\$20	\$20	Not applicable
3	Offering for sale or selling slingshot to person under 17	\$100	\$20	\$20	Not applicable
4	Using a slingshot or trajectory of slingshot ending in a public place	\$100	\$20	\$20	Not applicable
5	Person under 17 possessing slingshot in public place	\$100	\$20	\$20	Not applicable
6	Possessing slingshot used to discharge projectile into a public place	\$100	\$20	\$20	Not applicable

Appendix 12

Parking Lot Bylaw 2313, 2012					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3	Failure to pay parking fee or purchase annual parking permit	\$75	\$15	\$15	Not applicable
5	Failure to prominently display legible vending machine ticket	\$75	\$15	\$15	Not applicable
6	Failure to ensure vending machine ticket is valid	\$75	\$15	\$15	Not applicable
10	Failure to prominently display annual parking permit	\$75	\$15	\$15	Not applicable
11	Parking free of charge longer than one hour in the designated space at Airport	\$75	\$15	\$15	Not applicable
12	Parking free of charge longer than 5 minutes in designated loading zone at Airport	\$75	\$15	\$15	Not applicable
14	Failure to display Westview Flying Club identification when parking free of charge in designated space at Airport	\$75	\$15	\$15	Not applicable
16	Failure to park boat trailers or vehicles attached to a boat trailer in designated area at North Harbour Marina	\$75	\$15	\$15	Not applicable
17	Parking a non-vehicle in vehicle-only designated area at North Harbour Marina	\$75	\$15	\$15	Not applicable
18	Parking free of charge longer than 15 minutes in designated loading zone at North Harbour Marina	\$75	\$15	\$15	Not applicable
19	Parking vehicle with an attached boat trailer longer than 5 minutes, or without a boat trailer, in designated tie-down area at North Harbour Marina	\$75	\$15	\$15	Not applicable
21	Parking longer than two hours in designated area at South Harbour Wharf	\$75	\$15	\$15	Not applicable
22	Parking longer than 30 minutes free of charge, in designated loading zone at South Harbour Wharf	\$75	\$15	\$15	Not applicable
23	Failure to park boat trailers or vehicles attached to a boat trailer in designated area at Mowat Bay	\$75	\$15	\$15	Not applicable

24	Non-vehicle parking in designated vehicle only area at Mowat Bay	\$75	\$15	\$15	Not applicable
25	Parking longer than 15 minutes in designated loading zone at Mowat Bay	\$75	\$15	\$15	Not applicable
26	Parking vehicle with an attached boat trailer longer than 5 minutes, or without a boat trailer, in designated tie-down area at Mowat Bay	\$75	\$15	\$15	Not applicable
27	Failure to park vehicle on permitted side of Mowat Ave	\$75	\$15	\$15	Not applicable

Appendix 13

Property and Building Maintenance Standards Bylaw 2649, 2021					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3 (a)	Allowing rubbish, or other noxious, offensive or unwholesome material to occur, accumulate or remain on property	\$150	\$30	\$30	\$75
3 (b)	Allowing unsanitary conditions, including water, to occur, accumulate or remain on property	\$150	\$30	\$30	\$75
3 (c)	Allowing a building to fall into disrepair in contravention of Schedule B	\$250	\$50	\$50	\$125
3 (d)	Allowing noxious weeds to occur and remain on property	\$100	\$20	\$20	\$50
4 (a)	Allowing lawn grass to exceed 20 centimeters in height	\$75	\$15	\$15	Not applicable
4 (b)	Failure to remove diseased or hazardous trees as per Order	\$300	\$30	\$30	\$150
4 (c)	Failure to maintain visible vegetation in a neat and orderly manner, and healthy condition.	\$75	\$15	\$15	Not applicable
4 (d)	Failure to remove, cut down or care for overgrown, unkempt or uncultivated vegetation	\$75	\$15	\$15	Not applicable
4 (e)	Accumulating vegetation waste exceeding a 2m ³ contained area, or allowing the waste to be readily scattered by wind.	\$150	\$30	\$30	\$75
4 (f)	Failure to remove debris and material of a demolition.	\$450	\$50	\$50	\$225
4 (g)	Failure to bring a building to the prescribed building maintenance standards as per an Order.	\$450	\$50	\$50	\$225
4 (h)	Failure to maintain the physical condition and structural repair of a rental premises.	\$450	\$50	\$50	\$225
6	Failure to maintain building maintenance and security standards of vacant premises as per Schedules B and C.	\$450	\$50	\$50	\$225
6 (a) (i)	Allowing a building or structure to stand vacant for	\$3000	\$40	\$40	\$150

	more than 60 days without an active building permit being progressed				
6 (a) (ii)	Allowing a building or structure to stand vacant for more than 60 days without meeting all applicable codes, contributing to blight and is being actively offered for sale, lease or rent.	\$450	\$50	\$50	\$225
6 (b)	Failure to secure a vacant building.	\$200	\$40	\$40	Not applicable
8	Obstructing an authorized person in the performance of their duties.	\$450	\$50	\$50	Not applicable

Appendix 14

Sanitary Sewer and Storm Drain Source Control Bylaw 2054, 2005					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3.1	Discharging prohibited waste into Sanitary Sewer System	\$450	\$50	\$50	Not Applicable
5.1	Unlawful discharging of trucked waste to the Sanitary Sewer System	\$450	\$50	\$50	Not Applicable
5.3	Unlawful discharging to Sani dump	\$450	\$50	\$50	Not Applicable
6.1	Unlawful discharging into Storm Drain System	\$450	\$50	\$50	Not Applicable
7.1	Failure to install or maintain Monitoring Points	\$200	\$40	\$40	\$100
9.2	Failure to report the discharge of unlawful or prohibited waste into the Sanitary Sewer System or Storm Drain System	\$200	\$40	\$40	Not Applicable
9.3	Hindering or preventing the Engineer from carrying out his or her duties with respect to the administration of this Bylaw	\$450	\$50	\$50	Not Applicable
9.5 and 9.6	Installing garburator or similar food waste grinding device	\$300	\$30	\$30	\$150

Appendix 15

Secondhand Dealers, Pawnbrokers and Auctioneers Bylaw No. 2017, 2005					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
4	Obstruction of authorized agent conducting an inspection	\$450	\$50	\$50	Not Applicable
5.1 & 6.1(k)	Failure to possess and maintain Registers in accordance with this section	\$200	\$20	\$20	\$100
6.1 (a)-(j)	Receiving, storing or purchasing any property not in accordance with this section	\$300	\$30	\$30	Not applicable
6.1(l)	Refusing entry to law enforcement officer	\$450	\$50	\$50	Not applicable

Appendix 16

Sidewalk Patios and Parklets Bylaw 2609					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3 (b) (ii) & (c)	Operating a sidewalk patio or parklet without a permit	\$200	\$40	\$40	Not applicable
3 (d) (i)	Unlawful use of parklet	\$200	\$40	\$40	Not applicable
3 (d) (ii)	Charging a fee for parklet use	\$200	\$40	\$40	Not applicable
3 (d) (iii)	Restricting free use of parklet by the public	\$200	\$40	\$40	\$100
5 (b)	Failure to remove fixtures and structures within 7 days of permit expiry	\$200	\$40	\$40	Not applicable
6	Failure to abide by design specifications	\$200	\$40	\$40	\$100
7 (a) (iv)	Failure to request an inspection by Building Official	\$100	\$20	\$20	Not applicable
7 (b)	Failure to maintain sidewalk patio or parklet	\$100	\$20	\$20	Not applicable
7 (d)	Failure to affix fixtures in a manner that allows them to be completely removed	\$100	\$20	\$20	Not applicable
7 (e)	Failure to allow the construction, installation, repair or maintenance of any municipal work, service, utility or other improvements	\$100	\$20	\$20	\$100
7 (h)	Neglecting, refusing or failing to cease occupation of the sidewalk or roadway	\$200	\$40	\$40	Not applicable
7 (j)	Assigning or transferring the permission for use of sidewalk or roadway	\$200	\$40	\$40	Not applicable

Appendix 17

Sign Bylaw 1945, 2002					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
5	Obstruction of Inspector	\$450	\$50	\$50	Not Applicable
8	Displaying a sign without a sign permit	\$100	\$20	\$20	Not Applicable
13	Failure to remove temporary sign within 7 days	\$100	\$20	\$20	Not Applicable
22.4	Sign obstructing circulation areas or compromises public safety	\$100	\$20	\$20	\$50
23	Failure to maintain sign to ensure continued compliance	\$100	\$20	\$20	\$50
25.1	Signs, sign structure, and all fastenings designed and constructed not in accordance with this bylaw and the Building Code	\$100	\$20	\$20	\$50
25.3	Signs requiring electrical power services and wired not in conformance with the Electrical Code	\$200	\$40	\$40	\$100
25.4	Signs and supports fastened to a window frame	\$100	\$20	\$20	\$50
25.5	Any sign that interferes with any above or below ground utility or the free use of any exit or means of egress.	\$200	\$40	\$40	\$100
25.6	Changes to the design or construction of sign without approval	\$100	\$20	\$20	Not Applicable
25.7	Sign does not withstand a wind pressure to a velocity as required by the City Building Bylaw.	\$200	\$30	\$30	\$100
25.8	Sign affects the requirements of fire separation and safety of buildings as required by the Building Code	\$200	\$40	\$40	\$100
26.1	Sign unlawfully occupying a portion of a highway	\$200	\$40	\$40	\$100
28	Any sign determined to fall into a prohibited class	\$100	\$20	\$20	Not Applicable

Appendix 18

Skateboards, In-line Skates, and Scooters Bylaw No. 2017, 2005					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
4	Using a skateboard, in-line skates, or a scooter without a helmet	\$100	\$20	\$20	Not applicable
5	Using a skateboard, in-line skates or a scooter without reflective equipment at dusk or dawn	\$100	\$20	\$20	Not applicable
6 (a)	Impeding, obstructing, interfering with or not considering others when using a skateboard, in-line skates or a scooter on a public path	\$100	\$20	\$20	Not applicable
6 (b)	Failure to come to a complete stop at crosswalks and intersections when using a skateboard, in-line skates or a scooter	\$100	\$20	\$20	Not applicable
7 (a)	Impeding, obstructing or otherwise interfering with traffic or not considering others when using a skateboard, in-line skates or a scooter on any road	\$100	\$20	\$20	Not applicable
7 (b)	Failure to come to a complete stop or yielding to traffic or pedestrians at intersections when using a skateboard, in-line skates or a scooter	\$100	\$20	\$20	Not applicable
14	Obstruction of Peace Officer	\$450	\$50	\$50	Not Applicable

Appendix 19

Smoking Regulation Bylaw 2232, 2009					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
4.1 (a - h)	Smoking in a prohibited location	\$200	\$40	\$40	Not applicable
6 (a) & (b)	Failure to post smoking ban signs	\$200	\$40	\$40	Not applicable
8	Removing, altering, concealing, defacing or destroying a smoking ban sign	\$200	\$40	\$40	Not applicable

Appendix 20

Solid Waste Collection Bylaw 2784, 2025					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
5.1	Disposing or placing out for collection, any prohibited waste	\$100	\$20	\$20	Not applicable
5.2	Failure to place or remove solid waste from collection point at authorized time	\$100	\$20	\$20	Not applicable
5.6	Failure to remove any solid waste not collected or escaped from bin the same day	\$100	\$20	\$20	Not applicable
5.8	Removal of solid waste from bin by anyone but owner, occupant or city staff	\$100	\$20	\$20	Not applicable
5.9	Failure to maintain City issued carts	\$200	\$20	\$20	Not applicable
5.10 (a)	Intentionally damaging a cart	\$100	\$20	\$20	Not applicable
5.10 (b)	Removing cart from assigned address	\$100	\$20	\$20	Not applicable
5.10 (c)	Unauthorized use of Cart	\$100	\$20	\$20	Not applicable
7.1	Obstructing authorized personnel conducting inspection to determine compliance	\$450	\$50	\$50	Not applicable

Appendix 21

South/Westview Harbour Rates and Regulations Bylaw 2718, 2022					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
5	Failure to provide proof of required insurance	\$200	\$40	\$40	\$100
16	Vessel in South/Westview Harbour used for residential purposes	\$200	\$40	\$40	\$100
Sch B. 2	Owners, guests, agents or invitees carrying out activity deemed a nuisance or unsafe	\$200	\$40	\$40	\$100
Sch B. 3	Failure to clean up after or leash dog	\$200	\$40	\$40	\$100
Sch B. 4	Dinghies left on marina floats, premises or waterways	\$200	\$40	\$40	\$100
Sch B. 6	Use of solid fuel burning appliances	\$200	\$40	\$40	\$100
Sch B. 7	Failure to minimize risk of fire	\$200	\$40	\$40	\$100
Sch B. 8	Unlawful disposal of litter	\$200	\$40	\$40	\$100
Sch B. 9	Unauthorized attachment to floats or pilings	\$200	\$40	\$40	\$100
Sch B. 10	Unlawful pumping of toilets or bilges	\$200	\$40	\$40	\$100
Sch B. 13	Use of vacuum type siphons	\$200	\$40	\$40	\$100
Sch B. 14	Failure to maintain safe line and chaffing gear	\$200	\$40	\$40	\$100
Sch B. 17	Failure to maintain "seaworthy" vessel	\$200	\$40	\$40	\$100
Sch B. 18	Operating a charter business without a business licence	\$200	\$40	\$40	\$100

Appendix 22

Street Vending Bylaw 2536, 2018					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3 (a)	Owning or operating a street vending business without a valid and subsisting licence	\$100	\$20	\$20	Not applicable
14 (a) (i).	Unlawful mobile vending location	\$100	\$20	\$20	Not applicable
15	Unlawful stationary vending location	\$100	\$20	\$20	Not applicable
9, 13, 14, 15	Failure to comply with terms of a licence	\$100	\$20	\$20	\$50

Appendix 23

Traffic Bylaw 931, 1978					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
7.2	Parking in a designated fire lane	\$200	\$40	\$40	Not applicable
8.3	Driving beyond barrier indicating street closure	\$100	\$20	\$20	Not applicable
11	Conducting parade without permit	\$200	\$40	\$40	Not applicable
12	Obstructing vehicle or pedestrian traffic	\$100	\$20	\$20	Not applicable
14	Placing, depositing or dumping rocks or dirt upon any street	\$100	\$20	\$20	Not applicable
15	Failure to remove glass or injurious material from wrecked or damaged vehicle	\$100	\$20	\$20	Not applicable
16	Failure to remove any dangerous trees, shrubs, hedges or bushes adjacent to any highway	\$200	\$30	\$30	Not applicable
17	Stop, stand or park a vehicle in a restricted location as outlined in this bylaw	\$75	\$15	\$15	Not applicable
19	Parking a vehicle with an overall length greater than 6 m in a restricted location	\$75	\$15	\$15	Not applicable
20(a)	Failure to lock vehicle	\$50	\$10	\$10	Not applicable
20(b)	Failure to turn front wheels to curb	\$50	\$10	\$10	Not applicable
21.3	Stopping or parking in passenger loading zone for longer than necessary	\$50	\$10	\$10	Not applicable
28	Use of noise-making device from a vehicle	\$50	\$10	\$10	Not applicable
29.1	Driving backwards into intersection or crosswalk	\$100	\$20	\$20	Not applicable
29.2	Driving backwards in an unsafe manner	\$100	\$20	\$20	Not applicable
30	Failure to turn a vehicle so as to proceed in the opposite direction safely	\$100	\$20	\$20	Not applicable
31.1	Driving between vehicles comprising a funeral	\$100	\$20	\$20	Not applicable
32.2	Failing to identify vehicle in funeral procession	\$50	\$10	\$10	Not applicable
33	Operating a vehicle exceeding allowable weight or dimension	\$200	\$40	\$40	Not applicable

36	Operating a vehicle with attachments or projections which extend beyond tire tread	\$100	\$20	\$20	Not applicable
39.1	Riding a bicycle on a sidewalk	\$50	\$10	\$10	Not applicable
39.2	Riding with no hands on handlebars	\$50	\$10	\$10	Not applicable
40.3	Failure to use bicycle rack or stand when provided	\$50	\$10	\$10	Not applicable
41	Operating a bicycle without or maintaining brakes	\$75	\$15	\$15	Not applicable
43	Failure to remove snow or ice from sidewalk	\$150	\$20	\$20	\$100

Appendix 24

Tree Protection Bylaw 2174, 2008					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
3.1	Cutting or removing tree without permit	\$400	\$40	\$40	Not applicable
3.2	Damaging a tree	\$200	\$40	\$40	Not applicable
3.3	Damaging a culturally modified tree	\$200	\$40	\$40	Not applicable
5.2.2	Failure to display permit	\$100	\$20	\$20	\$50
6.2 (a)	Failure to clearly identify each tree to be cut or removed	\$100	\$20	\$20	Not applicable
6.2 (b)	Failure to install barrier around trees not to be cut or removed	\$50	\$20	\$20	Not applicable
6.2 (d)	Failure to properly dispose of tree parts and wood waste	\$100	\$20	\$20	Not applicable
6.2 (e)	Cutting or removing trees outside the allowed hours (as per Noise Bylaw 1913, 2000)	\$100	\$20	\$20	Not applicable
6.2 (f)	Failure to fence all hazards or potential hazards	\$200	\$40	\$40	\$100
6.3.1, 6.3.4	Failure to plant and maintain replacement tree	\$300	\$30	\$30	Not applicable
7.1	Obstructing or preventing authorized personnel from conducting inspections to determine compliance	\$450	\$50	\$50	Not applicable

Appendix 25

Waterworks Regulations and Rates Bylaw 2425, 2015					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
6	Using water for a special purpose without paying required rates	\$200	\$40	\$40	Not applicable
10	Unauthorized work on water services within streets or public areas	\$400	\$40	\$40	Not applicable
12	Installing non-compliant water connections, pipes, or fixture.	\$400	\$40	\$40	Not applicable
14	Failure to properly protect hot water tanks	\$100	\$20	\$20	Not applicable
15	Tampering with or interfering with waterworks infrastructure	\$400	\$40	\$40	Not applicable
16	Unauthorized use of fire hydrant	\$450	\$50	\$50	Not applicable
17	Making connections to water mains without written consent	\$400	\$40	\$40	Not applicable
18	Watering premises other than those paid for	\$100	\$20	\$20	Not applicable
19(a)	Failure to comply with sprinkling restrictions as listed in Schedule C	\$100	\$20	\$20	Not applicable
19(b)	Using more than one hose for sprinkling at a time	\$100	\$20	\$20	Not applicable
19(d)	Failure to install underground sprinkling system in accordance with BC Plumbing Code	\$100	\$20	\$20	Not applicable
20(a)	Using City water to sprinkle streets	\$100	\$20	\$20	Not applicable
21	Excessive use or waste of water beyond permitted supply	\$100	\$20	\$20	Not applicable
22	Selling or distributing water	\$100	\$20	\$20	Not applicable
23	Obstructing or preventing authorized personnel from conducting inspections to determine compliance	\$450	\$50	\$50	Not applicable
24	Failure to install required pressure-reducing/relief valves	\$400	\$40	\$40	Not applicable

Appendix 26

Willingdon Beach Campsite Bylaw 2658, 2023					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
6.1	Failure to abide by any of Campsite Rules as listed in Schedule C	\$750	\$15	\$15	Not applicable
8.2	Failure to maintain site	\$50	\$10	\$10	Not applicable
8.6	Entering or attempt to entering campsite after being removed	\$200	\$40	\$40	Not applicable

Appendix 27

Wood Burning Appliance Control Bylaw 2658, 2023					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
4 (b)	Obstruction of Officer	\$450	\$50	\$50	Not applicable

Appendix 28

Zoning Bylaw 2100, 2006					
Section	Contravention	A1 Penalty	A2 Early Payment Discount	A3 Late Payment Surcharge	A4 Compliance Agreement Discount
1.2	Using land, buildings, or structures contrary to the bylaw regulations	\$200	\$40	\$40	Not applicable
5.2	Failure to construct or use accessory buildings in accordance with section 5.2 of this bylaw	\$200	\$40	\$40	Not applicable
5.3	Failure to construct carriage house in accordance with section 5.3 of this bylaw	\$200	\$40	\$40	Not applicable
5.7	Unlawful secondary suite	\$200	\$40	\$40	Not applicable
5.8	Unlawful uses of any zones	\$200	\$40	\$40	Not applicable
5.9	Obstruction of line of vision at intersection	\$200	\$40	\$40	Not applicable
5.10	Failure to construct fence in accordance with section 5.10 of this bylaw	\$200	\$40	\$40	Not applicable
5.11	Failure to maintain landscaping	\$200	\$40	\$40	Not applicable
5.12	Failure to maintain landscaping screening	\$200	\$40	\$40	Not applicable
5.20	Failure to maintain Urban Farm in accordance with section 5.20	\$200	\$40	\$40	Not applicable
5.24	Failure to abide by TUP requirements set out in section 5.24	\$200	\$40	\$40	Not applicable
6	Failure to abide by parking and loading requirements set out in section 6	\$200	\$40	\$40	Not applicable
7	Failure to operate a home based business in accordance with section 7	\$200	\$40	\$40	Not applicable
8.1.2	Unlawful use in R1 zone	\$200	\$40	\$40	Not applicable
8.2.2	Unlawful use in R2 zone	\$200	\$40	\$40	Not applicable
8.3.2	Unlawful use in R3 zone	\$200	\$40	\$40	Not applicable
8.4.2	Unlawful use in R4 zone	\$200	\$40	\$40	Not applicable
8.5.2	Unlawful use in RA1 zone	\$200	\$40	\$40	Not applicable

8.6.2	Unlawful use in A1 zone	\$200	\$40	\$40	Not applicable
8.7.2	Unlawful use in A2 zone	\$200	\$40	\$40	Not applicable
9.1.2	Unlawful use in RM1 zone	\$200	\$40	\$40	Not applicable
9.2.2	Unlawful use in RMS zone	\$200	\$40	\$40	Not applicable
9.3.2	Unlawful use in RM2 zone	\$200	\$40	\$40	Not applicable
9.4.2	Unlawful use in RM3 zone	\$200	\$40	\$40	Not applicable
10.1.2	Unlawful use in C1 zone	\$200	\$40	\$40	Not applicable
10.2.2	Unlawful use in C2 zone	\$200	\$40	\$40	Not applicable
10.3.2	Unlawful use in C3 zone	\$200	\$40	\$40	Not applicable
10.4.2	Unlawful use in C4 zone	\$200	\$40	\$40	Not applicable
10.7.2	Unlawful use in MX zone	\$200	\$40	\$40	Not applicable
10.8.3	Unlawful use in MC zone	\$200	\$40	\$40	Not applicable
10.9.2	Unlawful use in W1 zone	\$200	\$40	\$40	Not applicable
11.1.2	Unlawful use in M1 zone	\$200	\$40	\$40	Not applicable
11.2.2	Unlawful use in M2 zone	\$200	\$40	\$40	Not applicable
11.3.2	Unlawful use in M3 zone	\$200	\$40	\$40	Not applicable
12.1.2	Unlawful use in PK zone	\$200	\$40	\$40	Not applicable
12.2.2	Unlawful use in NT zone	\$200	\$40	\$40	Not applicable
13.1.1	Unlawful use in CD1 zone	\$200	\$40	\$40	Not applicable
13.2.1	Unlawful use in CD2 zone	\$200	\$40	\$40	Not applicable
13.3.1	Unlawful use in CD3 zone	\$200	\$40	\$40	Not applicable
13.4.1	Unlawful use in CD4 zone	\$200	\$40	\$40	Not applicable
13.5.1	Unlawful use in CD5 zone	\$200	\$40	\$40	Not applicable
13.6.1	Unlawful use in CD6 zone	\$200	\$40	\$40	Not applicable



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Resolution Adopting Screening Officer Policy
Resolution Appointing Screening Officers
Screening Officer Policy
Screening Officer Procedure
Screening Officer's Report
Withdrawal of Request for Adjudication

**CITY OF POWELL RIVER
BYLAW NOTICE DISPUTE ADJUDICATION SYSTEM
REGISTRY AGREEMENT**

This Agreement is dated for reference the _____ day of _____, 20__

BETWEEN: CITY OF POWELL RIVER
6910 Duncan Street
Powell River, BC, V8A 1V4
(the “City”)

AND: LOCAL GOVERNMENT B
Address 1
Address 2
 (“Name”)

AND: LOCAL GOVERNMENT C
Address 1
Address 2
 (“Name”)

WHEREAS:

- A. The *Local Government Bylaw Notice Enforcement Act* (the “*Act*”) permits local governments to create a bylaw designating certain bylaw contraventions that can be enforced by way of bylaw notice as an alternative to traditional bylaw enforcement mechanisms;
- B. The *Act* also permits two or more local governments to enter into an agreement, adopted by a bylaw of each local government that is party to it, to provide for cost sharing, joint administration or other things that each local government is authorized to do under the *Act* with respect to a bylaw notice dispute adjudication system;
- C. The <LG Name>, <LG Name>, <LG Name>, and <LG Name> wish to:
 - a. share the costs and administration of such a system; and
 - b. enter such an agreement with respect to the <LG Name> Bylaw Notice Dispute Adjudication Registry (the “Registry”).

NOW THEREFORE in consideration of the mutual promises contained herein, the Parties agree as follows:

PART I – INTRODUCTORY PROVISIONS

Definitions

1. In this Agreement, the following definitions apply:
 - a. “**Act**” means the *Local Government Bylaw Notice Enforcement Act*;
 - b. “**Adjudication**” means the process where the disputant and the local government are provided opportunity to present evidence to the adjudicator who will decide whether he or she is satisfied that the contravention as alleged occurred or did not occur;
 - c. “**Adjudication Fee**” means the sum of \$25.00 payable by the disputant to the applicable local government Party for each adjudication scheduled to be conducted by the Registry;
 - d. “**Agreement**” means this agreement;
 - e. “**Authorizing Bylaws**” means the bylaws adopted by the Board or Council of each of the Parties to this Agreement;
 - f. “**Bylaw Enforcement Officer**” means a person in a class prescribed under sections 146 and 264 of the *Community Charter* who is designated by a local government as a bylaw enforcement officer;
 - g. “**Committee**” means the <LG Name> Bylaw Notice Dispute Adjudication Registry Agreement Administrative Committee;
 - h. “**Contribution Adjustment Amount**” means, for each Party to this Agreement, the amount calculated in accordance with Section 25 herein in any year of the Term;
 - i. “**Contribution Amount**” means the amount determined by the Committee as required by each of the Parties to meet the operational costs of funding the Registry in accordance with subsection 17 (d);
 - j. “**Contributing Parties**” means all signatories to this Agreement;
 - k. “**Parties**” means the Local Governments named on page one of this Agreement;
 - l.
 - m. “**Party**” means any one of the Local Governments named on page one of this Agreement;
 - n. “**Registry**” means the <LG Name> Bylaw Notice Dispute Adjudication Registry established by each Party’s enabling bylaw and this Agreement as the forum for bylaw notice dispute Adjudication;
 - o. “**Revenues**” means any revenue actually received or estimated to be

received, as the case may be, by the Registry, excluding initial Contributions, Contribution Amounts, or Contribution Adjustment Amounts;

- p. “**Terms**” means the term of this Agreement as set out herein;

PART II – ADMINISTRATION

Establishment of the Registry

2. Subject to the *Act* and to the adoption of the Authorizing Bylaws, the Parties agree that the Registry is established as the means for Adjudication of bylaw notice disputes within their respective jurisdictions.

Administrative Committee

3. The Parties agree to establish the Committee to assist the <LG Name> with the administration of the Registry.
4. The Parties agree that the authority of the Committee will include but not be limited to:
- a. providing recommendations for the Registry’s operational budgets; and
 - b. providing recommendations for Registry operations policies and procedures.

Representation

5. Each of the Parties will appoint one representative to serve on the Committee. The Parties agree that representatives will be paid employees of their respective local governments and will not be remunerated by the Registry.

PART III – ADJUDICATION

Screening Officers

6. The Parties agree that screening of notices prior to proceeding to Adjudication will be established as a function of each Party and Screening officers will be appointed by the respective Board or Council of each Party. The Registry will not be responsible for screening of bylaw notices.

Bylaw Notice Dispute Adjudication Registry

7. The Parties agree that the Registry will administer the dispute adjudication system and that disputes will be heard by a bylaw notice dispute adjudicator in the manner prescribed by the *Act* and the *Bylaw Notice Enforcement Regulation* (the “*Regulation*”) and the Authorizing Bylaws.
8. The Parties agree that the Committee will recommend a roster organization from

the provincial roster of adjudicators as established from time to time by the Attorney General of the Province of British Columbia.

9. The <LG Name> will enter into or maintain an agreement with a roster organization for the provision of adjudicators who may hear and determine disputes with respect to bylaw notices.
10. Adjudicators will be assigned to individual disputes in the manner prescribed by the *Regulation*, the agreement with the roster organization and any applicable policies established by the <LG Name> on the advice of the Committee.

PART IV - OPERATIONS

Location

11. The location of the Registry will be the office of the <LG Name, Address 1, Address 2, BC, Postal Code> (the "Registry Location").
12. Notwithstanding the Registry Location, the <LG Name> may, on the advice of the Committee, establish policies and procedures for Adjudication hearings to take place in other locations, subject to the provisions of the *Act* and the *Regulation*.

Administrative Services

13. The <LG Name> will provide and supervise all administrative services required by the Registry, in accordance with Registry Operations Policy No. ____ approved by the <LG Name>, subject to the following:
 - a. the collection of any penalty or surcharge amounts or the Adjudication Fee levied against an unsuccessful disputant in the Adjudication process will be the responsibility of the relevant Party if not collected by the Registry immediately following the Adjudication;
 - b. any penalty or surcharge amounts or the Adjudication Fee may be paid to the relevant Party or to the Registry on behalf of the relevant Party; and
 - c. any amounts collected by or paid to the Registry pursuant to section 13.a and 13.b will be credited to the relevant Party's Contribution Adjustment Amount.

Financial Reporting

14. The <LG Name> will ensure that its Chief Finance Officer or designate will conduct and oversee the financial reporting and record keeping of the Registry based on normal accounting practices, subject to the requirements outlined herein.

PART V – FINANCIAL PLANNING

Start-up Costs

15. Each Party will be responsible for its own start-up costs with respect to its participation in the Registry.

Budget Year

16. The budget year of the Registry is the calendar year.
17. The Parties agree that, no later than September 30th of each year, the Committee will prepare a draft operating budget for the following budget year, setting out in detail the operational funds required by the Registry for the carrying out of its mandate and responsibilities, including
 - a. the estimated operational expenditures for:
 - i. office and administration including financial reporting and administrative services;
 - ii. Registry administration travel costs;
 - iii. bylaw dispute adjudicators; and
 - iv. other functions of the Registry;
 - b. the anticipated revenues (if any) of the Registry;
 - c. the difference between estimated revenues and operational expenditures for the Registry; and
 - d. the Contribution Amount required from each of the Parties.

