



**AGENDA**  
**REGULAR MEETING OF COUNCIL**  
**Rosland Council Chambers - 1920 Third Avenue**  
**MONDAY, JUNE 15, 2026**  
**Immediately Following the Public Hearing**

**(1) CALL TO ORDER**

- a) *We acknowledge and respect that we live, work, and play on the traditional, ancestral and unceded territory of the sngaytskstx (Sinixt) People and honor all other Indigenous people who walked on and cared for these lands before us and continue to do so. We also support and add our voices to the Truth and Reconciliation Commission of Canada's Calls to Action in order to redress the legacy of residential schools and advance the process of Canadian reconciliation.*

**(2) PUBLIC INPUT PERIOD**

**(3) APPROVAL OF THE AGENDA**

- a) **Approval of the June 15, 2026 Regular Meeting Agenda**

THAT the Regular Council Meeting Agenda for June 15, 2026, be adopted.

**(4) REGISTERED PETITIONS & DELEGATIONS**

- a) **Delegation from Rosland Library**

Stacey Boden (Executive Director) and Chelsea Job newly elected (Board Chair) is presenting a review of 2025 and the outlook for 2026.

[Delegation Form Rosland Library](#)

[2026 Delegation presentation Rosland Library](#)

[2025 Rosland Library Annual Report](#)

- b) **Delegation from City of Rosland FireSmart Program**

Don Mortimer (Rosland FireSmart Coordinator) and Tove Pashkowski - (Rosland Wildfire Forest Professional) are presenting a status update for the Rosland FireSmart Fuel Treatment Program.

[Delegation Form Rossland Firesmart](#)  
[Fuel Treatment Council Update - Presentation](#)  
[CoR CRI Fuel Treat Status Update Final](#)

**(5) ADOPTION OF MINUTES & COMMITTEE RECOMMENDATIONS**

**a) Draft Minutes of the Regular Council Meeting held on June 1, 2026**

**THAT** the draft Minutes of the Regular Meeting of Council held on Monday, June 1, 2026 be adopted.

[Draft Minutes of the Regular Meeting of Council held on June 1, 2026 - Pdf](#)

**(6) REFERRALS FROM PRIOR MEETINGS, PETITIONS AND DELEGATIONS**

Nil

**(7) POLICIES AND BYLAWS**

**a) Request for Council Decision - Election Procedure Bylaw No. 2867**

**THAT** the Election Procedure Bylaw No. 2867, 2026 be adopted.

[RFD - Election Procedure Bylaw No. 2867 \(Adoption\) - Pdf](#)

**b) Request for Council Decision - Recreation Fees and Charges Bylaw No.2868, 2026**

**THAT** the Recreation Fees and Charges Bylaw No.2868, 2026 be read for a second and third time

[RFD - Recreation Fees and Charges Bylaw No.2868, 2026 - Pdf](#)

**(8) STAFF REPORTS AND UPDATES**

**a) Request for Council Decision - 2025 City of Rossland Annual Report**

**THAT** Council approves the draft City of Rossland 2025 Annual Report and makes the 2025 Annual Report available for public inspection in accordance with the *Community Charter*.

[RFD - Draft 2025 City of Rossland Annual Report - Pdf](#)

**b) Request for Council Decision - 2025 Supplementary Statements of Financial Information (SOFI)**

**THAT** the 2025 Supplementary Statements of Financial Information (SOFI), prepared in accordance with the requirements of the *Financial Information Act* be approved.

[RFD - 2025 Statements of Financial Information \(SOFI\) - Pdf](#)

**c) Request for Council Decision - Municipal Cheque Register Report for May 2026**

**THAT** the May 2026 Municipal Cheque Register Report is approved.

[RFD - Invoices Paid for Municipal Services May 2026 - Pdf](#)

**d) For Information Only - Monthly Reports to Council for May 2026**

[1. Building Permit Report](#)

[2. Building Permit Inspections by Type.](#)

[3. Public Works & Water Production Report](#)

[4. Eye on Water Report](#)

[5. Bylaw Enforcement & Animal Control Monthly Report](#)

**(9) REQUESTS ARISING FROM CORRESPONDENCE**

Nil

**(10) MEMBER REPORTS & INQUIRIES (INCLUDING NOTICE OF MOTIONS)**

**(11) RECESS TO IN-CAMERA MEETING**

- a) THAT** the June 15, 2206 Regular Meeting of Council be closed pursuant to section 90 (1)(k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public, of the *Community Charter*.

**(12) RELEASE OF DECLASSIFIED IN-CAMERA MATTERS**

Nil

**(13) ADJOURNMENT**

- a) Adjournment of the June 15, 2026 Regular Council Meeting**

**THAT** the June 15, 2026 Regular Meeting of Council be adjourned.

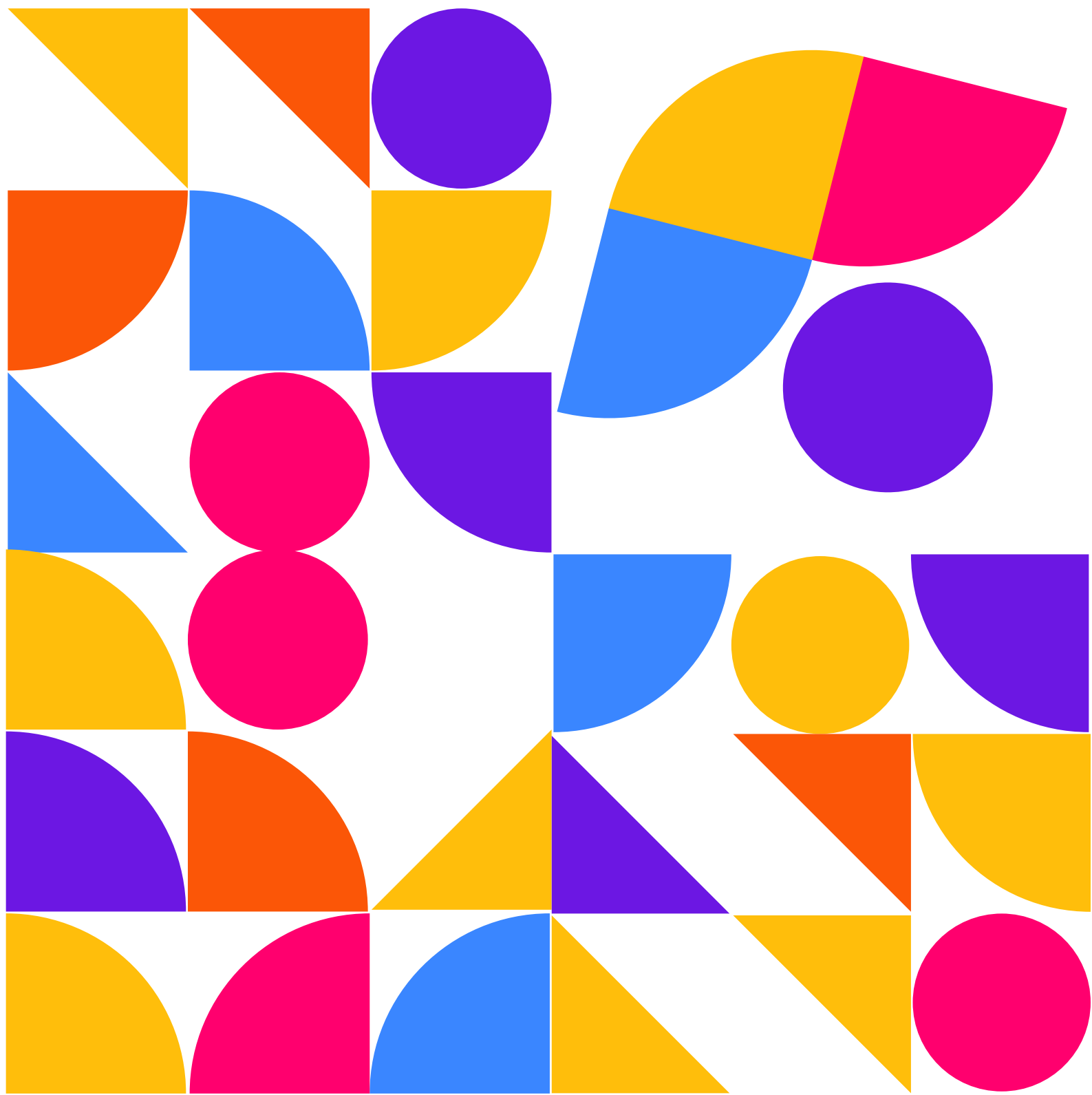


# COUNCIL DELEGATION AND PRESENTATION REQUEST FORM

All delegations are booked through the Corporate Services Department

CLEAR FORM

DELEGATION & PRESENTER INFORMATION			
Name of Individual, Group, or Organization	Rossland Public Library Association		
Name(s) of Speaker(s) & Position Titles (if applicable)	Stacey Boden - Executive Director Chelsea Job - Board Chair		
Purpose or Topic of Presentation	<input type="checkbox"/> Request for Letter of Support		
	<input type="checkbox"/> Request for Funding or Financial Support		
	<input type="checkbox"/> Request for Bylaw or Policy Review		
	<input checked="" type="checkbox"/> For Information Only		
	<input type="checkbox"/> Other	(please specify)	
Subject Matter or Summary of Information to be Presented	Review of 2025, a thank you to Council, and the 2026 outlook.		
Name of Primary Contact	Stacey Boden		
Phone #	778-459-4999	Email	director@rossland.bclibrary.ca
MEETING INFORMATION & TECHNICAL REQUIREMENTS			
Preferred Council Meeting Date	3/9/26	Alternate Council Meeting Date	6/15/26
Do you require use of the projector or sharedscreen? (i.e. PowerPoint presentation, video)	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	*ALL Presentation materials must be submitted on or before 12:00 p.m. the <b>WEDNESDAY PRIOR</b> to the scheduled Council Meeting
<p>This information is collected by the City of Rossland in accordance with Section 124 of the <i>Community Charter</i> and is protected under the <i>Freedom of Information and Protection of Privacy Act</i>. The information will be used to facilitate processing this request to appear as a delegation before Rossland City Council. Should you have any questions about the collection of this personal information, please contact the Corporate Services Department at 250-362-7396.</p>			
FOR MORE INFORMATION OR TO SUBMIT YOUR REQUEST FORM, PLEASE CONTACT:			
Rachel Newton, Executive Assistant Phone: (778) 457-5032 Email: <a href="mailto:executive.assistant@rossland.ca">executive.assistant@rossland.ca</a>	or	Cynthia Anonuevo, Deputy Corporate Officer Phone: (250) 362-2323 Email: <a href="mailto:dco@rossland.ca">dco@rossland.ca</a>	



# Welcome to Your Library



Chair: Chelsea Job  
[chelseajob@gmail.com](mailto:chelseajob@gmail.com)

Director: Stacey Boden  
[director@rossland.bclibrary.ca](mailto:director@rossland.bclibrary.ca)



# Summary

01 2025 Look Back

02 2026 Outlook

03 Library Wages in the Kootenays

04 Working Together

05 Recap

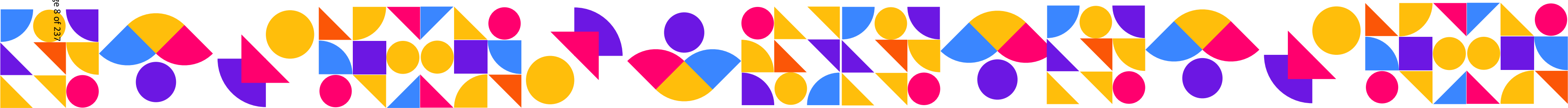
06 Thank You



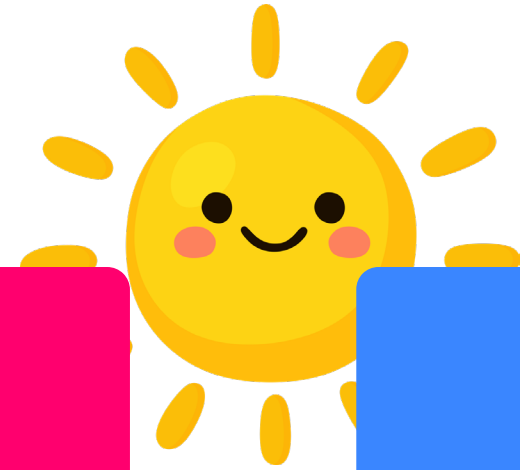
# Why Library?

THE LIBRARY IS ONE OF THE ONLY REMAINING PUBLIC SPACES WHERE ANY CITIZEN CAN WALK THROUGH THE DOORS AND SPEND THE ENTIRE DAY WITHOUT THE EXPECTATION OF SPENDING A SINGLE DOLLAR.

Safe Refuge  
Lifelong Learning  
Digital Inclusion  
Workforce Support  
Community Connection  
High Investment in Social Capital



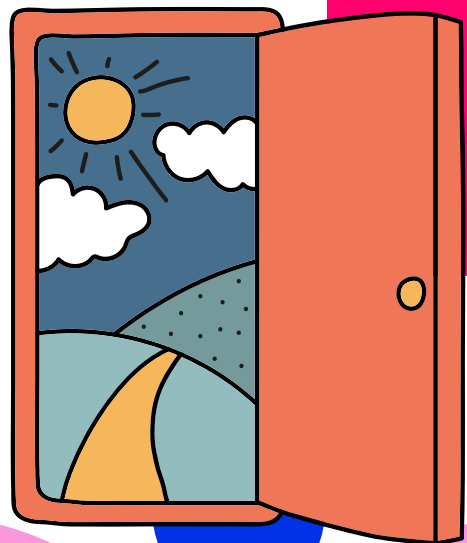
# Fact or Fiction?



In 2025, the library welcomed over 37,000 visitors, meaning we averaged more than 127 visitors every single day!

Our Summer Reading Club smashed records, with 417 kids participating, meaning Rossland's youth spent part of their summer reading books instead of hanging out on screens.

To make room for our accessible children's shelving, the Rossland Library became the first in the province to use trained bears to move the existing furniture. (A real crowd pleaser.)



# 2025 in Review



**24,288**  
ITEMS  
CHECKED OUT



YOU STILL  
LIKE US!

**63%**  
OF ROSSLANDERS  
OWN AN ACTIVE  
LIBRARY CARD!

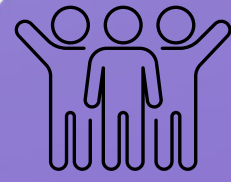
THE AVERAGE FOR  
BC LIBRARIES IS 32%!

MOST BC LIBRARIES  
ARE CLOSER TO A  
50/50 SPLIT!

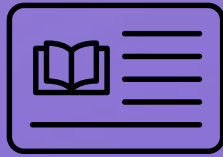


**328**  
PROGRAM SESSIONS  
WERE HELD

**4369**  
PATRONS ATTENDED OUR  
EVENTS



**37,908**  
LIBRARY VISITORS  
THE LIBRARY AVERAGED  
OVER 127 VISITORS EACH  
DAY!



**232**  
NEW CARD HOLDERS



**8844**  
VISITS TO OUR  
WEBSITE

**856**  
NEW BOOKS WERE ADDED TO  
OUR COLLECTION

**76%**  
OF OUR CIRCULATION IS FROM  
PRINT BOOKS

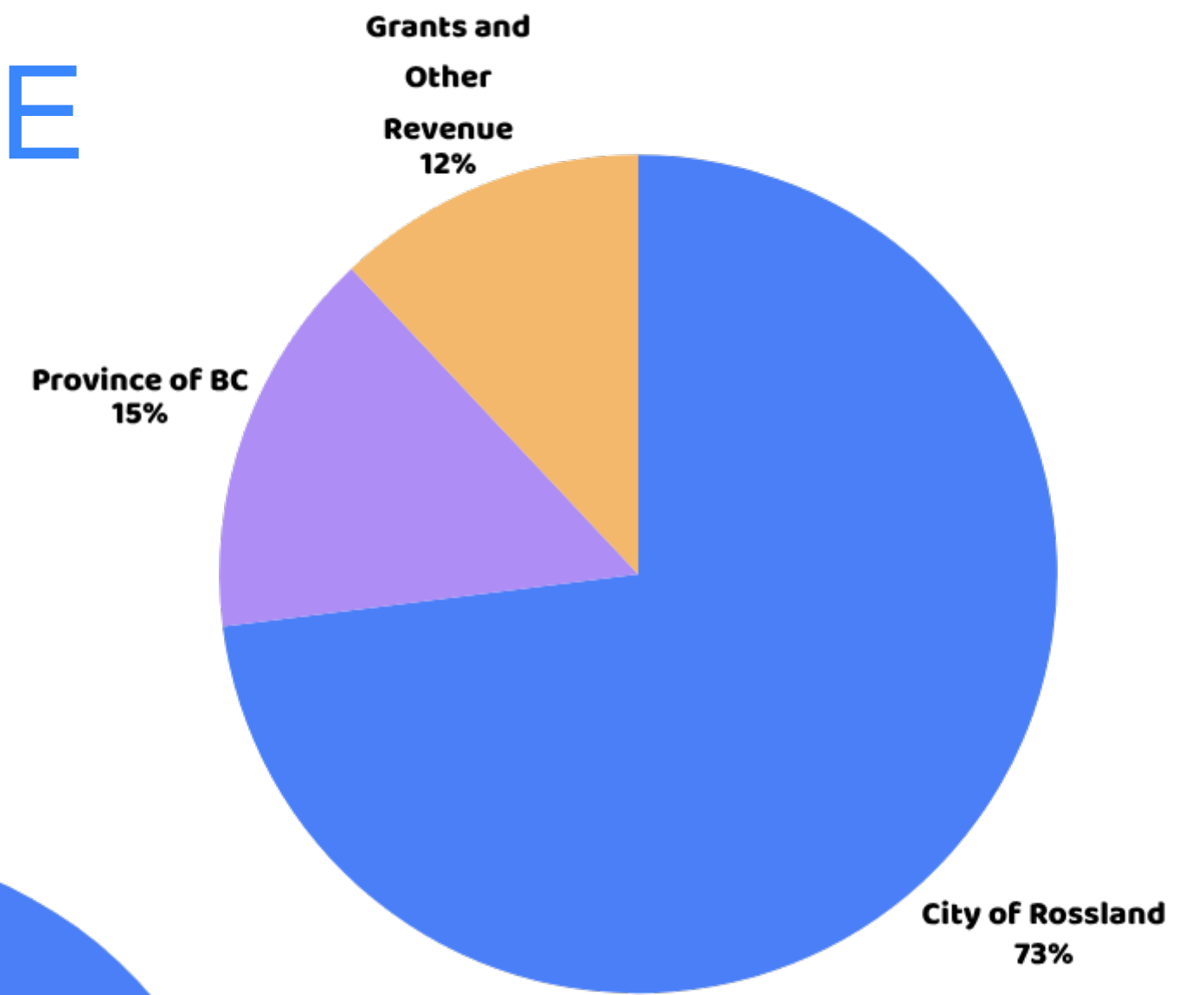


# 2025 Statement of Operations

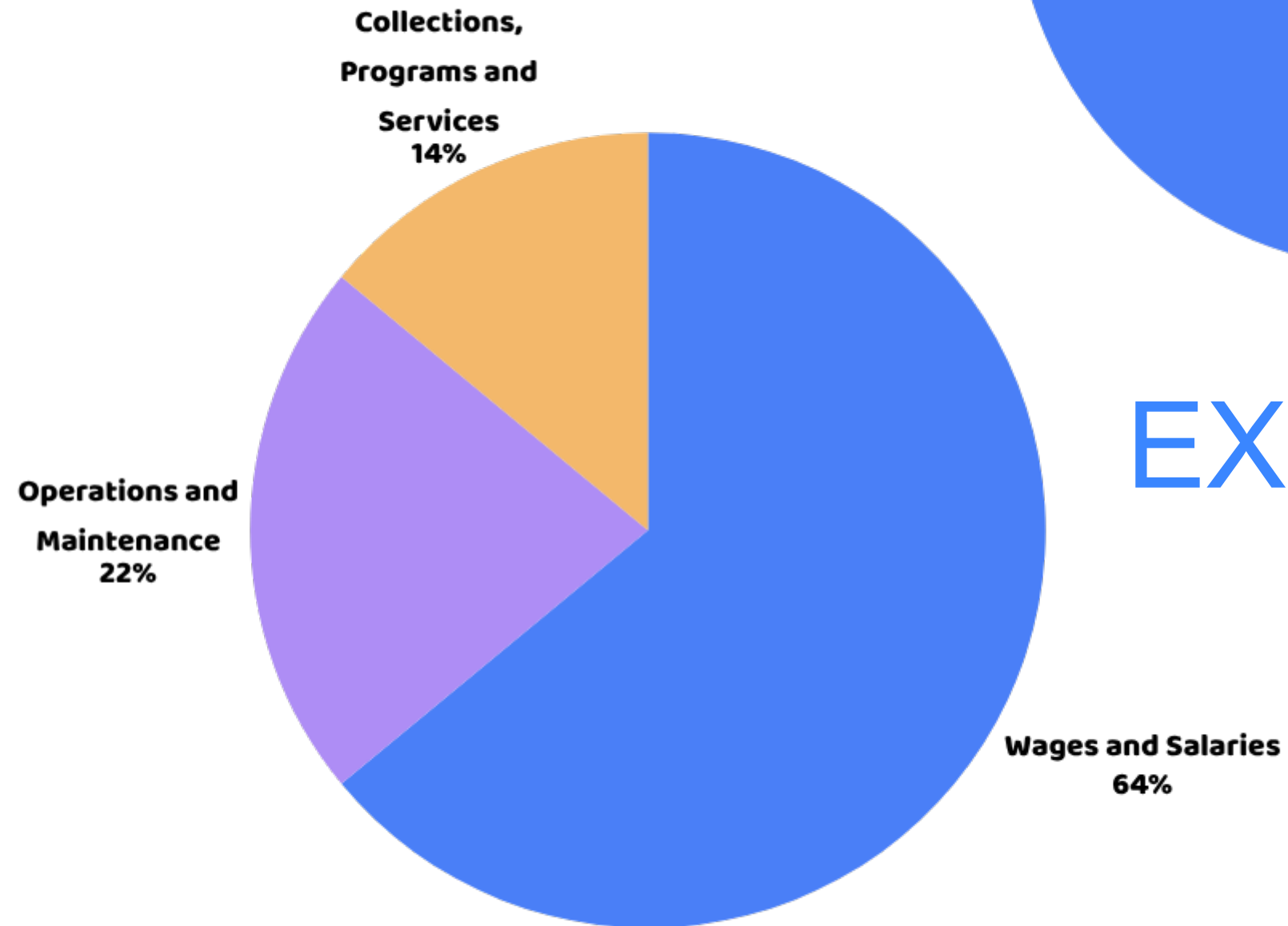
## Highlights:

- Increase in municipal funding
- 2023 Provincial Enhancement Grant invested in space and people.
- Accessibility Upgrades.
- Collection Diversification.
- Boosting staff wages to fairer compensation.

## REVENUE



## EXPENSES



# Fact or Fiction?



BC Public Libraries receive the lowest percentage of provincial financial support out of any province in Canada. Less than 5%.

In other Canadian provinces, the provincial government pays for 70-100% of all public library funding, leaving municipalities with little to no financial burden. Every province financially supports their libraries more than British Columbia.

Because of the funding shortage, the Ministry of Housing recently passed a "Quiet Tax", a mandatory \$0.25 fine for every minute a patron spends reading inside a library building without checking a book out.

SHHHH!

# Strategic Wins

## Community Heart

- Accessibility Upgrades
- Safe Refuge
- Indigenous Engagement

## Collaborative Practices

- 10% increase in Municipal Funding after 4-year freeze
- Modernized Operations

## Library For All

- Record Participation Numbers
- Collection Diversification

## Sustainable Service Delivery

- Financial Health of RPLA
- Fundraising Success

# 2026 Outlook



Priority 1:  
Funding  
Stability &  
Strengthened  
Municipal  
Relationship



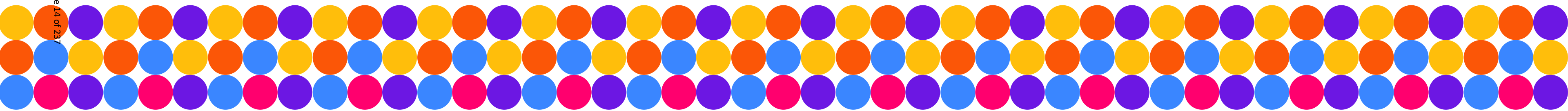
Priority 2:  
Strategic Plan  
Renewal and  
Policy  
Completion



Priority 3:  
Accessibility  
Upgrades  
through CBT  
Basin Reads Grant

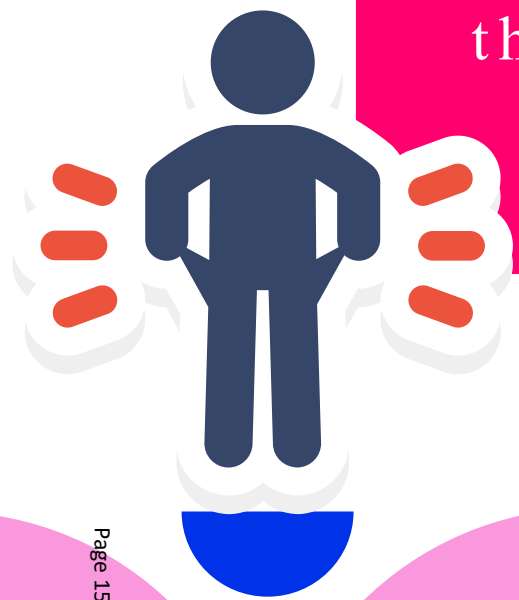


Priority 4:  
Program  
Growth



# Fact or Fiction?

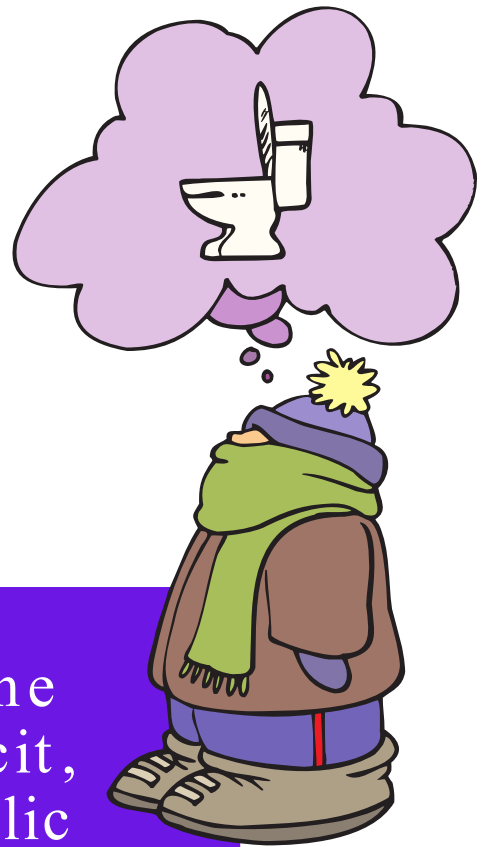
In 2021, the Rossland Public Library received the lowest flat funding and paid the lowest wages of any library its size in the entire Kootenay region.



In 2023, Rossland library staff finally received a wage increase thanks to a one-time Provincial Enhancement Grant, but the funding did not include worker benefits and was explicitly designed as a temporary "buffer" for the library to negotiate long-term stability with the municipality.



To make up for the 2021 budget deficit, the Rossland Public Library struck a sponsorship deal with RED Mountain Resort, requiring library staff to wear full ski boots for the entirety of their shifts to promote the winter season.



# Library Wages in the Kootenays

The Kootenay Library Federation (KLF) Staff Wage Survey is a regional benchmarking tool compiled annually to track typical compensation, wage ranges, and benefits across member libraries. It serves as a vital guide for library boards and municipal directors to plan budgets, structure fair job descriptions, and ensure community wage parity.



Average hourly wage  
for Circulation Clerk  
\$22.65

Rossland  
2023 - \$16.75  
2026 - \$18.77



Average hourly wage for  
Program and Outreach  
Coordinator  
\$27.95

Rossland  
2023 - \$18.50  
2026 - \$26.05



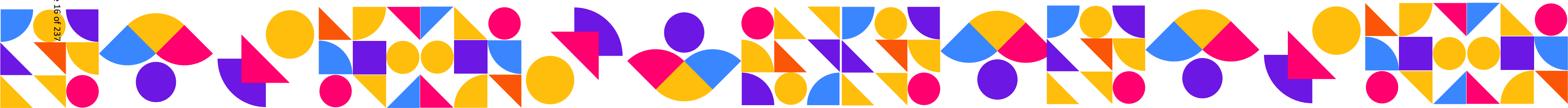
Average hourly wage for  
Cataloguer  
\$27.95

Rossland  
2023 - \$20.91  
2026 - \$28.03



Average annual salary for  
Director/Chief Librarian  
\$70,000

Rossland  
2023 - \$45,400  
2026 - \$57,000



# Our Team

## Staff:

### **Lynn Amann:**

Children's Programmer (0 -5)  
Cataloguer  
Been with the RPLA for 20+ years.  
Masters of Education.

### **Julie MacDermott:**

Youth and Events Programmer (5 -100+)  
InterLibrary Loans Librarian  
Hired in 2021.  
Local Artist.  
Bachelors of Fine Art.

### **Patricia Piper:**

Circulation Clerk  
Been with the RPLA for 20+ years.  
Avid skier and long -term Rossland resident.  
She's done it all!

### **Penny Johnson:**

Circulation Clerk  
Hired in 2020.  
Masters of Education.

### **Sylwia Kisynska:**

Circulation Clerk  
Hired in 2021.  
Masters of Art History, Fine Art and Graphic Design.



## Trustees:

Chair : Doug Orr  
Vice Chair: Chelsea Job  
Treasurer: Mike Ramsey

At Large :  
Francine Weigeldt  
Susan Daoust  
Margaret Horechka  
Carol Mak



# Your Library and You

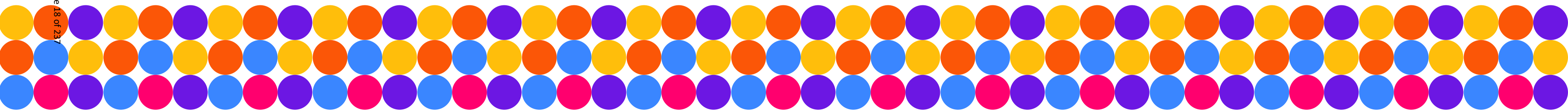
We serve the same community and can work together to achieve similar goals.

## Our Ask:

- City staff partner with the library during fall budget planning, preventing immediate service cuts, reduction of hours, and loss of staff in 2027.
- Continued advocacy for BC Libraries on the Regional and Provincial levels.
- Partner on building assessments and future capital planning, building on the multi-use example of City Hall.
- Include the library in municipal planning discussions to align services, OCP initiatives, and broader goal setting/solutions.

## Your ROI:

- The Library works with the RDKB and serves as a dedicated clean-air climate refuge, wellness centre, and crisis-trained support hub.
- Provides civic services and educational opportunities for all demographics.
- Turns a lean budget into immediate community impact, volunteer engagement, and shared civic space.
- Leverages partnerships and grant opportunities to support services and programs.
- Continued advocacy and pressure on a Provincial level to reduce the pressure on municipalities.



# Fact or Fiction?



Without a funding increase from the city for 2027, the Rossland Public Library is facing a \$25,900 deficit, which will force a severe reduction in operating hours and the loss of essential staff.



The library is strictly ineligible for provincial or federal grants to cover daily operational costs or employee wages; 100% of the funding for staff and operations comes from the municipality.

To eliminate the \$25,900 deficit without cutting hours, the library board is planning to convert the library into a high-stakes, underground bingo parlor run secretly by local literary clubs during evenings and weekend.

# Recap

Your investment matters and ensures:

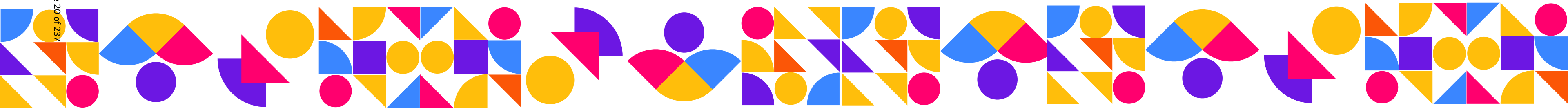
A lifeline in a cost of living crisis and provincial  
austerity budget.

A smarter, more literate Rossland.

Bridging key gaps for vulnerable residents.

A catalyst for civic engagement.

A happier, healthier, connected community.



# MERCI !

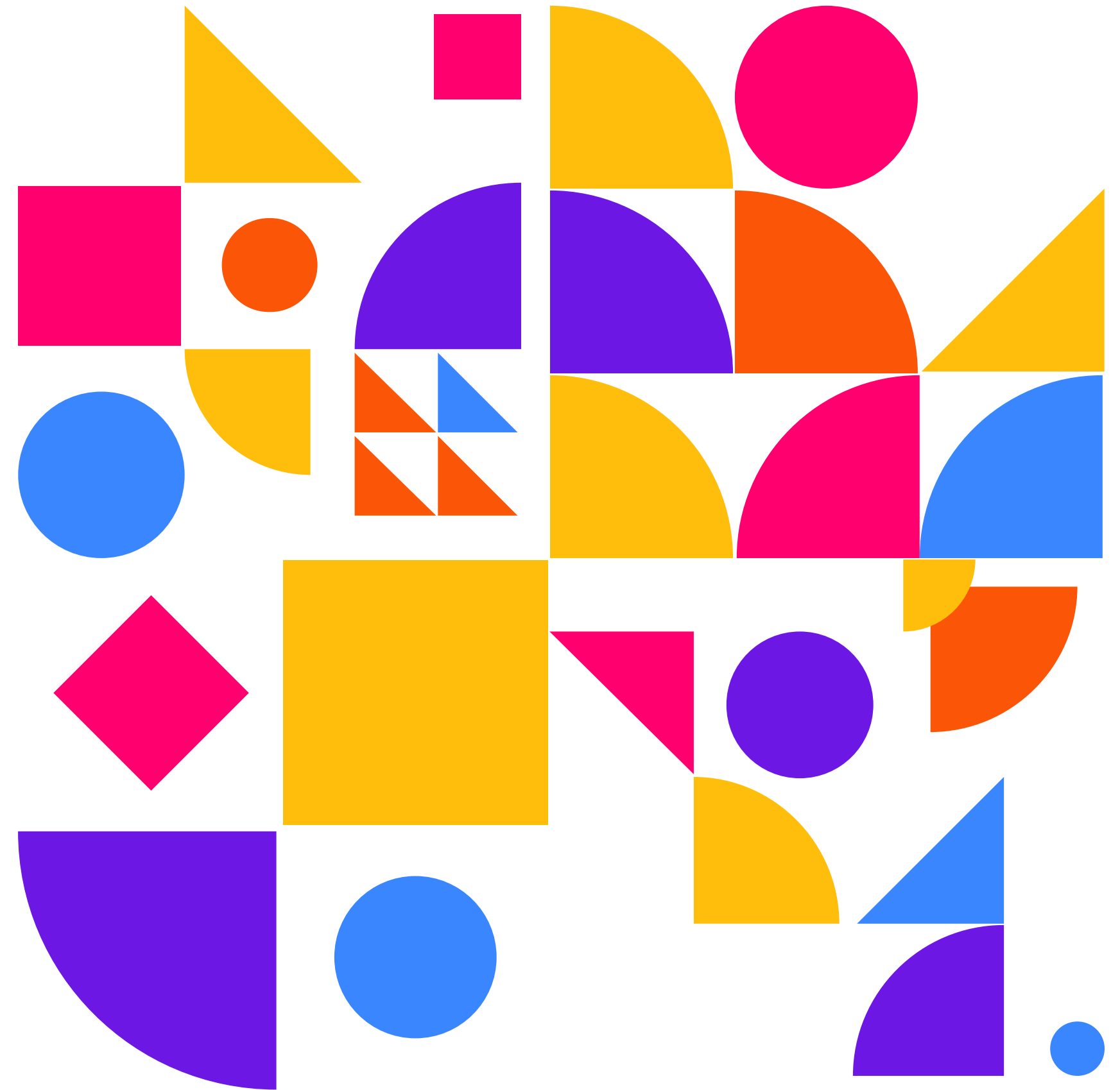
## How to find us:

250 - 362 - 7611

[info@rossland .bclibrary .ca](mailto:info@rossland.bclibrary.ca)

[https ://rossland .bc .libraries .coop](https://rossland.bc.libraries.coop)

[www .instagram .com/rosslandpubliclibrary](http://www.instagram.com/rosslandpubliclibrary)



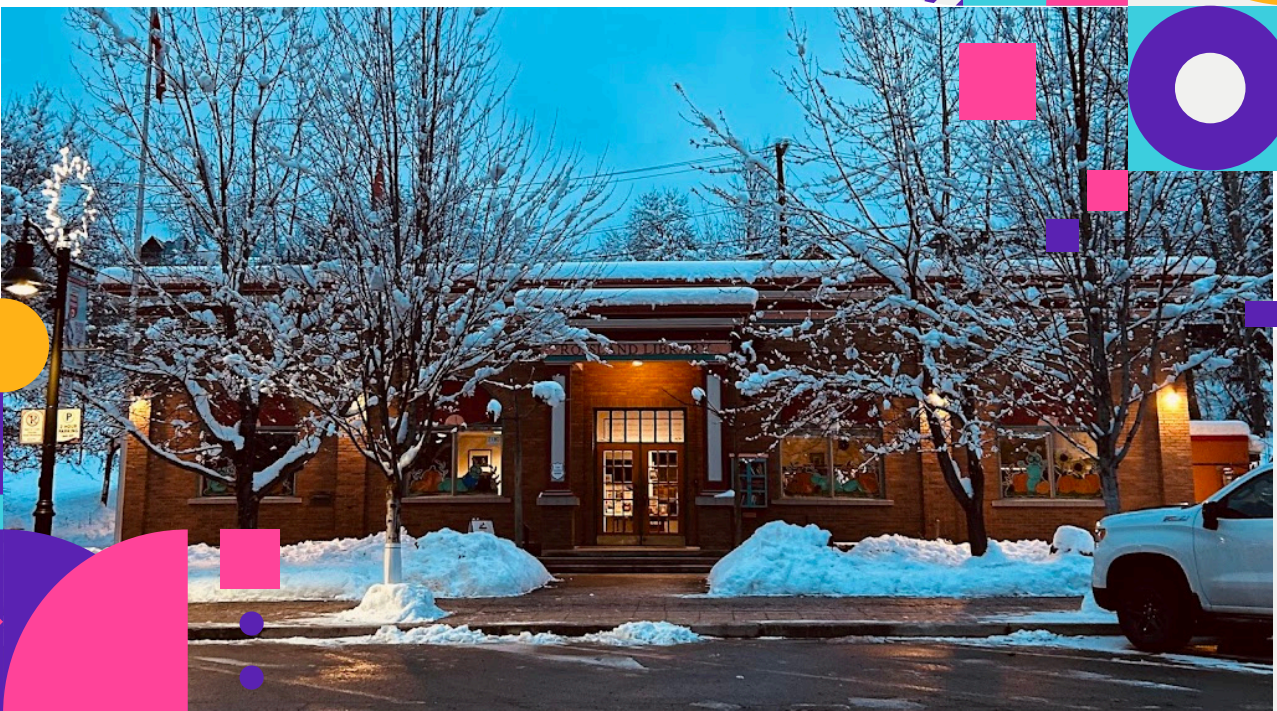


# ANNUAL REPORT 2025

ROSSLAND PUBLIC LIBRARY

Prepared By  
EXECUTIVE TEAM

Date  
**JANUARY 2026**





# Table of Contents

01	-----	A Message from the Board
02	-----	2025 in Review
03	-----	Event Highlights
04	-----	A Peek into 2026
05	-----	Challenges
06	-----	Our Community

# A Message from the Board

## 2025 Statement of Operations

Total Revenue and Grants	64,339.16
City of Rossland Funding	159,034
Total Expenditures	288,404.48



The Library had a busy year with a record number of patrons and an expansion of programs. The Library continued to serve as a community hub.

The Board continued discussions with the City and was pleased with the decision to place the library within the City budget rather than the library competing for 'grant funding'. The City also decided to re-appoint a Councillor to the Board commencing in 2026, further strengthening the relationship between the City and the Library.

Seven trustees agreed to serve another year proving Board continuity throughout 2025 and were joined by a new trustee in the fall. Community members wishing to serve on the Board are encouraged to contact an existing Board member.

The Board continued to approve policies and procedures and the Trustee manual, introduced in 2024, is now available on-line.

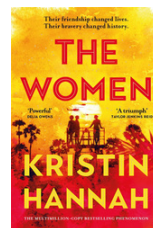
The Board awaits Provincial decisions on core funding and a replacement for the 3 year 'enhancement grant' that ends in 2026.