Budget Submissions

18. The Committee will prepare the operating budget in a manner satisfactory to, and in such detail as requested by, the Chief Finance Officers of each of the Parties, and submit the draft operating budget to the Chief Finance Officers of each of the Parties each year when required.

Budget Approval and Adjustments

19. The Parties will consider and approve, or recommend amendments to, the Registry's operating budget.

20. The Parties agree that all recommendations by them for adjustments to the Registry's draft operating budget will
 - a. be reasonable and made in good faith; and
 - b. ensure that a reasonable level of service quality can be maintained by the Registry.

Use of Funds

21. As the administrator of the Registry, the <LG Name> may make only those expenditures during the budget year for the purposes of, and up to the amounts authorized in, the approved operating budget, subject to section 22 (a).
22. The <LG Name> will not incur any other indebtedness or liability, or make any further expenditure for the purposes of the Registry except that, upon a unanimous recommendation from the Committee, the <LG Name> may:
 - a. re-allocate funds within categories of the operating budget as reasonably required;
 - b. make a further reasonable expenditure or contract a further indebtedness or liability that it deems necessary or prudent, subject to a <\$X,000> limit; and
 - c. make a further expenditure or contract a further indebtedness or liability without limitation if approved in advance by all Parties.

PART VI – COST ALLOCATION

Funding Contributions and Adjustments

23. The Parties agree that costs relating to legal counsel, witnesses, screening officers and bylaw enforcement officers as they pertain to the dispute adjudication process, and to the activities of the Registry more generally, will be borne by the relevant Party which issued the bylaw notice in question and will not be borne by the Registry or by the <LG Name> on behalf of the Registry.
24. The Parties will, upon approval of the Registry's operating budget by each of the Parties, pay to the <LG Name> their respective Contribution Amounts for the upcoming budget year no later than March 31st of that budget year.
25. The <LG Name> will, as soon following the end of a budget year as practicable, calculate the amount of each Party's Contribution Adjustment Amount by:
 - a. determining the amount by which Actual Expenditures exceed Budgeted expenditures for the year;
 - b. determining the respective shares of each Party;

- c. deducting, if applicable, the aggregate of fines and administrative fees collected by the <LG Name> on behalf of each Party for the relevant year.
26. Each of the Contributing Parties will, within 30 days of receipt of notice of its respective Contribution Adjustment Amount, pay (if required) to the <LG Name> the Contribution Adjustment Amount.
27. The <LG Name> will pay (if required) any Contribution Adjustment Amount owing to the Contributing Parties, as appropriate, within 30 days of preparation of a statement outlining the Contribution Adjustment Amounts of each Party or may, at the election of the <LG Name> each year except the final year, credit the amount owing to the Contribution Amount required from each Party for the following year.
28. Each Party will pay to the <LG Name> within thirty days following each of March 31, June 30, October 31 and December 31 of each year of the Term, the Adjudication Fee for each adjudication scheduled in respect of that Party in the previous quarter.

Maintenance of Records

29. The <LG Name> Chief Finance Officer will:
 - a. exercise the duties and powers of the officer responsible for financial administration as provided in the *Local Government Act* and the *Community Charter*, in maintaining the financial records for the Registry on behalf of the Parties;
 - b. ensure that accounting and payroll records of the Registry are properly prepared and maintained, such records to include payroll, accounts payable, cash receipts and disbursements, accounts receivable, general ledger, subsidiary cost ledger, financial statements and reports and supporting documents to the foregoing;
 - c. provide, if possible, any additional financial systems that have been requested by the Committee; and
 - d. direct employees and officers of the Registry to the extent necessary to ensure that the systems and procedures established for financial controls are in effect and are in accordance with the *Local Government Act* and the *Community Charter*.

Examination of Records

30. The Chief Finance Officer of any of the Contributing Parties may, acting reasonably with regard to minimizing the administrative burden on the <LG Name>, and no more frequently than once in each year of the Term, conduct

audits or examinations to obtain information or determine that adequate financial controls are being maintained for the Registry. The <LG Name> will cooperate with any reasonable request by any of the Contributing Parties or the Contributing Parties' Chief Finance Officer for access to financial records, user statistics and other information of the Registry.

PART VII – GENERAL PROVISIONS

Insurance

31. The <LG Name> will ensure that the Registry and its activities are covered under the <LG Name>'s general liability policy, and will provide copies of all relevant insurance policies and changes thereto to the Chief Finance Officer of the Contributing Parties upon request.

Amendments

32. The Parties will, in good faith, negotiate any proposed amendment to this Agreement upon request of any Party, all amendments to be in writing and executed by the Parties.

Dispute Resolution

33. The Parties will submit any dispute arising out of the interpretation or application of this Agreement:
 - a. first, to the Committee to resolve the dispute;
 - b. second, if the Committee is unable to resolve the dispute within 60 days, to the Chief Administrative Officers of the Parties; and
 - c. third, if the Chief Administrative Officers are unable to resolve the dispute within 60 days, to the Inspector of Municipalities, or at the election of the Parties, to a commercial arbitrator appointed by agreement or, failing agreement, appointed pursuant to the *Commercial Arbitration Act*, for final determination, and the determination of the Inspector or arbitrator as applicable will be final and binding upon the Parties.

Term

34. This Agreement comes into effect on _____ and continues in effect until December 31, 20 . Any Party may withdraw from this Agreement upon six months' written notice to the other Parties.

IN WITNESS WHEREOF all Parties have executed this Agreement on the date first above written.

ON CORPORATE SEAL OF THE
LOCAL GOVERNMENT A
WAS AFFIXED IN THE PRESENCE OF:

Chair

Corporate Officer

THE CORPORATE SEAL OF THE
LOCAL GOVERNMENT B
WAS AFFIXED IN THE PRESENCE OF:

Mayor

Corporate Officer

THE CORPORATE SEAL OF THE
LOCAL GOVERNMENT C
WAS AFFIXED IN THE PRESENCE OF:

Mayor

Corporate Officer

THE CORPORATE SEAL OF THE
LOCAL GOVERNMENT D
WAS AFFIXED IN THE PRESENCE OF:

Mayor

Corporate Officer



City of Powell River (“City”) Bylaw Notice Compliance Agreement

I _____(name), of _____ (address),
acknowledge receipt of Bylaw Notice No. _____ (the “Bylaw Notice”), and conclusively accept
liability for the contravention as alleged in the Bylaw Notice.

I wish to enter into this Compliance Agreement whereby I agree to fulfill the conditions below, in exchange for a
reduced penalty. Specifically, I agree to the term and condition that I pay the reduced penalty amount of \$
_____ on or before _____ (date).

I further agree to comply with the following terms and conditions of this Agreement:

1. On or before _____ (date) I will complete the following actions:
- -
 -

and

2. On or before _____ (date) I will also:
- -
 -

I understand that this Agreement is binding upon me for one year from the date of this Agreement. I also
understand that if I breach a term of this Agreement, or fail to observe or perform the above terms and
conditions, a City Screening Officer may rescind this Agreement and my ability to enter into any future
Compliance Agreements will be restricted.

I understand that if this Agreement is rescinded, I will have 14 days to dispute the Screening Officer’s decision
to rescind this Agreement, and that if I do not dispute this decision in that time, the full penalty stated in the
Bylaw Notice of \$_____ will be immediately due and payable as if the Bylaw Notice was not disputed, and will
be subject to the late payment surcharge of \$_____ for a total immediately due and payable in the amount of
\$_____.

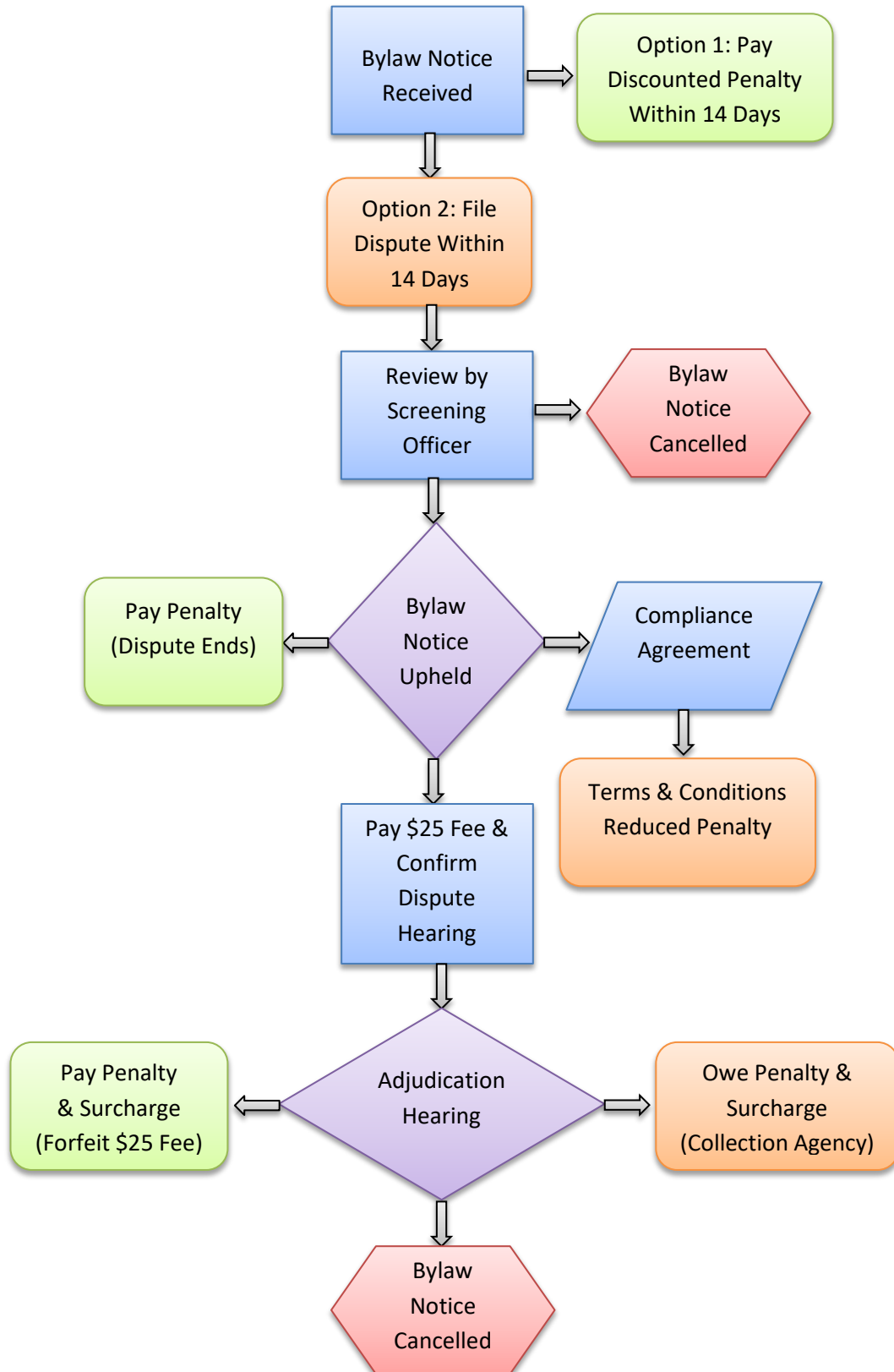
Signature of Bylaw Notice Contravener

Signature of Screening Officer for City

Date

Date

BYLAW NOTICE ENFORCEMENT AND DISPUTE ADJUDICATION PROCESS FLOWCHART



Bylaw Notice FAQs (Frequently Asked Questions)

What is a Bylaw Notice?

Bylaw Notice is essentially a ticket, similar to a parking ticket, for a contravention of a local government bylaw. It can be served by delivery to a person directly, by regular mail or, in the case of a parking infraction, on the vehicle itself.

Are Bylaw Notices issued for all types of contraventions?

No, they may only be issued in respect of the bylaws cited in Schedule “A” of Bylaw Notice Enforcement Bylaw 2818, 2026. Generally, the goal of bylaw enforcement is to achieve compliance with the regulations of the City of Powell River. Bylaw Notices are just one of several different enforcement tools that the City may use, ranging from warnings to court injunctions.

If I receive a Bylaw Notice and pay it, do I still have to comply with the bylaw?

Yes. Payment of a Bylaw Notice does not grant a person a permit to continue violating a bylaw. Multiple Bylaw Notices could be issued as each day that a bylaw is being contravened is, legally, a separate contravention subject to a separate penalty.

If I disagree with a Bylaw Notice, how do I dispute it?

The back of the Bylaw Notice form contains a section entitled Notice of Dispute & Request for Adjudication. You must fill out this section and submit it to the City in person or by mail within 14 days from the date you received it or are presumed to have received it (e.g. if mailed to you, you are presumed to have received it on the 7th day after the date of mailing). Subject to the provisions of the Act, if you do not meet the deadline, you cannot dispute the Bylaw Notice.

What does a Screening Officer do?

A Screening Officer reviews the Bylaw Notice with you, answers any questions you may have, and explains your options. The Screening Officer may cancel the Bylaw Notice, enter into a Compliance Agreement with you, or affirm the ticket. If affirmed, you may pay the penalty at this stage, or confirm your request for adjudication and pay the \$25 adjudication administration fee, which is returned or forfeited depending on whether you are successful or not at the adjudication.

What is a Compliance Agreement?

A Compliance Agreement is a contract between the City and a person in contravention of a City bylaw regarding how bylaw compliance is to be achieved. Terms and conditions are set out in the Agreement and the person is entitled to a reduced penalty amount. Column A4 of Schedule “A” of Bylaw 2818 lists all the bylaw contraventions for which a Compliance Agreement is available and the applicable discount. If a person breaches a Compliance Agreement, it may be rescinded and the original penalty amount and any surcharges will be due and owing.

What happens if a Bylaw Notice proceeds to adjudication?

If a Bylaw Notice (or the question of whether a Compliance Agreement was breached) proceeds to adjudication, an independent adjudicator will determine the matter based on the alleged bylaw contravention (or Compliance Agreement breach) and the evidence of the parties. Evidence can be presented orally, in writing or electronically and the adjudicator may accept any evidence he or she considers to be credible, trustworthy and relevant. The standard of proof is on a balance of probabilities.

It is important to keep in mind that the adjudicator will only determine whether:

- the contravention alleged in a Bylaw Notice occurred as alleged; or
- the terms and conditions of a compliance Agreement were observed or performed.

The adjudicator cannot consider challenges to the bylaw itself, constitutional issues or claims to rights under the Charter of Rights and Freedoms, or to aboriginal or treaty rights. Such challenges must go to the Supreme Court of BC.

A person may choose to submit their dispute in person (or through an authorized agent), over the phone, or in writing. Adjudications must be open to the public, unless they are based solely on written materials, in which case the written materials must be made available to the public by the local government in any reasonable manner.

What happens if I don't pay the penalty?

If you don't pay the penalty promptly when you receive the ticket, you will lose the discount after 14 days and will owe a surcharge after 28 days. Disputing a Bylaw Notice does not “stop the clock.” If you lose an adjudication, the penalty and any surcharges are due and payable. If you still don't pay, the debt will be sent to a collection agency and may be registered as a judgement in Provincial Court.



Request for Decision

Date of Meeting: June 18, 2026 File No.: 2380-30-0004
To: Mayor and Council
From: Jamie Bretzlaff, Acting Chief Administrative Officer
Prepared By: Mark Rowlands, Director of Infrastructure Services
Subject: Powell River South Harbour Authority Head Lease Renewal

Purpose:

The purpose of this report is to seek Council authorization for execution of the new Head Lease Agreement between Fisheries and Oceans Canada, Small Craft Harbours, and the City of Powell River Harbour Authority for Powell River South Harbour, and to authorize completion of the associated Certified Resolution required by Fisheries and Oceans Canada.

Recommendation:

PURSUANT to the report of the Director of Infrastructure Services dated for the Council meeting of June 18, 2026, entitled: "Powell River South Harbour Authority Head Lease Renewal":

THAT Council authorize the Mayor and Corporate Officer to execute the Fisheries and Oceans Canada, Small Craft Harbours, Head Lease Agreement on behalf of the City of Powell River Harbour Authority;

AND THAT staff be directed to provide Fisheries and Oceans Canada, Small Craft Harbours with a Certified copy of this Resolution.

Background

Fisheries and Oceans Canada (DFO), through the Small Craft Harbours (SCH) program, has issued the attached draft Head Lease Agreement to the City of Powell River Harbour Authority for Powell River South Harbour.

The City of Powell River acts as the Harbour Authority for Powell River South Harbour under the Small Craft Harbours program. The Harbour Authority model allows local management of harbour operations while Fisheries and Oceans Canada retain ownership of federally owned harbour infrastructure and responsibility for major repairs, subject to federal funding availability.

The Head Lease outlines the responsibilities of both the Harbour Authority and Fisheries and Oceans Canada for the operation, maintenance, management, and public access of Powell River South Harbour infrastructure and leased areas.

As part of the lease renewal process, DFO requires:

- execution of the finalized Head Lease Agreement; and

- completion of a Certified Resolution confirming Board authorization for the designated Harbour Authority signatory.

Discussion:**Lease Review**

The lease documentation from DFO attached as Appendix A has been reviewed by staff and reflects the existing operational relationship between the Harbour Authority and Small Craft Harbours. Staff at SCH have advised that this lease is simply transferring the existing lease from DFO's older format to a new format. This is reflected in Section 5 of the lease regarding the term having commenced April 1, 2018, and automatically renewing every five (5) years thereafter up to a maximum term of twenty (20) years.

The lease also includes Schedules A through E, identifying:

- leased infrastructure;
- leased equipment;
- operational responsibilities;
- maintenance responsibilities; and
- Harbour Authority-owned improvements.

Certified Resolution

DFO requires a Certified Resolution confirming the Board-approved signing authority for the Harbour Authority. The Certified Resolution will accompany the executed lease documentation.

Legislation

The Head Lease is administered under the federal Small Craft Harbours program pursuant to the Fisheries and Recreational Harbours Act and associated federal regulations.

The agreement outlines the Harbour Authority's operational and liability responsibilities, including environmental response and ongoing harbour management duties.

Administration has reviewed the final lease documentation provided by Fisheries and Oceans Canada and is satisfied that the agreement appropriately reflects the existing operational relationship between the City of Powell River Harbour Authority and Fisheries and Oceans Canada Small Craft Harbours. The agreement confirms responsibilities related to harbour operations, maintenance, environmental management, public access, and asset stewardship.

Financial Implications:

The proposed lease renewal does not require new capital expenditures from the City, but it maintains the Harbour Authority's current operational and maintenance obligations for Powell River South Harbour.

The agreement outlines maintenance responsibilities for the Harbour Authority and Fisheries and Oceans Canada. Major repairs by DFO will depend on the availability of federal funding.

Operational Implications:

Executing the Head Lease Agreement allows Powell River South Harbour to continue operating and being managed under the Harbour Authority model, as administered by Fisheries and Oceans Canada.

If the agreement is not executed, the Harbour Authority may be unable to continue formal operations under the SCH program framework.

Strategic Priorities:

The recommendations in this report are aligned with and support the following the Council Strategic Priorities of Healthy Community and Economic Vibrancy.

Attachment(s):

1. Appendix A – Draft Head Lease Agreement
2. Appendix B – Certified Resolution Template

Reviewed by:

- Administrative Services
- Finance Services
- Fire & Emergency Services
- Human Resources
- Infrastructure Services
- Parks, Recreation & Culture
- Partnerships, Intergovernmental & Public Relations
- Planning Services

Respectfully submitted,



Jamie Bretzlaff
Acting Chief Administrative Officer

This Lease made in duplicate this ____ day of _____ two thousand twenty-six (2026)

BETWEEN

HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the Minister of Fisheries and Oceans Canada, duly authorized under Section 4 (2) of the *Federal Real Property Regulations* (SOR/92-502) and acting through the Regional Director of Small Craft Harbours by virtue of a delegation under Section 3 of the *Federal Real Property and Federal Immovables Act* (S.C.1991, chapter 50) and dated January 5th, 2005;

(the "Lessor")

AND

THE CITY OF POWELL RIVER, incorporated as a municipal corporation pursuant to the Municipal Act of British Columbia with an office at 6910 Duncan Street, Powell River, British Columbia V8A 1V4;

(the "Harbour Authority ")

The Lessor and the Harbour Authority jointly referred to as the "Parties";

The Parties agree as follows:

SECTION 1
DEFINITIONS

1. Unless otherwise defined herein the following words and expressions, wherever used in this Lease, have the following meaning:

1.1 "Contaminants"

Any substance or group of substance specified on the List of Toxic Substances in Schedule 1 of the *Canada Environmental Protection Act* in a quantity or concentration that exceed those set forth in regulations made under the *Canada Environmental Protection Act*.

1.2 "Emergency"

A present or imminent event which can include but is not limited to; fire, drowning or serious injury, weather, earthquake, tsunami, serious crime, confined space incident, collision, sinking, bomb threat, demonstration and pollutant spill, which requires prompt coordinated action to protect the health, safety and welfare of people or to limit damage to property.

1.3 "Expenses"

Expenditures, Expenses and costs of all kinds incurred by the Harbour Authority, including capital and non-capital expenditures.

1.4 "Force Majeure"

An act of God, extraordinary weather conditions (including hurricanes or ice), strikes or labor troubles, hostilities, war, restraint or seizure by any government or belligerent party, riot or civil commotion, theft or pilferage, epidemic, quarantine, embargo, or any similar circumstances beyond the control of the signatories to this Lease.

1.5 “Harbour”

The harbour listed in Schedule 1 to the *Fishing and Recreational Harbours Regulations*, SOR/78-767 of the Lease, in which is located the Leased Area and named in Section 4 of this Lease.

1.6 “Improvements”

Any building work, construction or modification of new or existing facilities, carried out or erected by the Harbour Authority on the Leased Area listed or not in Schedule “E” for the benefit of the Harbour Authority.

1.7 “Lease”

This agreement and the attached SCHEDULES, which are incorporated into and form a part of this agreement.

1.8 “Leased Area”

The facilities and area leased by the Lessor to the Harbour Authority under this Lease (and land covered by water) described in SCHEDULE “A”, and as outlined in SCHEDULE “A.1”.

1.9 “Leased Equipment”

The equipment leased by the Lessor to the Harbour Authority under this Lease described in SCHEDULE “B”.

1.10 “Operations, Maintenance and Repairs”

Work normally carried out by the Harbour Authority and Lessor at their own expense during the Term of the Lease, and as mentioned and described in SCHEDULES “C” and “D”.

1.11 “Public Purpose”

Facilitating the public right of navigation by providing a safe and accessible harbour while continuing the original and developing program intent of the public purpose, which is primarily to support commercial fishing activities.

1.12 “Regional Director”

The individual responsible for the Small Craft Harbours program in the regional office of the Fisheries and Oceans Canada, for the area in which the Leased Area is situated, and any person authorized to act on that person's behalf.

1.13 “Release”

Includes, but is not limited to, any release, spill, leak, pumping, pouring, emission, emptying, discharge, injection, escape, leaching, migration, disposal or dumping.

1.14 “Term”

The original FIVE (5) years period and THREE (3) consecutive FIVE (5) years optional renewal period that automatically comes into effect the day after the first period.

SECTION 2 **INTERPRETATION**

2. Unless otherwise stated herein, the Parties agree that this Lease shall be interpreted as follows:

2.1 Number and Gender

In this Lease, the singular shall include the plural and unless the context otherwise requires, a reference to one gender shall include reference to the other genders.

2.2 Headings and Captions

Headings and section numbers are inserted for convenience of reference only and are not to be considered when interpreting this Lease.

2.3 Entire Agreement

This Lease constitutes the entire agreement between the Lessor and the Harbour Authority and supersedes all negotiations, communications, verbal representations and previous agreements between the Lessor and the Harbour Authority.

2.4 Invalidity of Provisions

The invalidity or unenforceability of any provision of this Lease, or any covenant in this Lease, shall not affect the validity or enforceability of any other provision or covenant in this Lease. Any invalid provision or covenant is severable.

British Columbia and the Federal laws of Canada.

2.5 Applicable Law

This Lease shall be interpreted and enforced according to the laws of the province of British Columbia and the Federal laws of Canada.

2.6 Time of the Essence

Time is of the essence of this Lease and of every part of it, except as is otherwise provided in this Lease.

SECTION 3 **USE OF THE LEASED AREA AND THE LEASED EQUIPMENT**

3. The Harbour Authority shall use and occupy the Leased Area and the Leased Equipment for the purposes of operating, maintaining and managing the public commercial fishing harbour (s), a scheduled Harbour (s) under the *Fishing and Recreational Harbours Act* (R.S.C 1985, Chapter F 24) and Regulations, as amended.

3.1 The Harbour Authority shall not modify the use or the description of the Leased Area and the Leased Equipment without the prior written consent of the Lessor.

SECTION 4 **LEASE**

4. The Lessor hereby leases to the Harbour Authority the Leased Area and the Leased Equipment described hereinafter:

DESCRIPTION:

4.1 City of Powell River (see SCHEDULES “A”, and “A.1”, for a specific description of the Leased Area, & Leased Equipment, located at 6910 Duncan street, Powell River, British Columbia, known as Powell River South, Scheduled in Schedule 1 of the *Fishing and Recreational Harbour Regulations* (SOR/78-767).

SECTION 5 **TERM OF LEASE**

5. This Lease is for a term of FIVE (5) years, beginning on the first (1st) day of April, two thousand eighteen (2018) and ending on the thirty-first (31st) day of March, two thousand twenty-three (2023).

Upon the expiry of the Term, this Lease shall be automatically renewed for THREE (3) consecutive five-year terms, under the same conditions and provisions of this Lease, unless the Harbour Authority shall give the Lessor or the Lessor shall give the Harbour Authority notice of non-renewal at least six (6) months before the expiration of the Term mentioned in the above paragraph or at least six (6) months prior to the expiration of the renewed Term, that is, prior to the thirty-first (31st) day of March, two thousand twenty-three (2023).

No renewal shall extend beyond the thirty-first (31st) day of March, two thousand and thirty-eight (31/03, 2038). **(20 years)**

5.1 Overholding

If the Harbour Authority continues to occupy or to use the Lease Area and Lease Equipment after the expiry of the Term, or any renewed Term:

- (1) The tenancy created shall be a tenancy from month to month rather than a tenancy from year to year; and
- (2) The Terms, covenants and conditions of this Lease will apply to the tenancy at will so far as they are applicable.

5.2 Utilities and Service Reservation

- (1) The Lessor and its lessees, subordinates, agents, contractors and licensees have the right to maintain and operate utility services installed on the Leased Area on the commencement date of the Term and any Overhold period.
- (2) The Lessor may grant at any time during the Term a lease, licence or easement, as the case may be, granting the right or privilege or permission to install, lay, maintain, and use utilities or services on, over or across the Leased Area.
- (3) The Lessor is not responsible for providing utilities or services of any kind, including electricity, water and sewerage, to the Leased Area.

SECTION 6 **CONSIDERATION**

6. There is no rent charge to the Harbour Authority as the management service of the Leased Area for Public Purposes constitutes good and sufficient consideration to the Lessor.

SECTION 7 **OBLIGATIONS OF THE HARBOUR AUTHORITY**

7. The Harbour Authority shall:

7.1 Operational Costs

Pay the operational costs attributable to the Leased Area and the Leased Equipment for the services provided by the Harbour Authority. Further information on the role of the Harbour Authority with respect to operational costs is provided in SCHEDULE "D".

7.2 Charge User Fees to Harbour users

Establish a user-fee schedule and collect sufficient fees for the Harbour Authority use from harbour users to cover annual operational and maintenance costs. The Harbour Authority model is based on a user-pay system whereby Harbour users pay fair compensation for the use of the Leased Area and the Leased Equipment. For greater clarification: None of these user fees are set by or collected for the Lessor.

7.3 Taxes and Costs

Pay all costs, taxes, assessments, rates, and charges applicable and imposed by the Government of Canada, Canadian agencies and any governmental Canadian authority, the Government of British Columbia, provincial agencies and any governmental provincial authority and the Qathet Regional District during the Term of this Lease related to the Leased Area and the Leased Equipment and the Harbour Authority's use thereof.

7.4 Public Access

Ensure that the public has safe access to the Leased Area for Public Purpose.

The Harbour Authority may deny access or use of the Leased Area and the Leased Equipment to any person, vehicle or vessel where such access or use would be contrary to the Public Purpose uses of the Leased Area and in particular where the Harbour Authority reasonably believes that the denial of access is necessary as a matter of safety for other users.

7.5 Harbour Rules and Policies

Develop rules and policies and apply the rules and policies to ensure the safe, equitable and consistent operation of the Harbour for Public Purposes, taking into account known uses of the Harbour, demands placed upon it and local conditions affecting it. Such rules and policies shall be communicated to users, made publicly available and the Harbour Authority shall take reasonable steps to enforce such rules.

7.6 Non-compliant Users

Make every reasonable effort to address cases where users do not respect the authority of the Harbour Authority as manager of the Harbour, or the harbour rules or policies.

In cases of non-compliance to the *Fisheries and Recreational Harbours Act and its Regulations*, once the Harbour Authority has taken every reasonable measure in their capacity to rectify the situation, if there is still no compliance, it may refer the matter to the Lessor seeking the intervention of the Lessor when it is in their authority to do so.

The Harbour Authority must document all pertinent information regarding an incident and maintain these records for the use of the Lessor.

7.7 Operations, Maintenance & Repairs of the Leased Area and the Leased Equipment

Carry out, at its own expense, all Operations, Maintenance & Repairs regarding the Leased Area and the Leased Equipment in which the Harbour Authority is responsible for, as outlined in SCHEDULES "C" and "D". Inform the Lessor, within 30 days of becoming necessary, any Operations, Maintenance & Repairs in which the Lessor is responsible for as outlined in SCHEDULES "C" and "D" regarding the Leased Area and the Leased Equipment.

7.8 Insurance Coverage – Improvement Works and Operations, Maintenance & Repairs

Require general contractors, subcontractors or tradesmen retained by the Harbour Authority to carry out work for Improvements or Operations, Maintenance & Repairs, in the Leased Area or in relation to the Leased Equipment, to provide to the Harbour Authority, prior to commencing any work or repair, with evidence of adequate insurance coverage for the work to be undertaken.

7.9 Cleanliness of the Leased Area

Use best efforts to keep the Leased Area and the Leased Equipment clean and tidy and in particular, promptly remove all litter and garbage from the Leased Area and the Leased Equipment.

7.10 Emergency Response

Take necessary precautions to prevent emergencies. The Harbour Authority shall have and apply emergency procedures and take appropriate action in the event of an emergency.

7.11 Protection of Leased Area and Leased Equipment

Take all appropriate measures to ensure the protection of the Leased Area and Leased Equipment.

7.12 Unsafe Conditions

Upon becoming aware, immediately inform the Lessor of any unsafe condition occurring in the Leased Area or relating to the Leased Equipment and immediately erect barriers or take other safety measures as may be necessary whenever an unsafe condition shall occur on the Leased Area.

7.13 Private Aids to Navigation

Ensure, at its expense, that all Private Aids to Navigation it owns and that are located on the Leased Area at the date of signature of this Lease are maintained in accordance with a high standard of reliability and conform with the provisions of the *Private Buoy Regulations* (SOR/99-335).

7.14 Improvements Proposed by Third Parties

Present all recommended third party improvements to the Lessor and receive the Lessor's written approval prior to commencement of such improvements.

7.15 Notification of Potential Lawsuits or Court Activity

Notify the Lessor immediately after becoming aware that any aspect of the Leased Area or Leased Equipment has become subject to any potential lawsuits or legal action.

SECTION 8 **OBLIGATIONS OF THE LESSOR**

8. The Lessor is responsible for the following:

8.1 Repairs to Leased Area and Leased Equipment

The Lessor maintains the Leased Area and the Leased Equipment in good repair, in accordance with the "Lessor's Responsibilities" outlined in SCHEDULE "C" and "D" except for Improvements owned by the Harbour Authority outlined in SCHEDULE "E" and associated Maintenance and Repairs. The Lessor shall make the necessary repairs resulting from an Act of God. This responsibility is qualified in the Lessor's absolute discretion, deems necessary and at a time when it has funds available for such repairs.

8.2 Non-compliant Users

When it is in their authority to do so, and once the Harbour Authority has done everything in their power, in cases of non-compliance, the Lessor will take action when it is judged by the competent authorities that there is violation of the *Fisheries and Recreational Harbours Act* or its Regulations.

SECTION 9 **IMPROVEMENTS**

9.1 The Harbour Authority may, at its own expense, build or install Improvements on or in the Leased Area only upon prior written approval from Lessor. The Harbour Authority may also make Improvements to the Leased Equipment, upon prior written approval from Lessor.

9.2 To this effect, the Harbour Authority shall provide, at its expense, prior to the commencement of any work, a written description of the project describing the proposed Improvements; in particular, in the case of Improvements relating to the Leased Area and Leased Equipment at the request of the Lessor, the Harbour Authority shall provide a survey or other acceptable document describing and showing the Improvements to be built on or in the Leased Area or relating to the Leased Equipment.

9.3 The Parties agree that the Harbour Authority shall be the owner of all Improvements made on or in the Leased Area or related to the Leased Equipment.

9.4 The Harbour Authority will be liable for all risks and Expenses, including without limiting the generality of the foregoing, all construction and modification costs, required training, insurance, permits and inspections related to all Improvements made in or on the Leased Area or relating to the Leased Equipment.

9.5 The Harbour Authority ensures, at its expense, that all Improvements owned by it on or in the Leased Area and relating to the Leased Equipment are maintained in good condition and in reasonably good repair and comply with applicable construction and engineering standards, and shall therefore carry out all the necessary work, and pay all the necessary costs to that effect.

9.6 In the absence of an agreement to the contrary between the Parties, upon the expiration or termination of this Lease, the Harbour Authority shall, at its own expense, remove the Improvements made by the Harbour Authority to the Leased Area or to the Leased Equipment during the Term of this Lease and restore them to their

initial condition. In the event that the Harbour Authority fails to remove said Improvements within thirty (30) days of a written notice from the Lessor to the Harbour Authority to that effect, the Lessor shall be entitled to exercise the following options:

- a) Remove the Improvements located in, or on, the Leased Area or those made to the Leased Equipment and restore same in their initial condition at the expense of the Harbour Authority; or
- b) Take possession of the Improvements, and thus obtain all relevant property rights without being liable to paying any indemnity to the Harbour Authority.

9.7 The Parties recognize that the Improvements made by the Harbour Authority to the Leased Area and the Leased Equipment prior to the conclusion of this Lease and approved by the Lessor are described in SCHEDULE “E”, which has been signed by both Parties.

SECTION 10 **ACCOUNTING RECORDS AND AUDIT**

10.1 The Harbour Authority shall maintain books and records of account in respect of this Lease in accordance with generally accepted accounting practices. In addition, keep such books and records readily available.

10.2 On or before June 1st, each year of the Term of this Lease, or as mutually agreed, the Harbour Authority shall provide the Lessor with a statement, in a form deemed satisfactory to the Lessor.

10.3 During business hours, and upon receipt by the Harbour Authority of reasonable notice to that effect, the Lessor may audit and inspect the books, accounts and other records of the Harbour Authority. The Lessor may make copies and take extracts therefrom. The Harbour Authority shall provide the Lessor with the information required by Lessor for the audits and inspections.

SECTION 11 **ENVIRONMENTAL PROTECTION**

11.1 The Harbour Authority agrees to comply with, all federal environmental legislation, including the relevant provisions of the *Canadian Environmental Protection Act*, applicable to the Leased Area, as well as with the regulations and guidelines made and established hereunder, and all applicable provincial, territorial and municipal environmental legislations, regulations, rules or guidelines applicable to the Leased Area and the Leased Equipment.

11.2 In collaboration with the Lessor, the Harbour Authority shall implement environmental best management practices and an environmental management plan for the Lease Area and Leased Equipment, to the satisfaction of the Lessor.

11.3 The Harbour Authority agrees to immediately inform the Lessor upon becoming aware of the Release of Contaminants on or in the Leased Area, Leased Equipment or Improvements and follow their Environmental Emergency Response Plan (EERP). Once the Harbour Authority has become aware of a Release of Contaminants the Harbour Authority shall collaborate with the Lessor and any other government entities to help in efforts to determine the source or cause of the Release of Contaminants.

11.4 The Harbour Authority agrees to remediate, at its expense, and in accordance with applicable federal, provincial and municipal bylaws, any or all of the Leased Area and the Leased Equipment that has been contaminated by the Release of Contaminants resulting from the acts of the Harbour Authority, its members (only when the member is performing duties of the Harbour Authority), employees or agents immediately upon becoming aware of such Release of Contaminants.

11.5 Notwithstanding the aforementioned, the Lessor shall be liable for any Environmental Contaminant that can be directly and unequivocally be attributed to the Lessor’s use of the Leased Area and Leased Equipment prior to the commencement of this Lease.

SECTION 12
LESSOR ACCESS

12. The Lessor's officials, employees, agents, mandataries and contractors shall have a right of access to the Leased Area or any part of it, to verify the condition of the Leased Area and the Leased Equipment, to effect repairs and for any other purpose. Such right of access shall be exercised reasonably.

SECTION 13
ASSIGNMENT – SUBLETTING

13.1 The Harbour Authority shall not assign any of its rights and obligations under this Lease or sublet the whole or any part of the Leased Area and Leased Equipment for any purpose whatsoever without the prior written consent of the Lessor. No sublease shall exceed the expiry of this Lease.

13.2 No sublease shall exceed the Term of this Lease or its subsequent renewal, if any. A sublease may be renewed for the Term not exceeding the renewal of this Lease, but only in the case of a renewal of the Lease pursuant to Section 5.

13.3 The use of the Leased Area and Lease Equipment pursuant to harbour user agreements shall not be considered a sublease of this Lease.

SECTION 14
MORTGAGING

14. The Harbour Authority hereby agrees that it shall not mortgage or otherwise encumber any part of the Leased Area, the Leased Equipment or any other type of its leasehold interest. The Harbour Authority can decide to mortgage Harbour Authority assets.

SECTION 15
COMPLIANCE WITH LAWS AND REGULATIONS

15. The Harbour Authority shall comply with all applicable federal, provincial and territorial laws, regulations and rules and all municipal bylaws applicable to this Lease.

SECTION 16
DISTURBANCES OR NUISANCE

16. The Harbour Authority shall use best efforts to not cause or permit any act that constitutes or may constitute a disturbance, or nuisance whatsoever, detrimental or likely detrimental to the enjoyment of the Leased Area, or the Leased Equipment or any other affected person.

SECTION 17
INDEMNIFICATION

17. During the Term of this Lease, the Harbour Authority shall indemnify and hold harmless the Lessor, its ministers, employees, servants or agents, from and against any and all claims, penalties, actions of any nature whatsoever arising from the actions of the Harbour Authority, its members, employees or agents or any other person authorized by the Harbour Authority to use the Leased Area and to use the Leased Equipment having harmed any person, including the Lessor, its employees, servants or agents, or harmed any property, due to a fault, negligence or omission on the part of the Harbour Authority, its members, employees or agents or any other person authorized by the Harbour Authority to use the Leased Area and to use the Leased Equipment.

SECTION 18
TERMINATION

18.1 The Lessor may terminate this Lease at any time upon prior written notice of ninety (90) days signed by the Lessor and served to the Harbour Authority or to one of its representatives, or sent by registered mail to the address given in Section 22. The Lessor shall not be liable to the Harbour Authority, its employees, members and users for any damages or losses incurred by the termination of the Lease.

18.2 The Harbour Authority may terminate this Lease at any time upon prior written notice by way of Harbour Authority resolution or board motion of ninety (90) days, signed by the Harbour Authority and delivered to the Lessor or to one of its representatives, or sent by registered mail.

SECTION 19
DISPUTE RESOLUTION

19. In the event of any dispute, conflict, claim or controversy (hereinafter referred to as "Dispute(s)") relating to this Lease, the Parties shall use their best efforts to settle any such Disputes through negotiation or mediation. If the Parties fail to resolve a Dispute within a period of thirty (30) days or such greater period as may be mutually agreed upon, either Party may refer the Dispute to arbitration in accordance with the *Commercial Arbitration Act*. The Parties agree to have arbitration hearings in Vancouver, British Columbia.

SECTION 20
DEFAULTS

20. In the event that during the Term of this Lease and at its renewal:

- 1) The Harbour Authority fails to cure any failure to fulfill obligations, provided herein within thirty (30) days or within a reasonable period of time as may be appropriate according to the nature of the failure indicated in the Lessor's written notice sent to the Harbour Authority;
- 2) The Harbour Authority shall use or permit anyone to use the Leased Area or the Leased Equipment for purposes other than activities that can be reasonably associated with those of a harbour including economic development activities, without the written consent of the Lessor;
- 3) The Harbour Authority becomes insolvent or avails itself of any law relating to insolvency, or is subject to proceedings under such law;
- 4) Measures shall be taken seeking the liquidation or dissolution of the Harbour Authority;
- 5) A receiver, trustee, guardian, or any other similar official shall be appointed with respect to the assets located on the Leased Area, at the business place of the Harbour Authority or at the place of the Harbour Authority itself; or
- 6) The Harbour Authority makes false declarations to the Lessor in connection with this Lease;

the Harbour Authority shall then be immediately deemed to be in default, and without notice or demand on the Harbour Authority the Lessor shall be entitled, in its sole discretion, to exercise the following options, which shall be cumulative in nature, in the following order:

- a) The Lessor shall be able to take measures to rectify or to attempt to rectify, at the expense of the Harbour Authority, any default on the part of the Harbour Authority under this Lease and without liability to the Lessor for any damage caused to the Harbour Authority. The Lessor shall have access to the Leased Area and to the Leased Equipment for this purpose;
- b) The Lessor shall be entitled to rescind this Lease, upon written notice to the Harbour Authority to that effect; without liability to the Harbour Authority for any damage caused thereby to the Harbour Authority, its employees, members or users; in such case, the Harbour Authority shall no longer have the right to remedy the default(s) in question;

irrespective of the option exercised by the Lessor, it shall maintain the right to recover, at any time, from the Harbour Authority, all damages the Lessor shall have suffered as well as all Expenses incurred as a result of any default.

SECTION 21
NO PARTNERSHIP, JOINT VENTURE AND AGENCY

21. The Lessor and the Harbour Authority hereby declare expressly that they do not intend to create a joint venture or a relationship of principal and agent. Nothing contained in this Lease, nor any measure taken by the Lessor or the Harbour Authority shall have the effect of creating a joint venture, or an agency, or shall be deemed

to have that effect. No Party herein shall hold itself out as the agent of the other Party. In addition, no party herein is authorized to act on behalf of the other Party.

SECTION 22
NOTICES

22. Any notice given pursuant to this Lease shall be in writing and delivered personally, by courier, registered mail, e-mail or by telecopy and, unless notice to the contrary is given, shall be addressed as follows:

22.1 To the Lessor:
Small Craft Harbours
Attn: Regional Director
401 Burrard Street
Vancouver, BC V6C 3S4

Email: DFO.PACSCH-PPBPAC.MPO@dfo-mpo.gc.ca

22.2 To the Harbour Authority:
City of Powell River
Attn: Mark Rowlands, Director of Infrastructure Services
6910 Duncan St
Powell River, B.C. V8A 1V4

Email: mrowlands@powellriver.ca

22.3 A notice shall be deemed to have been received when the postal receipt is acknowledged by the Party to whom it shall have been sent, if sent by registered mail, and on the following business day if sent by telecopy, e-mail or courier or delivered in person during business hours or the next day.

22.4 Either Party may change its address by giving a notice of change of address in writing to the other Party.

SECTION 23
GENERAL PROVISIONS

23.1 Members of Parliament

No member of the House of Commons shall hold any interest in this Lease or receive any benefit therefrom.

23.2 Public Office

No former Public Office Holder not in compliance with the post-employment provisions of the Federal *Conflict of Interest and Post-Employment Code for Public Office Holders* shall derive any direct benefit from this Lease.

23.3 Survival of Lessor's Rights and Harbour Authority's Obligations

The Lessor's and Harbour Authority's rights and obligations under sections 12 and 19 shall survive the expiration or termination of this Lease.

23.4 Amendments to the Lease

No amendment to this Lease, excluding SCHEDULES "A" and "B", will bind the Lessor or the Harbour Authority unless it has been made in writing and signed by both Parties.

23.5 Registration

In the event that this Lease is registered in the appropriate land registry office, the Harbour Authority shall pay all the applicable costs, as well as the costs of copies required for the Lessor.

23.6 Waiver of Right

No waiver, release, or amendment relating to any terms or obligation of this Lease by the Lessor shall be effective unless it is made in writing and signed by both Parties. The failure of a Party to require the performance of an undertaking, obligation or Term of this Lease, or to exercise any rights granted hereunder, shall not be construed as a waiver thereof.

23.7 Force Majeure

Neither the Lessor nor the Harbour Authority shall be deemed to be in default of any obligation provided for in this Lease if such failure shall result from Force Majeure. Any applicable deadline for performing the obligation shall be extended accordingly.

23.8 Successors and Assigns

This Lease shall inure to the benefit of the Parties and of their heirs and successors.

23.9 Title Defect

The Harbour Authority releases the Lessor from all liability respecting any defect in title. It agrees that it shall have no recourse against the Lessor if the Lessor’s title to the Leased Area is defective or if this Lease proves ineffective because of any defect in the Lessor’s title.

23.10 Counterparts; Electronic Execution

The Parties agree to use technological processes to sign this agreement. The Parties further acknowledge that by signing and sending this agreement electronically, they are bound by the terms of the agreement, and acknowledge that it is enforceable against them, with the same legal and contractual obligations as if the Parties had signed this agreement by hand on a paper version.

23.11 Independent Legal Advice

The Harbour Authority hereby certifies that it has had the benefit of independent legal advice, or has had the opportunity to seek independent legal advice.

IN WITNESS WHEREOF Parties have signed this Lease, in duplicate as follows:

His Majesty the King in right of Canada, by his representative at Vancouver, British Columbia, this day ____ of _____ two thousand and twenty-six (2026).

SIGNED, SEALED AND DELIVERED

His Majesty the King in right of Canada

Witness

per: _____

City of Powell River, by its representative, at Powell River, British Columbia, this day ____ of _____ of two thousand and twenty-six (2026)

SIGNED SEALED AND DELIVERED

City of Powell River

Witness

per: _____
(Ron Woznow, Mayor)

Witness

per: _____
(Peter DeJong, Corporate Officer)

SCHEDULE "A"
LEASED FACILITIES
POWELL RIVER SOUTH

SCH Code	<u>Leased Facilities</u>	<u>Description</u>
Harbour Infrastructure		
051	Water Lot	Block J of District Lots 5914 and 5988, Group 1 NWD
100	Channel	N/A
202	Basin	PT LT 5914 Berthing
301	Breakwater	Public Harbour BKW rocks rubblemound
600	Armour Unit	N/A
601	Shore Protection	Revetment rocks rip tap
600	Retaining Wall	N/A
700	Buoy	N/A
720	Aids to Navigation	N/A
Wharves & Floats Infrastructure		
401	Wharf	Wharf head (Lt. Veh) treated timber trestle
402	Wharf	Approach (Lt. Veh) treated timber trestle
400 / 800	Offloading Space	N/A
400	Fender	N/A
400	Ladder	N/A
400	Wheel Guard	N/A
500	Boat Grid / Platform	N/A
500	Launching Facility	N/A
500	Skidway/Slipway	N/A
801	Float	Main Float A treated timber
802	Float	Header Float B treated timber
803	Float	Header Float C treated timber
804	Float	Wing Float D treated timber pontoon
805	Float	Wing Float E treated timber
806	Float	Wing Float F treated timber
807	Float	Wing Float G treated timber
808	Float	Wing Float H treated timber
809	Float	Wing Float J treated timber
800	Anchor	N/A
800	Gangway	N/A
800	Mooring System	N/A
Building / Upland Infrastructure		

SCH Code	<u>Leased Facilities</u>	<u>Description</u>
000	Upland	N/A
500	Access Road / Facility Approach	N/A
900	Bait Shed	N/A
900	Community Storage	N/A
900	Service Building	N/A
920	Service Area	N/A
920	Parking Area	N/A
930	Road	N/A
950	Buildings owned by the Lessor	N/A
Services & Equipment		
400	Travel Lift	N/A
401	Crane	3-legged pullmaster PL5 – hydraulic tons:1.5
500	Haulout Engine	N/A
750	Waste Oil Storage Tank	N/A
940	Lighting	N/A
940	Sanitary Equipment/System	N/A
940	Electrical System	Electrical system
950	Fish Handling	N/A
950	Gear Handling	N/A
950	Ice	N/A
950	Fire Prevention System	Dry Lines & Fire Extinguishers
950	Offloading equipment	N/A

SCHEDULE to be amended as required and agreed upon by the Harbour Authority and Small Craft Harbour representative. Initialled by the Harbour Authority and Fisheries and Oceans Canada.

SCHEDULE "B"

LEASED EQUIPMENT

CITY OF POWELL RIVER

Equipment	Code	Description
		No Leased Equipment as of April 1st, 2018

SCHEDULE “C”

SCH OWNED INFRASTRUCTURE – ROLES AND RESPONSIBILITIES

Definitions of the different types of Maintenance & Repairs:

Visual Inspections, Clearing & Cleaning – actions to identify potential issues as well as keeping facilities and assets free of debris and hazards as well as ensuring that areas and assets are washed.

Minor Maintenance – simple, small-scale activities associated with the general upkeep of facilities and assets against normal wear and tear. Minor Maintenance requires only minimal skills or training. Minor Maintenance is done on a regular and ongoing basis in a routine, scheduled or anticipated fashion to prevent failure and/or degradation of facilities.

Minor Repairs – Minor projects that fix existing infrastructure that has become damaged, in order to restore to condition for safe operation. Typically would require the use of hand tools and/or heavy equipment and often would also require hiring a professional.

Major Repairs – Major projects to fixing existing infrastructure such as dredging, structural repairs and capital upgrades. SCH is responsible for these types of repairs.

CITY OF POWELL RIVER

Leased Facilities	Harbour Authority Responsibilities	Lessor’s Responsibilities <i>Subject to Availability of Funding</i>
Harbour Infrastructure		
Channel	N/A	N/A
Basin	Visual inspection, clearing and cleaning.	Major repairs.
Breakwater	Visual inspection, clearing and cleaning.	Major repairs.
Armour Unit	N/A	N/A
Shore Protection	Visual inspection	Major repairs.
Retaining Wall	N/A	N/A
Buoy	N/A	N/A
Aids to Navigation	N/A	N/A
Wharves & Floats Infrastructure		
Wharves	Visual inspection, clearing and cleaning. Minor maintenance. Minor repairs.	Major repairs.
Offloading Space	N/A	N/A
Fender	N/A	N/A
Ladder	N/A	N/A
Wheel Guard	N/A	N/A
Boat Grid/Platform	N/A	N/A
Launching Facility	N/A	N/A
Skidway/Slipway	N/A	N/A

Leased Facilities	Harbour Authority Responsibilities	Lessor's Responsibilities <i>Subject to Availability of Funding</i>
Floats/Floating Dock	Visual inspection, clearing and cleaning. Minor maintenance. Minor repairs.	Major repairs.
Anchor	N/A	N/A
Gangway	N/A	N/A
Mooring System	N/A	N/A
Building / Upland Infrastructure		
Upland	N/A	N/A
Access Road / Facility Approach	N/A	N/A
Bait Shed	N/A	N/A
Service Area	N/A	N/A
Parking Area	N/A	N/A
Road	N/A	N/A
Buildings owned by the Lessor	N/A	N/A
Service & Equipment		
Travel Lift	N/A	N/A
Crane	Visual inspection clearing and cleaning. Minor maintenance. Minor repairs.	Major repairs.
Haulout Engine/Winch	N/A	N/A
Waste Oil Storage Tank	N/A	N/A
Lighting	N/A	N/A
Sanitary Equipment and System	N/A	N/A
Electrical System	Visual inspection, clearing and cleaning. Minor maintenance. Minor repairs.	Major repairs.
Fire Prevention System	Visual inspection, clearing and cleaning. Minor maintenance. Minor repairs.	Major repairs.
Offloading Equipment	N/A	N/A

SCHEDULE to be amended as required and agreed upon by the Harbour Authority and the Small Craft Harbour representative. Initialled by the Harbour Authority and Fisheries and Oceans Canada.

SCHEDULE D
HARBOUR OPERATIONS – ROLES & RESPONSIBILITY

CITY OF POWELL RIVER

Task	Harbour Authority Responsibility	Lessor's Responsibility
Building Permits related to HA projects	Responsible for building permit applications, as well as payment of associated fees.	Written approval of Improvements as per S. 9 of the Lease.
Development Cost Charges related to HA projects	Responsible for development permit applications.	N/A
Emergency Response	Develop and implement emergency procedures. Provide and service fire extinguishers as required (for private HA buildings)	Provide technical support, installation and repair of safety equipment. Provide technical support and assistance in the development emergency procedures.
Environment	Implement a Harbour Environmental Management Plan (EMP).	Development of the Environmental Management Plan (EMP).
Minor Repairs	Provide priority list for minor repairs for short term harbour expenditures.	Assist in establishing minor repair lists.
Short and Long-Term Planning	Contributes to SCH planning.	Work with HAs on long term planning.
Signage	Develop and erect signage related to site operational/management issues such as: <ul style="list-style-type: none"> • harbour rules/policies, user fees, contact information, operational practices, safety, etc. 	Provide assistance as required. Develop and erect federal site identification sign.
Site Management	Manage day to day site activities such as: <ul style="list-style-type: none"> • Berthage assignment, safety, storage, parking, traffic control, access control and site administration. 	Support and advise as required.
Snow Removal/Ice Control	Address as required.	N/A
Records and Receipts and Budget	Maintain all financial records pertaining to day-to-day operations in accordance with standard accounting practices. Provide vessel count reports as required. Submits all annual reports/filings in accordance with all reporting deadlines.	Provide guidance as required.
Revenue Generation	The Harbour Authority shall generate sufficient revenue to cover all operational costs, defined as daily, monthly or annual charges for utilities, services, insurance, maintenance and taxes. (refer to SCHEDULE C)	Assistance in determining fee/ rate requirements.
Fee collection (NEW)	Responsible for making every reasonable effort to ensure funds due are received in a timely manner and documenting such efforts.	N/A
Rules and Regulations	Develop rules, policies, procedures and by-laws of the Harbour Authority.	Provides guidance in establishing rules policies, procedures and by-laws.

Compliance	Ensure compliance with harbour authority rules, policies, procedures and by-laws of the Harbour Authority.	Enforcement actions as per the <i>Fishing and Recreational Harbours Act</i> and Regulations (particularly on matters relating to infrastructure damage, user/public safety and public access).
Waste Management	Remove all garbage, recyclables, waste oil and pests as required.	N/A

SCHEDULE to be amended as required and agreed upon by the Harbour Authority and the Small Craft Harbour representative, Small Craft Harbours. Initialled by the Harbour Authority and the Department of Fisheries and Oceans.

SCHEDULE “E”
IMPROVEMENTS MADE BY THE HARBOUR AUTHORITY

CITY OF POWELL RIVER

** HA owned infrastructure is the sole responsibility of the HA.*

Facility	Code	Description
Sanitary	946	Sanitary owned by HA
Building	951	Office Building – owned by HA

The City of Powell River Harbour Authority Certified Resolution

This resolution has been created to authorize an individual to sign the Head Lease document between Small Craft Harbours, Fisheries & Oceans Canada, and the City of Powell River Harbour Authority.

Be it resolved that,

 is hereby authorized to sign the Small Craft Harbours Head Lease Agreement on behalf of the City of Powell River Harbour Authority, a non-profit organization, with the full approval and support of the Board of Directors.

This authorization is granted by the undersigned three (3) members of the Board of Directors and shall remain in effect until revoked in writing by the Board.

Approved by:

1) First Name, Last Name (printed): _____

Board title: _____

Signature: _____

Date: _____

2) First Name, Last Name (printed): _____

Board title: _____

Signature: _____

Date: _____

3) First Name, Last Name (printed): _____

Board title: _____

Signature: _____

Date: _____



Report for Information

Date of Meeting: June 2, 2026 File No.: 0645-20
To: Committee of the Whole
From: Sundance Topham, Chief Administrative Officer
Prepared By: Jessica Walls, Deputy Corporate Officer
Subject: Draft 2025 Annual Report

Purpose:

The purpose of this report is to present the draft 2025 Annual Report, as made available to all members of the public before receiving Council approval.

Background:

In accordance with section 98 of the *Community Charter*, municipal governments are required to prepare an annual report and make the report available for public inspection for a minimum of two weeks prior to approval. The legislated deadline for approval is before June 30 each year.

Discussion:

All senior staff have been engaged to assist in compiling data from their respective departments and areas. The draft annual report is now available at City Hall for inspection by members of the public. There will also be an opportunity for the public to provide input for Council's consideration at the June 18, 2026 regular Council meeting, where the draft Report will be brought forward for Council's approval along with any submissions received from the public. Staff have also placed notices for the 2025 Annual Report in the Powell River Peak newspaper.

Financial Implications:

Other than nominal operational costs for compiling and designing the report, there are no significant financial implications associated with releasing the Annual Report.

Operational Implications:

Preparation of the Annual Report each year is part of the regular work plan for the Administrative Services Department.

Strategic Priorities:

The Annual Report includes reporting on the objectives and measures established for the prior year in respect of Council's Strategic Priorities and the achievements realized in that year.

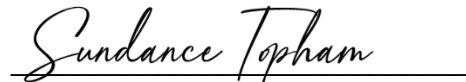
Attachments:

1. Appendix A – DRAFT 2025 Annual Report

Reviewed by:

- Administrative Services
- Finance Services
- Fire & Emergency Services
- Human Resources
- Infrastructure Services
- Parks, Recreation & Culture
- Partnerships, Intergovernmental & Public Relations
- Planning Services

Respectfully submitted,



Sundance Topham
Chief Administrative Officer



CITY OF POWELL RIVER
2025 ANNUAL REPORT

INTRODUCTION

Located in the traditional territories of the ʔamun Nation, Powell River has the coastal mountains in our backyard and the ocean on our doorstep. We provide a wonderful mixture of world class arts, culture, recreation, heritage, festivals and the best in education and infrastructure. All these things and more have drawn people to Powell River to build a different kind of life in a safe and comfortable environment with the best that British Columbia and Canada can offer.

One of the favoured destinations for people looking to escape the stress of the big cities, Powell River is attracting more and more entrepreneurs doing business globally, telecommuters, and retirees enjoying a balanced lifestyle.

Nestled within a lush temperate rainforest with a moderate climate on the Sunshine Coast, people describe Powell River as paradise to live, work and play. A haven for outdoor enthusiasts, there is every outdoor activity imaginable – hiking, kayaking, boating, sailing, sport fishing, and so much more. There is an abundance of beaches in the summer and spectacular skiing, sledding and snowshoeing in winter.

Powell River offers a wide range of activities for arts and culture enthusiasts. We are home to world renowned festivals, such as the International Choral Festival ʔatʔaymɪxw (Kathaumixw) and the Pacific Region International Summer Music Association (PRISMA) Festival.

Powell River people share a common purpose and great pride in our City. We are a welcoming community, working together in fellowship, shared values, beliefs, and goals.

This 2025 Annual Report highlights the City's place in making Powell River a healthy and thriving coastal community through innovative, effective, and responsible leadership.



1.6km of multi-use trail going from Brooks High School soccer fields to the Recreation Complex trails.

KEY STATISTICS

CITY OF POWELL RIVER

13,943

POPULATION

28.91 ^{SQ} _{KM}

AREA

QATHET REGIONAL DISTRICT

21,496

5,092 ^{SQ} _{KM}

ECONOMY

 Real Estate

 Green Energy

 Education Services

 Construction

 Health And Social Services

 Tourism

 Forestry

 Aquaculture

 Agriculture

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A MESSAGE FROM THE MAYOR

Ron Woznow
Mayor

I would also like to acknowledge the dedication and leadership of our community organizations and their volunteers whose time, skills and commitment support opportunities in sport, recreation, music and the arts across all ages, while also providing services and assistance for those in need.

Here are some exciting community highlights that happened in 2025:

- Celebrating 70 years of Powell River Regals hockey
- The Powell River Minor Hockey U15 boys' team winning gold at the Provincial Championships for the second year in a row
- The U11 and U13 girls' hockey teams becoming respective VIAHA North Island Champions
- The biannual International Choral ǵatʹaymixw (Kathaumixw) and the PRISMA (Pacific Region International Summer Music Association) Festival, both providing an opportunity for musicians and music lovers from around the world to experience Powell River.

With regard to economic development, new ownership of the tiskwat mill site by ʼaʼamun Nation and Cranberry Group presents new opportunities for future industrial development and business, including vertical farming.

I also wish to recognize those who engaged in the democratic process by participating in Council meetings and sharing their perspectives. Their ongoing involvement and voices helped inform and guide the decisions we made on behalf of the community.

Finally, as my tenure as Mayor comes to an end in October, I want to thank the community and residents of Powell River. I have appreciated the opportunity to represent our community.

The 2025 Annual Report provides an overview of our financial performance, highlights key achievements, and outlines our goals for 2026.

I want to recognize our City staff for their expertise and commitment, who have enabled the ongoing delivery and growth of the essential operations of the City. They have also provided Council with the information required to make strategic decisions.