# 2025 In Review



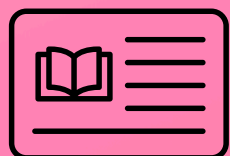
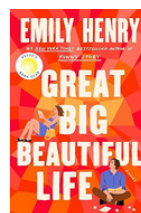
**24,288**  
ITEMS  
CHECKED OUT

## TOP 10 MOST CHECKED OUT ITEMS



**37,908**  
LIBRARY VISITORS

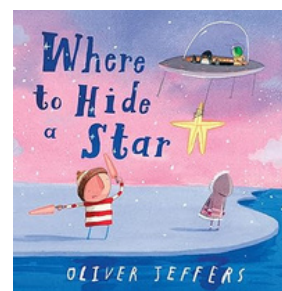
THE LIBRARY AVERAGED OVER  
127 VISITORS EACH DAY!



**232**  
NEW CARD HOLDERS



**8844**  
VISITS TO OUR  
WEBSITE



**856**  
NEW BOOKS WERE ADDED TO  
OUR COLLECTION

**76%**  
OF OUR CIRCULATION IS FROM  
PRINT BOOKS

**328**  
PROGRAM SESSIONS  
WERE HELD

**4369**  
PATRONS ATTENDED OUR  
EVENTS

# Event Highlights

In 2025 our total program participation increased by 7%!

The BC Summer Reading Club had over 417 children attend through July and August, a new record for our library!

**Tech & AI Workshop for Youth**



**Botanical Watercolour Workshop**



**Tech Coaching for Seniors**



**Federal Election Candidate Meet & Greet**



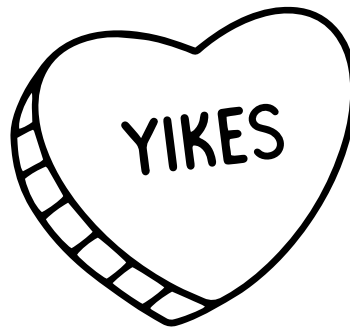
**Iona Whishaw presented to a full house!**

**"Wicked" Escape Room**



**Rude Crafting (18+)**

# Challenges



## The 10% Crisis

Public libraries in British Columbia are at a breaking point due to a funding model that has not evolved with the modern demands of our communities.

- Provincial per-capita operating funding has been frozen since 2006. Inflation has eroded the purchasing power of these dollars by nearly 50% in that time.
- The Province currently covers only ~10% of library costs, leaving 90% of the weight on local property taxpayers.
- The 3-year enhancement grant received in 2023 ends this year. Without transitioning this to core funding, libraries face a service cut, not an enhancement.

### National Comparison: Provincial Responsibility

Province	Prov. Responsibility	Taxpayer Impact
PEI/ Newfoundland	High (Near 100%)	Very Low
New Brunswick	High (70%)	Low
Ontario/ Alberta	Moderate	Balanced
British Columbia	Low (less than 10%)	Extremely High

# A Peek Into 2026

01



## Accessibility Improvements

We have replaced our children's shelving in favor of modular furniture. 2026 will see a renovated circulation desk, new automatic doors, an awning and railings for our outdoor stairs and ramp.

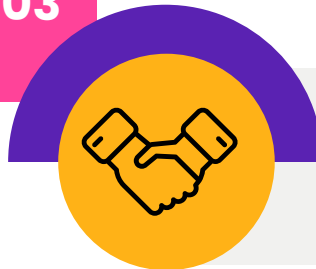
02



## Strategic Plan Renewal

We will launch a comprehensive community engagement survey in the fall. The data will be used to draft a 2027-2031 Strategic Plan.

03



## Strengthened Municipal Relationships

We are so pleased to welcome Maya Provencal as our new City liaison. A key goal for 2026 is to transition into using qualitative data to show the City the true return on investment of library services.

04



## Program Growth

We are renewing our efforts to better serve homebound residents and seniors, as well as expanding our digital offerings in response to community demand.

# Thank You!

## Grants

Courthouse Libraries BC – Law Matters  
Province of BC  
Columbia Basin Trust  
Teck Metals Ltd.  
Kootenay Library Federation  
City of Rossland

## Partnerships


Kootenay Library Federation  
Columbia Basin Alliance for Literacy  
Rossland Arts Council  
Rossland Museum and Discovery Centre  
Seven Summits  
Rossland Summit School  
Pride Trail, BC  
Rossland Senior's Society  
Trail & District Public Library  
Scientists in Schools  
BC SPCA Kids Club

**Thank you to our wonderful funders and partners in 2025. Your contribution has an immediate and direct impact on the community we all share and we are so grateful to you for lending your time and talents to the library!**

## Sustaining Support


City of Rossland  
Province of British Columbia

## Our Contact Information :

 250-362-7611

 [info@rossland.bclibrary.ca](mailto:info@rossland.bclibrary.ca)

 <https://rossland.bc.libraries.coop>

 [www.instagram.com/rosslandpubliclibrary](https://www.instagram.com/rosslandpubliclibrary)



## COUNCIL DELEGATION AND PRESENTATION REQUEST FORM

All delegations are booked through the Corporate Services Department

CLEAR FORM

DELEGATION & PRESENTER INFORMATION			
Name of Individual, Group, or Organization	CoR FireSmart Program		
Name(s) of Speaker(s) & Position Titles (if applicable)	Don Mortimer - Rossland FireSmart Coordinator Tove Pashkowski - Rossland Wildfire Forest Professional		
Purpose or Topic of Presentation	<input type="checkbox"/> Request for Letter of Support		
	<input type="checkbox"/> Request for Funding or Financial Support		
	<input type="checkbox"/> Request for Bylaw or Policy Review		
	<input checked="" type="checkbox"/> For Information Only		
	<input type="checkbox"/> Other	(please specify)	
Subject Matter or Summary of Information to be Presented	Rossland FireSmart Fuel Treatment Program - Status Update		
Name of Primary Contact	Don Mortimer		
Phone #	250-231-9685	Email	dmortimer@telus.net
MEETING INFORMATION & TECHNICAL REQUIREMENTS			
Preferred Council Meeting Date	6/15/26	Alternate Council Meeting Date	
Do you require use of the projector or sharedscreen? (i.e. PowerPoint presentation, video)	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	<b>*ALL Presentation materials must be submitted on or before 12:00 p.m. the <u>WEDNESDAY</u> PRIOR to the scheduled Council Meeting</b>
<p>This information is collected by the City of Rossland in accordance with Section 124 of the <i>Community Charter</i> and is protected under the <i>Freedom of Information and Protection of Privacy Act</i>. The information will be used to facilitate processing this request to appear as a delegation before Rossland City Council. Should you have any questions about the collection of this personal information, please contact the Corporate Services Department at 250-362-7396.</p>			
FOR MORE INFORMATION OR TO SUBMIT YOUR REQUEST FORM, PLEASE CONTACT:			
Rachel Newton, Executive Assistant Phone: (778) 457-5032 Email: <a href="mailto:executive.assistant@rossland.ca">executive.assistant@rossland.ca</a>	or	Cynthia Anonuevo, Deputy Corporate Officer Phone: (250) 362-2323 Email: <a href="mailto:dco@rossland.ca">dco@rossland.ca</a>	

# City of Rossland FireSmart Program

2026 Council Update

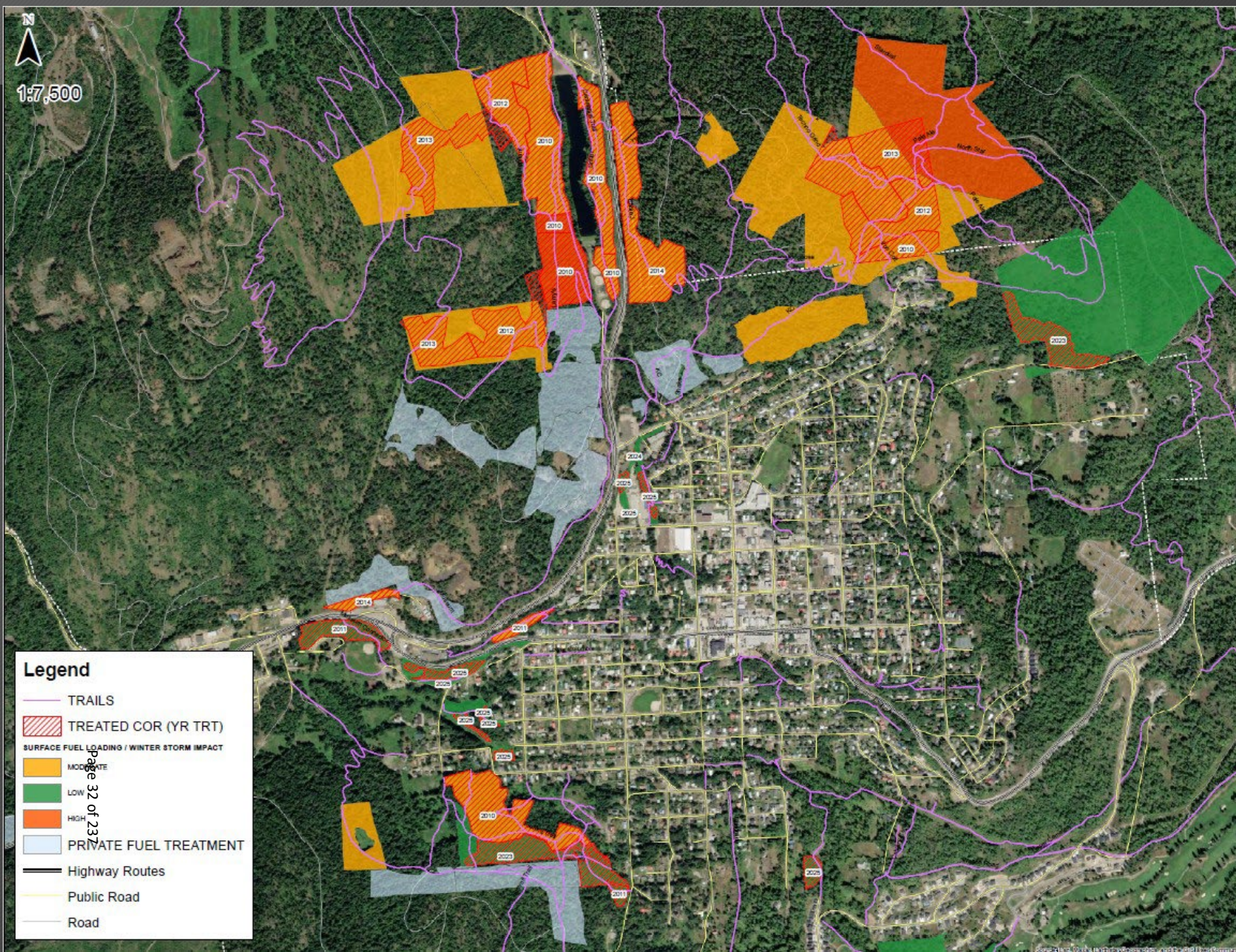
**FireSmart Fuel  
Treatment -  
Status Update**

Don Mortimer

CoR FireSmart Coordinator

Tove Pashkowski

CoR Wildfire Forest Professional



# CoR Fuel Treatment Area Status 2026

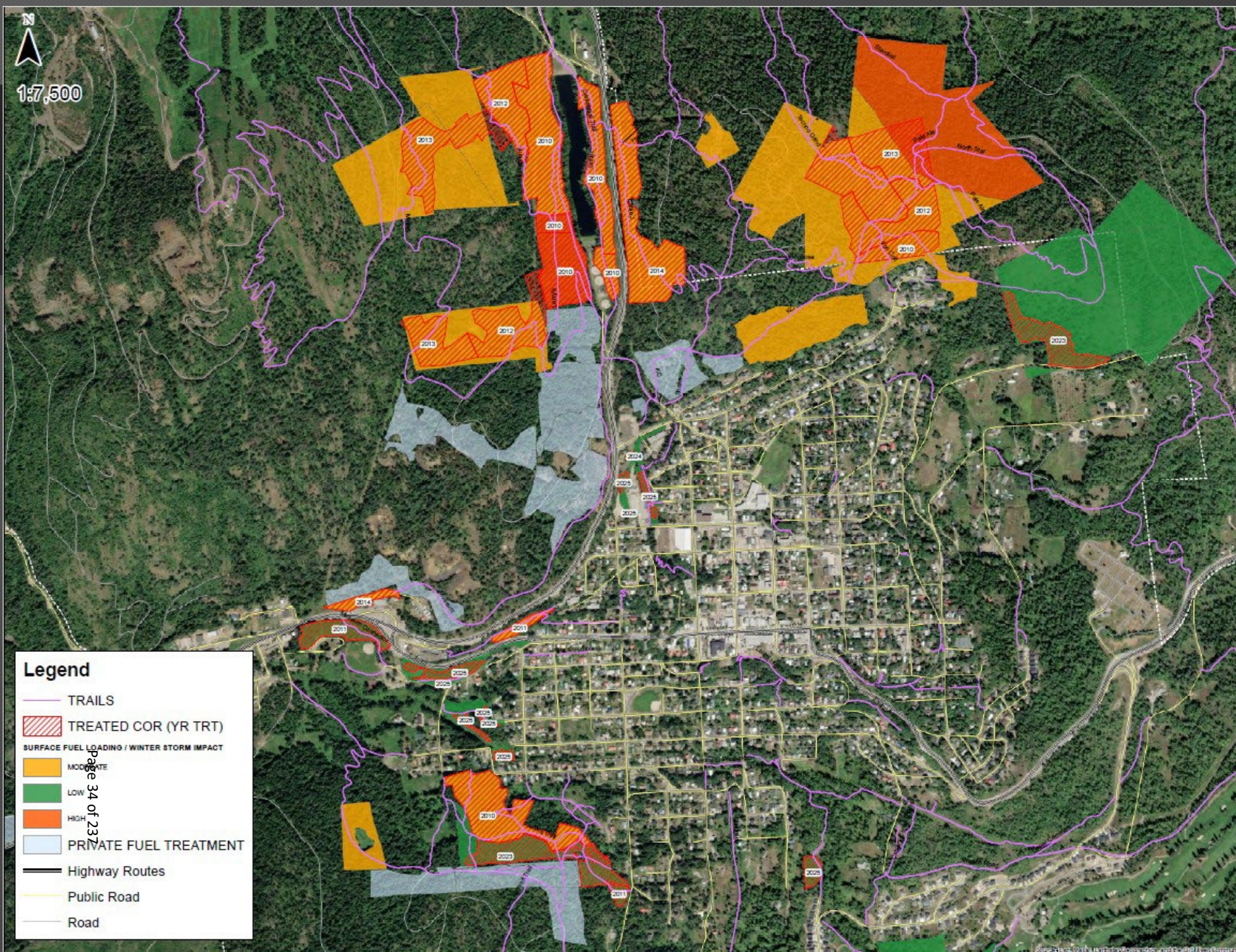
**Legend**

- TRAILS
- TREATED COR (YR TRT)
- SURFACE FUEL LOADING / WINTER STORM IMPACT
  - MODERATE
  - LOW
  - HIGH
- PRIVATE FUEL TREATMENT
- Highway Routes
- Public Road
- Road

1-3



Date & Time  
Position: 1 D  
Altitude: 108  
Datum: WGS  
Azimuth: Be  
Elevation Gr  
Horizon Gr  
Zoom: 1.0X  
DC-4



1-4

# CoR Fuel Treatment Area Status 2026

**Legend**

- TRAILS
- ▨ TREATED COR (YR TRT)
- SURFACE FUEL LOADING / WINTER STORM IMPACT**
- MODERATE
- LOW
- HIGH
- PRIVATE FUEL TREATMENT
- Highway Routes
- Public Road
- Road



**Iron Colt  
Neighbourhood**

**McLeod Ave.**

# CoR FireSmart Program - Fuel Treatment Status Update

1-6

## -Rossland FireSmart position:

- Fuel treatment needs are not being addressed through existing funding programs
- Wildland-urban interface (WUI) wildfire remains Rossland's most significant disaster risk
- Current wildfire risk differs from previous decades - uniquely challenging

# CoR FireSmart Program - Fuel Treatment Status Update

1-7

## -General costs and Treatment options:

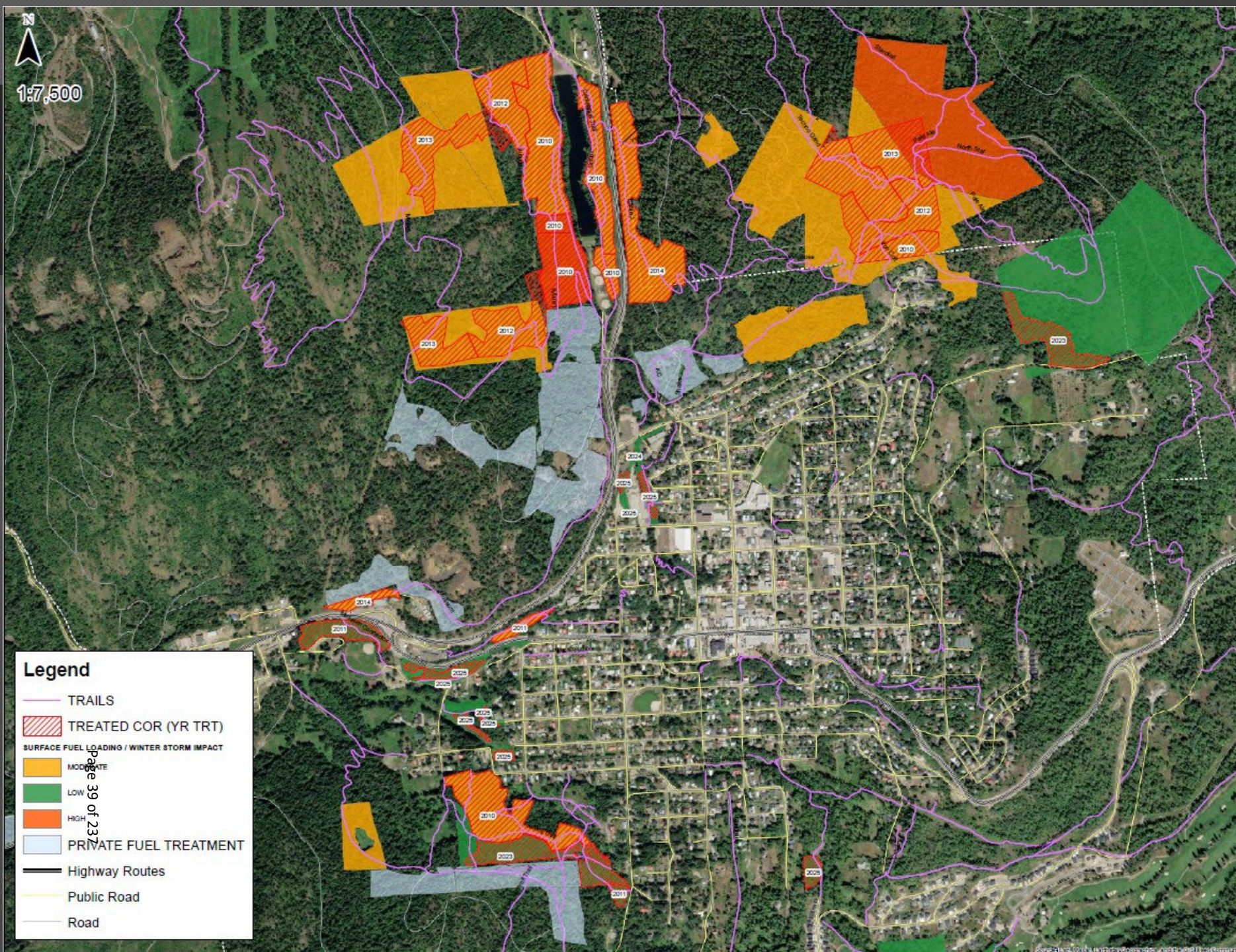
- Fuel treatment costs will vary widely \$11 - 20/30K/ ha
- Treatment options include:
  - Small Fuel Treatment Crew
  - Salvage - Fiber utilization (firewood, pulp, chips)
  - Community FireSmart Events
  - Commercial Harvest

# CoR FireSmart Program - Fuel Treatment Status Update

1-8

## -Cost/Funding options:

- Lack of provincial funding not unprecedented...
- Funding sources include:
  - City of Rossland Budget
  - Columbia Basin Trust
  - Federal funding
  - Cost offset through fiber sales



1-9

# CoR Fuel Treatment Area Status 2026

Page 39 of 237



**City of Rossland**  
**2026 CRI FireSmart Community Project**  
**Fuel Treatment Update**

---

**MEMO:**

**Date:** June 8, 2026

**To:** Stacey Lightbourne, City of Rossland

**From:** Don Mortimer, Fireline Consulting  
Tove Pashkowski, RPF, Blackwell Consulting

**Subject:** 2026 City of Rossland – CRI – LGPS 12594 – Fuel Treatment Program Status Update

---

This memo summarizes current fuel treatment challenges identified through the City of Rossland (CoR) FireSmart Program and outlines potential solutions, funding, and treatment implementation options.

**Fuel treatment challenges:** The primary concern is high surface fuel loading due to unusual levels of storm damage blowdown during the winters of 2025 and 2026. These impacts are seen in both untreated and previously treated areas and in a variety of locations, including locations adjacent to and farther from community interface neighbourhoods.

**Fuel treatment provincial funding status:**

The Community Resiliency Investment (CRI) program eliminated fuel treatment funding in 2026 and updated Green Spaces Program (GSP) guidance in anticipation of increased applications from communities seeking alternative funding sources.

City of Rossland FireSmart staff met with Southeast Fire Centre wildfire prevention and fuel management personnel to discuss potential funding opportunities through remaining CRI programs, including the Green Spaces Program and FireSmart Community Events. It was determined that no current funding streams are well aligned with Rossland's priority fuel treatment needs, particularly maintenance treatments in previously treated interface areas. Applications for these activities under the GSP would be unlikely to receive approval.

Potential treatment sites that may align with GSP objectives will continue to be evaluated on a case-by-case basis using the updated 2026 GSP guidance.

**Potential Solutions and Approach**

**Step 1 – Update Mapping**

Prepare an updated map to assist in planning and decision making (Appendix A attached). The map should identify: 2026 priority treatment areas, land ownership and access, treatment status, trail network and community perimeter detail.

**Step 2 – Prepare Program Manager brief and Council presentation:**

Establish City of Rossland FireSmart position:

- A fuel treatment need (primary treatment and maintenance) is identified and that need is not being addressed through existing funding programs.
- Wildland-urban interface (WUI) wildfire remains Rossland's most significant disaster risk.
- Current wildfire risk differs from previous decades because of changing fuel conditions, climate trends, mature forest conditions, and storm impacts (increasing moderate-to-high wind events).



**City of Rossland**  
**2026 CRI FireSmart Community Project**  
**Fuel Treatment Update**

---

**1. Define the scope of problem** – location, hazard levels - potential consequences

- A comprehensive fire behaviour and risk assessment will be included in the Community Wildfire Resiliency Plan update, funded through the current CRI-FCFS program cycle (2026–2028).
- Updated mapping has been provided and will serve to direct immediate actions.

**2. Present Action Plan with Treatment and Cost/Funding options**

**General Treatment Cost Considerations**

Maintenance treatments are expected to cost as much as, or more than, initial fuel treatments in previously treated areas. Recent projects in the region have ranged from approximately \$11,000/ha to \$20,000–\$30,000/ha depending on site-specific factors such as access constraints, biomass loading, slope and terrain, and opportunities for merchantable utilization. Costs are also influenced by external factors such as inflation, fuel prices, labour rates, and availability and proximity of contractors. As a result, it is challenging to provide precise unit cost estimate for expected activities.

**2a. Treatment options**

**Small Fuel Treatment Crew**

Operate a small fuel treatment crew equipped with a chipper to reduce hazards within 50–100 meters of residences in priority interface areas. Considerations: Work could continue throughout the year; access to a chipper and ideally a tracked dumper (e.g., IRD25) would be required.

**Salvage Operations / Fiber Utilization**

Salvage potential might exist depending on the site, access, and type of biomass / fiber. Considerations: Fuel treatment crews would still be required to clean up fine woody debris to meet wildfire risk reduction objectives, suitable access would be necessary, potential partnerships may exist for some fiber.

**Firewood:** prepare bucked logs for citizen pickup where access allows and suitable firewood is available.

**Pulp:** biomass meeting mill specifications may be prepared for pick up where access allows and where sufficient volume of suitable biomass / fiber is available (*i.e.*, generally unsuitable for small treatment units).

**Chips:** chipped material may have agricultural, or other, uses. Where access allows, a chipper and tracked dumper would likely be required.

**Community FireSmart Events with volunteers**

Conduct small-scale fuel treatment projects adjacent to neighbourhoods using a combination of contractors and community volunteers. Considerations: Volunteers may assist with debris removal in suitable (safer) locations. Most treatment areas will require professional crews due to safety requirements.



**City of Rossland**  
**2026 CRI FireSmart Community Project**  
**Fuel Treatment Update**

---

**Commercial Harvest**

Commercial harvesting may help reduce future blowdown risk in untreated areas. Considerations: Rossland's land holdings may be too small to support economically viable harvest operations. Access and timber value assessments would be required. On Crown Land, a WRR project of this scale would be managed by licensees or by the Ministry, with the City serving in a supporting role. Oftentimes, fuel treatment crews are required to clean up fine woody debris after harvest to meet wildfire risk reduction objectives.

**2b. Cost/Funding options**

The current lack of provincial fuel treatment support is unfortunate but not unprecedented. The absence of provincial funding for fuel treatment reinforces the need to consider fuel treatment, including maintaining treated areas, as an ongoing municipal responsibility. While grant opportunities may emerge, incorporating fuel treatment costs into municipal budgets should be considered.

Potential funding sources include:

- i. **City of Rossland budget:** Continued provision of FireSmart reserve contingency funding can service some level of contractor provided fuel treatment – increases to annual funding amounts should be discussed. CoR Operations provision of a small fuel treatment crew with CoR owned or rented chipper could be evaluated against the cost of a similar contract crew or crews operating under a municipal and grant funded structure similar to the KCTS model.
- ii. **Columbia Basin Trust:** There is currently no CBT fuel treatment funding program available, though wildfire risk and resiliency continue to be a priority with Basin communities and with the CBT. Regular connections with CBT are recommended to communicate COR's priorities and to remain current on all potential funding opportunities.
- iii. **Federal Build Communities Strong Fund:** The agency has been contacted and fuel treatment activities are unlikely to be eligible for this funding stream.
- iv. **Cost offset through fiber sales:** This opportunity will continue to be considered where feasible given demand and current market.



**THE CORPORATION OF THE CITY OF ROSSLAND**

**REGULAR MEETING OF COUNCIL**

**MONDAY, JUNE 1, 2026, at 6:00 p.m.**

**Rossland Council Chambers, 1920 Third Avenue, Rossland BC**

**PRESENT**

Acting Mayor Jeff Weaver  
Mayor Andy Morel (Attended Remotely)  
Councillor Lisa Kwiatkowski (Attended Remotely)  
Councillor Maya Provencal  
Councillor Stewart Spooner  
Councillor Craig Humpherys

**ABSENT**

Councillor Eliza Boyce

**STAFF PRESENT**

Chief Administrative Officer B. Teasdale  
Deputy Corporate Officer C. Anonuevo  
Executive Assistant R. Newton  
Manager of Planning & Development S. Lightbourne (Attended Remotely)  
Chief Financial Officer C. McDonald  
Manager of Recreation & Events L. Barnett  
Manager of Operations S. Lamont  
Deputy Manager of Operations J. Solman  
  
Gallery  
Representatives from the Media Rossland Telegraph

---

---

**CALL TO ORDER:**

- a) Acting Mayor Weaver called the June 1, 2026, Regular Meeting of Council to order at 6:00 p.m. and read the following land acknowledgement:**

*We acknowledge and respect that we live, work, and play on the traditional, ancestral and unceded territory of the sngaytskstx (Sinixt) People and honor all other Indigenous people who walked on and cared for these lands before us and continue to do so. We also support and add our voices to the Truth and Reconciliation Commission of Canada's Calls to Action in order to redress the legacy of residential schools and advance the process of Canadian reconciliation.*

---

---

**PUBLIC INPUT PERIOD:**

- a)** Demitri Lesniewicz, Intern Architect - dl.design, spoke in favour of the variance requests for 2303 Fourth Avenue. He stated that he has been assisting the owners with the design and variance process for the proposed new garage and suite.
- b)** Trevor Greene addressed Council regarding his variance application for 1650 Nickleplate Road and stated that he could answer any questions of Council, if they had any inquiries.

- c) Luke Whitewhick and Alisha McLean addressed Council regarding the variance applications and requested that they support the request. They also answered questions of Council regarding the height of the garage door.
- 
- 

**APPROVAL OF THE AGENDA:**

a) **Approval of the June 1, 2026, Regular Meeting Agenda**

MOTION: COUNCILLOR PROVENCAL/COUNCILLOR SPOONER

**RESOLVED THAT** THE REGULAR COUNCIL MEETING AGENDA FOR JUNE 1, 2026, BE ADOPTED.

CARRIED.

---

---

**REGISTERED PETITIONS & DELEGATIONS:**

a) **Delegation from Community Futures South Kootenay**

Kamren Farr (Executive Director) and Ron Perepolkin (Community Economic Development Coordinator), delegation from Community Futures South Kootenay presented a brief update on the Economic Resiliency Action Plan (ERAP) for our region. Ron spoke to the economic development program for the region, which is designed to assist communities respond to extenuating circumstances/economic threats and how to ensure business continuity during those events. The plan is available at [www.bizDAP.ca](http://www.bizDAP.ca). The delegation wanted to introduce Kamren Farr as the new Executive Director and share the ERAP for awareness.

---

b) **Delegation from MNP LLP Auditors (Attended Remotely)**

Jennifer Saville, CPA, Partner, Assurance & Accounting, from MNP LLP presented the Audit Opinion and Audit Findings for 2025. Ms. Saville stated the independent audit was carried out in accordance with Canadian generally accepted auditing standards and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately. She summarized the findings and answered any questions of Council.

---

---

**ADOPTION OF MINUTES & COMMITTEE RECOMMENDATIONS:**

a) **Draft Minutes of the Regular Council Meeting held on May 19, 2026**

MOTION: COUNCILLOR HUMPHERYS/COUNCILLOR PROVENCAL

**RESOLVED THAT** THE DRAFT MINUTES OF THE REGULAR MEETING OF COUNCIL HELD ON TUESDAY, MAY 19, 2026, BE ADOPTED.

CARRIED.

---

---

---

---

**REFERRALS FROM PRIOR MEETINGS, PETITIONS AND DELEGATIONS:**

Nil

---

---

**POLICIES AND BYLAWS:**

**a) Request for Council Decision - Election Procedure Bylaw No. 2867 (Second and Third Readings)**

MOTION: COUNCILLOR KWIATKOWSKI/COUNCILLOR SPOONER

**RESOLVED THAT** THE ELECTION PROCEDURE BYLAW NO. 2867, 2026 BE READ FOR A SECOND AND THIRD TIME.

CARRIED.

---

---

**STAFF REPORTS AND UPDATES:**

**a) Request for Council Decision - Approval of the 2025 Audited Financial Statements**

MOTION: COUNCILLOR PROVENAL/COUNCILLOR SPOONER

**RESOLVED THAT** THE CITY OF ROSSLAND'S 2025 AUDITED FINANCIAL STATEMENTS BE APPROVED.

CARRIED.

---

---

**b) Request for Council Decision - Development Variance Permit (2303 Fourth Avenue)**

MOTION: COUNCILLOR HUMPHERYS/COUNCILLOR PROVENAL

**RESOLVED THAT** COUNCIL APPROVE THE DEVELOPMENT VARIANCE PERMIT APPLICATION (06-2026) TO BUILD A GARAGE WITH SUITE ABOVE WITH THE FOLLOWING VARIANCES;

- A rear setback variance from 2.0 metres to 0.6 metres – 1.4 metre difference.
- A height variance from 6.0 metres to 8.0 metres – 2.0 metre difference.
- A suite gross floor area from 40% (33m<sup>2</sup>) of the principle dwelling to 70% (58m<sup>2</sup>) of gross floor area of the principal dwelling – a 30% (25m<sup>2</sup>) difference.

CARRIED.

---

---

---

**c) Request for Council Decision - Development Variance Permit (1650 Nickleplate Road)**

MOTION: COUNCILLOR HUMPHERYS/COUNCILLOR PROVENCAL

**RESOLVED THAT** COUNCIL APPROVE THE DEVELOPMENT VARIANCE PERMIT APPLICATION (05-2026) TO BUILD A DECK EXTENSION WITH PARKING UNDERNEATH WITH THE FOLLOWING VARIANCE;

- A front setback variance from 4.0 metres to 3.4 metres – 0.6 metre difference.

CARRIED.

---

**d) Request for Council Decision - Temporary Use Permit (Red Mountain Parking Area Special Event Camping)**

MOTION: COUNCILLOR SPOONER/COUNCILLOR PROVENCAL

**RESOLVED THAT** COUNCIL AMENDS THE DATES FOR THE TEMPORARY USE PERMIT (01-2026) TO REMOVE THE DATE "JUNE 5-7" AND ADD THE DATES "OCTOBER 2-4".

CARRIED.

---

MOTION: COUNCILLOR SPOONER/COUNCILLOR PROVENCAL

**RESOLVED THAT** COUNCIL APPROVE THE TEMPORARY USE PERMIT (01-2026) FOR SPECIAL EVENT CAMPING ON SEPTEMBER 4-6 AND OCTOBER 2-4 ON A PORTION OF THE PROPERTIES LEGALLY DESCRIBED AS LOT 1 DISTRICT LOTS 967, 1045, 1057 AND 1347 TOWNSHIP 28 KOOTENAY DISTRICT PLAN 14633 EXCEPT PLANS NEP62387, NEP79845, NEP91123, EPP61652 AND EPP130816 AND PARCEL A (SEE 21298I) SUBLOT 24 TOWNSHIP 28 KOOTENAY DISTRICT PLAN X60 EXCEPT; (1) PART LYING WEST OF A LINE PARALLEL TO AND 10 CHAINS DISTANT FROM THE WESTERLY BOUNDARY; (2) PARTS INCLUDED IN PLANS 5102, R299, NEP19698, NEP88960, EPP84688 EPP88603, EPP99497, EPP134237 AND EPP141007); AS SHOWN ON THE ATTACHED MAP AS AMENDED.

CARRIED.

---

**e) Request for Council Decision - RFP Review and Award - RW064 Retaining Wall & Associated Utilities Replacement**

MOTION: COUNCILLOR SPOONER/COUNCILLOR KWIATKOWSKI

**RESOLVED THAT** COUNCIL APPROVED THE PROPOSAL SUBMISSION FROM COPCAN CIVIL LP (COPCAN) IN THE AMOUNT OF **\$729,350** (EXCLUSIVE OF GST) TO COMPLETE THE RETAINING WALL REMEDIATION PROJECT.

CARRIED.

---

**f) Request for Council Decision - Provincial Meeting Requests at the 2026 UBCM Convention**

- Councillor Provencal suggested meeting with the Ministry of Emergency Management and Climate Readiness regarding assistance during extended power outages. As well, she suggested a meeting with the Ministry of Mining and Critical Minerals regarding the proposed Record Ridge Mineral Mine.
  - Councillor Spooner suggested meeting with the Ministry of Forests regarding continued funding for wildfire protection and prevention (FireSmart Program).
- 
- 

**REQUESTS ARISING FROM CORRESPONDENCE:**

Nil

---

---

**MEMBER REPORTS & INQUIRIES (INCLUDING NOTICE OF MOTIONS):**

**a) Councillor Kwiatkowski had no items to report.**

---

**b) Councillor Provencal had no items to report.**

---

**c) Councillor Humpherys had not items to report.**

---

**d) Councillor Spooner reported on the following items:**

- Attended the Outdoor Recreation Council of BC (ORCBC) conference held in Kamloops, BC from May 20-22, 2026 (not representing the City).
    - The theme of the Conference was “Building Stronger Communities Through Outdoor Recreation”
    - Stated that the provincial government unveiled their Outdoor Recreation Strategy. The strategy acknowledges the importance of outdoor recreation in contributing to the BC economy.
- 

**e) Acting Mayor Weaver reported on the following items:**

- Thanked Public Works Staff for working during and after the wind event that created a lot of debris clean up and safety concerns.
  - Welcomed, Lindsay Barnett, the new Manager of Recreation and Events.
- 

**f) Mayor Morel reported on the following items:**

- Expressed appreciation for staff’s support of the community during the most recent windstorm event.
- Attended the East End Services meeting at the Regional District of Kootenay Boundary (RDKB) on May 19, 2026 where transit surveys have started.
- Attended the Tourism Rossland Board Meeting where the group is anticipating a busy year. Despite the low snow year there were a record number of accommodation stays achieved during a couple months this winter. Large events are being planned to include the Western Canadian Cross-Country Ski Championships to be hosted by Black Jack Cross Country Ski Club in February 2027.
- Gave a warm welcome to Lindsay Barnett, the new Manager of Recreation and Events.

---

---

**RECESS TO IN-CAMERA MEETING:**

Nil

---

---

**RELEASE OF DECLASSIFIED IN-CAMERA MATTERS:**

Nil

---

---

**ADJOURNMENT:**

**a) Adjournment of the June 1, 2026, Regular Council Meeting**

MOTION: MAYOR MOREL/COUNCILLOR WEAVER

**RESOLVED THAT** THE JUNE 1, 2026, REGULAR MEETING OF COUNCIL BE ADJOURNED 7:02 P.M.

CARRIED.

---

---

**CERTIFIED CORRECT:**

---

MAYOR  
ANDY MOREL

---

CHIEF ADMINISTRATIVE OFFICER/  
CORPORATE OFFICER  
BRYAN TEASDALE



## THE CITY OF ROSSLAND REQUEST FOR COUNCIL DECISION

<b>Date:</b>	June 15, 2026	<b>File No:</b>	4200.20/2026
<b>Topic:</b>	Election Procedure Bylaw No. 2867 (Adoption)		
<b>Submitted By:</b>	Cynthia Anonuevo, Deputy Corporate Officer		

### **RECOMMENDATIONS:**

**THAT** the Election Procedure Bylaw No. 2867, 2026 be adopted.

### **ALTERNATIVES:**

If Council chooses to rescind third reading, amend the bylaw and re-read the bylaw for a second and third time as amended, a Special Meeting would need to be held prior to July 6, 2026 (*Local Government Act* s. 56) in order to adopt the bylaw and have the ability to use vote tabulators for the October 2026 Local Government Election.

### **PURPOSE:**

The purpose of this report is to present an updated Election Procedure Bylaw for Council's consideration, reflecting current legislative requirements, updated election administration practices, and preparation for the next general local election and to allow the use of an automated vote counting system.

### **SUMMARY/BACKGROUND:**

At the June 1, 2026 Regular Meeting, Council read the Elections Procedure Bylaw No. 2867, 2026 for a second and third time. This bylaw determines the various procedures for the conduct of Local Government elections and other voting and to provide for the use of an automated vote counting system. The proposed bylaw is intended to replace the 2018 bylaw in its entirety and outlines the updated framework prior to the adoption of this bylaw.

### **ANALYSIS:**

The proposed Election Procedure Bylaw retains the structure and intent of the 2018 bylaw, while incorporating updates to align with current legislative requirements and administrative best practices. As presented at first, second and third readings, the bylaw introduces express authority for the use of automated vote counting and improves clarity in roles, procedures, and terminology.

All are administrative in nature and do not alter the overall approach to election administration. The bylaw continues to represent an evolution of the City's existing election framework rather than a fundamental change.

### **Automated Vote Counting and Regional Collaboration**

Staff have advanced preparations for the potential use of automated vote counting by obtaining rental quotes for vote tabulators and working collaboratively with the Cities of Nelson, Castlegar, and Trail. This collaboration focuses on coordinating equipment use, where feasible, and sharing training resources and related costs. These efforts support cost efficiency, consistency in practices, and shared capacity among neighbouring municipalities.

### **Mail-in Ballots and Special Voting Opportunities**

The proposed bylaw does not include provisions for mail-in ballots or special voting opportunities (e.g., long-term care or hospital voting). This remains consistent with the City's historical approach and reflects current operational considerations:

- Rossland's size and compact geography continue to support accessible in-person voting opportunities;
- The administrative and resource demands associated with mail-in and special voting opportunities are not proportionate to the City's current election context; and
- Limiting voting to advance and general voting opportunities supports administrative simplicity and established ballot control procedures.

Accessible voting places and advance voting opportunities are considered sufficient to meet voter access needs at this time. Council retains the option to introduce additional voting methods in future election cycles should circumstances or community needs change.

### **ADVANCEMENT OF STRATEGIC PLANNING GOALS:**

#### **1.0 - Optimal Governance and Organizational Processes**

1.2 - Complete comprehensive policy and bylaw reviews (amend and update where applicable).