Key achievements in 2025 include:

- Council's adoption of a Code of Conduct Bylaw to guide elected officials in carrying out their roles with integrity, respect, accountability, leadership, and collaboration.
- The Chief Administrative Officer's reestablishment of our team of Directors and other key leadership roles.
- The re-distribution of work throughout the City to increase consistency and efficiency and move forward with long-term projects such as the Fire Protection Master Plan and Transit Future Service Plan.

DECLARATION

In accordance with Section 98(2)(e) of the Community Charter, there were no declarations of disqualifications made under section 111 in 2025.

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City of Powell River



A MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

Sundance Topham
Chief Administrative Officer

I'm pleased to share the City of Powell River's 2025 Annual Report and reflect on the work accomplished over the past year.

Throughout 2025, Council's 2024 - 2026 Strategic Priorities continued to guide our efforts and help keep the organization focused on what matters most to the community.

Like many municipalities, we balanced a full range of operational responsibilities while also moving forward key strategic initiatives. We made solid progress in several areas, including the development of a Fire Protection Master Plan to support the sustainable delivery of fire protection and emergency services, the design and construction of the Mid-level Connector Multi-Use Pathway to encourage active transportation and contribute to a healthier community, and the renovation of the Library Façade.

A significant focus this year was on strengthening our organizational capacity. Staffing pressures and leadership transitions presented challenges, but they also created an opportunity to rebuild and position the organization for the future. Recruiting and supporting staff has been an important step toward improving stability and ensuring we can continue to deliver for the community.

We also spent considerable time working to improve our relationships with the important community organizations that make Powell River such a great community. Improved communications with the Powell River Community Forest, Powell River Chamber of Commerce, and the various community organizations and ratepayer groups ensures that a wide range of community voices are heard.

We also continue to build our important relationships with ƛaʔamun Nation and the qathet Regional District – along with our provincial and federal elected representatives. Now, more than ever, strong relationships are vital to community success.

I want to thank City staff for their ongoing dedication and professionalism. Their work is what keeps services running and projects moving forward. I'd also like to acknowledge Mayor and Council for their continued leadership and support.

As we move into 2026, we'll continue building on this foundation, focusing on strengthening the organization, advancing Council's priorities, building relationships, and delivering the services our community relies on every day.



Administration Highlights

33 Delegations to Council

16 Proclamations and flag raisings

Freedom of Information Requests

	2021	2022	2023	2024	2025
Number of Requests	61	33	30	45	42
Number of Unique Requestors	21	23	23	19	21
Total Pages Processed				2,400	3,159

MAYOR AND COUNCILLORS 2022-2026



Mayor Ron Woznow

Appointments and Liaisons: Chamber of Commerce, Regional Emergency Executive Committee



Councillor Earl Almeida

Appointments and Liaisons: Powell River Library Board Council Representative, qathet Tourism Society Council Liaison Appointee



Councillor Trina Isakson

Appointments and Liaisons: Parcel Tax Roll Review Panel, Municipal Insurance Association of BC Council Representative, Powell River Library Board, qathet Regional District Board Alternate Municipal Director for Councillor Elliott, Foundry qathet Liason Appointee, alternate Council Representative for Councillor Almeida



Councillor George Doubt

Appointments and Liaisons: Parcel Tax Roll Review Panel Council Representative



Councillor Cindy Elliott

Appointments and Liaison: Municipal Director - qathet Regional District Board, Parcel Tax Roll Review Panel, Council Representative Community Futures Development Corporation, Chamber of Commerce Alternate for Mayor Woznow", Community Advisory Group to Western Stillwater & Island Timberlands Council Liaison Appointee, Powell River Community Forest Ltd., Council Representative



Councillor Jim Palm

Appointments and Liaisons: Powell River Community Forest Ltd., alternate Council Representative for Mayor Woznow



Councillor Rob Southcott

Appointments and Liaisons: Regional Emergency Executive Committee, Council Representative, Municipal Director - qathet Regional District Board (as of November 2024)

MUNICIPAL SERVICES

The City of Powell River provides a wide range of core services to its residents, as well as a number of unique amenities including its harbours, airport, seawalk and campground.

ADMINISTRATION

- **Partnerships, intergovernmental & public relations**
 - Communications
 - Partnerships
 - Intergovernmental relations
- **Legislative Services**
 - Council & Committee meetings
 - Elections
 - Policy advice
 - Freedom of information services
 - Records management
 - Legal

FINANCE

- **Financial planning & analysis**
- **Financial services (accounts payable, accounts receivable, payroll)**
- **Grants**
- **Procurement**
- **Insurance & risk management**
- **IT Services**
 - Software
 - Network management

LIBRARY SERVICES

- **Circulation services**
- **Literacy & all-ages programming**

HUMAN RESOURCES

- **Hiring**
- **Labour Relations**
- **Policy Development**

FIRE & EMERGENCY SERVICES

- **Powell River Fire Rescue**
- **Emergency management**
- **Bylaw enforcement & animal control**

RCMP

- **Policing services**
- **Emergency response**
- **Highway patrol**

PLANNING SERVICES

- **Rezoning, building, development and variance permitting**
- **Subdivision approval**
- **Business licenses**
- **Building inspections**
- **Legislated planning (Official Community Plan, Housing Needs)**
- **Assessment, etc.)**
- **Policy planning (sustainability, climate/environment, social)**
- **Real estate development (City-owned properties, leases)**

INFRASTRUCTURE SERVICES

ENGINEERING

- **Asset management**
- **Engineering & project management**
- **Capital project management**
- **GIS mapping**

TRANSPORTATION

- **BC Transit, handyDART**
- **Equipment/Vehicle maintenance**
- **Powell River Airport (YPW)**
- **Harbours**
 - North Harbour
 - Westview/South Harbour
 - Boat ramps

PARKS, RECREATION & CULTURE

PARKS

- **Parks planning**
- **Horticulture, turf & irrigation services**
- **Park, beach & trail maintenance**
- **Park sanitation services**
- **Parks, Beaches, Fields & Trails, examples include:**
 - Willingdon Beach Park & Campground
 - Mowat Bay Beach
 - Gibson Beach
 - Powell River Dog Park
 - Sunset Park
 - Larry Gouthro Park
 - Lindsay Park
 - DA Evans Park
 - Timberlane Track
 - Townsite Tennis & Pickleball Courts
 - Millenium Park Trails
 - The Seawalk

OPERATIONAL SERVICES

- **Roads**
 - Road maintenance (paving & patching)
 - Snow removal
 - Sign maintenance
- **Solid Waste Collection (garbage, recycling, organics)**
- **Water Utility**
 - Water treatment
 - Utility maintenance (water, sanitary sewer & storm)
- **Sanitary Sewer Utility**
 - Wastewater Treatment Plant & lift stations

RECREATION & CULTURE SERVICES

- **Recreation services, programming, scheduling and operations (aquatic, ice, fitness, general interest, etc.)**
- **Facility bookings**
- **Parks & Field rentals**

FACILITIES MANAGEMENT

- **Municipal facilities management & maintenance (Civic Properties)**
 - City Hall
 - Public Works Building
 - Firehall
 - RCMP Building
- **Recreation & Culture Facilities**
 - Powell River Recreation Complex
 - Dwight Hall



STRATEGIC PLAN PILLARS 2024-26

The four pillars identify Council's strategic priorities - the outcomes we aim to achieve while serving our community.



**INTERGOVERNMENTAL
RELATIONS**



**HEALTHY
COMMUNITY**



**ENVIRONMENTAL
RESILIENCY**



**ECONOMIC
VIBRANCY**

INTERGOVERNMENTAL RELATIONS

STRATEGIC PLAN GOALS

- Take real steps towards reconciliation by renewing protocols for implementing the Community Accord, and working on issues brought forward by ʔamun (Tla'amin) Nation to C3 and Nation-City meetings.
- Take substantive steps toward reconciliation with ʔamun Nation, by engaging the public on the topic of a name change, including a possible new name, leading up to a public opinion poll timed with the 2026 municipal election.
- Advocate publicly to the provincial government for supports for mental health, community justice, and emergency response, in order to address the downloading of responsibilities to local government.
- Adopt a Council code of conduct.

WHAT WE ACHIEVED IN 2025

- ʔamun Fire Department + Powell River Fire Rescue collaborative grant process funded emergency-preparation projects that furthered working and personal relationships
 - Community Emergency Preparedness fund (CEPF)
 - Indigenous Engagement fund
- The Intergovernmental Relations Working Group continues to convene.
- Completion of a signed Wastewater Services Agreement between the City and ʔamun
- Participation in Annual Truth and Reconciliation Events (2024, 2025)
- Ongoing coordination between the City and ʔamun for emergency planning and communications.
- Ongoing monthly coordination meetings between ʔamun and City Infrastructure leadership are in place to share priorities, align projects, and address emerging issues in a proactive manner.
- Joint learning and training exchanges are occurring between City and ʔamun infrastructure staff, including collaboration on projects such as the Gibsons Beach boat launch and the ʔamun pumping station.
- The City and ʔamun are working collaboratively to implement service delivery and fee structures that are fair, transparent, and equitable for residents of both communities via Service Agreements and the ʔamun sanitary sewage force main to be transported and delivered to the CWWTP for treatment and discharge.
- Formal land acknowledgments have been incorporated into Government-to-Government Infrastructure meetings, reinforcing recognition of ʔamun territory and a shared commitment to respectful partnership (e.g., opening to a Gibson's Beach project meeting).
- Actively collaborating with ʔamun Nation through the provincial archaeological permitting (MAP) process on key City projects, including the seawall restoration and Logger Sports poles replacement. This includes early and ongoing consultation, and integration of ʔamun input into project design, timing, and construction approaches. Through this work, the City and ʔamun are jointly navigating regulatory requirements while protecting cultural heritage resources and supporting efficient, respectful project delivery (e.g., Logger Sports poles, and Seawall Restoration).
- Council passed resolutions in relation to extreme weather response shelters system and housing authority feasibility study work.
- City has lobbied provincial officials at the annual Union of British Columbia Municipalities Convention for funding for rehabilitation facilities in Powell River.
- City has worked with BC Housing to receive commitments for support for homelessness following shelter closure, including a new temporary shelter, as well as a new second supportive housing and permanent shelter facility.
- City has worked with Vancouver Coastal Health Authority to receive commitments regarding the Overdose Prevention Site as well as complex care.
- Council Code of Conduct Bylaw adopted March 2025

HEALTHY COMMUNITY

STRATEGIC PLAN GOALS

- Provide facilities and staff for recreation and culture activities that define our community and make it where people want to live, while working with nonprofit partners through grants and partnerships to achieve social goals.
- Prioritize lease of City-owned lands to support non-market/multi-family housing, child care, hospice, primary care, community uses, light industrial, mixed use, and economic diversification opportunities.
- Complete the Official Community Plan update, and integrate related bylaws and policies.
- Create a housing authority, working with partners to create sustainable, permanent affordable housing.

WHAT WE ACHIEVED IN 2025

- Department of Infrastructure hired a Project Manager for projects funded by Community Forests, to facilitate moving forward on outstanding recreation-based capital improvements.
- The Department of Parks, Recreation and Culture reorganized to better focus on providing recreation and culture activities.
- Multi-department collaboration with community groups regarding the use of City-owned land for recreation activities and community services.
- Continued to work with Powell River Community Forest Board and Powell River Community Forest Working Group to review and revamp the grant process to align with Council policy.
- Road closure bylaw adopted and application to Land Title Office pending, in support of a provincially funded second supportive housing and shelter facility on lands south of Joyce Avenue held by the City as former road dedication know as Complex Way.
- Staff continued to work on preparing the background information to support the OCP rewrite.
- Staff prepared and Council approved an amendment bylaw to align the OCP with Bill 44 legislation.
- Staff undertook work to provide Council Recommendations for OCP that support effective Fire Department governance, sound financial management and operational efficiencies and provide a defensible basis for policy development, budget planning, and resource allocation decisions by the City Council.
- Community Belonging Project Team presented their findings to Council in the fourth quarter of 2025.



ENVIRONMENTAL RESILIENCY

STRATEGIC PLAN GOALS

- Continue progress on safe and accessible active transportation corridors, and cooperate with regional partners to improve regional transportation (handyDART, transit, ferries, regional buses).
- Continue working towards climate change mitigation and adaptation by strengthening our commitment to decrease City GHG emissions and by updating bylaws and pursuing opportunities with climate resilience in mind.
- Advance to zero waste for solid waste and organics, including events/City spaces, and support of repair and reuse.

WHAT WE ACHIEVED IN 2025

- On-Demand transit services are being developed in collaboration with BC Transit to better match service delivery with real-time community needs. This flexible model improves coverage in lower-density areas, enhances accessibility, and provides a more efficient alternative to fixed-route services.
- Targeted route adjustments are being implemented to better align transit service with current travel patterns, key destinations, and community growth areas. These refinements aim to improve service efficiency, reduce travel times, and enhance connectivity across the transportation network as they are currently implemented.
- Through the BC Transit Shelter Program, new and upgraded transit shelters are being installed to improve accessibility, rider comfort, and system visibility. These BC Transit Shelter enhancements support increased ridership by providing safe, weather-protected waiting areas and strengthening the overall user experience such as at the Townsite Mall where three are being installed in April 2026.
- Phase two of the Townsite Pathway Lighting project completed.
- Work on the Transportation Master Plan to take place in 2026.
- An additional 2700 hours of service and three expansion buses to accommodate an increase in service frequency and service span length – starting in 2026.
- In partnership with BC Transit, the City is advancing the transition to battery electric buses, including the installation of supporting charging infrastructure.
- Mid-Level Connector Multi-Use Pathway Project completed.
- The City's fleet purchases have included purchasing electric vehicles to increase the number of electricity-powered vehicles to 8.
- City established monthly cross-departmental active transportation meetings to align planning, design, and implementation efforts, and ensure consistent application of standards, identification of funding opportunities, and integration of walking and cycling infrastructure across all related projects.
- A formalized process was put in place within Infrastructure Services to review all roadwork through an Active Transportation lens at early stages.
- Organics collection was implemented.



ECONOMIC VIBRANCY

STRATEGIC PLAN GOALS

- Create and implement a small business attraction and retention plan that improves conditions controlled by the City and increases ongoing two-way communications.
- Produce and implement an asset management plan that is economically sustainable.
- Explore opportunities for increased or new revenue generation across existing and possible activities and assets.
- Build on existing customer service to focus on a service-minded culture that helps businesses and residents “get to yes”.

WHAT WE ACHIEVED IN 2025

- The City hired a Real Estate and Development Specialist to assist with implementing a small business attraction and retention plan, and building on service-minded culture and customer service.
- The City hired a new Director of Infrastructure to assist with implementing an asset management plan and is actively recruiting for a Manager of Engineering who will be a major part of undertaking this project.
- Capital plan approved that includes numerous upcoming studies and reports that relate to best practices in managing horizontal assets. These projects highlight problem areas in the City’s utility systems that may need to be replaced or upgraded to provide more capacity and ensure fire flows and collection targets are met: Sewer Flow Monitoring, Sewage Pumping Station Study, Haslam Dam Engineering Review, Computer Modelling of City Drainage System and Hydraulic Modelling of Water System. On February 7th 2025, Council directed staff to increase Parks, Recreation and Culture revenue by 10%. To accomplish this, we:
 - increased our base fees and charges by 2.5% each year for the next 2 years, with select fees and charges rising closer to 15%.
 - continued to facilitate the ongoing increase in our budgeted usership of our parks and facilities through improved programs, services, and marketing of them.
- Collaboration between Infrastructure and Finance teams to align lifecycle planning and capital forecasting to ensure infrastructure investments are prioritized based on risk, service levels, and long-term affordability and sustainability.
- Parks, Recreation and Culture user-group meetings have been re-launched to improve communication and collaboration across our service areas.
- Through the Parks, Recreation and Culture re-organization, the Manager of Recreation position has been shifted to a Manager of Recreation and Culture Services role. This role will focus 100% on service and program delivery, representing a considerable increase from the past, and will fill a sizable service gap.
- The City’s Building and Fee Bylaws were updated to ensure building permit fees are charged more equitably. The change is expected to produce increased revenue for this application process.



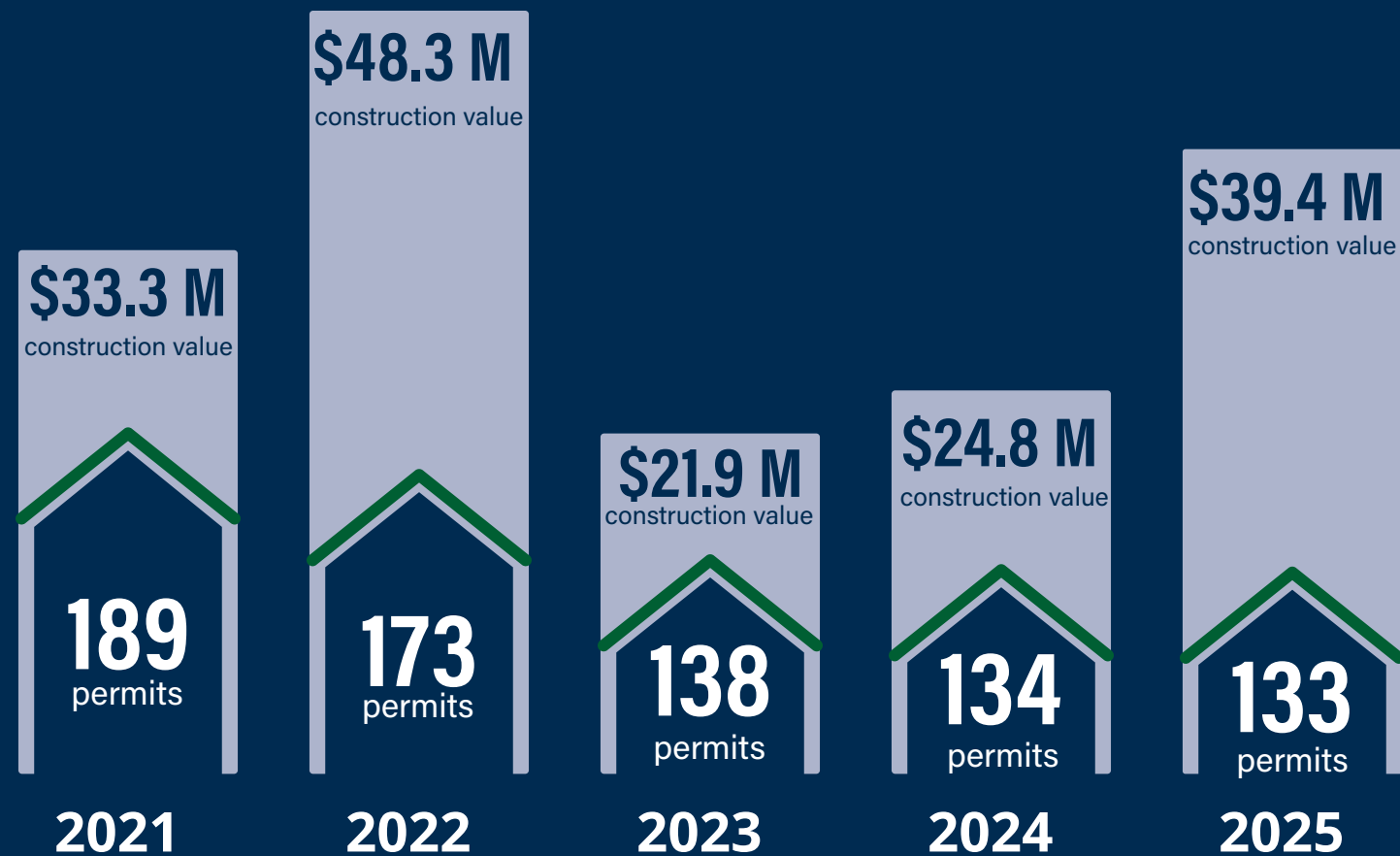


New 40-unit rental building completed in 2025.

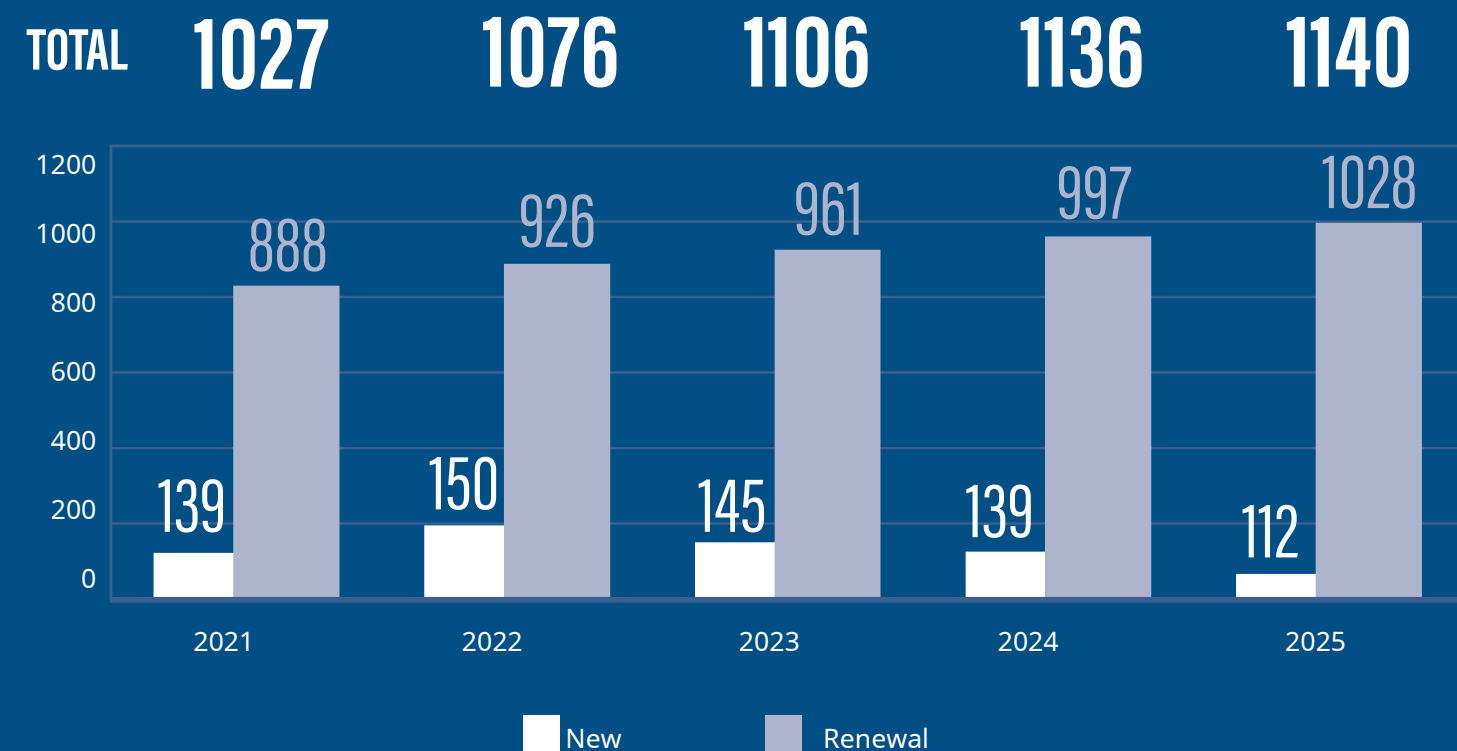
DEVELOPMENT APPLICATION STATISTICS

	2021	2022	2023	2024	2025
Total Applications Received	92	72	67	56	55
Total Application Fees collected	\$67,320	\$40,840	\$39,160	\$38,990	\$33,230

BUILDING PERMITS AND CONSTRUCTION VALUE



BUSINESS LICENCE STATISTICS





FIRE RESCUE

This year has seen significant progress in strengthening operational readiness and interagency collaboration through joint training initiatives with regional district partners and ʔamun Nation. These efforts have enhanced emergency response capability, interoperability, and resilience across jurisdictions, while also supporting disaster preparedness through shared planning and infrastructure improvements. The progress achieved this year reflects a strong commitment to collaboration, training excellence, and community safety. These joint efforts position all partner agencies to respond more effectively, cohesively, and safely to both routine and complex emergencies.



Strengthening Partnerships with ʔamun Nation

- Conducted joint training with the ʔamun Nation Department Operations Centre (DOC), focused on coordinated disaster response and emergency management integration.
- Continued to build a strong working relationship through regular engagement, fostering trust, communication, and unified command capability during incidents.
- Secured grant funding for the installation of a generator at the fire hall to support sustained DOC operations during power outages and large-scale emergencies.

Specialized Regional Programs

- Aircraft Crash Rescue Training
- Delivered regional-level preparedness for low-frequency, high-risk incidents, improving coordinated response capability.
- First Responder De-escalation Training
- Provided critical skills for managing complex human behavior, reducing risk to responders and the public.
- Live Fire Training (Regional)
- Conducted controlled live fire evolutions to maintain core firefighting competencies in realistic conditions.
- SCBA Technician Certification (Regional)
- Increased internal capacity for self-contained breathing apparatus maintenance and compliance, reducing reliance on external services.
- Sprinkler Protection Unit (SPU) Training (Regional)
- Expanded deployment capability for structure protection in wildland-urban interface (WUI) and mutual aid scenarios.

Regional Training Initiatives

A comprehensive suite of regional training exercises was delivered in collaboration with partner agencies, improving operational consistency and shared response capabilities:

- Forcible Entry Training
- Enhanced firefighter proficiency in rapid and effective building access under emergency conditions.
- Incident Management Training
- Focused on Incident Command System (ICS) principles, strengthening leadership, accountability, and multi-agency coordination.
- Electric Vehicle (EV) Extrication Training
- Addressed emerging risks and specialized tactics associated with EV incidents, including battery hazards and vehicle stabilization.
- Fireground Strategies & Tactics
- Reinforced modern suppression techniques, decision-making, and risk-based response approaches.

Outcomes & Benefits

- Improved interoperability and communication between regional partners and ʔamun Nation.
- Enhanced preparedness for large-scale emergencies and disasters through integrated DOC training and infrastructure investment.
- Increased technical competency across multiple specialized disciplines.
- Strengthened regional resilience through shared training resources and consistent operational standards.

PARKS, RECREATION, CULTURE PROGRAM HIGHLIGHTS

5053+

People took part in
registered programs

127 Annual memberships

99 x 6-month memberships

311 x 3-month memberships

687 x 1-month memberships

1726 x 10 visit passes

618 x 30 visit passes

34 Winter Wonderland rentals



Celebrated the 50th Anniversary of the Recreation Complex
with a showing of JAWS in the Aquatic Centre

PARKS, RECREATION, CULTURE

PROGRAMS

- 5 First aid programs
- Swim Lessons
 - 1,566 registrations
 - 784 preschool age
- Aquatic Leadership Courses
 - 2 x Bronze Medallion
 - 2 x Bronze Cross – Assistant Lifeguard
 - 1 x Swim Instructor
- 1 x National Lifeguard (NL) Pool, 3 x NL Pool Recertification, 1 x NL Waterfront Recertification.
- Summer Camps for ages 6 – 12: 196 registrations
- Mini Camps for ages 3 – 5: 85 registrations
- 87 Spring Hockey registrations
- 766 participants in registered Fitness programs

SPECIAL EVENTS

- Second Annual Community Wide Garage Sale. 29 tables booked.
- Monthly Seniors Together programs. 926 seniors attending.
- Canada Day
 - 6 local bands, 36 local vendors in attendance, fireworks finale
 - Canadian Heritage Grant of \$5,000 received to support Canada Day
- Four Music in the Park series at the Rotary Pavilion
- Celebrated the 50th Anniversary of the Recreation Complex December 8 – 13 featuring a Memory wall, holiday craft making for kids, free themed fitness, skates, and a showing of JAWS in the Aquatic Centre
- Breakfast with Santa: In partnership with the Rotary Club of Powell River, held two sold out breakfasts and hosted over 200 seats sold.
- 6th annual Light up qathet.





2025 WILLINGDON CAMPSITE BOOKINGS

10,983

Total bookings



JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
360	358	493	569	874	1248	2235	2320	1257	624	373	272

PARKS AND FACILITIES

Hazardous Tree Removal and Vegetation Maintenance

- Hazardous tree and vegetation maintenance performed at 33 separate City locations.

Gardening clean-up, pruning, and seasonal property preparation

- Street tree pruning performed on 75 trees at 10 locations.
- 14 new trees planted at strategic street and park-site locations.

Deep clean of parks infrastructure and amenities

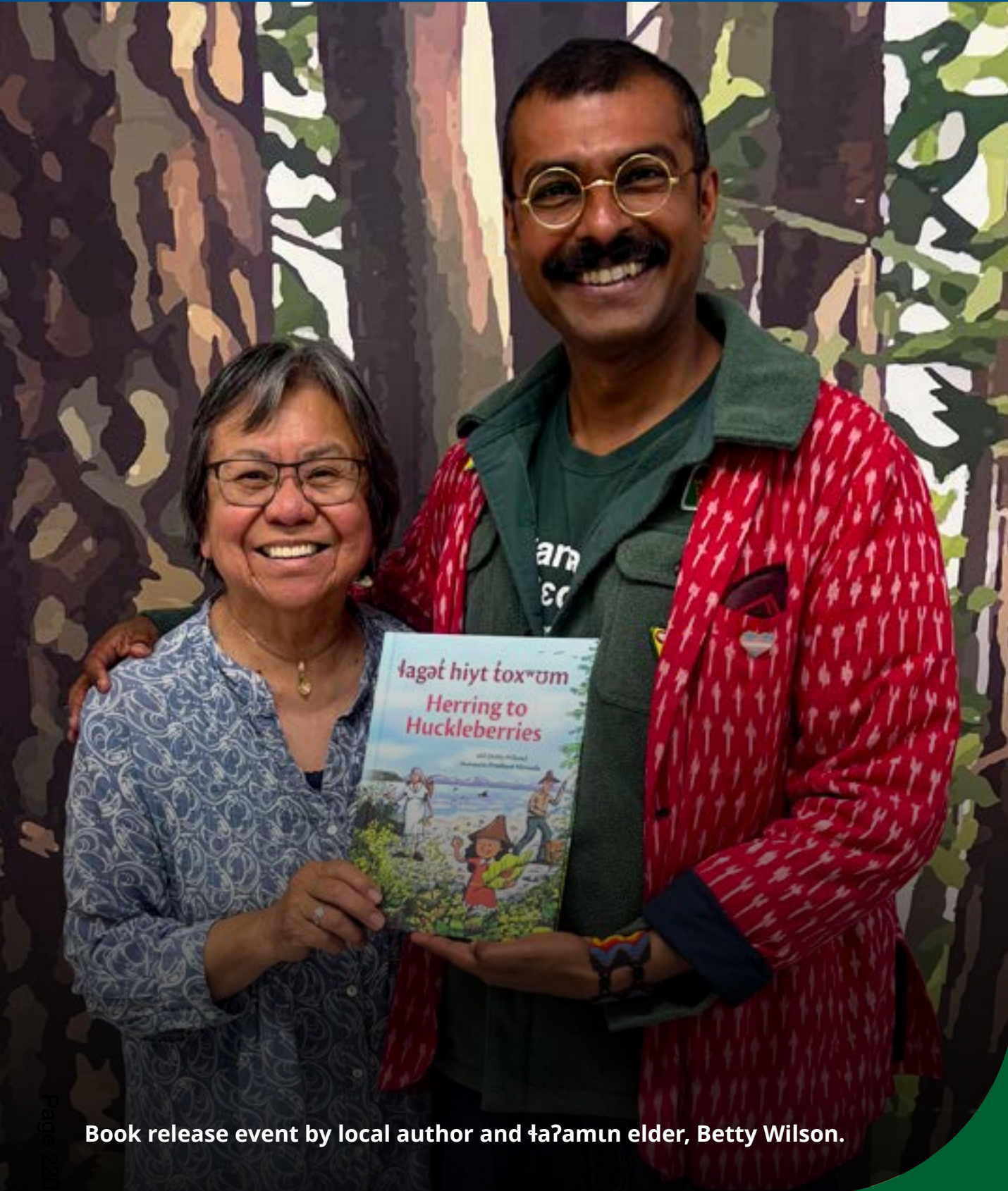
- Seasonal preparation, repairs, ongoing maintenance, and cleaning of 10 city playgrounds and associated equipment.
- Maintenance, servicing, garbage pick-up, and disposal at 60 public garbage and dog waste receptacles, at 18 separate locations, for an approximate annual total of 13 tonnes of waste disposal.
- Annual pressure washing of all vertical infrastructure and amenities like memorial park benches along entire City waterfront, and at various other priority locations (City Hall, Harbour, etc.).

Civic Properties

- Responsible for cleaning and maintaining all civic facilities and properties, an average of 18-20 properties per week
- Led, assisted, and completed a total of 27 capital projects and facility upgrades.
- Seasonal preventative maintenance and repairs such as painting tables and site furniture, various washroom buildings, winterizing and charging water lines, installing flags and banners, key cutting for staff and user access, monthly safety checks and alarm monitoring, coordinating power outage logistics, responding to damage and maintenance issues, building and installing various office furniture, washing windows and surfaces, deep cleaning facilities, assisting with event preparations, setup and takedown, performing regular inspections, replacement of furniture and fixtures, salting, snow and ice removal, annual roof and gutter maintenance, responding and remediating issues with failed equipment and building systems, assisting with harbour needs and requests, float repairs at Mowat Bay, boat launch and slip maintenance, and more.



POWELL RIVER PUBLIC LIBRARY



Book release event by local author and ʔaʔamun elder, Betty Wilson.

The library actively supports wellbeing in our community by providing access to educational and recreational information resources. The facility is widely used for a variety of purposes which support the health and development of our community.

Children's Programming

405 Registrants for the 27 Summer Reading Club.

Teen and Tween Programming

426 Total attendance at 33 Fantasy Adventure Club meetups.

Adults and Seniors Programming

60 Memoir Writers programs and events.

eBooks and eAudio on Libby

44,143 Items borrowed by 1,625 unique users.
7.4% increase over 2024.

Connectivity Access to the Internet

13,528 Public computer sessions.

Accessibility

The library is actively reducing barriers to service faced by people with disabilities. In 2025 the following were implemented:



Hearing loop installed at service desk.



Braille demonstration for the public.



Enhanced programming to support neurodivergent children.



Staff training on accessibility in libraries.

CASH GRANTS

Organization	Project	Amount
Powell River Public Library	Contribution agreement	\$1,073,403
Miklat Recovery House Society	Drug and alcohol recovery program building expansion	246,176
qathet Academy of Music & Arts Association	Roof replacement	203,000
Tourism Powell River	Contribution agreement	133,917
Powell River Health Care Auxiliary	Economy store renovations	70,000
Powell River Salmon Society	Remediation and security project	56,399
qathet Art Council	Contribution agreement	39,000
Myrtle Point Golf Club	Perimeter elk fencing	33,300
Powell River Community Services Association	Contribution agreement	32,738
Powell River Lawn Bowling	Improvements for accessibility	29,916
Powell River Farmers Agriculture Institute	Concrete floor in Quonset Hut	28,000
Sunshine Coast Tourism Society	Contribution agreement	28,000
Powell River Search and Rescue	Expand storage building and protective gear	27,571
Carlson Community Club	Club building equipment replacement and upgrade project	25,932
Pacific Region International Summer Music Association (PRISMA)	Contribution agreement	15,000
Powell River Curling Club	Sustainable community project	9,872
Lang Bay Community Club	Heat pump	9,775
Powell River Youth Soccer Association	Equipment storage at JP Dallos field	7,065
Powell River Kiwanis Housing Society	Range replacement and installation	6,750
qathet Museum & Archives Society	Artifact and exhibition conservation and security	6,749
Lift Community Services	Community garden remediation	6,057
qathet Art Centre	Signage	5,163
qathet Parks & Wilderness Society	Cabin repairs and upgrades	3,969

CASH GRANTS (CONTINUED)

Organization	Project	Amount
Texada Island Volunteer Fire Fighters Association	Contribution (skid unit) to wildfire attack UTV	3,738
Powell River Brain Injury Society	Outreach support worker wages	3,333
Four Tides Hospice Society	Volunteer visitor program operating costs	3,333
qathet Coalition to End Homelessness	Supports for individuals impacted by closure of emergency shelter	3,333
qathet Community Justice Society	Contribute to restorative justice facilitation	3,333
Together We Can Drug & Alcohol Recovery & Education Society	Construction of woodworking shed	3,333
Friends of qathet	Support to student-in-need SD#47	3,333
West Coast Wind Swim Club	Competitive swim equipment	3,126
Kelly Creek Community Church	Community pavilion	2,890
Everybody Deserves a Smile Community Projects Society	2025 kindness bags	2,500
Townsite Heritage Society	Revitalizing the triangle garden area	2,500
Powell River Forestry Heritage Society	Paradise Valley railroad infrastructure upgrade	2,400
Anglican Church of St. David and St. Paul	Sycamore Gardens garden shed	1,154
Sunshine Music Festival Society	Replacement of equipment and banners	890
Life Cycle Housing Society	Contribution to Cranberry Place playground	628
Total		\$2,137,576

IN-KIND GRANTS

Organization	Project	Amount
qathet Museum & Archives Society	Contribution agreement	\$97,296
qathet Art Council	Contribution agreement	61,617
Pacific Region International Summer Music Association (PRISMA)	Contribution agreement	54,218
qathet Academy of Music & Arts Association	Contribution agreement	31,174
Powell River Yacht Club	Lease 4351 Marine Ave	15,136
Powell River Child, Youth & Family Services Society	Family recreation passes	10,122
qathet Coalition to End Homelessness	Occupation agreement	4,188
Brooks Thunderbird Dry Grad Society	Dry Grad 2025	2,083
Powell River Chamber of Commerce	Room rentals (Annual Business Awards and All Candidates Meeting)	1,345
Powell River Brain Injury Society	Recreation passes	1,223
Royal Canadian Legion - Branch 164	Remembrance Day service	929
qathet Pride Society	qathet Pride Dance	900
Powell River Professional Firefighters Charitable Society	RCMP vs. Fire Department charity game	742
Powell River "Light Up qathet" contest	Recreation passes	669
Westview Ratepayers Society	Meeting rooms	668
Tla'amin Nation	An evening with TRC Commissioner Marie Wilson	576
Pacific Assistance Dog Society	Dinks and Drinks for Dogs event	404
Total		\$ 283,290

2025 PROPERTY TAX EXEMPTIONS

(In accordance with Section 98 of the Community Charter)

Applicant	Property Address	Legal Owner	Exemption Value
Alano Club of Powell River	5895 Arbutus Avenue	Tla'amin Nation	\$10,876
Carlson Community Club	4463 Joyce Avenue	Carlson Community Club	17,334
Church of Jesus Christ of Latter-Day Saints in Canada	6952 Courtenay Street	Church of Jesus Christ of Latter-Day Saints in Canada	4,369
Cranberry Community Hall Association	6828 Cranberry Street	Cranberry Community Hall Association	3,353
Far off Broadway Theatre Company Society	5401 Timberlane	City of Powell River	1,815
Foursquare Gospel Church of Canada	4626 Manson Avenue	Foursquare Gospel Church of Canada	5,641
Governing Council of the Salvation Army	4500 Joyce Avenue	Governing Council of the Salvation Army	4,260
Guru Arjan Dev Sikh Society of Powell River	3850 Quadra Avenue	Guru Arjan Dev Sikh Society of Powell River	3,619
Life Cycle Housing Society	4949 Ontario Avenue	City of Powell River	6,448
Life Cycle Housing Society	6647 Cranberry Street	Life Cycle Housing Society	6,295
Pentecostal Assemblies of Canada	5139 Manson Avenue	Evangel Pentecostal Assembly	11,564
Powell River Action Centre Society (Food Bank)	6816B - Alberni Street	Peter Bordignon	1,172
Powell River Bon Accueil Society	5110 Manson Avenue	Powell River Bon Accueil Society	9,199
Powell River Brain Injury Society	101 - 7020 Duncan Street	Dave Formosa Holdings Ltd	3,158
Powell River Curling Club	5750 Crown Avenue	Powell River Curling Club	18,909
Powell River Italian Community Club	5866 Lund Street	Powell River Italian Community Club	9,522
Powell River Lawn Bowling Club	5714 Marine Avenue	City of Powell River	6,281
Powell River Otago Rugby Football Club	6821 Church Street	PR Otago Rugby Football Club	4,058
Powell River Search and Rescue Society	6791 Drake Street	Powell River Search and Rescue Society	5,664
Powell River Sport and Fitness Society	4320 Joyce Avenue	Western Mortgage Corporation	22,320

2025 PROPERTY TAX EXEMPTIONS

(In accordance with Section 98 of the Community Charter)

Applicant	Property Address	Legal Owner	Exemption Value
Powell River Sunset Homes Society	4165 & 4167 Westview Avenue	Powell River Sunset Homes Society	15,909
Powell River Sunset Homes Society	4374 Joyce Avenue	Powell River Sunset Homes Society	37,133
Powell River Villa Soccer Club	5401 Timberlane	City of Powell River	1,645
qathet Academy of Music & Arts Association	7280 Kemano Street	Powell River Academy of Music	17,268
qathet Art Council	215 - 6975 Alberni Street	City of Powell River	5,130
qathet Film Society	5848 Ash Avenue	Patricia Entertainment Co.	4,474
qathet Museum & Archives Society	4790 Marine Avenue	City of Powell River	38,419
qathet Museum & Archives Society (Forestry Museum)	4835 Marine Avenue	City of Powell River	6,682
Royal Canadian Legion Branch 164	6811 Alexander Street	Royal Canadian Legion #164	17,546
Senior Citizens Association of BC	6792 Cranberry Street	Senior Citizens Association of BC Branch #49 Powell River BC	9,798
Seventh Day Adventist Church BC Conference	0 Manson Avenue	Seventh Day Adventists Church BC Conference	143
Seventh Day Adventist Church BC Conference	4880 Manson Avenue	Seventh Day Adventists Church BC Conference	3,374
Star Dusters Hall Society	5401 Timberlane	City of Powell River	1,761
Synod of the Diocese of New Westminster	6310 Sycamore Street	Parish of St. David & St. Paul	4,632
The British Columbia Society for the Prevention and Cruelty to Animals (SPCA)	7558 Duncan Street	The BC Society for the Prevention of Cruelty to Animals (SPCA)	12,715
The Catholic Independent Schools of Vancouver Archdiocese	7079 Glacier Street	The Roman Catholic Archbishop of Vancouver	510
The Nature Trust of British Columbia	0 Cranberry Lake	Nature Trust of British Columbia	1,680
The Nature Trust of British Columbia	5570 Park Avenue	Nature Trust of British Columbia	16,446

2025 PROPERTY TAX EXEMPTIONS

(In accordance with Section 98 of the Community Charter)

Applicant	Property Address	Legal Owner	Exemption Value
The Roman Catholic Church of the Assumption Archdiocese of Vancouver	0 Alberta Avenue	The Roman Catholic Archbishop of Vancouver	10,043
The Source Club Society Inc.	4476 Cumberland Place	The Source Club Society Inc No35249S	2,315
Timberlane Barracks Sponsor Committee	5401 Timberlane	City of Powell River	6,865
Timberlane Fine Arts Association	5401 Timberlane	City of Powell River	1,804
Tourism Powell River	4760 Joyce Ave	CNB Enterprises LTD	8,950
Townsite Heritage Society of Powell River	6211 Walnut Street	Townsite Heritage Society of PR	3,835
Trustees of the Powell Lake Congregation of Jehovah's Witnesses	4946 Manson Avenue	Powell Lake Congregation of Jehovah's Witnesses	4,144
Westview Baptist Church Inc. No S6358	3676 Joyce Avenue	Westview Baptist Church	5,562
Westview Flying Club	7508 Duncan Street	City of Powell River	7,258
Westview United Church	6932 Crofton Street	Westview United Church	4,530
Grand Total			\$ 406,428

City of Powell River



Consolidated Financial Statements December 31, 2025

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City of Powell River

Management Statement of Responsibility

The accompanying consolidated financial statements of the City of Powell River (the "City") are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. A summary of the significant accounting policies is disclosed in Note 1 to the consolidated financial statements.

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

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

The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the City. The accompanying Independent Auditor's Report outlines their responsibility, the scope of their examination and their opinion on the City's financial statements.



Ryan Youngman, MBA, CPA
Senior Manager of Financial Services



Ken Bjorgaard, MBA, CPA
Interim Chief Financial Officer



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Independent Auditor's Report

To the Mayor and Council of City of Powell River

Opinion

We have audited the consolidated financial statements of the City of Powell River (the "City"), which comprise the Consolidated Statement of Financial Position as at December 31, 2025 and the Consolidated Statements of Operations, Changes in Net Financial Assets and Cash Flows 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 financial position of the City as at December 31, 2025 and its consolidated results of operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of schedule 4 to 19 of the City of Powell River's consolidated financial statements.

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

Management is responsible for the preparation of the consolidated 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 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 City'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 City or to cease operations, or has no realistic alternative but to do so.

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



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 City'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 City'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 City 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit.


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.

BDO Canada LLP
Chartered Professional Accountants

Vancouver, British Columbia
May 14, 2026

City of Powell River Consolidated Statement of Financial Position

At December 31, 2025	2025	2024
Financial Assets		
Cash and cash equivalents	\$ 69,051,522	\$ 63,813,584
Portfolio investments (Note 2)	2,673,663	2,588,931
Accounts receivable (Note 3)	3,855,509	3,797,064
Dividends receivable (Note 4)	1,702,621	3,728,653
Municipal Finance Authority of BC deposit (Note 5)	446,851	452,129
Investment in Powell River Community Forest Ltd. (Note 4)	3,048,519	1,084,715
	80,778,685	75,465,076
Liabilities		
Accounts payable and accrued liabilities (Note 6)	13,061,889	11,667,216
Employee future benefits (Note 7)	784,400	670,300
Deferred revenue (Note 8)	9,106,115	9,586,996
Long-term debt (Note 9, Schedule 1)	31,861,895	32,882,179
Asset Retirement Obligations (Note 10)	2,025,420	1,994,557
	56,839,719	56,801,248
Net Financial Assets	23,938,966	18,663,828
Non-Financial Assets		
Tangible capital assets (Note 11, Schedule 2)	214,811,583	215,801,222
Inventory	800,875	848,432
Prepaid expenses	481,042	248,234
	216,093,500	216,897,888
Accumulated Surplus (Note 12)	\$240,032,466	\$235,561,716


Ken Bjorgaard, MBA, CPA
Interim Chief Financial Officer


Earl Almeida
Acting Mayor

City of Powell River
Consolidated Statement of Operations

	Budget 2025 (Note 17)	Actual 2025	Actual 2024 (Note 19)
For the Year Ended December 31, 2025			
Revenue			
Taxation (Note 13)	\$ 30,126,079	\$ 30,166,199	\$ 27,760,317
Sale of services	6,795,666	7,129,779	6,829,187
Other revenue	1,756,909	1,959,887	1,705,642
Utility user fees	4,611,500	4,741,780	4,474,173
Government transfers	8,448,587	3,275,245	9,572,861
Interest and investment income	1,022,000	2,278,033	2,846,565
Powell River Public Library	623,828	689,327	621,526
Equity in earnings of Powell River Community Forest Ltd. (Note 4)	1,000,000	3,666,425	411,897
Developer contributions (Note 16)	-	284,393	1,922,945
	<u>54,384,569</u>	<u>54,191,068</u>	<u>56,145,113</u>
Expenses			
General Government Services	10,104,229	10,357,284	10,100,448
Public Works and Transportation Services	7,207,592	7,667,127	7,199,786
Environmental and Public Health Services	1,114,166	1,458,224	1,165,730
Protective Services	8,991,362	9,420,255	8,255,408
Recreation, Parks, and Cultural Services	7,162,391	7,401,767	6,443,105
Development, Planning and Building Services	2,905,489	1,920,040	1,742,253
Water Utility	2,303,086	2,285,375	2,026,129
Sewer Utility	7,096,131	6,955,323	6,997,380
Powell River Public Library	1,449,274	1,531,441	1,356,389
Powell River Power Development Corporation	-	-	4,178
	<u>48,333,720</u>	<u>48,996,836</u>	<u>45,290,806</u>
Annual Surplus, Before Other Gain (Loss)	<u>6,050,849</u>	<u>5,194,232</u>	<u>10,854,307</u>
Gain (loss) on disposal of tangible capital assets	10,000	(723,482)	395,424
Annual Surplus	<u>6,060,849</u>	<u>4,470,750</u>	<u>11,249,731</u>
Accumulated Surplus, Beginning of Year	<u>-</u>	<u>235,561,716</u>	<u>224,311,985</u>
Accumulated Surplus, End of Year	<u>\$ 6,060,849</u>	<u>\$240,032,466</u>	<u>\$235,561,716</u>

The accompanying notes are an integral part of these consolidated financial statements

City of Powell River
Consolidated Statement of Change in Net Financial Assets

	Budget 2025 (Note 17)	Actual 2025	Actual 2024
For the Year Ended December 31, 2025			
Annual Surplus			
	\$ 6,060,849	\$ 4,470,750	\$ 11,249,731
Acquisition of tangible capital assets	(32,372,269)	(5,783,807)	(12,033,901)
Developer contributions	-	(284,393)	(1,922,945)
Amortization	5,610,720	6,266,247	5,944,385
Loss (gain) on disposal of tangible capital assets	10,000	723,482	(395,423)
Proceeds on sale of tangible capital assets	-	68,110	1,472,653
	<u>(20,690,700)</u>	<u>5,460,389</u>	<u>4,314,500</u>
Acquisition of inventory	-	(1,116,425)	(1,195,980)
Consumption of inventory	-	1,163,982	1,160,591
Acquisition of prepaid expenses	-	(574,145)	(394,964)
Use of prepaid expenses	-	341,337	444,811
	<u>-</u>	<u>(185,251)</u>	<u>14,458</u>
Change in Net Financial Assets	<u>(20,690,700)</u>	<u>5,275,138</u>	<u>4,328,958</u>
Net Financial Assets, Beginning of Year	<u>18,663,828</u>	<u>18,663,828</u>	<u>14,334,870</u>
Net Financial Assets, End of Year	<u>\$ (2,026,872)</u>	<u>\$ 23,938,966</u>	<u>\$ 18,663,828</u>

The accompanying notes are an integral part of these consolidated financial statements

City of Powell River

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2025

	2025	2024
Cash provided by (used for)		
Operating Transactions		
Annual surplus	\$ 4,470,750	\$ 11,249,731
Items not involving cash:		
Amortization	6,266,247	5,944,385
Accretion	105,905	99,728
Revaluation of asset retirement obligation	(70,101)	(52,981)
Derecognition of asset retirement obligation	(4,941)	-
Loss (gain) on disposal of tangible capital assets	723,482	(395,423)
Change in employee benefit obligations	114,100	87,900
Municipal Finance Authority of BC actuarial adjustments	(160,947)	(133,597)
Developer contributions	(284,393)	(1,922,945)
Equity in earnings of Powell River Community Forest Ltd.	(3,666,425)	(411,897)
Changes in non-cash operating assets and liabilities:		
Accounts receivable	(58,445)	4,715,304
Other assets held for sale	-	837,810
Accounts payable and accrued liabilities	1,394,673	483,410
Deferred revenue	(480,881)	962,921
Inventory	47,557	(35,389)
Prepaid expenses	(232,808)	49,847
	8,163,773	21,478,804
Investing Transactions		
Change in investments	(84,732)	(76,685)
Dividends received	3,728,653	6,264,535
Municipal Finance Authority of BC deposit	5,278	(15,214)
	3,649,199	6,172,636
Capital Transactions		
Acquisition of tangible capital assets	(5,783,807)	(12,033,901)
Proceeds from sale of tangible capital assets	68,110	1,472,653
	(5,715,697)	(10,561,248)
Financing Transactions		
Debt repayment	(859,337)	(1,337,774)
Proceeds from borrowing	-	1,000,000
	(859,337)	(337,774)
Increase in Cash and Cash Equivalents	5,237,938	16,752,418
Cash and Cash Equivalents, Beginning of Year	63,813,584	47,061,166
Cash and Cash Equivalents, End of Year	\$ 69,051,522	\$ 63,813,584

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

The City of Powell River (the "City") was incorporated in 1955 and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. The City's principal activities involve the delivery of municipal services to residents. These include environmental and public health, development, planning and building, general government, protective, recreation, parks, cultural, sewer, public works and transportation and water services.

1. Significant Accounting Policies

a. Basis of Presentation

The Consolidated Financial Statements of the City are prepared in accordance with Canadian public sector accounting standards. The Consolidated Financial Statements reflect the combined results and activities of the reporting entity which comprises all organizations that are controlled by the City. The City controls the Powell River Public Library, Powell River Power Development Corporation and Powell River Community Forest Ltd.

(i) The financial resources and operations of the various funds of the City have been combined for financial statement purposes. The consolidated statements include the operations of General, Sewer, Water, Reserves, and Powell River Public Library. Interorganizational balances and transactions between entities have been eliminated.

(ii) Powell River Power Development Corporation was dissolved on October 9, 2024.

(iii) Powell River Community Forest Ltd. is a government business enterprise and is accounted for on a modified equity basis.

b. Reserve Accounts

Reserve accounts are non-statutory reserves for future expenditures, which represent an allocation of accumulated surplus for specific purposes. Reserve accounts receive an allocation of interest earned based on the average balance in each reserve account. The transfers out of the reserve accounts are based on actual annual expenditures incurred during the year.

c. Revenue Recognition

(i) Property taxes are recorded when they meet the definition of an asset, have been authorized, and the taxable event occurs. Annual levies for non-optional (legislated) municipal services, including general administrative services, are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the BC Assessment appeal process, property taxes may be adjusted by way of supplementary roll adjustments. The affects of any adjustments, in excess of those previously estimated, are recognized at the time the Property Assessment Appeal Board accepts the recommendations and orders the Assessor to amend the assessment roll.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

c. Revenue Recognition (Continued)

(ii) 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 a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled. Government transfers without stipulations are recognized when the transfer is authorized and eligibility requirements are met.

(iii) Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized after the connection has been established and the services have been provided.

(iv) Sales of service and other revenue with performance obligations are recognized when the services have been provided, which may be at a point in time or over time depending on the duration of the performance obligation. Revenue from transactions without performance obligations are recognized immediately when the City has authority to claim or retain the economic resources and there is a past transaction or event, and collection is reasonably certain.

d. Financial Instruments

Financial instruments consist of cash and cash equivalents, portfolio investments, accounts receivable, dividends receivable, accounts payable and accrued liabilities, and long-term debt. All financial instruments are measured at cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized gains and losses on disposition of financial instruments are externally restricted, they are recognized in the period in which the resources are used for the purpose specified.

All financial assets carried at cost or amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

(i) Cash and Cash Equivalents

Cash equivalents consist of short-term investments that are liquid with maturity dates within 90 days of acquisition. In addition, cash equivalents include investments in Municipal Finance Authority of BC money market funds that are recorded at fair value, which approximates cost.

(ii) Portfolio Investments

Portfolio investments are recorded at cost, less any impairment losses for declines in fair value below cost that are other than temporary. Accrued interest is included in accounts receivable. Discounts and premiums arising on purchase are amortized on a straight-line basis over the period to maturity.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

d. Financial Instruments (Continued)

(iii) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The City is exposed to credit risk through its cash and cash equivalents, portfolio investments and accounts receivable.

The City manages its exposure to credit risk for cash and cash equivalents through holdings at various federally regulated chartered banks and a credit union with 100% of deposits guaranteed by the Credit Union Deposit Insurance Corporation of British Columbia.

The City manages exposure to credit risk for portfolio investments by ensuring adequate diversification and by maintaining its investments in the Municipal Finance Authority of BC which meets the investment requirements of Section 183 of the Community Charter of the Province of BC. The maximum exposure to credit risk on portfolio investments is outlined in Note 2.

The City manages its exposure to credit risk for accounts receivable through credit approval processes and through the diversified nature of the residents of the City. The City measures its exposure to credit risk based on regular review of outstanding accounts and positive historical experience regarding collections. The maximum exposure to credit risk at the financial statement date is the carrying value of its accounts receivable as outlined in Note 3. Accounts receivable arise primarily as a result of grants receivable.

Based on this knowledge, credit risk of cash, portfolio investments and accounts receivable is assessed as low.

(iv) Liquidity Risk

Liquidity risk is the risk that the City will encounter difficulty in meeting obligations associated with financial liabilities. The City is exposed to liquidity risk through its accounts payable and long-term debt.

The City manages this risk by maintaining a balance of highly liquid investments, holding a credit facility with the City's primary banking institution, having the ability to increase tax rates by bylaw to increase cash, and by monitoring cash activities and expected outflows through budgeting and maintaining investment that may be converted to cash in the near-term if unexpected cash flows arise.

In addition, to help manage the risk, the City has in place a planning, budgeting and forecasting process to help determine the funds required to support the normal operating requirements. The City's five-year financial plan is approved by the Mayor and Council, which includes operational activities and capital investments. The City measures its exposure to liquidity risk based on results of cash forecasting and expected outflows, and extensive budgeting.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

d. Financial Instruments (Continued)

(v) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The City is exposed to interest rate risk through its long-term debt and the value of cash and cash equivalents and portfolio investments.

The City manages cash flow risk on its long-term debt by holding all debt through the Municipal Finance Authority of BC at a fixed rate, with refinancing typically being completed at the ten or fifteen year mark. Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt. See Note 10 and Schedule 1 for interest rates and maturity dates for long-term debt.

Investments that are subject to interest rate risk are the Municipal Finance Authority of BC pooled investment funds (Note 2). The risk is caused by changes in interest rates. As interest rates rise, the fair value of the the Municipal Finance Authority of BC pooled investment funds notes decrease and, as interest rates fall, the fair value of these investments increase. As at December 31, 2025 the amount of the investment portfolio exposed was \$2,673,663 (2024 - \$2,588,931) per Note 2.

To mitigate interest rate risk on its portfolio investments, the City holds the Municipal Finance Authority pooled investment funds for 2 years or longer.

Unless otherwise noted, there have not been any changes from the prior year in the City's exposure to the above risks or the policies, procedures and methods it uses to manage and measure the risks of financial instruments.

e. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results will depend on future economic events and could differ from those estimates. Significant areas requiring management estimates relate to the determination of accrued sick benefits and retirement liability, collectability of accounts receivable, the useful lives of tangible capital assets for amortization calculations, and assessment of contaminated sites liabilities.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

f. Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of goods and services. They may 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 comprised of capital assets and capital work in progress, which are recorded at cost and include amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value of the capital asset is amortized, commencing when the asset is put into service, on a straight-line basis over their estimated useful life, as follows:

	<u>Years</u>
Land	Indefinite
Land Improvements	15 to 100
Buildings	15 to 100
Equipment	5 to 45
Road Infrastructure	20 to 100
Water Infrastructure	20 to 100
Sewer Infrastructure	7 to 110
Drainage Infrastructure	40 to 100
Marine and Airport Infrastructure	15 to 150

A writedown of assets occurs when reduction in future economic benefit is expected to be permanent and the value of future economic benefit is less than the tangible capital asset's net book value or the tangible capital asset no longer contributes to a government's ability to provide goods and services.

Subdivision streets, lighting, sidewalks, drainage and other infrastructure are required to be provided by subdivision developers. Upon issuance of the Certificate of Final Acceptance, they are turned over to the City for no consideration and recorded as assets at fair value. The City is not involved in the construction and does not budget for either the contribution from the developer or the capital expenditure in its annual bylaw.

The tangible capital assets at the Powell River Public Library are presented as a separate line item in Schedule 2. The Powell River Public Library holds various tangible capital assets and applies policies consistent with the City.

Intangible capital assets such as water rights are not recorded in the financial statements.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

f. Non-Financial Assets (Continued)

(ii) Assets Under Construction

Tangible capital assets classified as assets under construction are not amortized until the construction is complete and the asset is brought into service. The City does not capitalize interest associated with the acquisition or construction of a tangible capital asset.

(iii) Inventory

Inventory is recorded at the lower of cost and replacement cost. Cost is generally determined on an average cost basis.

g. Liability for Contaminated Sites

PS 3260 Contaminated Sites requires governments to record a liability for the costs to remediate a contaminated site which the government does not own or control, but for which it takes responsibility, as well as for unexpected events. A liability is recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability has been recorded as at December 31, 2025.

Where the contamination results from ongoing activities on a site the government owns or controls, the liability is recorded in accordance with PS 3280, Asset Retirement Obligations.

h. Asset Retirement Obligations

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

The City reviews legal obligations associated with the retirement of long-lived assets to determine if a legal obligation exists. If it is probable that a liability will ultimately be realized and a reasonable estimate of the fair value can be made, the fair value of the retirement obligation is recognized in the period in which it is incurred. The asset retirement cost is capitalized as part of the cost of the related asset, and amortized over the remaining life of the asset.

Upon initial recognition of the asset retirement obligation, the City records the liability at an amount that is the best estimate of the expenditure required to retire the tangible capital asset at the financial statement date, adjusted for accumulated accretion. An asset retirement cost is also recognized by increasing the carrying amount of the related tangible capital asset. The asset cost is allocated to expense over the useful life of the asset. Asset retirement costs associated with fully amortized tangible capital assets and unrecognized tangible capital assets are recorded to accumulated surplus.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

1. Significant Accounting Policies (Continued)

i. Recent Accounting Pronouncements

(i) PS 1202 Financial Statement Presentation

In October 2023, the new Public Sector Accounting Standard PS 1202 Financial Statement Presentation was issued which establishes a new Reporting Model to increase the understanding of financial statements and the indicators within them, as well as to provide improved accountability of information for users. This standard is effective for the City as of January 1, 2027 and early adoption is permitted. The Public Sector Accounting Board plans to issue plain-language and other non-authoritative guidance in the future to help stakeholders better understand the requirements of this new standard.