1.4 - Look to implement resource sharing with other communities to help reduce operational costs and capital expenses (specialized equipment or personnel).

#### **4.0 - Sustainable Service Delivery**

4.5 - Modernize computer technology (including moving services online or automate) within city facilities to increase productivity.

### **BUDGET & ASSET MANAGEMENT CONSIDERATIONS:**

The adoption of Bylaw No. 2867, 2026 does not, in itself, create a financial commitment. Any costs associated with the purchase or rental of vote tabulating units, related equipment, software licensing, testing, and training has been included in the election budgeting process. Use of vote tabulators may result in operational efficiencies during elections, including reduced staffing requirements for manual ballot counting and shorter timelines for finalizing results.

### **LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:**

The proposed Local Government Election Procedure Bylaw No. 2867, 2026 is authorized under Part 3 of the *Local Government Act* and establishes procedures for the conduct of local government elections and assent voting, including voter registration, advance voting, special voting opportunities, mail ballot voting, recounts, and the use of automated vote counting systems. The bylaw does not require approval by the Inspector of Municipalities and aligns with section 112 of the *Local Government Act*, and may be adopted by Council following the standard municipal bylaw adoption process. However, in order for this bylaw to apply in relation to a general local election, **the bylaw must be adopted at least 56 days before the first day of the nomination period of the general local election.**

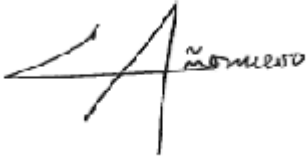
Many municipalities in British Columbia, including the Cities of Nelson, Castlegar, and Grand Forks, have adopted election procedure bylaws authorizing the use of automated vote counting systems. These bylaws typically define vote tabulating units, establish procedures for returned and emergency ballots, and provide for recounts using the same equipment. The approach taken in Local Government Election Procedure Bylaw No. 2867, 2026 is consistent with established municipal practice across the province and aligns with the authority provided to councils under the *Local Government Act*.

### **ATTACHMENTS:**

[2867 - Elections Procedure Bylaw 2026 DRAFT](#)

[Election Procedure Bylaw No. 2656, 2018 SIGNED](#)

**Submitted by:**



A handwritten signature in black ink, appearing to be 'C. Anonuevo', written over a horizontal line.

---

Cynthia Anonuevo  
Deputy Corporate Officer

**Reviewed by:**



A handwritten signature in black ink, appearing to be 'Bryan Teasdale', written over a horizontal line.

---

Bryan Teasdale  
Chief Administrative Officer/Corporate Officer

## THE CORPORATION OF THE CITY OF ROSSLAND

### BYLAW No. 2867

A BYLAW TO PROVIDE FOR THE DETERMINATION OF VARIOUS VOTING PROCEDURES FOR THE CONDUCT OF LOCAL GOVERNMENT ELECTIONS AND ASSENT VOTING AND FOR THE USE OF AUTOMATED VOTING MACHINES.

---

**WHEREAS** under the *Local Government Act*, the Council of the City of Rossland may, by bylaw, determine various procedures and requirements to be applied in the conduct of local government elections and other voting; and

**WHEREAS** under the *Local Government Act*, the Council of the City of Rossland may, by bylaw, provide for the use of automated voting machines, voting recorders or other devices for voting in an election; and

**WHEREAS** Council wishes to establish various procedures and requirements under that authority; The Council of the Corporation of the City of Rossland, in open meeting assembled enacts as follows:

#### 1. CITATION

This Bylaw may be cited as the "**LOCAL GOVERNMENT ELECTION PROCEDURE BYLAW NO. 2867, 2026**".

#### 2. DEFINITIONS

In this Bylaw all definitions shall be in accordance with the *Local Government Act*, except for the following:

**"Acceptable mark"** means a completed oval that the vote tabulating unit is able to identify, and that 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 other voting question;

**"Automated vote counting system"** means a system that counts and records votes and processes and stores election results and is comprised of the following:

- a. a number of ballot scan vote tabulating units, each of which rests on a two compartment ballot box, one compartment of which is for voted ballots and returned ballots that have been reinserted using the ballot override procedure, and the other for the temporary storing of voted ballots during such time as the vote tabulating unit is not functioning; and
- b. a number of portable ballot boxes into which voted ballots are deposited where a vote tabulating unit is not being used, for counting after the close of voting on general voting day.

**"Ballot"** means a single automated 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 of Mayor, Councillor and/or School Trustee; and
- b. all of the choices on all of the bylaws or other matters on which the opinion or assent of the electors is sought.

**"Ballot return override procedure"** means the use, by an election official, of a device on a vote tabulating unit that causes the unit to accept a returned ballot.

**"Election headquarters"** means the voting place on general voting day at which the chief election officer has an office and the count procedure will be made.

**"Emergency ballot compartment"** means one of two separate compartments in the ballot box under each vote tabulating unit into which voted ballots are temporarily deposited in the event that the unit ceases to function.

**"Memory card"** means a removable storage device used to store the permanent results for the vote tabulating unit.

**"Portable ballot box"** means a ballot box that is used at a voting place where a vote tabulating unit is not being used.

**"Register tape"** means the printed record generated from a vote tabulating unit at the close of voting on general voting day which shows the number of votes for each candidate for each of the offices of Mayor, Councillor and/or School Trustee, and the number of votes for and against each bylaw or other matter on which the assent or opinion of the electors is sought.

**"Returned ballot"** means a voted ballot that was inserted into the vote tabulating unit by the elector but was not accepted and was returned to the elector with an explanation of the ballot marking error which caused the ballot not to be accepted.

**"Secrecy sleeve"** means an open-ended folder or envelope used to cover ballots to conceal the choices made by each elector.

**"Vote tabulating unit"** means the device into which voted ballots are inserted and that scans each ballot and records the number of votes for each candidate and for and against each bylaw or other matter on which the assent or opinion of the electors is sought.

### **3. AUTOMATIC REGISTRATION BY INCLUSION ON PROVINCIAL LIST OF VOTERS**

- 3.1 As authorized under Section 59 of the *Local Government Act*, for the purposes of all local elections and submissions to the electors under Part 3 and 4 of the *Local Government Act*, the most current available Provincial list of voters prepared under the *Election Act*, shall become the register of resident electors on the 52<sup>nd</sup> day prior to the general voting day for such elections and submissions to the electors.

### **4. NON-RESIDENT PROPERTY ELECTORS**

- 4.1 As authorized under Section 66 of the *Local Government Act*, a person may register as a Non-Resident Property Elector if the person has been a registered owner of real property within the City of Rossland for at least thirty (30) days immediately before the day of registration, and under the following conditions:

- a. The Non-Resident Property Elector must not be entitled to register as a Resident Elector of the City of Rossland;
- b. A person may register as a Non-Resident Property Elector only in relation to one parcel of real property within the City of Rossland;
- c. If there is more than one individual who is the registered owner of the real property, only one of those individuals may register as a Non-Resident Property Elector with the written consent of the other individual owner(s) of the real property;
- d. A person must register as a Non-Resident Property Elector by delivering to the Election Official a Non-Resident Property Elector application form and accompanying documents including proof of identification and real property ownership:
  - (i) to City Hall in Rossland, BC during its regular office hours no later than 4:00 pm on the 53<sup>rd</sup> day prior to the voting day; or,
  - (ii) to the voting place on voting day immediately before voting; and,
  - (iii) Satisfying the Election Official of the applicant's identity, real property ownership and other documentation as required.

## **5. MINIMUM NUMBER OF NOMINATORS**

- 5.1 As authorized under Section 86 of the *Local Government Act*, the minimum number of qualified nominators required to make a nomination for the office of Mayor or Council for the City of Rossland shall be **five (5)**.

## **6. ORDER OF NAMES ON BALLOT**

- 6.1 The order of names of candidates on the ballot will be determined by alphabetical order in accordance with section 116 of the *Local Government Act*.

## **7. REQUIRED ADVANCE VOTING OPPORTUNITIES**

- 7.1 As authorized under section 97 of the *Local Government Act*, in addition to the required advance voting opportunity on the 10th day before general voting day, an additional advance voting opportunity will be held the 3<sup>rd</sup> day before the general local election and/or assent voting;
- 7.2 The advance voting opportunities on the 3<sup>rd</sup> and 10<sup>th</sup> day before general voting day shall be made available between the hours of 8:00 a.m. and 8:00 p.m at Rossland's City Hall.

## **8. NUMBER OF SCRUTINEERS AT VOTING PLACES**

- 8.1 As authorized under Section 120 of the *Local Government Act*, the number of scrutineers for each candidate that may attend at an election is a maximum of one (1) scrutineer for each ballot box in use.

## **9. USE OF VOTING MACHINES**

- 9.1 As authorized under section 12 of the *Local Government Act*, Council hereby provides for the use of an automated vote counting system for the conduct of elections and voting on bylaws or other matters on which the opinion or assent of the electors is sought.

## 10. AUTOMATED VOTING PROCEDURES

- 10.1 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.
- 10.2 Upon completion of the voting demonstration, if any, the elector shall proceed as instructed, to the election official responsible for issuing ballots, who, upon fulfilment of the requirements of the *Local Government Act*, shall then provide a ballot to the elector, a secrecy enclosure if requested by the elector, the ballot marking instrument, and any further instructions the elector requests.
- 10.3 Upon receiving a ballot, the elector shall immediately proceed to a voting compartment to vote.
- 10.4 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 bylaw or other matter on which the assent or opinion of the electors is sought.
- 10.5 Once the elector has finished marking the ballot, the elector shall either place the ballot into the secrecy enclosure, if one has been requested, or turn the ballot upside down and proceed to the vote counting unit, and under the supervision of the election official in attendance, insert the ballot directly from the secrecy enclosure, if applicable, into the vote counting unit without the acceptable marks on the ballot being exposed.
- 10.6 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.
- 10.7 Upon being informed of the replacement ballot request, the presiding election official shall:
  - a. issue a replacement ballot to the elector and mark the returned ballot "spoiled";
  - b. and shall retain all such spoiled ballots separately from all other ballots; and
  - c. not count the spoiled ballots.
- 10.8 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.
- 10.9 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.
- 10.10 Once the ballot has been inserted into the vote counting unit and the vote counting unit indicates that the ballot has been accepted, the elector shall immediately leave the voting place.

10.11 During any period that a vote counting unit is not functioning, the election official supervising the unit shall insert all ballots delivered by the electors during this time, into the storage ballot compartment, on the understanding that if the vote counting unit:

- a. becomes operational, or
- b. is replaced with another vote counting unit,

the ballots in the storage ballot compartment shall, as soon as reasonably possible, be removed by an election official and, under the supervision of the presiding election official, shall be inserted into the vote counting unit to be counted.

10.12 Any ballots which were temporarily stored in the storage ballot compartment during a period when the vote counting unit was not functioning, which are returned by the vote counting unit when being counted shall, through the use of the ballot return override procedure and under the supervision of the presiding election official, be reinserted into the vote counting unit to ensure that any acceptable marks are counted.

## **11. ADVANCE VOTING OPPORTUNITY PROCEDURES**

11.1 Vote counting units shall be used at all advance voting opportunities and voting procedures at the advance voting opportunities shall follow, as closely as possible, those described in Part 4 of this Bylaw.

11.2 At the close of voting at each advance voting opportunity, the presiding election official in each case shall ensure that:

- a. no additional ballots are inserted in the vote counting unit;
- b. the storage ballot compartment is being secured to prevent insertion of any ballots;
- c. the results tapes in the vote counting unit are not generated; and
- d. the memory pack of the vote counting unit is secured.

11.3 At the close of voting at the final advance voting opportunity, the presiding election official shall:

- a. ensure that any remaining ballots in the storage ballot compartment are inserted into the vote counting unit;
- b. secure the vote counting unit so that no more ballots can be inserted; and
- c. deliver the vote counting unit together with the memory pack and all other materials used in the election to the chief election officer at election headquarters.

## **12. PROCEDURES AFTER CLOSE OF VOTING ON GENERAL VOTING DAY**

- 12.1 After the close of voting on general voting day, each presiding election official, except those responsible for advance and special voting opportunities, shall undertake all of the following, generally in the order stipulated:
- a. ensure that any remaining ballots in the storage 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. communicate the result to election headquarters immediately;
  - e. account for the unused, spoiled and voted ballots and place them, packaged, and sealed separately, together with the memory pack from the vote counting unit and one copy of the results tape, into the ballots and results box;
  - f. complete the ballot account and place the duplicate copy in the ballots and results box;
  - g. seal the ballots and results box;
  - h. place the voting books, list of electors, the original copy of the ballot account, one copy of the results tape, completed registration cards, keys and all completed forms into the election materials box; and
  - i. deliver, or have available for pick-up, the sealed ballots and results box, vote counting unit and the election materials box, to the chief election officer at election headquarters.
- 12.2 At the close of voting on general voting day, the chief election officer shall direct the presiding election official for the advance voting opportunity and any special voting opportunities where vote counting units were used, to proceed in accordance with Section 12.1 of this Bylaw.
- 12.3 All portable ballot boxes used in the election will be opened, under the direction of the chief election officer, at the close of voting on general voting day and all ballots shall be removed and inserted into a vote counting unit to be counted, after which the provision of Sections 12.1 (a) to (h), as far as applicable, shall apply.

## **13. RECOUNT PROCEDURE**

- 13.1 If a recount is required, 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 cards of all vote tabulating units at the close of voting on general voting day will be stored, along with other election documents;
  - b. additional memory cards will be programmed for the purposes of the recount;
  - c. vote tabulating units will be designated for each voting place, if applicable;
  - d. all voted ballots will be removed from the election materials transfer box; and
  - e. all voted ballots, except spoiled ballots, will be reinserted in the appropriate vote tabulating units under the supervision of the chief election officer; and
  - f. any ballots returned by the vote tabulating unit during the recount process shall, through the use of the ballot return override procedure, be reinserted in the vote tabulating unit to ensure that any acceptable marks are counted; and
  - g. to obtain election results, the chief or deputy chief election officer shall place the results of each voting place on a spreadsheet so as to tally the total election results.

**14. RESOLUTION OF TIE VOTES AFTER JUDICIAL RECOUNT**

14.1 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 141 of the *Local Government Act*.

**15. GENERAL**

15.1 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.

15.2 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.

**16. REPEAL AND ENACTMENT**

16.1 Local Government Election Procedure Bylaw No. 2656, 2018 is hereby repealed;

16.2 This Bylaw shall come into full force and effect on the final adoption thereof.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
RECONSIDERED AND FINALLY ADOPTED

this 19<sup>th</sup> day of May, 2026  
this 1<sup>st</sup> day of June, 2026  
this 1<sup>st</sup> day of June, 2026  
this day of, 2026

\_\_\_\_\_  
Mayor

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

**THE CORPORATION OF THE CITY OF ROSSLAND**

**BYLAW No. 2656**

A BYLAW TO PROVIDE FOR THE DETERMINATION OF VARIOUS VOTING PROCEDURES AND REQUIREMENTS TO BE APPLIED IN THE ADMINISTRATION AND CONDUCT OF LOCAL GOVERNMENT ELECTIONS AND ASSENT VOTING.

**WHEREAS** Part 3 and Part 4 of the *Local Government Act* authorizes the Council of the City of Rossland to determine various procedures and requirements to be applied in the administration and conduct of local government elections and assent voting;

**AND WHEREAS** Council of the City of Rossland wishes to establish voting procedures and requirements under that authority;

**NOW THEREFORE** the Council of the City of Rossland, in open meeting assembled, enacts as follows:

**SHORT TITLE**

1. This Bylaw may be cited as the "**LOCAL GOVERNMENT ELECTION PROCEDURE BYLAW NO. 2656, 2018**".

**MINIMUM NUMBER OF NOMINATORS**

2. As authorized under Section 86 of the *Local Government Act*, the minimum number of qualified nominators required to make a nomination for the office of Mayor or Council for the City of Rossland shall be five (5).

**REGISTER OF RESIDENT ELECTORS**

3. (a) As authorized under Section 76 of the *Local Government Act*, for all elections and assent voting, the most current list of voters prepared under the *Elections Act*, shall become the register of Resident Electors on the 52<sup>nd</sup> day prior to the general voting day;
- (b) As authorized under Section 56 of the *Local Government Act*, a person may register as an Resident Elector by delivering an application and accompanying documents to City Hall at 1899 Columbia Avenue, Rossland, BC during its regular office hours no later than 4:00 pm on the 53<sup>rd</sup> day prior to the voting day;
- (c) As authorize under Section 57 of the *Local Government Act*, a person may register as a Resident Elector immediately before voting by:

- (i) Delivering an application form in accordance with Section 55 of the *Local Government Act* to the Election Official responsible at the voting place;  
or,
- (ii) Providing to that Election Official the information required under Section 55 of the *Local Government Act* in the manner established by the Chief Election Officer;  
and,
- (iii) Satisfying the Election Official of the applicant's identity and place of residence in accordance with Section 57 of the *Local Government Act*.

#### **NON-RESIDENT PROPERTY ELECTORS**

4. As authorized under Section 66 of the *Local Government Act*, a person may register as a Non-Resident Property Elector if the person has been a registered owner of real property within the City of Rossland for at least thirty (30) days immediately before the day of registration, and under the following conditions:
- (a) The Non-Resident Property Elector must not be entitled to register as a Resident Elector of the City of Rossland;
  - (b) A person may register as a Non-Resident Property Elector only in relation to one parcel of real property within the City of Rossland;
  - (c) If there is more than one individual who is the registered owner of the real property, only one of those individuals may register as a Non-Resident Property Elector with the written consent of the other individual owner(s) of the real property;
  - (d) A person must register as a Non-Resident Property Elector by delivering to the Election Official a Non-Resident Property Elector application form and accompanying documents including proof of identification and real property ownership:
    - (i) to City Hall at 1899 Columbia Avenue, Rossland, BC during its regular office hours no later than 4:00 pm on the 53<sup>rd</sup> day prior to the voting day;  
or,
    - (ii) to the voting place on voting day immediately before voting;  
and,
    - (iii) Satisfying the Election Official of the applicant's identity, real property ownership and other documentation as required.

#### **ADVANCE VOTING OPPORTUNITY**

5. (a) In addition to the required advance voting opportunity on the 10<sup>th</sup> day before general voting day, the City of Rossland hereby establishes a second advance voting opportunity to be held the 3<sup>rd</sup> day before the general local election and/or assent voting;

- (b) The advance voting opportunities on the 3<sup>rd</sup> and 10<sup>th</sup> day before general voting day shall be made available between the hours of 8:00 a.m. and 8:00 p.m at Rossland's City Hall located at 1899 Columbia Avenue, Rossland, B.C.

## **BALLOTS**

- 6. The Chief Election Officer shall establish the form of ballots for use in a general election and/or assent voting. Such determination shall include:
  - (a) Printed ballots shall be in the form prescribed in Section 114 and 115 of the *Local Government Act*; or
  - (b) The use of Voting Machines in accordance with Section 112 of the *Local Government Act*.

## **ORDER OF NAMES ON BALLOT**

- 7. The order of names of candidates on the ballot will be determined by alphabetical order in accordance with section 116 of the *Local Government Act*.

## **NUMBER OF SCRUTINEERS AT VOTING PLACES**

- 8. As authorized under Section 120 of the *Local Government Act*, the number of scrutineers for each candidate that may attend at an election is a maximum of one (1) scrutineer for each ballot box in use.

## **RESOLUTION OF TIE VOTES AFTER JUDICIAL RECOUNT**

- 9. In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot in accordance with Division 14 – Part 3 of the *Local Government Act*.


## **REPEAL AND ENACTMENT**

- 10.
  - (a) Local Government Election Procedure Bylaw No. 2572, 2014 is hereby repealed;
  - (b) Any enactment referred to herein is a reference to an enactment of British Columbia and its regulations thereto, as amended, revised, consolidated or replaced from time to time;
  - (c) If any part, section, subsection, sentence, clause or 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 part that is invalid shall not affect the validity of the remainder.
  - (d) This Bylaw shall come into full force and effect on the final adoption thereof.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
RECONSIDERED AND FINALLY ADOPTED

this 26<sup>th</sup> day of February, 2018  
this 26<sup>th</sup> day of February, 2018  
this 26<sup>th</sup> day of February, 2018  
this 12<sup>th</sup> day of March, 2018

  
\_\_\_\_\_  
Mayor

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



## THE CITY OF ROSSLAND REQUEST FOR COUNCIL DECISION

<b>Date:</b>	June 15, 2026	<b>File No:</b>	3900.02/2026
<b>Topic:</b>	Recreation Fees and Charges Bylaw No.2868, 2026		
<b>Submitted By:</b>	Lindsay Barnett, Manager of Recreation and Events		

### **RECOMMENDATIONS:**

**THAT** the Recreation Fees and Charges Bylaw No.2868, 2026 be read for a second and third time

### **ALTERNATIVES:**

1. THAT the Recreation Fees and Charges Bylaw No.2868, 2026 not be read for a second and third time.
2. THAT Council refer this item back to staff with further direction.