Management is in the process of assessing the impact of adopting this standard on the City's future financial results.

2. Portfolio Investments

	2025	2024
MFABC bond fund	\$ 2,668,401	\$ 2,583,931
Term deposit	5,262	5,000
	<u>\$ 2,673,663</u>	<u>\$ 2,588,931</u>

The MFABC bond fund held at December 31, 2025 is a short-term bond fund with varying returns and yields. The single term deposit held at December 31, 2025 yields 3.10% (2024 - 5.25%) and matures May 1, 2026.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

3. Accounts Receivable

	2025	2024
General and accrued interest	\$ 1,625,780	\$ 1,395,100
Property taxes	1,433,676	1,518,947
Government transfers receivable	809,646	808,088
Other governments	93,648	164,497
Other reporting entities	20,520	18,243
Allowance for doubtful accounts	(127,761)	(107,811)
	<u>\$ 3,855,509</u>	<u>\$ 3,797,064</u>

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

4. Investment in Powell River Community Forest Ltd.

	2025	2024
Cost of investment	\$ 1	\$ 1
Equity in retained earnings, cumulative and net of dividends	1,084,714	4,401,470
Accumulated net equity, beginning of year	1,084,715	4,401,471
Equity in earnings during the year	3,666,425	411,897
Dividends declared	(1,702,621)	(3,728,653)
Accumulated net equity, end of year	<u>\$ 3,048,519</u>	<u>\$ 1,084,715</u>

Statement of Financial Position

	2025	2024
Total assets	\$ 6,187,475	\$ 5,381,768
Total liabilities	3,138,955	4,297,052
Total equity	3,048,520	1,084,716
	<u>\$ 6,187,475</u>	<u>\$ 5,381,768</u>

Statement of Income and Other Comprehensive Income

Revenue	\$ 7,153,363	\$ 529,322
Expenses	3,486,938	117,425
Net income and comprehensive income	<u>\$ 3,666,425</u>	<u>\$ 411,897</u>

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

5. Debt Reserve Fund

The Municipal Finance Authority of BC provides financing for regional districts and their member municipalities. The Authority 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 comprised of a cash deposit portion and a demand note commitment.

The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative 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. When this occurs the regional districts may be called upon to restore the fund. The member municipalities are in turn contingently liable for this potential obligation. As the demand notes are contingent in nature, and the City does not currently believe they will be required, no amount has been recorded.

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the City. As at December 31, 2025 the total of the Debt Reserve fund was comprised of:

	<u>2025</u>	<u>2024</u>
Demand notes	\$ 578,729	\$ 608,180
Cash deposits plus interest	\$ 446,851	\$ 452,129

6. Accounts Payable and Accrued Liabilities

	<u>2025</u>	<u>2024</u>
Trade accounts payable and other liabilities	\$ 6,553,853	\$ 5,721,455
Wages payable	2,601,846	2,600,251
Deposits	2,202,872	1,563,817
Holdbacks	1,275,286	1,344,275
Payroll benefits	331,045	335,896
Other reporting entities	96,987	101,522
	<u>\$13,061,889</u>	<u>\$11,667,216</u>

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

7. Employee Future Benefits

The City provides sick leave, termination benefits and supplemental vacation to various groups of employees. The most recent actuarial valuation of the City's employee future benefit obligations was undertaken as at December 31, 2023 and was finalized on April 26, 2024 by independent actuaries with a subsequent projection to December 31, 2025. The information presented in this note is based upon the actuarial report. It is presented using a projected benefit actuarial valuation method prorated on services, to be reviewed on a periodic basis.

Accumulated sick leave represents the liability for sick leave banks accumulated for possible draw down at future dates. Termination benefit payments represent the City's share of the cost to provide employees with various benefits, including severance payments, lump sum retirement payments and accumulated sick bank and vacation entitlements.

Accumulated supplemental vacation represents the liability for vacation time that certain groups of employees are entitled to in the future as either paid vacation or, upon termination, as a lump sum payment.

Information regarding the City's obligations for these benefits is as follows:

	<u>2025</u>	<u>2024</u>
Accrued Benefit Obligation		
Beginning of year	\$ 873,300	\$ 834,400
Current service cost	74,100	79,200
Interest on accrued benefit obligations	39,000	35,400
Benefit payments	(37,000)	(66,700)
Actuarial loss	(32,000)	(9,000)
Accrued Benefit Obligation, End of Year	<u>917,400</u>	<u>873,300</u>
Unamortized net actuarial losses	(133,000)	(203,000)
Liability, End of Year	<u>\$ 784,400</u>	<u>\$ 670,300</u>

Amortization of actuarial loss in the amount of \$38,000 (2024 - \$40,000) has been recorded in the current year.

The significant actuarial assumptions adopted in measuring the City's accrued benefit obligation are as follows:

	<u>2025</u>	<u>2024</u>
Discount rate	4.40 %	4.30 %
Expected rate of compensation increase	2.50 %	2.50 %

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

8. Deferred Revenue

	Balance 2024	Received / adjusted	Interest	Recognized as revenue	Balance 2025
DCCs - sanitary sewer	\$ 2,376,437	\$ 59,738	\$ 79,649	\$ -	\$ 2,515,824
DCCs - roads	711,359	97,234	25,155	-	833,748
DCCs - water	530,201	5,828	17,646	-	553,675
DCCs - drainage	447,415	4,576	14,885	-	466,876
DCCs - parks	170,616	9,760	5,809	-	186,185
Prepaid taxes	2,674,871	4,873,245	45,189	(4,735,627)	2,857,678
Prepaid leases	562,119	2,037	-	(6,061)	558,095
Building and plumbing permits	219,279	477,892	-	(285,191)	411,980
Other	309,683	1,119,259	-	(1,114,736)	314,206
Grants	1,486,048	(267,417)	-	(927,362)	291,269
Recreation fees	98,366	1,190,253	-	(1,174,136)	114,483
Prepaid utilities	602	439,893	-	(438,399)	2,096
	\$ 9,586,996	\$ 8,012,298	\$ 188,333	\$ (8,681,512)	\$ 9,106,115

Development Cost Charges (DCCs) are collected from developers for the purpose of funding new infrastructure as a direct result of capacity demand. Funds are collected as per the DCC bylaw and rates schedule for park land improvement, water facilities, sewer facilities, storm sewer facilities and road improvements.

Property owners may pay taxes on an installment basis for the following tax year. Prepaid taxes in the amount of \$2,857,678 will be applied to the property owners' 2026 current property tax balance. The property owners may request a full refund of the prepayment anytime before the prepaid balance has been transferred to the current property taxes owing.

The City may on occasion receive senior government grant funding for projects prior to the commencement of the project. The grant revenue will be recognized as the project expenditures occur in accordance with the stipulations of the transfer.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

9. Long-Term Debt

The City issues debt instruments through the Municipal Finance Authority of BC, pursuant to security issuing bylaws under authority of the Local Government Act, to finance certain capital expenditures. A detailed listing of long-term debt is disclosed in Schedule 1.

Aggregate payments and actuarial adjustments on the outstanding debt over the next five years and thereafter is summarized, as follows:

2026	\$ 1,437,291
2027	1,473,786
2028	1,506,014
2029	1,039,333
2030	1,073,777
Thereafter	25,331,694
	\$ 31,861,895

10. Asset Retirement Obligations

The City's financial statements include asset retirement obligations for remediation of asbestos related to buildings and restoring leased areas to their original condition. The initial asset retirement obligation amount, along with any subsequent adjustments, are being amortized on a straight-line basis over the remaining expected useful life of the related tangible capital assets in accordance with the amortization policies, as disclosed in Note 1.f., or over the term of the lease.

The estimated total future expenditures totalling \$6,629,058 have been discounted using a present value calculation. The carrying amount of the asset retirement obligation has been updated due to changes in estimates for inflation expectations of 2.80% (2024 – 2.90%) and discount rate of 4.12% (2024 – 4.01%). The timing of these expenditures is estimated to occur between 2027 to 2078. No recoveries are expected at this time.

	2025	2024
Balance, beginning of year	\$ 1,994,557	\$ 1,947,810
Accretion	105,905	99,728
Change in estimates	(70,101)	(52,981)
Disposal	(4,941)	-
Balance, end of year	\$ 2,025,420	\$ 1,994,557

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

11. Tangible Capital Assets

	2025	2024
Sewer	\$ 103,262,457	\$105,400,688
General	88,721,237	87,325,587
Water	22,178,478	22,365,750
Powell River Public Library	649,411	709,197
	<u>\$ 214,811,583</u>	<u>\$215,801,222</u>

A detailed tangible capital asset listing is disclosed in Schedule 2.

12. Accumulated Surplus

	2025	2024
Investment in Tangible Capital Assets	\$182,949,688	\$182,919,044
Appropriated Surplus		
Reserve Accounts	18,917,852	17,170,944
Reserve Funds	33,182,901	31,956,185
	52,100,753	49,127,129
Unappropriated Surplus		
General Fund	1,066,565	1,518,473
Water Fund	380,618	352,635
Sewer Fund	282,734	264,690
	1,729,917	2,135,798
Other Entities		
Investment in Powell River Community Forest Ltd.	3,048,519	1,084,715
Powell River Public Library	203,589	295,030
	3,252,108	1,379,745
Accumulated Surplus	<u>\$240,032,466</u>	<u>\$235,561,716</u>

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

13. Taxation

	2025	2024
Property value taxes	\$ 26,816,625	\$ 24,469,209
Sewer treatment frontage parcel taxes	1,407,232	1,375,030
Sewer collection frontage parcel taxes	1,207,526	1,180,581
Flat taxes	303,900	302,600
Utility 1% taxes	220,134	237,842
Payments in lieu of taxes	210,782	195,055
	<u>\$ 30,166,199</u>	<u>\$ 27,760,317</u>

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

14. Contingencies, Commitments, and Contractual Rights and Obligations

a. General

(i) The City, as a member of the qathet Regional District (the "Regional District") and the qathet Regional Hospital District, is jointly and severally liable for its proportion of any operating deficit or capital debt related to functions in which it participates.

(ii) The loan agreements with the Municipal Finance Authority of BC (the "Authority") provide that if the Authority does not have sufficient funds to meet payments on its obligations it shall make payments from the Debt Reserve fund which in turn is established by a similar Debt Reserve Fund in the City and all other borrowing participants. If the Debt Reserve Fund is deficient the Authority's obligations become a liability of the Regional District and may become a liability of the participating municipalities. No amounts are currently recorded for this contingent liability.

(iii) The City is reviewing the potential environmental liabilities for its properties, including potential site reclamation obligations associated with the western portion of land purchased in 2017 for the Consolidated Wastewater Treatment Plant. The amount and likelihood of any such obligations are not presently determinable.

b. Demand Notes

The City has issued demand notes to the Regional District totaling \$578,729 (2024 - \$608,180). These notes are callable only if required by the Regional District (Note 5). No amounts are currently recorded for this contingent liability.

c. Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The City paid \$1,484,569 (2024 - \$1,317,219) for employer contributions while employees contributed \$1,317,858 (2024 - \$1,162,380) to the plan in fiscal 2025.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

14. Contingencies, Commitments, and Contractual Rights and Obligations (Continued)

c. Municipal Pension Plan (Continued)

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

d. Legal Actions

As at December 31, 2025, there were various legal claims pending against the City arising from the City's normal course of operations. The City records a liability for the legal claims that are likely to be successful and for which an amount is reasonably determinable. As at December 31, 2025, no specific provisions have been recorded.

On April 2, 2024, Graham Infrastructure LP and Graham Infrastructure Ltd. initiated litigation against the City and others claiming compensation for alleged delay and direct costs under its contracts with the City for the construction of the Consolidated Wastewater Treatment Plant totalling approximately \$38,423,718. No provision has been recorded for this claim as the litigation is at an early stage. The likelihood of the claim being successful, or any amounts that may be owed, is not presently determinable.

On May 6, 2024, Associated Engineering (B.C.) Ltd. initiated litigation against the City claiming alleged unpaid fees for consulting services provided to the City during the construction of the Consolidated Wastewater Treatment Plant. The claim is for approximately \$1,097,915. No provision has been recorded for this claim as the litigation is at an early stage. The likelihood of the claim being successful, or any amounts that may be owed, is not presently determinable.

e. Unused Overdraft Facility

Pursuant to Bylaw 2540, 2018, the City had an overdraft facility agreement with the First Credit Union for up to \$3,000,000. At December 31, 2025, the overdraft balance was at zero.

f. Municipal Police Unit Agreement

The City entered into an agreement with the Provincial Government that provides for the Royal Canadian Mounted Police (RCMP) to deliver policing services for the City through to March 31, 2032. The agreement may be terminated with twenty-five months' notice. The commitment to the RCMP for the 2026-2027 contract period is \$4,198,435 (2025-2026 - \$3,941,705) and increases annually based on an inflationary factor.

Municipalities with a population of less than 15,000 pay 70% of the cost for their RCMP Municipal Police Units, and municipalities with a population of 15,000 or more pay 90% of the cost. The City currently pays 70% of the cost based on a population of less than 15,000 but the next Canada Census will take place in 2026 with the results anticipated for release in early 2027. The Provincial Government has advised the City that the early analysis of the population estimates by BC Stats project the City will exceed the 15,000-population threshold. Should this occur, the City will migrate from a 70% to a 90% cost-share effective April 1, 2027.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

14. Contingencies, Commitments, and Contractual Rights and Obligations (Continued)

g. Funding Agreements

The City entered into a four-year agreement in 2025 with Tourism Powell River to provide annual funding for the operation of the tourist information office and to promote Powell River as a tourism destination. Under the agreement, the City provides annual funding ranging from \$126,000 in 2025 and increasing each year to \$137,684 in 2028.

The City has an agreement with Powell River Academy of Music for annual contributions to the Kathaumixw festival and the Kathaumixw Outreach Program, with no specified agreement end date. The value of the agreement is for cash contributions of \$15,000 and in-kind contributions to an annual value not exceeding \$40,000 in years a Kathaumixw festival is held and \$10,000 in years a Kathaumixw festival is not held.

The City has an agreement with the Pacific Region International Summer Music Association (PRISMA) for contributions to the Society's annual two-week music program, with an agreement end date of December 31, 2027. The value of the agreement is for cash contributions of up to \$20,000 and in-kind contributions to an annual value not exceeding \$55,000.

The City has an agreement with qathet Museum & Archives to provide annual funding for the operation of the museum and the preservation of the history of the City. The in-kind funding is for rent, utilities, and building maintenance to an annual value not exceeding \$84,898. The agreement expired on December 31, 2024, and is currently continuing on a holdover basis, pending renewal or replacement.

The City has an agreement with qathet Art Council to provide annual funding for administration of the municipal policy for arts and culture grants. In consideration for this service the agreement provides cash contributions of \$39,000 and in-kind contributions for an amount equivalent to the rent payable per the Lease agreement, which was \$34,969 in 2025 (2024 - \$33,439), and up to \$20,000 for the use of other City facilities. The agreement expired on December 31, 2025, and is currently continuing on a holdover basis, pending renewal or replacement.

h. Revitalization Tax Exemptions

Pursuant to the Revitalization Tax Exemption Program Bylaw 2546, 2018, the City and 987 Asset Management Ltd. (formerly 1170987 B.C. Ltd.) entered into an agreement dated October 1, 2018. The City established a revitalization tax exemption program for parcel identifier (PID) 015-357-791 Block C District Lot 5117 Group 1 New West District and PID 015-357-813 Block D District Lot 5117 District Lot 5117 Group 1 New West District. The value of the exemption started out as 100% in 2019 and decreases by 10% each year until 2030 when the exemption reaches nil. The 2025 tax exemption resulted in foregone tax revenue of \$5,327 (2024 - \$8,410).

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

14. Contingencies, Commitments, and Contractual Rights and Obligations (Continued)

i. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenue and assets in the future. The City's contractual rights arise from contracts entered into for lease agreements and assets under construction to be contributed by developers.

The contractual rights for future assets and revenue for the next five years and thereafter is noted, as follows:

	2026	2027	2028	2029	2030	Thereafter
Lease revenue	\$ 352,531	\$ 263,567	\$ 221,657	\$ 175,556	\$ 161,067	\$1,075,757
Developer contributions	2,117,473	2,937,527	180,150	-	-	-
	<u>\$2,470,004</u>	<u>\$3,201,094</u>	<u>\$ 401,807</u>	<u>\$ 175,556</u>	<u>\$ 161,067</u>	<u>\$1,075,757</u>

j. Contractual Obligations

As at December 31, 2025, the City has purchase commitments of \$1,550,758 (2024 - \$2,266,723) with various vendors and consultants relating to equipment ordered but not delivered and service contracts.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

15. Government Transfers

Community Works Fund grant funding is provided by the Government of Canada under the terms of the Gas Tax Agreement. As of June 29, 2021, the Gas Tax Fund has been renamed to the Canada Community-Building Fund and as such, the Community Works Fund has been renamed to the Canada Community-Building Fund. This name change better reflects the program's purpose and did not modify the objectives or requirements of the program.

The use of the funding is established by an agreement between the City and the Union of British Columbia Municipalities. Canada Community-Building Fund grant funding may be used towards designated public transit, community energy, water, wastewater, solid waste, and capacity building projects, as specified in the funding agreement. The funds are recognized as revenue in the period that the transfer from the Government of Canada occurs because these funds are unconditional. The revenue is held in the Canada Community-Building Fund reserve until Council approves use of the funds for qualifying projects.

	2025	2024
Balance, start of year	\$ 2,798,220	\$ 2,257,166
Add:		
Government transfers received	698,290	698,290
Interest earned	102,062	120,413
Less:		
Funds expended on eligible projects	(127,868)	(277,649)
Balance, end of year	<u>\$ 3,470,704</u>	<u>\$ 2,798,220</u>

16. Developer Contributions

	2025	2024
General improvements	\$ 133,574	\$ 1,208,776
Sewer infrastructure	103,550	464,973
Water infrastructure	47,269	249,196
	<u>\$ 284,393</u>	<u>\$ 1,922,945</u>

Subdivision developers are required to provide infrastructure such as roads, water and sewer infrastructure to the specification of the subdivision agreement. Upon completion of the development, there is a one-to-two-year warranty period where the developer is responsible for maintaining the infrastructure. Upon inspection, and issuance of the Certificate of Final Acceptance, the developer passes ownership of the asset to the City. Valuation of the contributed assets is based on estimated fair value at time of transition.

City of Powell River
Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

17. Budget Amounts

The budget figures presented in the Statements of Financial Operations and Change in Net Financial Assets represents the 2025 annual budget approved by Council in the 2025 to 2029 Financial Plan Bylaw, and the annual budget approved by the Powell River Public Library. The City's budget was adopted by Bylaw 2751, 2025 on March 27, 2025.

A reconciliation of the City's Five-Year Financial Plan Bylaw 2751, 2025 to the Statement of Operations is as follows:

Revenue	
Budget as per Financial Plan	\$54,077,101
Library	1,697,230
Library's grant revenue from City eliminated for consolidation	(1,073,403)
City's rent income from Library eliminated for consolidation	(241,199)
City's recovery of janitorial, maintenance and IT services from Library eliminated for consolidation	(65,160)
Loss on disposal of tangible capital assets	(10,000)
Budget revenue as per Statement of Operations	<u>54,394,569</u>
Expenses	
Budget as per Financial Plan	\$47,957,849
Library	1,787,274
City's grant paid to library eliminated for consolidation	(1,073,403)
Library's rent paid to City eliminated for consolidation	(241,400)
Library's portion of janitorial, maintenance and IT services paid to City eliminated for consolidation	(96,600)
Budget expenses as per Statement of Operations	<u>48,333,720</u>
Budget annual surplus as per Statement of Operations	<u>\$ 6,060,849</u>

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

18. Segment Reporting (Schedule 3)

The City is a diversified municipal government institution that provides a wide range of services to its citizens. Municipal services have been segmented by function by combining activities that have similar service objectives. Revenues and expenditures reported are directly attributable to the various segments, and may include internal transfers between segments that are recorded at fair value. The major services provided by each segment include:

General Government (Schedule 4, 5 and 8)

Finance and administration functions of the City generally include: information technology, purchasing and personnel, reception and cashiers, accounting services and tax department, Mayor and Clerk's offices, grants to organizations, and maintenance of civic properties.

Public Works and Transportation Services (Schedule 4, 5 and 9)

Maintenance of streets, roads and sidewalks, street and traffic signs, signals and lighting, snow removal and sanding, development and maintenance of the North, South and Westview Harbours, barge, tanker and other wharves, airport terminal, lands and runway, transit fleet and service, municipal fleet and equipment.

Environmental and Public Health (Schedule 4, 5 and 10)

Solid waste management providing the service of recycling, solid waste and organics collection and disposal.

Protective Services (Schedule 4 and 11)

Law enforcement and protection to persons and property by the Police Department, Fire and Rescue Services, and Bylaw Enforcement services.

Parks, Recreation and Culture (Schedule 4, 7 and 12)

Development and maintenance of the City's open space, parks and other landscaped areas, maintenance and operation of recreational facilities, development and provision of recreational programs and cultural activities, Willingdon Beach Campsite and the Powell River Public Library.

Development, Planning and Building Services (Schedule 5 and 13)

Activities related to community and land use planning, development issues generally include: the processing of rezoning applications, development permits and development variances, building permit review and inspections, planning, and Economic Development.

Water Utility (Schedule 4, 6 and 14)

Development and guardians of the water sources at Haslam Lake and Powell Lake, water treatment facilities and water distribution system.

Sewer Utility (Schedule 4, 6 and 14)

Provision of sanitary sewer and storm drainage by providing and maintaining pipes, manholes, culverts, and sewage lift stations, Consolidated Wastewater Treatment Plant and Wildwood Lagoon.

City of Powell River

Notes to the Consolidated Financial Statements

For the Year Ended December 31, 2025

18. Segment Reporting (Schedule 3) (Continued)

Other Reporting Entities (Schedule 15)

The financial activities of Powell River Community Forest Ltd. and Powell River Power Development Corporation.

"Financial Activities – by Segment" presents revenues and expenditures for each of the segments noted above. Only direct revenues and expenditures are reflected within individual segments. Other revenues (notably property taxation) not directly arising within specific segments are included in "General Government Services", in order that totals match the amounts of the Consolidated Statement of Operations.

19. Comparative Figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

City of Powell River
Long-Term Debt

Schedule 1

For the Year Ended December 31, 2025

Issuer & Issue #	Purpose	Maturity date	Interest rate	Principal outstanding 2025	Principal outstanding 2024
Municipal Finance Authority of BC (MFA) Debenture Debt					
General Fund					
MFA #92	Complex upgrade	Apr 2030	3.03%	\$ 139,373	\$ 164,860
MFA #93	Roads	Apr 2025	5.10%	-	62,847
MFA #106	Millennium Park	Oct 2034	4.10%	680,609	742,448
MFA #117	North Harbour	Oct 2041	1.47%	4,012,746	4,197,623
MFA #137	Library	Apr 2046	2.60%	2,797,020	2,886,299
				7,629,748	8,054,077
Sewer Fund					
MFA Short Term	CWWTP	Dec 2028	2.85%	1,500,000	1,500,000
MFA #150	CWWTP	Apr 2050	3.03%	8,717,208	8,984,027
MFA #156	CWWTP	Sep 2051	2.58%	4,509,775	4,636,451
MFA #158	CWWTP	Sep 2052	4.09%	4,699,141	4,802,897
MFA #159	CWWTP	Jun 2053	4.15%	4,806,023	4,904,727
				24,232,147	24,828,102
Total Long-Term Debt				\$ 31,861,895	\$32,882,179

City of Powell River
Tangible Capital Assets

Schedule 2

For the Year Ended December 31, 2025

	Cost, beginning of year	Additions net of transfers	Disposals	Cost, end of year
Land	\$ 17,323,585	\$ 3,273	\$ -	\$ 17,326,858
Land improvements	10,320,970	1,701,971	(197,130)	11,825,811
Buildings & building services	84,511,932	498,631	(40,222)	84,970,341
Furniture, equipment, technology & motor vehicles	13,636,444	1,015,112	(265,530)	14,386,026
Roads, sidewalks & curbs	47,505,844	1,380,928	(85,471)	48,801,301
Water supply infrastructure	31,344,851	222,044	(25,902)	31,540,993
Sewer infrastructure	64,526,897	204,820	-	64,731,717
Drainage infrastructure	13,244,907	107,242	(3,339)	13,348,810
Marine and airport infrastructure	32,174,562	368,615	(1,147,127)	31,396,050
Assets under construction	643,089	455,002	-	1,098,091
Powell River Public Library	1,787,950	110,561	(16,035)	1,882,476
	\$ 317,021,031	\$ 6,068,199	\$ (1,780,756)	\$ 321,308,474

City of Powell River
Tangible Capital Assets

Schedule 2

For the Year Ended December 31, 2025

Accumulated amortization, beginning of year	Amortization	Disposals	Accumulated amortization, end of year	Net carrying amount 2025	Net carrying amount 2024
\$ -	\$ -	\$ -	\$ -	17,326,858	\$ 17,323,585
5,090,662	348,062	(196,339)	5,242,385	6,583,426	5,230,308
27,743,557	1,251,214	(40,065)	28,954,706	56,015,635	56,768,375
7,351,482	883,133	(181,858)	8,052,757	6,333,269	6,284,962
26,521,364	583,779	(85,276)	27,019,867	21,781,434	20,984,480
10,434,448	418,341	(20,427)	10,832,362	20,708,631	20,910,403
9,284,859	1,878,753	-	11,163,612	53,568,105	55,242,038
5,133,871	146,033	(2,526)	5,277,378	8,071,432	8,111,036
8,580,813	586,584	(446,638)	8,720,759	22,675,291	23,593,749
-	-	-	-	1,098,091	643,089
1,078,753	170,348	(16,036)	1,233,065	649,411	709,197
\$ 101,219,809	\$ 6,266,247	\$ (989,165)	\$ 106,496,891	\$ 214,811,583	\$ 215,801,222

City of Powell River
Financial Activities - by Segment

Schedule 3

For the Year Ended December 31, 2025

	General Government Services	Public Works and Transportation Services	Environmental and Public Health Services	Protective Services
Revenue				
Taxation	\$ 27,551,441	\$ -	\$ -	\$ -
Sale of services	18,244	3,635,242	924,368	298,898
Other revenue	600,208	179,182	300,963	-
Utility user fees	-	-	-	-
Government transfers	987,284	1,696,664	-	199,259
Interest and investment income	1,861,746	-	-	-
Powell River Public Library	-	-	-	-
Investment Earnings, Powell River Community Forest	-	-	-	-
Developer contributions	133,574	-	-	-
	31,152,497	5,511,088	1,225,331	498,157
Expenses				
Wages and benefits	4,630,637	4,558,411	494,890	5,189,345
Materials and supplies	932,579	1,882,984	17,670	280,188
Municipal fleet	36,916	400,561	241,394	260,065
Contracted services	634,749	1,478,517	7,080	3,488,239
Utilities	73,442	462,339	-	58,519
Professional services & insurance	652,962	140,500	-	31,948
Grants	1,391,431	-	-	-
Miscellaneous	192,442	319,105	697,190	111,951
Amortization	2,671,465	-	-	-
Accretion	35,861	-	-	-
Powell River Public Library	-	-	-	-
Departmental chargebacks	(1,005,613)	(1,702,550)	-	-
Total Operating Expenses	10,246,871	7,539,867	1,458,224	9,420,255
Fiscal services & debt charges	110,413	127,260	-	-
Total Operating & Debt Expenses	10,357,284	7,667,127	1,458,224	9,420,255
	\$ 20,795,213	\$ (2,156,039)	\$ (232,893)	\$ (8,922,098)

City of Powell River
Financial Activities - by Segment

Schedule 3

Recreation, Parks, and Cultural Services and Library	Development, Planning and Building Services	Water Utility	Sewer Utility	Other Reporting Entities	2025	2024
\$ -	\$ -	\$ -	\$ 2,614,758	\$ -	\$ 30,166,199	\$ 27,760,317
2,174,584	-	27,868	50,575	-	7,129,779	6,829,187
194,322	676,632	375	8,205	-	1,959,887	1,705,641
-	-	3,100,965	1,640,815	-	4,741,780	4,474,173
287,232	11,181	-	93,625	-	3,275,245	9,572,861
-	-	201,376	214,911	-	2,278,033	2,846,565
689,327	-	-	-	-	689,327	621,526
-	-	-	-	3,666,425	3,666,425	411,897
-	-	47,269	103,550	-	284,393	1,922,945
3,345,465	687,813	3,377,853	4,726,439	3,666,425	54,191,068	56,145,112
4,975,701	1,261,231	1,160,089	1,597,437	-	23,867,741	22,094,837
806,431	80,298	245,174	740,009	-	4,985,333	4,256,845
224,758	9,808	138,226	224,885	-	1,536,613	1,068,508
457,882	330,341	77,820	22,297	-	6,496,925	5,482,075
406,939	-	35,497	335,077	-	1,371,813	1,286,923
110,210	1,471	11,758	78,806	-	1,027,655	1,053,029
298,304	161,917	-	-	-	1,851,652	2,254,831
78,341	74,974	144,228	139,912	-	1,758,143	1,571,862
170,348	-	472,615	2,951,819	-	6,266,247	5,944,385
-	-	(32)	(25)	-	35,804	46,747
1,361,093	-	-	-	-	1,361,093	1,188,763
(139,480)	-	-	-	-	(2,847,643)	(2,161,461)
8,750,527	1,920,040	2,285,375	6,090,217	-	47,711,376	44,087,344
182,681	-	-	865,106	-	1,285,460	1,203,461
8,933,208	1,920,040	2,285,375	6,955,323	-	48,996,836	45,290,805
\$ (5,587,743)	\$ (1,232,227)	\$ 1,092,478	\$ (2,228,884)	\$ 3,666,425	\$ 5,194,232	\$ 10,854,307

City of Powell River
Unaudited Supplementary Financial Information

City of Powell River
Unaudited Sale of Services

Schedule 4

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
Transportation	\$ 3,674,238	\$ 3,635,242	\$ 3,561,701
Recreation	1,798,118	2,174,584	2,066,288
Sanitation and waste collection	918,550	924,368	859,737
Bylaw fees	152,382	172,353	121,505
Policing fees	113,158	114,995	143,675
Sewer services	43,300	50,575	19,625
Water services	55,080	27,868	7,939
Financial services	23,440	18,244	19,399
Firefighting fees	17,400	11,550	29,318
Total Sale of Services	\$ 6,795,666	\$ 7,129,779	\$ 6,829,187