### **PURPOSE:**

For Council to further review and consider the updated draft Recreation Fees and Charges Bylaw.

### **SUMMARY/BACKGROUND:**

Traditionally, the Recreation Fees and Charges Bylaw has been reviewed and updated by-annually, the last time being in the summer of 2024. As such, staff presented the attached draft Recreation Fees and Charges Bylaw for initial Council review at the April 20 Regular Council Meeting, where it was read for a first time.

There is a need to continually update this Bylaw so it includes the most updated fees and schedule changes applicable to the current service levels provided by the City at current facilities/amenities in order to best meet the needs of both the community and the priorities of Council.

### **ANALYSIS:**

The attached draft Recreation Fees and Charges Bylaw outlines the rental and facility use fees and policies regarding City of Rossland Recreational facilities. Further to the information provided in the April 20, 2026 Staff Report, the attached draft Bylaw proposes fee increases of:

- 10-15% to all hourly ice rental rates aside from the non-prime time adult rate,
- 15% to the Arena Lounge rental rate, which still maintains a low hourly rental cost for the space,
- 15% to playing field charges for team bookings, with hourly rates remaining static.

All other charge aspects of the bylaw (i.e. Miners Hall, Pool, Events Sign, community parks), remain unchanged from the current bylaw.

After first reading of the draft Bylaw, staff sought specific user group input on the proposed changes, where the following feedback was received:

Fee increases were supported and appreciation for the rink expressed. It was noted that the fee increase is above the rate of inflation and that the hourly rate in Rossland is now higher than the hourly rate in Trail, though Trail has a larger ice surface.

**ADVANCEMENT OF STRATEGIC PLANNING GOALS:**

**1.0 - Optimal Governance and Organizational Processes**

1.2 - Complete comprehensive policy and bylaw reviews (amend and update where applicable).

**2.0 - Livable Growth and Development**

2.5 - Rationalize City facilities and properties use to meet the changing demographics, environmental and societal needs of our community by applying cost-benefit analysis and sustainability strategies in order to justify the ultimate use of these facilities and meet 100% renewable targets.

2.6 - Ensure that all City taxes, fees and service charges are appropriate, and a long-term tax strategy is in place.

**4.0 - Sustainable Service Delivery**

4.4 - Improve cost recovery and/or usage on City facilities.

**5.0 - Recreation, Art, Culture & Heritage**

5.1 - Improve City programs and services to increase community satisfaction and cost efficiencies.

5.3 - Implement the actions identified in the Recreation, Parks and Culture Master Plan.

**BUDGET & ASSET MANAGEMENT CONSIDERATIONS:**

The City has current provisions of approximately \$174,000 in revenue for annual fees and charges directly related to this Bylaw in the approved 2026-2030 Financial Plan. The recommended changes to the Bylaw proposed are anticipated to increase these revenues to approximately \$186,000.

**LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:**

*Community Charter* s.194 provides provisions for local governments to impose fees and charges by bylaw for the provision of services, use of property, exercise of regulatory authority, or for obtaining copies of local government records.

**ATTACHMENTS:**

[2868 - Recreation Fees and Charges Bylaw No. 2868, 2026 DRAFT \(First Reading\)](#)

[Recreation Fees and Charges Bylaw No. 2837, 2024](#)

**Submitted by:**



---

Lindsay Barnett  
Manager of Recreation and Events

**Reviewed by:**



---

Bryan Teasdale  
Chief Administrative Officer/Corporate Officer

THE CORPORATION OF THE CITY OF ROSSLAND

BYLAW No. 2868

**A BYLAW TO ESTABLISH FEES AND CHARGES FOR RECREATION, PARKS AND CULTURAL SERVICES**

---

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

**AND WHEREAS** the Council of the City wishes to set fees and charges for the use of, or admission to, certain recreation, parks and cultural services and facilities;

**NOW THEREFORE** the Council of the Corporation of the City of Rossland, in open meeting assembled, hereby **ENACTS AS FOLLOWS:**

**1. CITATION**

1.1 This Bylaw may be cited as the "Recreation Fees and Charges Bylaw No. 2868, 2026".

**2. DEFINITIONS**

In this Bylaw, the following terms shall have the following meanings:

"Adult" means a person of 19 years or older;

"Minor" means any person 18 years or younger;

"City" means the City of Rossland;

"Renter" means a paying user of a City facility or premise.

**3. GENERAL**

3.1 The following Schedules attached to and hereby form part of this Bylaw:

**Schedule A – Arena and Public Skating Fees**  
**Schedule B – Playing Field Rental Fees**  
**Schedule C – Miners' Union Hall Rental Fees**  
**Schedule D – Rossland Pool**  
**Schedule E – Community Events Sign**  
**Schedule F – Rossland Community Parks**

3.2 No City-owned facility or premise shall be rented to a minor. The renter shall provide a competent and trustworthy adult who will personally undertake responsibility for the due observance of the rules and regulations governing the City of Rossland's premises or facilities;

3.3 Rules and regulations are to be strictly adhered to, failure to adhere to, or comply with the

said rules and regulations may result in the termination of usage without refund of any rental fees paid, and may include invoicing of penalties of costs incurred by the City;

- 3.4 Prior to confirmation of any bookings and usage, all renters must sign a Facility Use Agreement agreeing to the rules pertaining to the City building, facility or premise they are renting;
- 3.5 A renter must agree to comply with the British Columbia Fire Services Act and its regulations;
- 3.6 Applicable payment for all rentals is due at the time of booking unless otherwise approved by either the Chief Administrative Officer or his/her designate;
- 3.7 In cases where rentals require additional staff resources, the cost of those additional resources will be borne by the user;
- 3.8 Pursuant to City Policy, Council may waive or amend any recreation fee or charge to any renter for any building, facility or premise at any time by resolution;
- 3.9 Liquor is not permitted on any City premises unless a liquor permit is obtained and/or in effect. Renters must obtain a liquor permit from the BC Liquor Control and Licensing Branch. Liquor permits must be visibly posted at the premises in which Liquor will be served and/or consumed and a copy of the Liquor permit must be submitted to the City prior to the event;
- 3.10 Smoking or vaping is not permitted in or within six (6) metres of any City building, facility or premise;
- 3.11 Renters will ensure all personal belongings and equipment are removed from the City building, facility or premise after each use. The City and its staff assume no responsibility for the loss of personal items;
- 3.12 Renters will be responsible for any damages caused during or as a result of their use or occupation of any City building, facility or premise;
- 3.13 Renters are responsible for ensuring that clean up and refuse removal takes place in and around any building, facility or premise immediately after the activity and/or event is complete;
- 3.14 The City shall have the right to cancel reservations as may be required from time to time to allow for special events or situations. The City shall give notice of such cancellations as early as possible. Any deposit paid will be fully refunded.

#### **4. ENFORCEMENT AND PENALTIES**

- 4.1 Designated Municipal staff are authorized to enter any City building, facility, or premise at all reasonable times to ascertain whether the regulations and directions of this Bylaw or any City Bylaw are being observed.

**5. REPEAL**

5.1 City of Rossland Fees and Charges for Recreation, Parks and Cultural Services Bylaw No. 2837, 2024 and any of its amendments are hereby repealed.

**6. SEVERABILITY**

6.1 If any section, subsection, sentence, clause or phrase 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 part that is invalid shall not affect the validity of the remainder.

**7. ENACTMENT**

This bylaw shall come into force and effect upon adoption of this bylaw.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
FINALLY ADOPTED

this 20<sup>th</sup> day of April, 2026

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer/Corporate Officer

**THE CORPORATION OF THE CITY OF ROSSLAND**

**BYLAW No. 2868**

**SCHEDULE A – ARENA AND PUBLIC SKATING**

(All fees subject to applicable taxes)

**ICE RENTAL FEES**

<b>*YOUTH PRIMETIME</b>	<b>YOUTH NON-PRIMETIME</b>	<b>ADULT PRIMETIME</b>	<b>ADULT NON-PRIMETIME</b>	<b>*DAILY TOURNAMANT FEE</b>	<b>*HEAVY USER FEE</b>
\$102.03/hour	\$82.60/hour	\$191.06/hour	\$129.03/hour	\$110.88/day	\$443.52

- **Primetime:** Primetime rental fees apply Monday - Thursday 3:00 p.m. to close and Friday 3:00 pm until Sunday close.
- **Daily Tournament Fee:** Includes exclusive use of Arena Lounge per day of the tournament.
- **Heavy User Fee:** Heavy users will be determined at the sole discretion of the Recreation Department and include events which involve additional staff hours for staffing during event (due to number of attendees in facility) and additional clean-up after large events.

**ARENA LOUNGE PRIVATE RENTAL FEES**

<b>ARENA LOUNGE RENTAL</b>	<b>FEE</b>
	<b>\$25.50/hour</b>

**DRY FLOOR FEES\***

<b>TEAM RATE</b>	<b>NOT FOR PROFIT EVENT RATE</b>	<b>COMMERCIAL EVENT RATE</b>
\$50.00/Hour	\$554.40/day	\$2,000.00/day

**\*Access to changerooms must be included in the booking time, the facility will only be open/staffed during the hours reserved.**

**BOOKING & CANCELLATION POLICY RECURRING WEEKLY BOOKINGS (TEAMS)**

- All bookings are allocated/made at the discretion of the Recreation Department according to the Facility Booking Policy.
- Once schedule is confirmed by Recreation Department, all bookings are non-refundable
- Payment due monthly, on the first day of the month for that month's bookings.
- All renters must complete and sign the Recreation Facility Rental Agreement.
- Proof of minimum \$2 million liability insurance must be provided, naming 'City of Rossland' as additional insured

**BOOKING & CANCELLATION POLICY PRIVATE BOOKINGS**

- 100% payment required to confirm booking
- Full refund issued for cancellations made over 7 days prior to booking, minus a \$50 administration charge.
- No refund within 7 days of booking
- All renters must complete and sign the Recreation Facility Rental Agreement
- Proof of minimum \$2 million liability insurance must be provided, naming 'City of Rossland' as additional insured

**THE CORPORATION OF THE CITY OF ROSSLAND**

**BYLAW No. 2868**

**SCHEDULE A - ARENA AND PUBLIC SKATING CONTINUED**

(All fees subject to applicable taxes)

**PUBLIC ICE SKATE FEES (all fees include applicable taxes)**

<b>ITEM</b>	<b>UNDER 2</b>	<b>CHILD 3-6</b>	<b>YOUTH 7-12</b>	<b>TEEN 13-18</b>	<b>ADULT 19+</b>	<b>FAMILY (MAX 5 PEOPLE INCL. 1 ADULT)</b>
<b>Drop In</b>	FREE	\$4	\$6	\$7	\$8	\$18
<b>10 Punch Pass</b>	FREE	\$36	\$54	\$63	\$72	\$162
<b>Season Pass</b>	FREE	\$84	\$126	\$147	\$168	\$378

**PUBLIC ROLLER SKATE FEES (all fees include applicable taxes)**

<b>ITEM</b>	<b>UNDER 2</b>	<b>CHILD 3-6</b>	<b>YOUTH 7-12</b>	<b>TEEN 13-18</b>	<b>ADULT 19+</b>	<b>FAMILY (MAX 5 PEOPLE INCL. 1 ADULT)</b>
<b>Drop In</b>	FREE	\$3	\$5	\$6	\$7	\$15
<b>Season Pass</b>	FREE	\$36	\$60	\$72	\$84	\$180

**ARENA BORAD ADVERTISING FEES**

<b>ITEM</b>	<b>1 YEAR CONTRACT</b>	<b>3 YEAR CONTRACT</b>
<b>3ft x 8ft East Boards Ad</b>	N/A	\$500 / year
<b>3ft x 8ft West Boards Ad</b>	N/A	\$350 / year
<b>Skate Aid Sticker Ad</b>	\$100	N/A

BYLAW No. 2868

SCHEDULE B - PLAYING FIELD

(All fees subject to applicable taxes)

PLAYING FIELDS

Playing fields in Rossland subject to rental fees are Jubilee Park, Centennial Park and Cook Park.

FIELD RENTAL FEES

MINOR SPORTS	ADULTS SPORTS	CASUAL USER	TOURNAMENT FEE
\$16.61/hour	\$22.17/hour	\$27.72/hour	\$150/day
To a maximum of \$8.92 per player per season	To a maximum of \$12.78 per player per season	To a maximum of \$110.88 per day	

BOOKING & CANCELLATION POLICY RECURRING WEEKLY BOOKINGS (TEAMS)

- Booking requests for season must be submitted to Recreation Department no later than April 1 each year
- All bookings are allocated/made at the discretion of the Recreation Department according to the Facility Booking Policy
- Once schedule is confirmed by Recreation Department, all bookings are non-refundable
- Payment due prior to season start
- All renters must complete and sign the Recreation Facility Rental Agreement
- Proof of minimum \$2 million liability insurance must be provided, naming 'City of Rossland' as additional insured

BOOKING & CANCELLATION POLICY PRIVATE BOOKINGS

- 100% payment required to confirm booking
- Full refund issued for cancellations made over 7 days prior to booking, minus a \$50 administration charge
- No refund within 7 days of booking
- All renters must complete and sign the Recreation Facility Rental Agreement
- Proof of minimum \$2 million liability insurance must be provided, naming 'City of Rossland' as additional insured

**SCHEDULE C – MINERS’ UNION HALL**

(All fees subject to applicable taxes)

**MINERS’ UNION HALL RENTAL FEES**

<b>USER GROUP</b>	<b>FEES</b>	<b>PERFORMANCE HALL WITH ATTIC GREEN ROOM</b>	<b>LILY MAY ROOM ONLY</b>	<b>PERFORMANCE HALL, ATTIC GREEN ROOM, AND LILY MAY ROOM</b>
<b>Non-Profit Local Organization</b>	<b>Hourly (2-4 hrs)</b>	\$39/hr	\$30/hr	\$57/hr
	<b>Event Daily Rate (4-22 hrs)</b>	\$675	\$248	\$860
	<b>Add On Day Rate (added to a daily booking)</b>	\$405	\$149	\$516
<b>All Other Users</b>	<b>Hourly (2-4 hrs)</b>	\$52/hr	\$41/hr	\$85/hr
	<b>Event Daily Rate (4-22 hrs)</b>	\$755	\$314	\$1,028
	<b>Add On Day Rate (added to a daily booking)</b>	\$453	\$188	\$617
<b>ALL</b>	<b>Damage Deposit**</b>	\$400	\$100	\$500

**\*\* Damage Deposit:** A damage deposit will be collected with each booking in the form of cash and credit card. Non-certified cheques may be accepted by regular user groups holding low-impact events. Examples include book clubs, board meetings, etc.

**BOOKING & CANCELLATION POLICY**

- 50% deposit required to confirm booking
- Balance due 14 days prior to event
- 75% refund for cancellation made with 6 months’ notice or more
- 50% refund for cancellation made with 3 months’ notice or more
- 25% refund for cancellation made with 1 month notice or more
- No refund for cancellation within 30 days of event
- All renters must complete and sign the Miners’ Hall Rental Agreement

THE CORPORATION OF THE CITY OF ROSSLAND

BYLAW No. 2868

SCHEDULE D – ROSSLAND POOL

(All fees subject to applicable taxes)

POOL ENTRY FEES

ITEM	UNDER 2	CHILD 3-6	YOUTH 7-12	TEEN 13-18	ADULT 19+	FAMILY (MAX 5 PEOPLE INL. 1 ADULT)
Drop In	FREE	\$3	\$5	\$6	\$7	\$15
Season Pass	FREE	\$36	\$60	\$72	\$84	\$180

POOL RENTAL FEES

The Rossland Pool can be rented for \$85.36 per hour, plus any applicable taxes. Rental includes full use of the facility including use of the upper deck and two lifeguards to supervise and play games, if required.

BOOKING & CANCELLATION POLICY

- 50% deposit required to confirm booking
- Balance due 14 days prior to event
- Full refund issued for cancellations made over 48 hours prior to event, minus a \$50 administration charge
- No refund for cancellation within 48 hours of event
- All renters must complete and sign the Recreation Facility Rental Agreement

**SCHEDULE E – ROSSLAND COMMUNITY EVENT SIGN**

(All fees subject to applicable taxes)

---

EVENT SIGN RENTAL	FEE
	\$55.44 / week

**BOOKING & CANCELLATION POLICY**

- 100% payment required to confirm booking
- Full refund issued for cancellations made over 2 weeks prior to the booking
- No refund for cancellation within 2 weeks of the booking
- All renters must complete and sign the Recreation Facility Rental Agreement
- Please refer to Community Events Sign Policy AD-4 for rental process, requirements and procedures

**SCHEDULE F – ROSSLAND COMMUNITY PARKS**

(All fees subject to applicable taxes)

**COMMUNITY PARKS**

Community parks in Rossland subject to rental fees are - Esling Park, Pool Park, RossGlen Park, Nickleplate Park. Fees do not apply to 'casual use' as outlined in the Outdoor Special Event Policy. Fees **do** apply to park use for commercial purposes such as instructed classes.

**PARK RENTAL FEES**

	<b>FEE</b>
<b>Commercial Park Use For Free or Donation Only Classes</b>	\$0 / hour
<b>Commercial Park Use for Classes with Registration/Attendance Fee</b>	\$20 / hour

**BOOKING & CANCELLATION POLICY**

- 100% payment required to confirm booking
- Full refund issued for cancellations made over 2 weeks prior to the booking
- No refund for cancellation within 2 weeks of the booking
- All renters must complete and sign the Recreation Facility Rental Agreement
- Approved use of park for commercial purposes does not permit exclusive use. Casual use must be permitted to take place in concurrence with commercial purposes.
- Park rental fees do not apply to special events; outdoor special events must apply for a permit according to the Outdoor Special Event Policy

THE CORPORATION OF THE CITY OF ROSSLAND

BYLAW No. 2837

**A BYLAW TO ESTABLISH FEES AND CHARGES FOR RECREATION, PARKS AND CULTURAL SERVICES**

---

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

**AND WHEREAS** the Council of the City wishes to set fees and charges for the use of, or admission to, certain recreation, parks and cultural services and facilities;

**NOW THEREFORE** the Council of the Corporation of the City of Rossland, in open meeting assembled, hereby **ENACTS AS FOLLOWS:**

**1. CITATION**

1.1 This Bylaw may be cited as the “Recreation Fees and Charges Bylaw No. 2837, 2024”.

**2. DEFINITIONS**

In this Bylaw, the following terms shall have the following meanings:

“Adult” means a person of 19 years or older;

“Minor” means any person 18 years or younger;

“City” means the City of Rossland;

“Renter” means a paying user of a City facility or premise.

**3. GENERAL**

3.1 The following Schedules attached to and hereby form part of this Bylaw:

**Schedule A – Arena and Public Skating Fees**

**Schedule B – Playing Field Rental Fees**

**Schedule C – Miners’ Union Hall Rental Fees**

**Schedule D – Rossland Pool**

**Schedule E – Community Events Sign**

3.2 No City-owned facility or premise shall be rented to a minor. The renter shall provide a competent and trustworthy adult who will personally undertake responsibility for the due observance of the rules and regulations governing the City of Rossland’s premises or facilities;

- 3.3 Rules and regulations are to be strictly adhered to, failure to adhere to, or comply with the said rules and regulations may result in the termination of usage without refund of any rental fees paid, and may include invoicing of penalties of costs incurred by the City;
- 3.4 Prior to confirmation of any bookings and usage, all renters must sign a Facility Use Agreement agreeing to the rules pertaining to the City building, facility or premise they are renting;
- 3.5 A renter must agree to comply with the British Columbia *Fire Services Act* and its regulations;
- 3.6 Applicable payment for all rentals is due at the time of booking unless otherwise approved by either the Chief Administrative Officer or his/her designate;
- 3.7 In cases where rentals require additional staff resources, the cost of those additional resources will be borne by the user;
- 3.8 Pursuant to City Policy, Council may waive or amend any recreation fee or charge to any renter for any building, facility or premise at any time by resolution;
- 3.9 Liquor is not permitted on any City premises unless a liquor permit is obtained and/or in effect. Renters must obtain a liquor permit from the BC Liquor Control and Licensing Branch. Liquor permits must be visibly posted at the premises in which Liquor will be served and/or consumed and a copy of the Liquor permit must be submitted to the City prior to the event;
- 3.10 Smoking or vaping is not permitted in or within six (6) metres of any City building, facility or premise;
- 3.11 Renters will ensure all personal belongings and equipment are removed from the City building, facility or premise after each use. The City and its staff assume no responsibility for the loss of personal items;
- 3.12 Renters will be responsible for any damages caused during or as a result of their use or occupation of any City building, facility or premise;
- 3.13 Renters are responsible for ensuring that clean up and refuse removal takes place in and around any building, facility or premise immediately after the activity and/or event is complete;
- 3.14 The City shall have the right to cancel reservations as may be required from time to time to allow for special events or situations. The City shall give notice of such cancellations as early as possible. Any deposit paid will be fully refunded.

**4. ENFORCEMENT AND PENALTIES**

4.1 Designated Municipal staff are authorized to enter any City building, facility, or premise at all reasonable times to ascertain whether the regulations and directions of this Bylaw or any City Bylaw are being observed.

**5. REPEAL**

5.1 City of Rossland Fees and Charges for Recreation, Parks and Cultural Services Bylaw No. 2811, 2023 and any of its amendments are hereby repealed.

**6. SEVERABILITY**

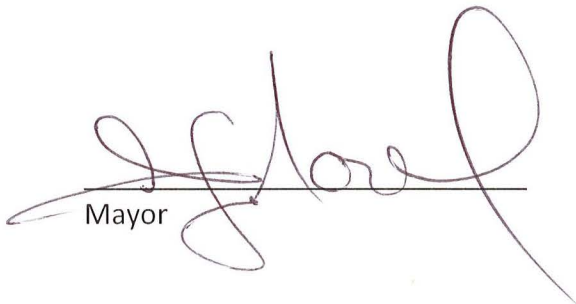
6.1 If any section, subsection, sentence, clause or phrase of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the part that is invalid shall not affect the validity of the remainder.

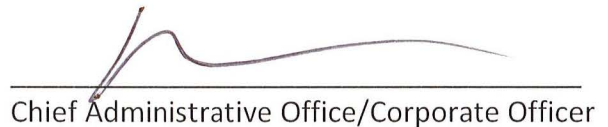
**7. ENACTMENT**

This Bylaw shall come into force and effect upon adoption of this bylaw.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
FINALLY ADOPTED

this 12<sup>th</sup> day of August 2024  
this 12<sup>th</sup> day of August 2024  
this 12<sup>th</sup> day of August 2024  
this 9<sup>th</sup> day of September 2024

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Chief Administrative Office/Corporate Officer

**THE CORPORATION OF THE CITY OF ROSSLAND  
BYLAW NO. 2837**

**SCHEDULE A – ARENA AND PUBLIC SKATING  
(All fees subject to applicable taxes)**

**ICE RENTAL FEES**

<b>YOUTH PRIMETIME*</b>	<b>YOUTH NON PRIMETIME</b>	<b>ADULT PRIMETIME*</b>	<b>ADULT NON PRIMETIME</b>	<b>DAILY TOURNAMENT FEE**</b>	<b>HEAVY USER FEE***</b>
\$88.72/hour	\$71.83/hour	\$173.69/hour	\$129.03/hour	\$110.88/day	\$443.52

**\*Primetime:** Primetime rental fees apply Monday - Thursday 3:00 p.m. to close and Friday 3:00 pm until Sunday close.  
**\*\*Daily Tournament Fee:** Includes exclusive use of Arena Lounge per day of the tournament.  
**\*\*\*Heavy User Fee:** Heavy users will be determined at the sole discretion of the Recreation Department and include events which involve additional staff hours for staffing during event (due to number of attendees in facility) and additional clean-up after large events.

**ARENA LOUNGE PRIVATE RENTAL FEES**

<b>ARENA LOUNGE RENTAL</b>	<b>FEE</b>
	\$22.17/hour

**DRY FLOOR FEES\***

<b>TEAM RATE</b>	<b>NOT FOR PROFIT EVENT RATE</b>	<b>COMMERCIAL EVENT RATE</b>
\$50.00/hour	\$554.40/day	\$2,000/day

**\*Access to changerooms must be included in the booking time, the facility will only be open/staffed during the hours reserved.**

**BOOKING & CANCELLATION POLICY RECURRING WEEKLY BOOKINGS (TEAMS)**

- All bookings are allocated/made at the discretion of the Recreation Department according to the Facility Booking Policy
- Once schedule is confirmed by Recreation Department, all bookings are non-refundable
- Payment due monthly, on the first day of the month for that month's bookings
- All renters must complete and sign the Recreation Facility Rental Agreement
- Proof of minimum \$2 million liability insurance must be provided, naming 'City of Rossland' as additional insured

**BOOKING & CANCELLATION POLICY PRIVATE BOOKINGS**

- 100% payment required to confirm booking
- Full refund issued for cancellations made over 7 days prior to booking, minus a \$50 administration charge
- No refund within 7 days of booking
- All renters must complete and sign the Recreation Facility Rental Agreement
- Proof of minimum \$2 million liability insurance must be provided, naming 'City of Rossland' as additional insured

THE CORPORATION OF THE CITY OF ROSSLAND  
BYLAW NO. 2837

**SCHEDULE A – ARENA AND PUBLIC SKATING CONTINUED**  
(All fees subject to applicable taxes)

**PUBLIC ICE SKATE FEES (all fees include applicable taxes)**

ITEM	UNDER 2	CHILD 3-6	YOUTH 7-12	TEEN 13-18	ADULT 19+	FAMILY (MAX 5 PEOPLE INCL. 1 ADULT)
Drop In	FREE	\$4	\$6	\$7	\$8	\$18
10 Punch Pass	FREE	\$36	\$54	\$63	\$72	\$162
Seasons Pass	FREE	\$84	\$126	\$147	\$168	\$378

**PUBLIC ROLLER SKATE FEES (all fees include applicable taxes)**

ITEM	UNDER 2	CHILD 3-6	YOUTH 7-12	TEEN 13-18	ADULT 19+	FAMILY (MAX 5 PEOPLE INCL. 1 ADULT)
Drop In	FREE	\$3	\$5	\$6	\$7	\$15
Seasons Pass	FREE	\$36	\$60	\$72	\$84	\$180

**ARENA BOARD ADVERTISING FEES**

ITEM	1 YEAR CONTRACT	3 YEAR CONTRACT
3ft x 8ft East Boards Ad	N/A	\$500 / year
3ft x 8ft West Boards Ad	N/A	\$350 / year
Skate Aid Sticker Ad	\$100	N/A

THE CORPORATION OF THE CITY OF ROSSLAND  
BYLAW NO. 2837

SCHEDULE B – PLAYING FIELD  
(All fees subject to applicable taxes)

**PLAYING FIELDS**

Playing fields in Rossland subject to rental fees are Jubilee Park, Centennial Park and Cook Park.

**FIELD RENTAL FEES**

MINOR SPORTS	ADULT SPORTS	CASUAL USER	TOURNAMENT FEE
\$16.61/hour	\$22.17/hour	\$27.72/hour	\$150/day
To a maximum of \$7.76 per player per season	To a maximum of \$11.11 per player per season	To a maximum of \$110.88 per day	

**BOOKING & CANCELLATION POLICY RECURRING WEEKLY BOOKINGS (TEAMS)**

- Booking requests for season must be submitted to Recreation Department no later than April 1 each year
- All bookings are allocated/made at the discretion of the Recreation Department according to the Facility Booking Policy
- Once schedule is confirmed by Recreation Department, all bookings are non-refundable
- Payment due prior to season start
- All renters must complete and sign the Recreation Facility Rental Agreement
- Proof of minimum \$2 million liability insurance must be provided, naming 'City of Rossland' as additional insured

**BOOKING & CANCELLATION POLICY PRIVATE BOOKINGS**

- 100% payment required to confirm booking
- Full refund issued for cancellations made over 7 days prior to booking, minus a \$50 administration charge
- No refund within 7 days of booking
- All renters must complete and sign the Recreation Facility Rental Agreement
- Proof of minimum \$2 million liability insurance must be provided, naming 'City of Rossland' as additional insured

THE CORPORATION OF THE CITY OF ROSSLAND  
BYLAW NO. 2837

**SCHEDULE C – MINERS’ UNION HALL**  
**(All fees are subject to applicable taxes)**

**MINERS’ UNION HALL RENTAL FEES**

USER GROUP	FEES	PERFORMANCE HALL WITH ATTICGREEN ROOM	LILY MAY ROOM	PERFORMANCE HALL, ATTIC GREEN ROOM AND LILY MAY ROOM
<b>Non-Profit Local Organization</b>	Hourly (2-4 hrs)	\$39 / hr	\$30 / hr	\$57 / hr
	Event Daily Rate (4-22hrs)	\$675	\$248	\$860
	Two Day Rate (22-46hrs)	\$1,050	\$400	\$1,200
<b>All Other Users</b>	Hourly (2-4 hrs)	\$52 / hr	\$41 / hr	\$85 / hr
	Event Daily Rate (4-22hrs)	\$755	\$314	\$1,028
	Two Day Rate (22-46hrs)	\$1,210	\$525	\$1,485
<b>All</b>	Damage Deposit**	\$400	\$100	\$500

**\*\*Damage Deposit:** A damage deposit will be collected with each booking in the form of cash and credit card. Non-certified cheque may be accepted by regular user groups holding low-impact events. Examples include book clubs, board meetings, etc.

**BOOKING & CANCELLATION POLICY**

- 50% deposit required to confirm booking
- Balance due 14 days prior to event
- 75% refund for cancellation made with 6 months’ notice or more
- 50% refund for cancellation made with 3 months’ notice or more
- 25% refund for cancellation made with 1 month notice or more
- No refund for cancellation within 30 days of event
- All renters must complete and sign the Miners’ Hall Rental Agreement

THE CORPORATION OF THE CITY OF ROSSLAND  
BYLAW NO. 2837

**SCHEDULE D – ROSSLAND POOL**  
**(All fees are subject to applicable taxes)**

**POOL ENTRY FEES**

ITEM	INFANT (< 2 YEARS)	CHILD (3-6 YEARS)	YOUTH (7-12 YEARS)	TEEN (13-18 YEARS)	ADULT (19+)	FAMILY (MAX 5 people, must incl. 1 adult)
<b>Drop In</b>	FREE	\$3.00	\$5.00	\$6.00	\$7.00	\$15.00
<b>Seasons Pass</b>	FREE	\$36.00	\$60.00	\$72.00	\$84.00	\$180.00

**POOL RENTAL FEES**

The Rossland Pool can be rented for \$85.36 per hour, plus any applicable taxes. Rental includes full use of the facility including use of the upper deck and two lifeguards to supervise and play games, if required.

**BOOKING & CANCELLATION POLICY**

- 50% deposit required to confirm booking
- Balance due 14 days prior to event
- Full refund issued for cancellations made over 48 hours prior to event, minus a \$50 administration charge
- No refund for cancellation within 48 hours of event
- All renters must complete and sign the Recreation Facility Rental Agreement

THE CORPORATION OF THE CITY OF ROSSLAND  
BYLAW NO. 2837

SCHEDULE E – ROSSLAND COMMUNITY EVENTS SIGN  
(All fees are subject to applicable taxes)

ROSSLAND COMMUNITY EVENTS SIGN FEES

	FEE
EVENTS SIGN RENTAL	\$55.44/week

**BOOKING & CANCELLATION POLICY**

- 100% payment required to confirm booking
- Full refund issued for cancellations made over 2 weeks prior to the booking
- No refund for cancellation within 2 weeks of the booking
- All renters must complete and sign the Recreation Facility Rental Agreement
- Please refer to Community Events Sign Policy AD-4 for rental process, requirements and procedures

THE CORPORATION OF THE CITY OF ROSSLAND  
BYLAW NO. 2837

SCHEDULE F – ROSSLAND COMMUNITY PARKS  
(All fees are subject to applicable taxes)

**COMMUNITY PARKS**

Community parks in Rossland subject to rental fees are Esling Park, Pool Park, RossGlen Park, Nickleplate Park. Fees do not apply to 'casual use' as outlined in the Outdoor Special Event Policy. Fees do apply to park use for commercial purposes such as instructed classes.

**PARK RENTAL FEES**

	<b>FEE</b>
<b>Commercial Park Use For Free or Donation Only Classes</b>	\$0 / hour
<b>Commercial Park Use For Classes With Registration/Attendance Fee</b>	\$20 / hour

**BOOKING & CANCELLATION POLICY**

- 100% payment required to confirm booking
- Full refund issued for cancellations made over 2 weeks prior to the booking
- No refund for cancellation within 2 weeks of the booking
- All renters must complete and sign the Recreation Facility Rental Agreement
- Approved use of park for commercial purposes does not permit exclusive use. Casual use must be permitted to take place in concurrence with commercial purposes.
- Park rental fees do not apply to special events, outdoor special events must apply for a permit according to the Outdoor Special Event Policy



## THE CITY OF ROSSLAND REQUEST FOR COUNCIL DECISION

<b>Date:</b>	June 15, 2026	<b>File No:</b>	0640.20/2025 Report
<b>Topic:</b>	2025 City of Rossland Annual Report		
<b>Submitted By:</b>	Cynthia Anonuevo, Deputy Corporate Officer		

### **RECOMMENDATIONS:**

**THAT** Council approves the draft City of Rossland 2025 Annual Report and makes the 2025 Annual Report available for public inspection in accordance with the *Community Charter*.

### **ALTERNATIVES:**

1. **THAT** Council amends the draft City of Rossland 2025 Annual Report and makes the 2025 Annual Report available for public inspection in accordance with the *Community Charter*.

### **PURPOSE:**

Pursuant the *Community Charter*, Council must prepare an Annual Municipal Report, and make it available for public inspection, before June 30 each year.

### **SUMMARY/BACKGROUND:**

Each year the City of Rossland prepares an Annual Report outlining our past achievements and progress made as outlined in Council's Strategic Plan and the City's Corporate Management Plan. The *Community Charter* governs information that must appear in a municipal annual report and are outlined below. As per these requirements, the 2025 Annual Report will be made available for public inspection at City Hall, sent out via electronic newsletter and available on the City's website. The Annual Report will be advertised in the June 18th and June 25th, 2025 editions the West Kootenay Advertiser - (Rossland section) of the Trail Times.

### **ANALYSIS:**

Pursuant sections 98 and 99 of the *Community Charter*:

The annual report must include:

- The municipality's audited annual financial statements for the previous year
- A list of the permissive tax exemptions provided by the municipal council, and for each exemption, the amount of property tax that would have been imposed during the previous year if the exemption had not been granted
- A report on the municipality's services and operations for the previous year
- A progress report on the performance of the municipality with respect to established objectives and measures
- A statement of objectives and measures that will be used as the basis for determining the municipality's performance during the current year and following year
- The details of any declarations of disqualification made against individual council members during the previous year.
- Council may include any other information that it deems appropriate for the annual report.

The municipal council and the public can use the annual report to monitor the progress of the municipality against a set of specific objectives. Since the annual report considers previous, current and

future year activities, municipal councils may choose to integrate their annual reporting process with other municipal planning and management processes.

Annual reporting promotes a greater understanding of municipal responsibilities and priorities and also provides an opportunity for the council to engage citizens in setting municipal objectives. Each municipality may choose how it will measure its progress against the objectives and how it will report on its progress each year.

Once completed, the annual report must be made available for public inspection. After making the report public, council must wait a minimum of 14 days before holding an annual meeting on the report. This provides citizens with time to review the annual report, ask questions and prepare submissions. Council must give notice of the date, time and place of the annual meeting. The public notice was placed in the June 18th and June 25th, 2025 editions the West Kootenay Advertiser (Rossland section) of the Trail Times. Notice will also be advertised on the City's website, notice boards, social media channels and electronic newsletters.

**ADVANCEMENT OF STRATEGIC PLANNING GOALS:**

**1.0 - Optimal Governance and Organizational Processes**

1.1 - Review and improve records management and retention system.

**3.0 - Communication and Community Engagement**

**LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:**

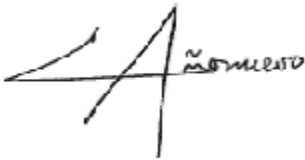
Sections 98 and 99 of the *Community Charter* set out the requirements for required content and approval of an Annual Municipal Report.

**ATTACHMENTS:**

[Notice 2025 Annual Report](#)

[2025 Annual Report DRAFT](#)

**Submitted by:**



---

Cynthia Anonuevo  
Deputy Corporate Officer

**Reviewed by:**



---

Bryan Teasdale  
Chief Administrative Officer/Corporate Officer



# PUBLIC NOTICE: CITY OF ROSSLAND 2025 ANNUAL REPORT

## THE CITY OF ROSSLAND 2025 ANNUAL REPORT IS NOW AVAILABLE FOR REVIEW

In accordance with Sections 98 and 99 of the *Community Charter*, the City's annual report has been prepared and is available for public inspection.

Rossland City Council will be presented the City of Rossland 2025 Annual Report for approval at the Regular Council Meeting on: **Monday, July 13, at 6:00 p.m.** at the Rossland Council Chambers located at 1920 Third Avenue, Rossland BC.

The City of Rossland 2025 Annual Report contains the 2025 Audited Annual Financial Statements; a listing of the Permissive & Revitalization Tax Exemptions granted and the amount of property taxes that would have been imposed on the property if it were not exempt for 2025; a statement of objectives and measures for 2025 and a progress report on the previous year's objectives.

### INSPECTION OF MATERIALS:

Copies of the Annual Report can be viewed online at [www.rossland.ca](http://www.rossland.ca) or

In-person at Rossland City Hall (1920 Third Avenue): Monday to Friday between 9:00 a.m. and 4:00 p.m.

Anyone wishing to provide their comments to Council are encouraged to attend the meeting or submit their comments in writing, by 4:00 p.m. Friday, June 26, 2026, by any of the following methods:

### WRITE TO US:

- email to: [dco@rossland.ca](mailto:dco@rossland.ca)
- mail to: PO Box 1179, Rossland BC, V0G 1Y0
- dropped off: Rossland City Hall  
c/o Deputy Corporate Officer  
1920 Third Avenue

### SPEAK TO COUNCIL:

- email: [council@rossland.ca](mailto:council@rossland.ca)
- attend the public input period at the beginning of the July 13, 2026 Regular Council meeting, at the Rossland Council Chambers located at 1920 Third Avenue.



# 2025 ANNUAL REPORT

Rosland, British Columbia, Canada

For the year ended December 31, 2025



Photo Credit: Tourism Rosland/Ashley Voykin



Photo Credit: Tourism Rossland

DRAFT

*Rossland's beginnings are linked to the discovery and mining of rich gold deposits in the surrounding mountains. Located in the beautiful Kootenay Rockies Region of British Columbia and on the Powder Highway, Rossland offers a unique charm, steeped in history.*



# TABLE OF CONTENTS

Photo Credit: Tourism Rossland/Ashley Voykin

DRAFT



DRAFT

## Land Acknowledgement

We acknowledge and respect that we live, work, and play on the traditional, ancestral and unceded territory of the sngaytskstx (Sinixt) People and honor all other Indigenous people who walked on and cared for these lands before us and continue to do so. We also support and add our voices to the Truth and Reconciliation Commission of Canada's Calls to Actions in order to redress the legacy of residential schools and advance the process of Canadian reconciliation.

# MESSAGE FROM THE MAYOR

A warm welcome to the 2025 City of Rossland Mayor's year end report. On behalf of our Council, I invite you to take some time to look through this important document to learn more about the successes and challenges of operating our wonderful City. For answers to any questions or comments, please feel free to reach out to myself, Council members or City Staff anytime. Check out our City website for more information and contact details.

The release of the highly anticipated, detailed City of Rossland Utility Masterplan supporting the City's Asset Management goals with responsible decision making and investment was a major milestone for our Council and Staff of 2025. This critical reporting prioritizing the City owned deficiencies of our below and above ground infrastructure provides a picture of the state of our water, sanitary sewer and storm sewer systems, road and retaining walls on City property throughout Rossland.

Council and Staff are now much more aware of the priorities that must be addressed currently such as the urgency of the replacement requirement of the sanitary sewer line transporting our community's wastewater between Rossland and the Village of Warfield. This multi million-dollar infrastructure replacement priority is in the planning stages with a major grant application submitted by Staff to Provincial and Federal funding authorities. Fingers crossed for success.