City of Powell River
Unaudited Other Revenue

Schedule 5

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
Permits and application fees	\$ 616,998	\$ 621,843	\$ 430,870
Property rentals	558,929	573,892	546,198
Miscellaneous	424,982	443,133	427,567
Penalties and interest on taxes	156,000	312,555	301,007
Timber harvest revenue	-	8,464	-
Total Other Revenue	\$ 1,756,909	\$ 1,959,887	\$ 1,705,642

City of Powell River
Unaudited Utility User Fees

Schedule 6

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
Water operating fund user fees	\$ 2,996,632	\$ 3,100,965	\$ 2,924,866
Sewer operating fund user fees	1,614,868	1,640,815	1,549,307
Total Utility User Fees	\$ 4,611,500	\$ 4,741,780	\$ 4,474,173

City of Powell River
Unaudited Powell River Public Library

Schedule 7

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
qathet Regional District grant	\$ 481,774	\$ 481,864	\$ 453,548
Other grants	57,470	89,713	78,666
Province of British Columbia grant	56,695	56,695	56,695
Other income	20,426	53,627	25,553
Fines	4,707	5,168	4,410
Interest income	2,756	2,260	2,654
	623,828	689,327	621,526
Expenses			
Wages & benefits	1,050,451	1,045,053	935,791
Building costs	50,343	82,477	49,951
Periodicals	34,617	66,677	43,060
Professional fees	48,750	61,924	39,135
Office supplies	36,618	35,854	40,443
Programs	30,715	35,359	32,382
Materials & equipment	8,000	10,139	10,565
Education	7,500	8,439	21,488
Advertising and promotion	8,295	7,489	8,283
Book processing	4,647	4,412	4,825
Licenses and dues	2,611	2,661	1,936
Bank charges	500	609	904
Expenses Before Amortization	1,283,047	1,361,093	1,188,763
Amortization	166,227	170,348	167,626
Total Expenses	1,449,274	1,531,441	1,356,389
Total Powell River Public Library	\$ (825,446)	\$ (842,114)	\$ (734,863)

City of Powell River
Unaudited General Government Services

Schedule 8

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Financial services	\$ 2,001,657	\$ 1,998,893	\$ 1,689,217
Grants and donations	500,314	1,391,431	1,882,509
Administrative services	1,680,589	1,228,660	1,067,975
Human resources	1,186,266	1,099,393	993,017
Building maintenance	1,051,735	1,004,191	789,702
Information services	1,244,033	895,862	846,472
Legal and audit fees	321,400	396,975	430,736
Legislative services	442,736	348,860	349,549
Insurance and damages	177,984	180,893	289,899
Fiscal services & debt charges	145,000	110,413	158,634
Amortization	2,250,228	2,671,464	2,394,776
Accretion	97,039	35,862	46,570
Departmental chargebacks	(994,752)	(1,005,613)	(838,608)
Total General Government	\$ 10,104,229	\$ 10,357,284	\$ 10,100,448

City of Powell River
Unaudited Public Works and Transportation Services

Schedule 9

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Common Services			
Public works administration	\$ 465,031	\$ 438,553	\$ 398,260
Stores and timekeeper	172,692	101,302	89,274
	<u>637,723</u>	<u>539,855</u>	<u>487,534</u>
Roads and Streets Maintenance			
Streets and sidewalks	1,388,392	1,785,636	1,525,072
Engineering	405,477	277,851	382,594
	<u>1,793,869</u>	<u>2,063,487</u>	<u>1,907,666</u>
Operational Services			
Transit	3,399,932	3,589,391	3,519,110
Airport	414,030	512,687	426,490
North boat harbour	418,577	327,234	313,214
South boat harbour	311,259	261,361	239,146
Westview boat harbour	85,927	241,545	174,792
Barge, tanker and other wharves	42,592	4,307	10,512
	<u>4,672,317</u>	<u>4,936,525</u>	<u>4,683,264</u>
Fiscal services & debt charges	103,683	127,260	121,322
Total Transportation Services	\$ 7,207,592	\$ 7,667,127	\$ 7,199,786

City of Powell River

Unaudited Environmental and Public Health Services

Schedule 10

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Residential collection	\$ 997,657	\$ 1,359,300	\$ 1,074,953
Sanitation and waste collection	63,547	74,567	68,158
Commercial collection	52,962	24,357	22,619
Total Environmental and Public Health	\$ 1,114,166	\$ 1,458,224	\$ 1,165,730

City of Powell River

Unaudited Protective Services

Schedule 11

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Fire	\$ 4,067,095	\$ 4,711,251	\$ 4,575,627
Police	4,621,535	4,361,759	3,373,121
Bylaw enforcement and animal control	302,732	347,245	306,660
Total Protective Services	\$ 8,991,362	\$ 9,420,255	\$ 8,255,408

City of Powell River

Unaudited Recreation, Parks and Cultural Services

Schedule 12

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Revenue			
Ice arenas	\$ 641,460	\$ 859,322	\$ 786,303
Willingdon Beach Campsite	437,007	500,829	475,311
Swimming pool and fitness	401,000	447,527	415,537
Recreation general	277,381	304,616	278,621
Theatre and meeting rooms	134,000	179,371	159,269
Recreation programs	156,600	161,976	191,246
Parks and playgrounds	31,051	29,064	47,718
	<u>2,078,499</u>	<u>2,482,705</u>	<u>2,354,005</u>
Expenses			
Maintenance	1,814,259	2,085,654	1,797,654
Parks and playgrounds	1,349,900	1,336,452	1,148,445
Swimming pool and fitness	1,244,781	1,301,404	1,213,107
Selling and administration	1,212,743	1,223,312	1,049,847
Culture	527,637	498,795	396,594
Recreation programs	354,457	359,886	341,030
Willingdon Beach Campsite	360,045	296,399	240,194
Fiscal services & debt charges	176,687	182,681	149,063
Theatre and meeting rooms	121,882	117,184	107,171
	<u>7,162,391</u>	<u>7,401,767</u>	<u>6,443,105</u>
Net Loss	<u>\$ (5,083,892)</u>	<u>\$ (4,919,062)</u>	<u>\$ (4,089,100)</u>

City of Powell River

Unaudited Development, Planning and Building Services

Schedule 13

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Planning	\$ 2,383,247	\$ 1,419,600	\$ 1,182,873
Economic development	522,242	500,440	554,515
Fiscal services & debt charges	-	-	4,865
Total Environmental Development	<u>\$ 2,905,489</u>	<u>\$ 1,920,040</u>	<u>\$ 1,742,253</u>

City of Powell River
Unaudited Water and Sewer Utilities

Schedule 14

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Water Utility			
Watermains and services	\$ 1,161,640	\$ 1,160,082	\$ 961,113
Water administration	690,355	652,678	604,493
Amortization expense	451,091	472,615	460,523
Water Expenses	2,303,086	2,285,375	2,026,129
Sewer Utility			
Sewage treatment and disposal	1,830,817	2,000,819	2,064,280
Sewage collection	1,395,745	1,137,579	1,242,062
Amortization expense	2,909,402	2,951,819	2,921,461
Fiscal services & debt charges	960,167	865,106	769,577
Sewer Expenses	7,096,131	6,955,323	6,997,380
Total Sewer and Water Utilities	\$ 9,399,217	\$ 9,240,698	\$ 9,023,509

City of Powell River
Unaudited Powell River Power Development Corporation

Schedule 15

For the Year Ended December 31, 2025

	Budget 2025	Actual 2025	Actual 2024
Expenses			
Professional services	\$ -	\$ -	\$ 4,178
Total Powell River Power Development Corporation	\$ -	\$ -	\$ 4,178

City of Powell River
Unaudited Reserves

Schedule 16

For the Year Ended December 31, 2025

	Balance 2024	Interest Allocated	Transfers In	Transfers Out	Balance 2025
General Fund Reserve Accounts					
Affordable Housing	\$ 68,292	\$ 2,476	\$ 13,000	\$ -	\$ 83,768
Bylaw Review	230,473	8,456	50,000	-	288,929
Climate Action	480,991	12,740	-	(192,185)	301,546
COVID-19 Safe Restart	657,817	21,087	-	(41,497)	637,407
Elections	73,232	2,838	25,000	-	101,070
Field User Fees	155,808	5,336	10,805	-	171,949
Health & Safety	234,654	8,751	59,461	-	302,866
Innovation	11,643	385	-	-	12,028
Insurance & Legal	267,636	14,500	594,749	(253,904)	622,981
Local Government Housing Initiatives	218,454	7,231	-	-	225,685
North Harbour	1,864,387	65,896	253,672	(790)	2,183,165
RCMP	1,201,743	46,398	400,000	-	1,648,141
Sports Hall of Fame	18,768	621	-	-	19,389
Technology	267,832	7,420	36,190	(123,535)	187,907
Willingdon Beach Campsite	903,856	32,198	137,795	-	1,073,849
	<u>6,655,586</u>	<u>236,333</u>	<u>1,580,672</u>	<u>(611,911)</u>	<u>7,860,680</u>
Water Fund Reserve Accounts					
Water Capital	5,107,746	186,615	1,392,501	(332,168)	6,354,694
Sewer Fund Reserve Accounts					
Sewer Capital	5,407,612	164,598	8,910	(878,642)	4,702,478
Total Reserve Accounts	<u>17,170,944</u>	<u>587,546</u>	<u>2,982,083</u>	<u>(1,822,721)</u>	<u>18,917,852</u>
Reserve Funds					
Canada Community-Building Fund	2,798,220	102,062	698,290	(127,868)	3,470,704
City Buildings & Infrastructure	845,399	35,481	766,860	(313,817)	1,333,923
General Capital Projects	286,038	9,725	30,000	(14,437)	311,326
Growing Communities Fund	4,119,005	119,409	-	(1,022,970)	3,215,444
Land Sale	825,651	27,329	-	-	852,980
Parkland Acquisition	153,217	5,071	-	-	158,288
Property Tax Stabilization	1,639,040	64,182	600,000	-	2,303,222
Powell River Community Forest	17,913,638	587,597	1,702,621	(2,025,551)	18,178,305
Road Improvement	190,544	9,521	280,000	(85,829)	394,236
Vehicle & Equipment	3,185,433	100,124	306,572	(627,656)	2,964,473
Total Reserve Funds	<u>31,956,185</u>	<u>1,060,501</u>	<u>4,384,343</u>	<u>(4,218,128)</u>	<u>33,182,901</u>
Total Reserve Accounts and Reserve Funds	<u>\$49,127,129</u>	<u>\$ 1,648,047</u>	<u>\$ 7,366,426</u>	<u>\$ (6,040,849)</u>	<u>\$52,100,753</u>

City of Powell River
Unaudited COVID-19 Safe Restart Grant

Schedule 17

For the Year Ended December 31, 2025

Balance, Beginning of Year	\$ 657,817
Application server - Tempest	(23,533)
Automatic bicycle counters	(7,002)
Active transportation planning	(4,406)
Unit4 timesheets	(4,263)
Housing strategy	(2,293)
Interest	21,087
Balance, End of Year	\$ 637,407

The City received a \$2,928,000 grant under the COVID-19 Safe Restart Grant for Local Governments in November 2020. The City transferred the grant to the COVID-19 Safe Restart reserve account in 2020 and in 2025 used the grant to fund the expenses listed above.

City of Powell River**Unaudited Growing Communities Fund Grant****Schedule 18**For the Year Ended December 31, 2025

Balance, Beginning of Year	\$ 4,119,005
Pavement management program	(1,022,970)
Interest	<u>119,409</u>
Balance, End of Year	<u>\$ 3,215,444</u>

The City received a \$4,218,000 grant under the Growing Communities Fund in March 2023. The City transferred the grant to the Growing Communities Fund reserve in 2023 and in 2025 used the grant to fund the expenses listed above.

City of Powell River**Unaudited Local Government Housing Initiatives Fund****Schedule 19**For the Year Ended December 31, 2025

Balance, Beginning of Year	\$ 218,454
Interest	<u>7,231</u>
Balance, End of Year	<u>\$ 225,685</u>

The City received a \$213,251 grant under the provincial Capacity Funding for Local Government Housing Initiatives program in January 2024. The City transferred the grant to the Local Government Housing Initiatives Fund reserve. During the year, none of the funds were spent.



City of Powell River

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Request for Decision

Date of Meeting: June 18, 2026 File No.: 0430-01
To: Mayor and Council
From: Sundance Topham, Chief Administrative Officer
Prepared By: Peter DeJong, Corporate Officer
Subject: Update re. Application for Intervenor Status

Purpose:

The purpose of this report is to provide an update on the City's application for Intervenor status regarding the export licence application by Powell River Energy Inc. (PREI).

Recommendation:

PURSUANT to the report of the Corporate Officer, dated for the Council meeting of June 18, 2026, entitled: "Update re. Application for Intervenor Status":

THAT Council supports the expanded scope of the City's application for Intervenor status regarding the export licence application by PREI.

Background:

This report is supplemental to a staff report to Council June 4, 2026 wherein Council passed the following resolutions:

1. THAT Council direct staff to apply for Intervenor status on the basis of providing the Commission of the Canada Energy Regulator (the Commission) with the City's perspective on the draft licence conditions that the Commission will issue for comment, whether or not a licence is in fact issued;

AND THAT, if Intervenor status is granted by the Commission to the City but the hearing is not scheduled to take place in Powell River, that Council direct staff to apply for or support a change of venue to, preferably, the City of Powell River or, alternatively, to a location in Metro Vancouver.

2. THAT Council direct staff to amend "City of Powell River Five-Year Financial Plan Bylaw 2794, 2026" to include up to a maximum of \$50,000 to be spent on the application and subsequent participation in the Intervenor program to be funded through the Financial Stabilization Reserve Fund.

Discussion:

Subsequent to the June 4, 2026 Council meeting, the Commission for the Canada Energy Regulator (CER) published Ruling No.3, which gave notice of the acceptance of the applications for Intervenor status by the qathet Regional District, Townsite Ratepayers Society and Energy Democracy for BC, as well as setting a deadline of June 16, 2026 for any further Intervenor applications. It also provided notice that the oral hearing of this matter would be held in Powell River the week of November 16-20, 2026. A copy of Ruling No.3 is attached to this report as Appendix A.

Legal counsel retained by the City provided advice recommending expanding the scope of the City's intended application for Intervenor status to encompass the issues under No.1 of the CER List of Issues published for the proceeding, in order to address the principal question as to whether or not an export licence should be granted at all to PREI. A copy of the application letter is attached as Appendix B.

Financial Implications:

Council has allocated a budget of up to \$50,000 from the Financial Stabilization Reserve Fund and staff are still anticipating that this amount will be sufficient for the expected legal fees.

Operational Implications:

The change in scope outlined above is not expected to adversely affect staff's capacity to support the application.

Strategic Priorities:

The recommendations in this report are aligned with and touch on the themes embodied in each of Council's Strategic Priorities.

Attachment(s):

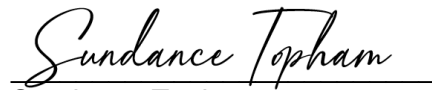
1. Appendix A – CER Ruling No.3, June 9, 2026
2. Appendix B – City of Powell River Application to the Commission of the Canada Energy Regulator for Intervenor Status.

Reviewed by:

- Administrative Services
- Finance Services
- Fire & Emergency Services
- Human Resources
- Infrastructure Services
- Parks, Recreation & Culture
- Partnerships, Intergovernmental & Public Relations

Planning Services

Respectfully submitted,

A handwritten signature in cursive script that reads "Sundance Topham". The signature is written in black ink and is positioned above a horizontal line.

Sundance Topham

Chief Administrative Officer



Canada Energy Régie de l'énergie
Regulator du Canada

Suite 210 517, Dixième Avenue S.-O.
517 Tenth Avenue SW bureau 210
Calgary, Alberta Calgary (Alberta)
T2R 0A8 T2R 0A8

File 6503001
9 June 2026

To: All parties to the EH-001-2026 proceeding

**Powell River Energy Inc.
Application for a 30-year contract-specific electricity export licence
EH-001-2026 proceeding**

**Ruling No. 3 – Requests for intervenor status from Energy Democracy for BC,
the Townsite Ratepayers Society, and the qathet Regional District**

**Procedural Update No. 2 – Deadline for additional requests for intervenor
status, and timing and location for the oral portion of the licensing procedure**

**Before: M. Chartier, Presiding Commissioner; S. Sajnovics, Commissioner;
J.-D. Charlebois, Commissioner**

1. Overview

For the reasons set out below, the Commission of the Canada Energy Regulator grants intervenor status in this licensing procedure to Energy Democracy for BC, the Townsite Ratepayers Society, and the qathet Regional District.

In the event that anyone wishes to seek intervenor status in this licensing procedure, the Commission sets a deadline of **16 June 2026** to file such requests. As stated previously in Procedural Update No. 1 ([C38853](#)), the Commission will consider all letters of comment already filed. It is not necessary for anyone who filed them to request intervenor status. Being an intervenor in a Commission proceeding carries with it responsibilities such as accepting and providing service of all subsequent filings, filing written evidence and supporting affidavits, and answering questions about their evidence from other parties.

The Commission has also decided to hold the oral portion of this licensing procedure during the week of 16-20 November 2026 in Powell River, British Columbia.

2. Background

On 10 April 2026, the Commission issued Procedural Update No. 1 establishing the licensing procedure to consider Powell River Energy Inc.'s (**PREI**) 15 August 2025 electricity export application ([C35954](#)) [**Application**]. In Procedural Update No. 1, the Commission established the List of Issues that it would consider in its assessment and granted intervenor status to four parties, three of whom later confirmed their participation. The Commission also indicated that for any future request for intervenor status, it would assess both the justification provided and the extent to which the requester's participation may assist the Commission in evaluating the Application in the context of the List of Issues.

.../2

On 7, 12, and 14 May 2026, respectively, Energy Democracy for BC ([C39268](#)), the Townsite Ratepayers Society ([C39309](#)), and the qathet Regional District ([C39349](#)) filed requests for intervenor status (**collectively, the Requesters**).

On 15 May 2026, the Commission invited ([C39365](#)) the Requesters to provide additional information, if any, about their respective potential contributions to the licensing procedure, including how they might assist the Commission in assessing the Application. PREI was invited to comment on the requests, while the Requesters could file reply comments.

Energy Democracy for BC ([C39434](#)) and the Townsite Ratepayers Society ([C39428](#)) filed additional information. PREI filed comments ([C39479](#)) regarding all three requests. None of the Requesters filed reply comments.

3. Summary of the parties' submissions

Energy Democracy for BC

Energy Democracy for BC stated that it was founded to see community benefits from the dams in the area and that it can offer evidence-based insights while representing the interests of its members and the broader public. In particular, Energy Democracy for BC indicated that it could contribute to Issue 2 (the appropriate conditions of a licence, if issued) under the List of Issues.

Regarding Issue 2a) (the duration of the licence) and Issue 2d) (conditions under which the licence holder must curtail or interrupt the exportation), Energy Democracy for BC said that it would contribute an analysis of how a 30-year licence would conflict with federal government policy. Conflicts pertain to Canada's goals relating to climate and electrification, using domestic electricity resources as a competitive advantage in developing Canadian data centres, job creation for the electricity sector, and strengthening east-west trade. Energy Democracy for BC would also raise concerns about impacts on Canadian ratepayers.

Regarding Issue 2b) (requirements relating to the opportunities for Canadians to purchase the electricity proposed to be exported from Canada), Energy Democracy for BC said that it would provide evidence or raise concerns about the existing environmental impacts of PREI's operations and how the proposed export would worsen them, including if the power is used for data centres. It would also question PREI on the lack of environmental protection measures in its Application, and on the company's plans to address climate change effects.

Townsite Ratepayers Society

The Townsite Ratepayers Society stated that it represents resident taxpayers in Powell River. It is concerned about PREI's current exportation supporting jobs and taxes in a foreign country, without providing community benefits and fair taxation revenue to locals, and that a 30-year licence would have negative consequences for the local and provincial economy for that period. It also contends that the search for a fair market purchaser of PREI's hydro power was incomplete. The Townsite Ratepayers Society has concerns about environmental impacts in the region and those effects compromising an evolving climate change strategy, as well as safety in the neighbourhood.

qathet Regional District

The qathet Regional District stated that it is a local government authority responsible for regional economic development, service coordination, and infrastructure planning within the

area surrounding the municipality in which PREI's generating facilities are located. It submitted that losing the mill's long-standing domestic industrial load represents a material change in circumstances that is directly relevant to the Commission's assessment of fair market access for Canadian consumption and the appropriateness of any licence conditions.

As elaborated upon in its request, the Regional District indicated that it can provide evidence and a regional-level perspective relevant to whether PREI has adequately informed and provided meaningful opportunity to Canadian purchasers. It also has a direct interest in, and can contribute evidence and submissions regarding, each of the sub-issues under Issue 2 (the appropriate conditions of a licence, if issued). The Regional District highlighted the importance of licence conditions that preserve adaptability and responsiveness to material changes in Canadian circumstances.

The Regional District submitted that its participation would be distinct from the host municipality, Indigenous Nations, and utilities. It would provide regional economic and infrastructure perspectives not otherwise before the Commission and it would make submissions that are directly relevant to the statutory issues the Commission must determine under the *Canadian Energy Regulator Act (CER Act)*.

PREI

PREI submitted that none of the Requesters has demonstrated any basis that supports granting them intervenor status. It argued that the Requesters' submissions mostly repeat comments from their previous letters of comment in October 2025. The Commission already reviewed those comments and found that they did not establish a basis for intervenor status because their interests were beyond the scope of the Canada Energy Regulator's jurisdiction and the Commission's decision-making criteria for its review of the Application. PREI submitted that any new comments are similar in nature and also fall outside of the scope of the CER Act jurisdiction.

PREI stated that the Commission's review focuses on the decision criteria in subsection 361(2) of the CER Act. None of the Requesters demonstrated an intention to purchase PREI's electricity or that they are eligible and have the transmission capacity to do so. Both elements are essential to establish standing to comment on fair market access and to support intervenor status. PREI also pointed to Procedural Update No. 1 where the Commission stated that it would not consider concerns raised about dam operations and any associated impacts, which are under the jurisdiction of the Province of British Columbia. This approach is consistent with the Supreme Court of Canada's direction that federal legislation must be consistently focused on federal matters. PREI argued that these particular interests raised by the Requesters are clearly beyond the scope of the Commission's mandate for its review of this Application.

4. Commission analysis and findings

The Commission has discretion in deciding on requests for intervenor status, subject to the requirements of procedural fairness. In Procedural Update No. 1, the Commission indicated that in deciding such future requests, it would consider the requester's justification and how their participation may assist the Commission in assessing the Application in the context of the List of Issues. After considering the parties' submissions on the current requests, and the mandate and purpose of each requesting organization, the Commission grants intervenor status to each of the Requesters because they have persuaded the Commission that they may contribute to its assessment of the Application with respect to Issue 2 (the appropriate conditions of a licence, if issued).

The Commission is of the view that the Requesters may provide submissions rooted in a perspective that is unique from the current intervenors. In addition, the Commission notes that each of the Requesters is an organization or representative group. The participation of representative groups can be an efficient way to bring regional perspectives into this licensing procedure. The Commission also finds that there would be little to no prejudice to PREI or other intervenors in granting the three Requesters intervenor status at this point in the proceeding.

5. The List of Issues and the Commission's mandate under the CER Act

While the Commission has decided to grant intervenor status to the Requesters, it observes that the Requesters made many submissions that were beyond the scope of the List of Issues and the Commission's mandate under the CER Act. The Commission may not consider or give weight to any submissions (including evidence and argument) by the parties that do not relate to the limited List of Issues established for this proceeding.

In particular, all three Requesters raised environmental implications related to PREI's dam operations, or the Application generally. As the Commission has noted in several instances on this proceeding's record, it will not consider any impacts stemming from the operation of PREI's generating facilities. The Commission does not have jurisdiction over those facilities, which are already operating and exporting power. Approval of the Application is neither required nor necessary for PREI to continue generating electricity from those facilities, within the operational and environmental parameters that are in place or may be imposed under the laws of British Columbia.

Energy Democracy for BC referenced paragraph 9(o) of the *National Energy Board Electricity Regulations (Electricity Regulations)*, which states:

9 An application for a permit for the exportation of electricity, other than for a border accommodation transfer, shall contain the following information, unless the Board advises the applicant that the information is already in the possession of the Board or that the information is not relevant to the application:

[...]

(o) the adverse environmental effects resulting from the proposed exportation of electricity, and the measures to be taken to mitigate any of those environmental effects;

[...]

The Commission must interpret and apply the Electricity Regulations in conjunction with their enabling legislation. The Electricity Regulations were last updated in 1999, under the *National Energy Board Act*, which at the time allowed for consideration of environmental issues on electricity export applications. In 2012,¹ Parliament removed from that Act the impacts of exportation on the environment as a criterion for electricity export applications. This criterion remains absent from the CER Act, which was enacted in 2019. This means that references to environmental considerations in the Electricity Regulations – such as in

¹ *Jobs, Growth and Long-term Prosperity Act*, SC 2012 c 19 ss 94-96.

paragraphs 9(n), 9(o), and 10(k) – no longer apply.² The Electricity Memorandum of Guidance was updated in 2012³ to clarify these effects of the legislative changes.

6. Administrative and procedural matters

The List of Parties ([C38958-2](#)) has been updated online to include Energy Democracy for BC, the Townsite Ratepayers Society, and the qathet Regional District, using the contact information provided in their requests. The Requesters should review their respective information and notify the Regulatory Officers at regulatory.officers@cer-rec.gc.ca if any changes are needed. This includes naming any additional representatives who require document service in this licensing procedure.

To provide additional procedural certainty and efficiency, the Commission sets a deadline of **16 June 2026** for any additional requests for intervenor status. In setting this deadline, the Commission considered that potential requesters have had sufficient time to apply since Procedural Update No. 1 was issued, and substantive steps in the licensing procedure (once resumed) are imminent. As stated in Procedural Update No. 1, if any such requests are received, the Commission will consider their justification and how their participation may assist the Commission in assessing the Application in the context of the List of Issues before deciding on the requests. If the Commission grants intervenor status to any additional party, it will generally limit that party's participation to the process steps that remain at that time.

The Commission also wishes to update and advise the parties that it has decided to hold the oral portion of this licensing procedure during **the week of 16-20 November 2026** in Powell River, British Columbia. The Commission will communicate all necessary details about the oral portion in a future procedural update.

As the Commission communicated in its 1 June 2026 letter ([C39588](#)), all procedural steps in this proceeding remain suspended until the Commission issues its decision on BC Hydro's 29 May 2026 motion related to PREI's supplemental written evidence ([C39573](#)).

For process questions, please contact a Process Advisor by phone at 1-800-899-1265 or by email at powellriverhelp@cer-rec.gc.ca.

Yours sincerely,

Signed by

Ramona Sladic
Secretary of the Commission

c.c. Peter DeJong, City of Powell River, Email info@cdpr.bc.ca

² The Electricity Regulations are currently being updated to reflect this legislative change. For more information, see the CER's Forward Regulatory Plan at <https://www.cer-rec.gc.ca/en/about/acts-regulations/forward-regulatory-plan/index.html>. Also see the Government of Canada's 14 December 2024 update on the export and import regulatory framework (Canada Gazette, Part I, Volume 158, Number 50: Export Applications [Licences and Permits] Regulations) at <https://gazette.gc.ca/rp-pr/p1/2024/2024-12-14/html/reg1-eng.html>.

³ Found online at <https://www.cer-rec.gc.ca/en/about/acts-regulations/cer-act-regulations-guidance-notes-related-documents/electricity-export-applications/mndngmq-eng.pdf>.



City of Powell River

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File No.0430-01

June 16, 2026

Ramona Sladic
 Secretary of the Commission
 Canada Energy Regulator
 Suite 210, 517 Tenth Avenue SW
 Calgary, AB T2R 0A8

**Re: Powell River Energy Inc. (PREI) – Application for a 30-Year Contract Specific
 Electricity Export Licence
 Proceeding EH-001-2026 / File 6503001
 Request for Intervenor Status**

To the Commission:

In accordance with direction provided by City Council, the City of Powell River respectfully requests intervenor status in the above-noted proceeding pursuant to sections 361 and 362 of the *Canadian Energy Regulator Act* and the participation guidance set out in Procedural Update No. 1.

The City of Powell River is the host municipality in which the applicant, Powell River Energy Inc. (“PREI”), operates the hydroelectric dam at Powell Lake and in which the former Catalyst Paper mill site is located. The City exercises municipal land use authority and is responsible for local economic development, infrastructure planning, servicing, taxation and community development within the municipality directly affected by the proposed export license. Powell River’s City Council is the principal elected voice of the community.

Historically the PREI generation facility at Powell Lake supplied electricity to the Powell River pulp and paper mill. For more than a century the mill served as the foundational industrial and economic driver of the community and represented a substantial portion of the municipal tax base. The permanent curtailment of operations in 2023 was a severe blow to the community and has initiated a period of significant economic transition and uncertainty, requiring long term planning related to industrial redevelopment, economic diversification, infrastructure utilization, and future employment lands within the community. The long-term availability and accessibility of locally generated electricity is directly relevant to those municipal planning and economic development objectives.

There is widespread concern in the community at the prospect of the power resource provided by the main vestige of the pulp mill ceasing to be available to help the City rebuild and recover from the 2023 mill closure if the licence is granted. The community is looking to the City to present those concerns and protect the beneficial use of local resources for local uses, rather than for supplying foreign markets.

The City seeks to participate in a focused and efficient manner and intends to address only Issues Nos. 1 and 2 identified in Procedural Update No. 1. These submissions may have a tangential connection to Issue No. 3.

Issue No. 1, “Whether PREI has met its obligations regarding fair market access”, goes to the heart of the community’s concerns about PREI’s application. At previous proceedings before the BC Utilities Commission, information filed by PREI demonstrated that the facility was acquired for the purpose of transmitting its output to an associated corporation in the USA. Its explicit business plan did not include any interest or intention to make the energy and capacity from the facility available for any domestic Canadian use. As a result, PREI’s application for an export permit or licence would foreclose any resumption of the facility’s role as a backbone economic development resource for Powell River, its neighbouring communities, or the people of Canada.

The City of Powell River seeks an opportunity to probe these issues and seek an outcome that provides benefit to Canada.

Regarding Issue No. 2, namely, “The appropriate licence conditions, if issued”, the City intends to participate with respect to the following matters identified by the Commission:

- the duration of the proposed export licence;
- conditions under which the licence holder must curtail or interrupt exports in favour of Canadian needs;
- changes in circumstances about which the licence holder is required to inform the Commission;
- conditions preserving reasonable flexibility to respond to future economic and industrial development opportunities; and,
- requirements relating to opportunities for Canadians to purchase electricity proposed to be exported from Canada.

The City submits that its participation may assist the Commission in considering whether a licence should be issued and if so, how conditions should preserve sufficient flexibility and responsiveness to evolving local circumstances within any licence term.

As a host local government, the City can provide a distinct municipal perspective regarding:

- the relationship between electricity availability and long-term industrial redevelopment opportunities;
- municipal planning and infrastructure considerations associated with redevelopment of industrial lands;
- the importance of adaptability in light of changing regional economic conditions and future domestic electricity demand;
- the implications of prolonged or inflexible export arrangements on community economic recovery and resiliency; and,
- practical considerations respecting reporting, review or change-in-circumstances mechanisms that may assist the Commission over the duration of a licence, if issued.

The City recognizes that the operation of power generating facilities falls under provincial jurisdiction and does not seek to duplicate the roles of utilities, regulators, indigenous Nations or other intervenors. Rather the City submits that it can provide a distinct and non-duplicative municipal planning and economic transition perspective relevant to the Commission's consideration of appropriate licence conditions, if issued, under the *CER Act*.

The City further submits that its participation is directly relevant to the statutory issues identified by the Commission and may assist the Commission in ensuring that any licence conditions remain responsive to evolving Canadian needs and local circumstances.

For these reasons, the City of Powell River respectfully requests that it be granted intervenor status and be included in all further correspondence, filing and procedural directions related to this matter.

Please direct correspondence regarding this application to the City's legal representative in this matter:

Jim Quail, Allevato Quail
1943 East Hastings Street
Vancouver, B.C. V5L 1T5
phone 604-424-8631 / fax 604-424-8632
Attention: jquail@allevatoquail.ca

Yours truly,
CITY OF POWELL RIVER



Sundance Topham
Chief Administrative Officer

cc: Mayor and Council
Peter DeJong, Corporate Officer



Request for Decision

Date of Meeting: June 2, 2026 File No.: 0230-20-0005
To: Committee of the Whole
From: Sundance Topham, Chief Administrative Officer
Prepared By: Peter DeJong, Corporate Officer
Subject: Union of BC Municipalities Convention, Resolutions, and Meeting Requests for Cabinet Ministers and Provincial Staff

Purpose:

The purpose of this report is to provide Council an opportunity to identify topics for cabinet minister and staff meeting requests for the 2026 Union of BC Municipalities (UBCM) Convention.

Recommendation:

PURSUANT to the report of the Corporate Officer dated for the Committee of the Whole meeting of June 2, 2026, entitled: Union of BC Municipalities Convention, Resolutions, and Meeting Requests for Cabinet Ministers and Provincial Staff:

THAT the Committee provide direction to staff regarding proposed resolution topics and requests for meetings with Cabinet Ministers and Provincial staff, for subsequent Council consideration and approval.

Background:

The annual UBCM convention is being held in Vancouver from September 14 to 18, 2026 and all members of Council have indicated they expect to attend. The advocacy efforts made in this Council's term through UBCM are listed in Appendix A. In addition, Council resolved on May 21, 2026 to request a ministerial meeting at UBCM to advocate for the continuation of Local Government Climate Action Program (LGCAP) funding.

Discussion:

Members of Council have the opportunity to submit resolutions to UBCM for advocacy on select issues, as well as request meetings with provincial Ministries and/or Ministry staff, depending on the subject matter. A change to ministry staff meetings this year is that they will be held virtually the week prior to the Convention, from September 8 – 11, 2026; Minister meetings will still be held in person during Convention week. Submission deadlines are as follows:

Resolutions: June 15

Minister meeting requests: June 24

Ministry staff meeting requests: August 5

UBCM also provides guidelines on resolution drafting and subject matter, which is provided as Appendix B.

It is best practice for Council's advocacy decisions to be in alignment with Council's Strategic Priorities. In this respect, a meeting request to the Minister responsible for public libraries, the Minister of Municipal Affairs, may be in order to advocate for the resolution submitted through the Association of Vancouver Island and Coastal Communities (AVICC), attached as Appendix C.

Additionally, Council may wish to consider adding a discussion topic for redevelopment of the old millsite and steps the province may be able to take in order to assist the City with promoting and managing economic development initiatives on those lands.

Financial Implications:

There are no financial implications of submitting resolutions or meeting requests to UBCM.

Strategic Priorities:

The recommendations in this report are aligned with and support the following Council Strategic Priorities: Intergovernmental Relations, 3. Advocate publicly to the provincial government for supports for mental health, community justice, and emergency response, in order to address the downloading of responsibilities to local government.

Attachments:

1. Appendix A – UBCM Advocacy 2023-2026
2. Appendix B – UBCM Resolution Guidelines
3. Appendix C – Resolution submitted to and supported by AVICC

Reviewed by:

- Administrative Services
- Finance Services
- Fire & Emergency Services
- Human Resources
- Infrastructure Services
- Parks, Recreation & Culture
- Partnerships, Intergovernmental & Public Relations
- Planning Services

Respectfully submitted,



Sundance Topham
Chief Administrative Officer

Provincial Advocacy through UBCM/AVICC 2023 – 2025**2023****Minister Meetings**

- **Increased support for alternative justice – *Minister of Public Safety and Solicitor General***
REQUEST:
Increase in consistent restorative justice and mental health supports as court/jail alternatives.
- **Funding for intergovernmental relations - *Minister of Municipal Affairs***
REQUEST:
Financial support to fund the increased capacity of this important work in our community.
- **Amendment of S. 744 of Local Government Act - *Minister of Municipal Affairs***
REQUEST:
Removal of the words "breakdown or malfunction" from the Act to reduce local government's liability in a time of increased failing infrastructure.
- **Amendment of S. 90 of Community Charter - *Minister of Municipal Affairs***
REQUEST:
Include First Nations in S. 90, thereby recognizing and affording equitable protection for government-to-government meetings on par with other levels of government that are already listed within this act.
- **Peer Assisted Care Team (PACT) pilot in Powell River - *Minister of Mental Health & Addictions***
REQUEST:
Consider and advance Powell River's applications for the PACT pilot program.
- **Housing goals and partnership using City-owned property – *Minister of Housing***
REQUEST:
Consider one or more of the recommended City of Powell River-owned properties as a potential site of partnership for building more, and affordable, housing.
- **Housing manufacturing and job creation – *Minister of Housing***
REQUEST:
Advance the off-site housing manufacturing sector in partnership with shipping-accessible (former) mill towns such as Powell River.

Ministry Staff Meetings

➤ **BC Ferries - Ministry of Transportation and Infrastructure**

REQUEST:

We would like to advocate for priority boarding for Powell River residents on the Earl's Cove, Langdale and Horseshoe Bay ferry routes.

➤ **Remediation of Mill Site – Ministry of Environment and Climate Change Strategy**

REQUEST:

Residents have expressed concern about the toxic legacy of the mill and the importance of responsible future ownership, and we'd like to understand the risk and opportunities for the City, as well as potential future owners, as redevelopment occurs.

➤ **Off-site Housing Construction – Ministry of Jobs, Economic Development and Innovation**

We are looking for provincial support for industries that address a number of local priorities - replacing mill jobs, climate targets, affordable housing - and see off-site housing construction to be a great fit for the former mill site, whether through collaboration on city-owned lands, or for future owners of the former mill site.

➤ **8 City-Owned Properties submitted to Province – Ministry of Housing**

The City of Powell River has submitted 8 city-owned properties for consideration by the Province as possible sites for affordable housing.

Resolutions

- Amendment to *Local Government Act* Section 744
- Inclusion of First Nations in Section 90 of Community Charter

2024

Minister Meetings

- **Rehabilitation Facilities – Minister of Mental Health & Addictions**
REQUEST:
Funding to support building the facilities needed.

- **Junction Service – Minister of Mental Health & Addictions**

- **City's Interest in PACT – Minister of Mental Health & Addictions**

- **Relationship with Tla'amin Nation – Minister of Municipal Affairs**
REQUEST:
Looking for ways to strengthen relationship with Tla'amin Nation and would like to hear about successful initiatives from the Minister

- **Housing Needs for Smaller Municipalities – Minister of Housing**
(Meeting request denied)
REQUEST:
Discuss support for smaller Municipalities capacity building to meet housing needs.

Resolutions

- Provincial Core Funding for Public Libraries
- Extreme Weather Response Shelter System
- Housing Authority Feasibility Study Work

2025

Resolutions

- Provincial Core Funding for Public Libraries
- Forest Sustainability
- Remove Cigarette Butts from Environment

2026

Resolutions

- Provincial Core Funding for Public Libraries (via support through AVICC)



Resolutions deadline: June 15

Publishing Date: May 20, 2026

Members are reminded they can submit resolutions directly to UBCM by June 15. As you draft your resolutions, please keep in mind the [new framework](#) that was adopted last year, which will ensure resolutions are: focused on new issues, within local government scope, province-wide in nature, and clearly written.

Starting this year, all resolutions that meet one or more of the following criteria **will be excluded from consideration** at UBCM Convention.

- Existing UBCM policy (policy for and policy against, within the last five years)
- Outside of the scope of BC local governments and member First Nations
- Does not meet UBCM criteria for format or clarity
- Regional in focus

A preliminary review of resolutions submitted to Area Associations, about 44% met one of the above criteria – most were found to repeat existing policy.

The UBCM Resolutions Committee is committed to applying the new criteria fairly, objectively, and with equal consideration, regardless of the size or capacity of the sponsoring member. In the interest of transparency, resolutions that are excluded by the criteria will still be shared in an appendix in the Resolutions Book.

Before submitting your 2026 resolutions, members are encouraged to:

- Review UBCM's [resolutions database](#) for similar resolutions over the last five years.
- Consider if the issue is within local government or First Nations' member scope.
- Consider if the issue is relevant for a wide segment of UBCM members outside your region. While regional issues may be appropriate for consideration at an Area Association convention, they will no longer be considered at the UBCM Convention.
- Refer to UBCM's [writing guidelines](#) to ensure clarity and necessary format.

**2026 Association of Vancouver Island and Coastal Communities Resolution
Submission**

Title: Public Library Funding

Sponsor: City of Powell River

WHEREAS Public Libraries in British Columbia are primarily funded by local governments, the Provincial Government's financial contribution is also critical to ongoing library operations and the Province's \$14 Million in core funding for BC's 71 library systems has not increased since 2021 [sic 2010], even as the population has grown by nearly 30 percent and inflation by more than 35 percent and libraries continue to shoulder growing expectations without the necessary provincial support;

AND WHEREAS libraries have taken on an ever-expanding role in advancing provincial objectives for community well-being: helping job seekers and small businesses, providing safe spaces during emergencies and extreme weather, supporting residents facing mental health, substance use, and housing challenges, and advancing reconciliation with Indigenous peoples;

Therefore be it resolved that UBCM call on the provincial government to:

- a. immediately increase the annual core funding for public libraries to \$30 million, and
- b. index that amount to cost-of-living and inflationary pressures in future years, both recommended by the Select Standing Committee on Finance and Government Services and repeatedly requested by the BC Public Library Partners, and
- c. establish both:
 - i. a dedicated capital funding program to assist local governments in upgrading expanding, and constructing library facilities, and
 - ii. an advisory body under Section 52(1) of the Library Act to review the provincial library funding model in consultation with local governments and First Nations.



Request for Decision

Date of Meeting: June 2, 2026 File No.: 3900-20-2822
To: Committee of the Whole
From: Sundance Topham, Chief Administrative Officer
Prepared By: Peter DeJong, Corporate Officer
Subject: Wildlife Attractant Bylaw

Purpose:

The purpose of this report is to introduce Wildlife Attractant Bylaw 2822, 2026 and seek Council approval to move ahead with public engagement and drafting of the bylaw.

Recommendation:

PURSUANT to the report of the Corporate Officer dated for the Committee meeting of June 2, 2026, entitled: "Wildlife Attractant Bylaw":

THAT the Committee recommend:

THAT Council direct staff to engage the public to obtain feedback on the draft Wildlife Attractant Bylaw prior to bringing the proposed bylaw to Council for consideration of readings.

Background:

At the March 31, 2026, Committee of the Whole meeting, it was recommended for Council to consider enacting a Wildlife Attractant bylaw to broadly address issues of wildlife attractants in the community. At the April 16, 2026, Regular Council meeting, Council directed staff to prepare a draft Wildlife Attractant bylaw. The April 16 Report to Council noted the development and implementation of a public engagement plan to solicit input prior to the final bylaw being considered by Council, followed by a communication and education program after bylaw adoption.

Currently, the City of Powell River Animal Control Bylaw 1979, 2003 (the Animal Control Bylaw), and the City of Powell River Municipal Solid Waste Collection Bylaw 2784, 2025 (the Solid Waste Collection Bylaw) focus wildlife attractant management on pigeons, poultry, rabbits and the process of waste collection. These focused restraints limit Bylaw Enforcement Services from effectively acting on complaints regarding birds (other than pigeons or poultry) or irresponsible management of wildlife attractants, including household waste stored insecurely outside.

Effective wildlife attractant management helps mitigate risks to public safety, pets and livestock,

agricultural activity and property, while also reducing public nuisance complaints and preventing avoidable, human-caused loss of wildlife.

Discussion:

Staff reviewed the Animal Control Bylaw and the Solid Waste Bylaw, to consider how potential gaps in wildlife attractant management could be better addressed in a separate Wildlife Attractant Bylaw. Staff also reviewed other municipal bylaws with specific wildlife attractant measures, such as the Town of Gibsons, City of Port Moody and the District of Squamish, as well as guidance from BC Bear Smart Community Program resources and Get Bear Smart. This review culminated in the draft Wildlife Attractant Bylaw, attached as Appendix A.

Noting Council's comments, considerations were made in the drafting process to ensure the residents' enjoyment of a community where co-existing with nature and animals is a part of everyday life was not hindered. Additionally, the City recognizes the importance of composting, food security, urban agriculture, organics and waste diversion and responsible stewardship practices, and intends to support those activities while reducing human-wildlife conflict.

The City notes effective wildlife conflict reduction is best achieved through a combination of public education, responsible waste and wildlife attractant management practices, accessible waste disposal systems, community participation and reasonable enforcement measures. The aim of the draft Wildlife Attract bylaw is not to restrict resident actions or discourage responsible waste reduction and urban agriculture strategies, but to mitigate the risk of attracting dangerous wildlife by promoting behaviours which prevent bears and other wildlife from accessing and become reliant on human food sources in the community. Care has been taken to ensure wording of the bylaw allows for flexibility, to enable residents' some latitude in contextual compliance, support sustainable land stewardship and provide Bylaw Enforcement staff the tools to exercise appropriate discretion in seeking compliance.

Legislation/Legal

Ministerial approval is not required for the development of a Wildlife Attractant Bylaw, as Section 8(3)(k) of the *Community Charter* provides Council with the power to regulate, prohibit or impose requirements, by bylaw, over animals.

A Wildlife Attractant Bylaw provides an additional level of compliance management and enforcement for Bylaw Enforcement Services and supports the Local Conservation Officer Service with complementary regulation of wildlife attractants.

Council Bylaws and Policies

A review has been undertaken to ensure alignment to the Animal Control Bylaw, Solid Waste Bylaw, and enforcement objectives. The recently approved C09-002 Bylaw Enforcement Policy will be instrumental in achieving compliance through education and the provision of information.

Comments from City Departments

Bylaw Enforcement notes the flexible wording of the draft bylaw is operationally helpful in giving Bylaw Enforcement Officers discretion in enforcement, however, as wildlife attractant issues often occur after-hours immediate enforcement may be challenging. Current workloads likely mean enforcement will continue to be complaint-driven, limiting proactive enforcement and education opportunities. Bylaw Enforcement notes many residents may not realize that unsecured garbage, irresponsible composting, bird feeders and other outdoor food sources can contribute to public safety concerns and wildlife conflicts over time, valuing the need for a solid education and awareness plan. Additionally, the City will continue to remind residents to reach out to the Conservation Officer Service in dangerous wildlife situations.

The Infrastructure Department notes the draft bylaw provides increased mitigation strategies to deter wildlife attractants through clear requirements of how to store wildlife attractants and collection carts. The draft bylaw offers the first step in managing wildlife attractants, noting there are many future opportunities for the City, including potential for improvements to municipal waste management infrastructure and accessible waste diversion systems intended to reduce wildlife access to attractants. In addition, the City will continue to collaborate with residents, businesses, community organizations and other agencies to support long-term conflict reduction and environmental stewardship objectives. Future initiatives or opportunities, including expansion of organics and waste diversion systems will be designed and administered in a manner that reasonably minimizes wildlife conflicts and access to wildlife attractants.

Comments from External Agencies and/or the Public

The Local Conservation Officer Service is supportive of a Wildlife Attractant bylaw, to ensure complementary regulation of wildlife and attractants, aiming to reduce interactions with dangerous wildlife and increase public safety.

Communications and Engagement

To receive the intended feedback, a public engagement process will be undertaken, utilizing the Participate PR engagement platform to provide residents with the opportunity to understand why the bylaw was drafted, to review the draft bylaw, to access resources from other municipalities/regional governments, and to respond to a survey and provide overall feedback regarding the draft bylaw, including the use of garbage bag tags. The draft public engagement plan is attached as Appendix B, for Council's information. Feedback received will inform potential amendments to the draft bylaw, as well as the implementation and education plans.

If approved and implemented, the Wildlife Attractant Bylaw 2822, 2026 would be supported by an education first approach to compliance, noting the City's Bylaw Enforcement Policy advocates seeking voluntary compliance. Operational Services and the Public Relations teams will collaborate on raising awareness and education, including providing information on:

- identifying wildlife attractants, co-existence with nature practices and responsible waste management
- understanding composting, organics diversion, food storage, vermiculture, urban agriculture and food resilience practices that minimize wildlife conflicts

- proper storage, management and disposal of wildlife attractants
- examples of Wildlife Resistant Enclosures and methods to secure carts.

Some of this work is already underway, through an information campaign related to various bylaws, including information on how to securely store carts and the improper feeding of pigeons. Collaboration with the qathet Regional District and the sharing of resources on waste management best practices and being bear safe is also envisioned.

Financial Implications:

There are no substantial financial impacts to drafting a Wildlife Attractant bylaw, with staff time to draft the bylaw and implement communication and engagement being within current budgets. However, there may be financial implications arising from a more detailed assessment of operational implications for Bylaw Enforcement Services.

Operational Implications:

Taking a multi-faceted approach to decreasing wildlife attractants, enhances Bylaw Enforcement Services' ability to respond to instances of public safety caused by a wide range of improper management of wildlife attractants. Additionally, the increase in resident awareness of actionable and responsible ways to reduce wildlife attractants in residential and public areas may support in decreasing bylaw officers' need to respond to public safety issues. Staff time would be required to draft the final version and implement the new bylaw and the communications plan.

Strategic Priorities:

The recommendations in this report are aligned with and support the following Council Strategic Priorities: Not applicable.

Attachments:

1. Appendix A – Draft Wildlife Attractant Bylaw 2822, 2026
2. Appendix B – Draft Public Engagement Plan – Wildlife Attractant Bylaw

Reviewed by:

- Administrative Services
- Finance Services
- Fire & Emergency Services
- Human Resources
- Infrastructure Services
- Parks, Recreation & Culture
- Partnerships, Intergovernmental & Public Relations
- Planning Services

Respectfully submitted,



Sundance Topham
Chief Administrative Officer

CITY OF POWELL RIVER

WILDLIFE ATTRACTANT BYLAW 2822, 2026

A bylaw to establish measures to minimize wildlife attractants

WHEREAS Council desires to prevent bears and other wildlife from accessing food sources under the control of human activity, to reduce human-wildlife conflict and protect public safety;

WHEREAS Council recognizes the importance of harmoniously co-existing with nature and wildlife, composting, food security, urban agriculture, waste diversion and responsible land stewardship practices; and

WHEREAS Council recognizes that effective Wildlife conflict reduction is best achieved through a combination of public education, responsible waste and wildlife attractant management practices, accessible waste disposal systems, community participation, and reasonable enforcement measures.

NOW THEREFORE, the Council of the City of Powell River, in open meeting assembled, enacts as follows:

Title

1. This bylaw may be cited for all purposes as "Wildlife Attractant Bylaw 2822, 2026".

Definitions

2. In this Bylaw:

“Composting” means the controlled biological decomposition of organic material for beneficial reuse.

“Dangerous Wildlife” means a bear, cougar, coyote or wolf or any animal prescribed as such under the *BC Wildlife Act*.

“Refuse” means any discarded or abandoned food, substance, material, or object, whether from domestic/household, commercial, industrial, institutional or other use.

“Solid Waste” has the meaning ascribed in Municipal Solid Waste Collection Bylaw No. 2784, 2025.

“Special Event” means a temporary, outdoor gathering or concert; a sporting event; a catered event or wedding; or a convention, parade, public display, filming, festival or similar gathering.

“Wildlife” means dangerous wildlife, raccoons, members of the family Cervidae (deer), birds and rodents.

“Wildlife Attractant” means any substance or material, not including pets or poultry, with or without an odour, that attracts or is likely to attract wildlife, including food or other edible products, whether intended for humans, animals or birds, grease and compost other than grass clippings, leaves or branches.

"Wildlife Resistant Enclosure" means a structure which has four enclosed sides, a roof, doors, and a latching device of sufficient design and strength to prevent access by Dangerous Wildlife.

General Regulations

3. Except as permitted in this bylaw and Section 4.2 of the Municipal Solid Waste Collection Bylaw No. 2784, 2025, a person must not cause or allow any Solid Waste that is a Wildlife Attractant to be stored, deposited or placed on any parcel or highway within the City in such a manner that it is accessible to Wildlife.
4. Subject to section 5 of this Bylaw, a person must not store, deposit or place outdoors any Solid Waste that is a Wildlife Attractant, except in a Wildlife Resistant Enclosure.
5. Except during collection hours, owners and occupants to whom Solid Waste Carts have been issued, as per the Municipal Solid Waste Collection Bylaw No. 2784, 2025, must store the Cart on private property, within a basement, garage or other accessory building meeting the requirements of a Wildlife Resistant Enclosure where possible, and where not possible, securely against a wall or side of a building at the rear or side yard, clean and empty of all Solid Waste that is a Wildlife Attractant until the next collection day.
6. Any person responsible for a site that is used for active construction or a Special Event, is exempt from sections 4 and 5 but must ensure that any Wildlife Attractants are appropriately disposed of at the end of each day, or, if necessary, stored in a designated Wildlife Resistant Enclosure overnight prior to disposal, during the construction or Special Event. A person responsible for active construction or a Special Event may be required to provide a Wildlife Attractant management plan.
7. Subject to section 8 of this Bylaw, a person must not feed or otherwise attract Wildlife or allow, cause or permit the feeding or attraction of Wildlife.
8. Every owner or occupier of real property must ensure that:
 - (a) fruit trees and food-bearing vegetation shall be maintained in a manner that minimizes Wildlife conflicts, including the timely collection of fallen fruit where reasonably practicable;
 - (b) any bird feeder containing bird feed, suet or nectar is suspended on a cable or other device in such a manner that it is inaccessible to Wildlife, other than birds, and the area below any bird feeding devices or activity is kept free of accumulated seeds and similar Wildlife Attractants;
 - (c) any composting activity is carried out, and any composting device or equipment is maintained, in such a manner to mitigate the risk of attracting Wildlife;
 - (d) barbecue equipment and tools that remain outdoors must be clean and free of residual food or grease;
 - (e) any refrigerator, freezer, storage container or similar appliance, device or apparatus that contains Wildlife Attractants located outside shall be stored in a locked or secure manner that is inaccessible to Wildlife;

- (f) any grease or petroleum product is stored in such a manner that it is inaccessible to Wildlife;
- (g) the keeping of any live animals on a property is in compliance with Zoning Bylaw 2100, 2006 and Animal Control Bylaw 1979, 2003;
- (h) any animals kept on a property are kept in such a manner as to not attract Wildlife and that they are reasonably inaccessibly to Wildlife;
- (i) bees and beehives are kept in such a manner so as not to attract Wildlife and that they are reasonably inaccessible to Wildlife;
- (j) any wildlife attractant home delivery items that are temporarily left outdoors are stored in such a manner so as to not attract Wildlife and are brought indoors as soon as possible.

Administration and Enforcement

9. In administering and enforcing this Bylaw, the City may consider:

- (a) the availability of a Wildlife Resistant Enclosure at the subject location;
- (b) the feasibility of waste storage options between collection days at the subject location;
- (c) efforts of the owner or occupier to implement systems which mitigate the risk of attracting Wildlife;
- (d) practical measures taken by the owner or occupier that support both effective organics diversion and Wildlife conflict reduction;
- (e) the relative risk posed by different Wildlife Attractants, including:
 - (i) the nature and severity of the Wildlife Attractant;
 - (ii) the likelihood of attracting Dangerous Wildlife;
 - (iii) the quantity and duration of exposure;
 - (iv) proximity to Wildlife habitat;
 - (v) seasonal conditions and Wildlife activity patterns;
 - (vi) steps undertaken by the owner or occupier to achieve compliance;
 - (vii) the reasonableness of available mitigation measures undertaken by the owner or occupier.

10. The City may prioritize enforcement actions toward Wildlife Attractants presenting elevated risks to public safety or increased likelihood of habituating Dangerous Wildlife, including unsecured garbage, meat and fish waste, grease, or similar high-risk attractants.

- 11. In line with Council Policy C09-001, the Bylaw Enforcement Policy, the City may seek to utilize voluntary compliance measures, where appropriate, through education, notices, reasonable timelines for remediation, or other corrective approaches prior to pursuing financial or legal enforcement action.
- 12. Nothing in this Bylaw limits the authority of the City to take immediate enforcement action where a Wildlife Attractant presents a significant risk to public, Wildlife, or property safety.

Right of Entry

- 14. A Bylaw Enforcement Officer may enter onto a property or premises at a reasonable time and a reasonable manner to ascertain whether the provisions of this Bylaw are being observed.
- 15. A person must not obstruct or interfere with a Bylaw Enforcement Officer or other person assisting the officer.

Penalty

- 16. Subject to sections 9-11 of the Administration and Enforcement Part of this Bylaw, every person who violates a provision of this Bylaw, or who consents, allows or permits an act or thing to be done in violation of a section of this Bylaw commits an offence or contravention and each day a violation continues or is allowed to continue constitutes a separate offence or contravention of this Bylaw.
- 17. Every person who commits an offence under this Bylaw is liable on summary conviction to a fine not exceeding the maximum allowed by the Offence act.
- 18. Every person who contravenes this Bylaw shall be liable for fines and penalties established in Bylaw Notice Enforcement Bylaw XXX, 2026 as amended from time to time.

Severability

- 19. If any provision of this Bylaw is held to be invalid by any court of competent jurisdiction, that provision shall be severed and its severance shall not affect the validity of the remainder of this Bylaw.

READ A FIRST TIME	the ___ day of _____, 2026
READ A SECOND TIME	the ___ day of _____, 2026
READ A THIRD TIME	the ___ day of _____, 2026
ADOPTED	the ___ day of _____, 2026

Ron Woznow, Mayor

Peter DeJong, Corporate Officer



June 2, 2026

File No. 3900-20-2822

**PUBLIC ENGAGEMENT PLAN
DRAFT
Wildlife Attractant Bylaw**

PURPOSE

The City of Powell River is seeking public feedback on the draft Wildlife Attractant Bylaw 2822, 2026 prior to bringing a recommended bylaw to Council for consideration.

IAP2 PUBLIC ENGAGEMENT SPECTRUM LEVEL: CONSULT

COMMUNICATIONS GOALS

1. To educate and inform the community about the draft Wildlife Attractant Bylaw and the reasons for its development.
2. To obtain public feedback on the draft Wildlife Attractant Bylaw.
3. To ensure residents have the information and tools they need to participate effectively in the public input process, as well as avenues for any questions and comments they have about the proposed Bylaw and options under consideration.

AUDIENCES/INTERESTED & AFFECTED PARTIES

Primary	<ul style="list-style-type: none">• City of Powell River residents
Secondary	<ul style="list-style-type: none">• Local media• Local environmental/wildlife organizations• BC Conservation Officer Service

KEY MESSAGES

- The City is seeking public feedback on a draft Wildlife Attractant Bylaw 2822, 2026 prior to bringing a recommended bylaw to Council for consideration.
- We live within a community and environment where co-existence with nature and wildlife, including dangerous animals, is an everyday activity.
- Effective wildlife attractant management helps mitigate risks to public safety, pets and livestock, agricultural activity, and property, while also reducing public nuisance complaints and preventing avoidable, human-caused loss of wildlife.
- The City recognizes the importance of composting, food security, emergency preparedness, urban agriculture, waste diversion and responsible stewardship practices, and intends the Bylaw to support those activities while reducing human-wildlife conflict.

- The aim of the draft Bylaw is not to restrict resident actions, but to mitigate the risk of attracting dangerous wildlife by promoting behaviours which prevent bears and other wildlife from accessing and becoming reliant on human food sources in the community
- The City is committed to listening to the feedback received, acknowledging the concerns and aspirations expressed by residents regarding the Bylaw, and providing feedback on how the public input received influenced the recommended/revised Bylaw presented to Council.

RECOMMENDED APPROACH

An accessible and inclusive communications process is recommended, using [Participate Powell River](#) as the primary tool to host information and collect feedback.

A project page will be developed for [Participate Powell River](#), including an overview of the topic, the draft Bylaw, survey, timelines, and links to Bylaws/approaches taken by other municipalities.

In addition, information will be shared by website, social media (Facebook/Instagram), the monthly newsletter and media releases.

SUPPORTING MATERIALS

- Project Page on Participate PR engagement platform
 - Overview of Bylaw, including reasons for development
 - Full text of draft Wildlife Attractant Bylaw 2822, 2026
 - Goals of engagement process
 - Timeline for engagement
 - FAQs
 - Survey
 - Links to bylaws/approaches/resources offered by other municipalities and regional governments
 - Project contacts (leads), with contact details for questions/comments
- Media release introducing public feedback opportunity
- Social media support/updates (introducing feedback opportunity, reminders about survey/timelines for receiving feedback) – always directing to Participate PR page
- Article for City monthly Newsletter (July)

MONTHLY WORKPLAN

Deliverable	Activity/Step	Lead	Notes
June 2026			
Key Messages	Review and finalize		
Participate PR Page	Draft content, FAQs	SA	
	Provide links to other resources	Leg Assist	
	Draft survey	SA	
	Upload content, timeline, survey	SA/DB	
	Activate	DB	Jun 8 or 15

	Monitor comments/respond	DB	
News Release	Draft and provide for review; publish	SA	Jun 8 or 15
Social media (Facebook/Instagram)	Draft and provide for review; publish	DB	1-2x/week
City Newsletter	Draft article re: public input opportunity	SA	
July 2026			
Participate PR Page	Monitor comments/respond	DB	
	Close survey	DB	July 13
Social media	Post reminders re: survey deadline	DB	1-2x/week
City Newsletter	Article published re: public input opportunity	SA/DB	July 2 – w/ link to ParticipatePR page
Summary Report	Prepare Engagement summary report for review	SA	
August 2026			
Participate PR Page	Upload Engagement summary report	DB	
Social media	Post re: Engagement summary report	DB	

Staff Lead:

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DB – David Brindle

Leg Assist – Legislative Assistant