The Utilities Masterplan also highlighted other above ground deficiencies with a completed retaining wall study. Necessary capital investments in retaining walls were approved in 2025 with funding from budgeted Capital Reserves in anticipation of ongoing projects. The recent Cooke Avenue /Davis Street infrastructure upgrade requirements in the Fall reminded us of the need to be prepared for any infrastructure failures and continual financial reserve investment.

A successful 2025 capital project was the planning and completion of the improvements and paving of the Centennial Trail. This important accessibility project supported the recently developed City's Accessibility Plan: RFD - City of Rossland Accessibility Plan 2024 with the support of major Provincial grant funding. With the illuminated glass beads the trail has been popular day and night linking this active transportation corridor between the community and Red Mountain Resort and the Red Mountain neighbourhood.

# MESSAGE FROM THE MAYOR CONTINUED

Many Rossland, Trail, and lower Columbia volunteers and Staff were working diligently over the past year in preparation for the February 2026 Trail/Rossland BC Winter Games. I want to acknowledge all of the City Staff efforts especially our Manager of Recreation and Events, Kristi Calder who was instrumental in supporting the planning of the very successful Games, supporting over 1700 visiting athletes, coaches and Games supporters for this multi day Provincial event.

The Waneta Wastewater Treatment Plant upgrade project continues to hit construction milestones on time and within budget. We are anticipating testing of the new infrastructure in late 2026 and commissioning full operation of new upgrades in early 2027.

Though now over 2 years old, the almost new Rossland City Hall and Rossland Yards Housing Project continue to resonate with municipalities throughout Canada. I continue to hear of our successful multi-use public project model being planned and duplicated in many other jurisdictions. Continued pride for this project resonates.

Supporting Rossland's diverse non-profit organizations that are instrumental in building community strength and spirit is a key priority of Council. Annual investments in various cultural, arts, sports, youth, senior, and special event organizations through property tax exemptions, community grant in aid and much appreciated CBT ReDi funding is crucial to the goals of this Council in supporting a vibrant, attractive, engaged and spirited community.

The Recreation Masterplan Implementation Task Force, Heritage Commission, and Sustainability Commission provide valuable recommendations and insight to Council and Staff. We appreciate the many Rossland residents who volunteer their time and passion in support of our community.

Finally, I wish to acknowledge all of our City Staff, both our inside City Hall employees and our outside industrious public works and critical facility employees that keep our community safe, functional and great looking. Thank you for all you give in supporting our residents!

**- Mayor Andy Morel**



## MESSAGE FROM THE SENIOR MANAGEMENT TEAM

On behalf of the Senior Management Team, it is my pleasure to present the City of Rossland's 2025 Annual Report. This past year has been a period of significant progress, organizational development, and strategic alignment. Across every department, staff worked with focus, collaboration, and a commitment to service excellence to advance Council's priorities and strengthen the foundation that supports our growing community.

Throughout 2025, Administration continued with the modernization of our corporate processes, systems, and service delivery. Key accomplishments included major progress on our comprehensive policy review; continued improvements to records management and online services; and the near completion of the City's Strategic Communications Strategy, following extensive staff and public engagement. These efforts will position Rossland to communicate more effectively, operate more transparently, and respond more quickly to the needs of residents.

Financial stewardship remained central to our work this year. Staff advanced several complex, long-term initiatives aimed at ensuring the City remains financially resilient and well-prepared for future infrastructure demands. This included the completion of the Community Supports Review; significant advancements in our Natural Asset Strategy; development of a long-term capital financing plan; and continued modernization of utility fees and charges models to support and strengthen our ability to plan responsibly and invest strategically in future Capital Project Initiatives.

## MESSAGE FROM THE SENIOR MANAGEMENT TEAM CONTINUED

Public Works and Operations had a highly productive year, delivering key components of the 2025 Capital Program and moving forward important “shovel-ready” projects. The substantial completion of the Centennial Trail Project upgrades, Cooke Avenue Infrastructure Improvements Project, major equipment replacement initiatives, and continued progress on the Ophir Dam project are highlights of this work. Staff also advanced critical planning for core infrastructure renewal, retaining wall strategies, and long-term upgrades identified in the Utilities Master Plan.

Our Planning and Development team achieved important milestones, including the successful preliminary implementation of CloudPermit for building and development applications, the completion of the City’s Housing Needs Assessment, and significant progress toward a modernized Zoning Bylaw. The team also advanced wildfire mitigation efforts, climate action initiatives, active transportation improvements, and the ongoing evaluation of the Rossland Retrofit program.

Recreation Services continued to expand its reach and impact in 2025. Progress on the Recreation Master Plan implementation was substantial, supporting enhanced programming, facility planning, and strategic use of spaces across the community. Collaboration with regional partners enabled successful joint pool operations with the Village of Warfield, and the City advanced key planning activities for the 2026 BC Winter Games in partnership with Trail and other community stakeholders. Accessibility, youth programming, and the development of a long-term recreation asset overview also moved forward significantly this year.

Underlying every accomplishment is the dedication of our small (but mighty) City staff, the leadership of Council, and the engagement of our residents, partners, and volunteers. The work reflected in this Annual Report demonstrates a City that is planning carefully, investing wisely, and working collaboratively to build a resilient future. We look forward to continuing this momentum in 2026 as we advance our plans for major capital initiatives, deliver essential services, and foster a thriving, vibrant Rossland.

**- Bryan Teasdale,  
Chief Administrative Officer/Corporate Officer**

# A CITY STEEPED IN HISTORY & HERITAGE

As early as May, 1895, and perhaps earlier, residents of the Rossland mining camp began to discuss incorporation as a city.

The legislation (known as the "Speedy Incorporation of Towns Act, 1897") creating the City of Rossland received Royal Assent on March 4, 1897, and the letters patent, the legal instrument creating the city, was received in Rossland on March 23. The City of Rossland commemorated its 125th anniversary in 2022 and celebrated its birthday throughout the year.



The story behind Rossland's City Crest, conceptualized by Robert Watt, Chief Herald of Canada, and assisted by the heralds of the Canadian Heraldic Authority. The crest was granted and entered into the Public Register on February 29, 1996.

An explanation of each of the elements found within the crest can be found below.

## Arms

The colour red recalls Red Mountain, one of the city's most dramatic features. The narrow gold rectangles on either side refer to the tremendous gold mines of the region, notably Le Roi, which is also represented by the alternating maple leaf and disc crown for Canada and wealth. The broad band of white on the mountain alludes to the ski runs and alpine recreation. The female skier evokes the triumphs of Nancy Greene and Karen Lee Gartner, who trained and skied on the Rossland slopes.

## Crest

The snowflake crown is illustrative of the majesty of the local peaks of the Monashees and of winter sports. The arm signifies the determined spirit of the community. The miner's pick refers to the discovery of gold, and the skis symbolize the new economic directions and the historic achievements on the local slopes.

## Motto

This phrase "The Mountains Our Treasure" celebrates the natural and mining heritage of the city and winter and summer recreation.

## Supporters

The bald eagle, wearing a collar of stars from which hangs a red sword, is a visual pun of the city's mines, "War Eagle" and "Centre Star". The black bear, with gold rectangles, which is also a visual pun of other mining sites, emphasizes the gold found during the period before the Second World War. The collar of snowflakes and maple leaves recalls the city's location and the wealth gained from the winter recreation industry.

# OUR CITY 49°04'43"N 117°47'57"W



Elevation: 1,023 metres



Average Snowfall for  
January 2025: 50.2 cm



2021 Census Population:  
3,645



Average Home Value in 2025:  
\$616,000



# OUR COMMUNITY

## Celebrating the Value of Community Volunteers

Volunteers are at the heart of Rossland's vibrant and connected community. Their generosity, dedication, and willingness to give their time enrich local programs, events, and services in ways that strengthen social connections and enhance quality of life for residents of all ages. Whether supporting recreation, culture and heritage initiatives, or community events, volunteers play an essential role in helping Rossland remain a livable, inclusive, and resilient city.



Each year, the City is proud to recognize outstanding contributions through the Community Contributor Awards. The 2025 Community Contributor Award recipients—Melanie Mercier, Elissa Ferguson, and Nils March, recognized for their collective driving force behind the Save Record Heritage Action Committee—exemplify the very best of volunteerism in Rossland. Their leadership, advocacy, and commitment have made a meaningful impact across our community, inspiring others to get involved and give back.

The City extends its sincere appreciation to all volunteers, and especially to this year's award recipients, for helping make Rossland a place where people feel connected, supported, and proud to call home.



## Recognizing Emerging Leaders and Community Excellence

In addition to celebrating the contributions of volunteers, the City of Rosland is proud to recognize individuals whose leadership and service are being acknowledged at a broader regional level. Programs such as the Columbia Basin Trust “30 Under 30” awards highlight emerging leaders who are making meaningful contributions to their communities and helping shape the future of the region.

In 2025, Rosland was well represented among these distinguished recipients. Justin Brogan, Accounting Clerk, and Maya Provencal, Councillor, were recognized for their professional leadership and commitment to public service. They were joined by Indea D’Aigle, Chair of the Bear Smart Task Force of the City’s Sustainability Commission, whose volunteer leadership has advanced important environmental stewardship initiatives within the community.

These recognitions reflect the City’s commitment to fostering a collaborative, community-driven organization and supporting individuals—both staff and volunteers—who demonstrate initiative, innovation, and a strong sense of civic responsibility. This spirit aligns with the City’s broader goals of strengthening community engagement and supporting sustainable, resilient growth.

Together with our Community Contributor Award recipients, these emerging leaders help shape a vibrant, connected, and forward-looking Rosland community.



# MAYOR & COUNCIL

The City of Rossland is governed by an elected Mayor and six Councillors for a four-year term (2022-2026). Council provides direction and establishes the policies and budget to guide the growth, development and operations of the City. Rossland City Council is committed to building on the momentum of past Councils and being open for opportunity through community engagement and partnerships. Endeavoring to be consistent and transparent in decision-making, Council paves the way for a favourable environment for customer service, development and economic development in Rossland.

Council meets regularly and the public is welcome to attend any open meeting or provide feedback in writing via mail or email.



**Andy Morel**  
Mayor



**Elizabeth Boyle**  
Councillor



**Craig Humpherys**  
Councillor



**Lisa Kwiatkowski**  
Councillor



**Maya Provencal**  
Councillor



**Stewart Spooner**  
Councillor



**Jeff Weaver**  
Councillor

## COUNCIL COMMITTEE APPOINTMENTS & COUNCIL LIAISONS

### Administration and Personnel Committee

- Mayor Morel
- Councillor Kwiatkowski
- Councillor Weaver

### 100% Renewables Committee

- Mayor Morel
- Councillor Provençal

### Tourism Rossland

- Councillor Spooner as Council Liaison
- Mayor Morel (as Alternate Liaison)

### Highway #3 Mayors and Chairs Coalition

- Mayor Morel

### Recreation Master Plan Implementation Committee

- Councillor Spooner
- Councillor Humpherys

### Sustainability Commission (Bylaw No. 2442)

- Councillor Provençal as Council Liaison
- Mayor Morel (as Alternate Liaison)

### Economic Development Task Force (of the SC)

- Councillor Weaver



Photo Credits: Tourism Rossland/Ashley Voykin

### Regional District of Kootenay Boundary (RDKB) Appointments

#### Regional District of Kootenay Boundary Director

- Mayor Morel
- Councillor Weaver (Alternate)

#### Kootenay Boundary Regional Hospital District

- Councillor Weaver
- Mayor Morel (Alternate)



Photo Credits: Tourism Rossland

## COMMISSIONS OF COUNCIL

### HERITAGE COMMISSION

The Rossland Heritage Commission was established in November of 2009 by bylaw (No. 2439). The Commission's mandate is to identify, preserve and conserve those buildings and sites that are valued by the community for their historic significance in telling the story of Rossland's development, particularly of the gold mining era, 1895 - 1929. The Commission endeavors to promote public awareness, guide Council with regards to the appreciation for Rossland's many heritage places that are an important part of our visual and built environment and that help to define our community's identity. For more information on the Rossland Heritage Commission visit: [www.heritagerossland.com](http://www.heritagerossland.com)

### SUSTAINABILITY COMMISSION

The Rossland Sustainability Commission was established in 2008 by bylaw. The purpose of the Commission is to oversee the implementation and ongoing management of the City of Rossland's Vision to Action Strategic Sustainability Plan. The Sustainability Commission is a citizen-led volunteer organization that receives its direction and guidance from City Council. The Sustainability Commission operates by creating task forces to define their current projects: energy, economic development and food security. For more information visit: <https://rosslandsustainability.com/>

The Sustainability Commission is made of project Task Forces. The current task forces categories are:

- Bear Smart;
- Energy;
- Food Security; and
- Economic Development.





DRAFT

# COUNCIL PRIORITIES

---

## MISSION STATEMENT

*To be a viable, sustainable, well-managed & well-governed City.*

# OUR VALUES

Values define how an organization goes about its business and strive to behave in order to achieve its mission and vision. They form a critical foundation to the strategic plan and play an important role in success. Often the objectives in a strategic plan are only achieved, if the organizational values are met. In conducting its business, the City of Rossland will continually will operate with:



## INTEGRITY

Council will make decisions in the best interests of the entire community independent of personal views and preferences.



## TRUTH

Council is committed to evidence-based decision making with full disclosure of all relevant and pertinent information.



## TRUST

Council can be trusted to exercise good governance on behalf of the whole community.



## DEPENDABILITY

We will do what we say we will do.

In all of our decision-making activities, we will be:

- Adaptable
- Approachable
- Bold
- Collaborative
- Ethical
- Evidence-Based
- Financially Prudent
- Innovative
- Resilient
- Respectful
- Responsive
- Sustainable
- Consistent
- Effective
- Efficient
- Environmentally Responsible

# Strategic Planning

Strategic planning is an organization's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy.

Organizations and specifically municipalities strategically plan to:

- Set priorities;
- Focus energy and resources;
- Strengthen operations;
- Ensure employees and stakeholders are working toward common goals;
- Assess and adjust direction in response to a changing environment;
- Set the framework for Council decisions;
- Serve as a basis for more detailed management plans;
- Provide important information to the public to motivate and engage them;
- Allow for better benchmarking and performance monitoring; and
- Stimulate change.

Six strategic priorities were discussed during the strategic planning session. These priorities describe what the organization as a whole needs to achieve to be successful in moving towards its vision and mission, and its overall strategic goal. Each of these priorities has associated key objectives that further articulate the priority and provide more direction for action. The strategic priorities and key objectives identified for the 2022-2026 term are found on the following pages.






## OPTIMAL GOVERNANCE & ORGANIZATIONAL PROCESSES

Provide excellent governance and customer service by planning for, and reviewing & modernizing organizational processes.

- 1.1 Review and improve records management and retention system.
- 1.2 Complete comprehensive policy and bylaw reviews (amend and update where applicable).
- 1.3 Be proactive on human resource issues (including staffing, training, team building, leadership, morale) and strive towards a community-driven organization with a focus on customer service and systems training.
- 1.4 Look to implement resource sharing with other communities to help reduce operational costs and capital expenses (specialized equipment or personnel).
- 1.5 Ensure that the City is “shovel ready” for various priority infrastructure projects.

Legend:

-  identified as a low priority item
-  identified as a medium priority item
-  identified as a high priority item

# Strategic Priorities



## LIVABLE GROWTH & DEVELOPMENT

Manage Rossland's growth consistent with the Official Community Plan (OCP), integrating the three pillars of sustainability: Environmental Stewardship, Social Equity & Economic Resilience.

- 2.1 Plan for future growth in Downtown Rossland.
- 2.2 Ensure growth and development covers the costs of both current and future services and infrastructure needs.
- 2.3 Support and enhance access to diverse housing options for all ages, abilities, and incomes.
- 2.4 Create strategies for development and utilization of current/future City-owned properties and/or assets.
- 2.5 Rationalize City facilities and properties use to meet the changing demographics, environmental and societal needs of our community by applying cost-benefit analysis and sustainability strategies in order to justify the ultimate use of these facilities and meet 100% renewable targets.
- 2.6 Ensure that all City taxes, fees and service charges are appropriate, and a long-term tax strategy is in place.



## COMMUNICATION & COMMUNITY ENGAGEMENT

Provide opportunities for community engagement and pro-actively communicate clear and comprehensive information on multiple channels.

3.1

Refresh the City communication tools and applications to improve user interaction and participation.

3.2

Create a communication policy and a community engagement strategy to improve communication with interested parties, citizens, regional partners, and people both inside and outside of the region.



## SUSTAINABLE SERVICE DELIVERY

Strive to provide safe, sustainable and reliable services in a predictable, cost-efficient manner, consistent with best practices.

4.1

Continue to develop and implement an asset management implementation plan that considers full lifecycle and the impact of climate change in a manner to cost effectively and efficiently provide an identified level of service and investment for each asset.

4.2

Look to obtain senior government grant revenues over the next 5 years but keep debt levels to a liability servicing limit to property tax ratio of 15%.

4.3

Conduct service level reviews to ensure services meet community needs when and where applicable.

4.4

Improve cost recovery and/or usage on City facilities.



## SUSTAINABLE SERVICE DELIVERY

Strive to provide safe, sustainable and reliable services in a predictable, cost-efficient manner, consistent with best practices.

4.5

Modernize computer technology (including moving services online or automate) within City facilities to increase productivity.

4.6

Work with regional and provincial partners to reduce the cost of shared services.

4.7

Continue with infrastructure improvement efforts to reduce overall water and wastewater treatment costs.

4.8

Increase water and sewer parcel taxes and user fees by reasonable amounts to move towards more transparent and self-supporting water and sewer services with an emphasis on user pay.

4.9

Support and enhance access to child care accessibility in Rossland.

## RECREATION, ART, CULTURE & HERITAGE

Provide facilities & programming and cultural activities and initiatives, based on community values, needs & trends.

- 2.1 Plan for future growth in Downtown Rossland.
- 2.2 Ensure growth and development covers the costs of both current and future services and infrastructure needs.
- 2.3 Support and enhance access to diverse housing options for all ages, abilities, and incomes.
- 2.4 Create strategies for development and utilization of current/future City-owned properties and/or assets.
- 2.5 Rationalize City facilities and properties use to meet the changing demographics, environmental and societal needs of our community by applying cost-benefit analysis and sustainability strategies in order to justify the ultimate use of these facilities and meet 100% renewable targets.
- 2.6 Ensure that all City taxes, fees and service charges are appropriate, and a long-term tax strategy is in place.

## ENVIRONMENTAL SUSTAINABILITY

Act on and support Climate Leadership & Environmental Stewardship initiatives.

- 2.1 Plan for future growth in Downtown Roseland.
- 2.2 Ensure growth and development covers the costs of both current and future service and infrastructure needs.
- 2.3 Support and enhance access to diverse housing options for all ages, abilities, and incomes.
- 2.4 Create strategies for development and utilization of current/future City-owned properties and/or assets.
- 2.5 Rationalize City facilities and properties use to meet the changing demographics, environmental and societal needs of our community by applying cost-benefit analysis and sustainability strategies in order to justify the ultimate use of these facilities and meet 100% renewable targets.
- 2.6 Ensure that all City taxes, fees and service charges are appropriate, and a long-term tax strategy is in place.



Photo Credit: Tourism Rossland/Ryan Flett

DRAFT

# CORPORATE PRIORITIES

---

## VISION STATEMENT

*Through excellent customer service, provide valuable municipal services in a cost-effective, collaborative and cooperative manner to ensure a well-managed, well governed sustainable community.*

# CORPORATE MANAGEMENT PLAN

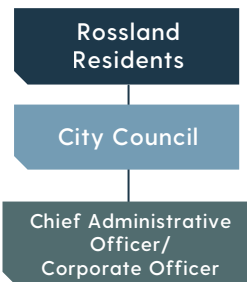
Photo Credit: Tourism Rossland/Ryan Flett

The City of Rossland's Corporate Management Plan aims to set out the organization's annual priorities and activities. The Corporate Management Work Plan was developed and approved in early 2018. The Corporate Management Plan is reviewed quarterly and reassessed annually and is used by the City's Senior Management Team to help ensure the following activities are completed:

1. That Council's identified priorities from their Strategic Plan are delivered effectively,
2. That guidance is provided to all City Departmental Plans, Policies and Programs,
3. That the City's core services responsibilities are completed, and
4. That other City programs and services are delivered in the most efficient and cost effective manner while being continuously improved.

The City's team of 44 employees and additional seasonal and temporary staff deliver quality services to ensure our City is safe, vibrant and sustainable.

## ORGANIZATIONAL CHART



Finance Department	Planning & Building Inspection	Recreation	Public Works	Corporate Services
Manager of Finance/ Chief Financial Officer Accounting Clerk II Accounting Clerk I Payroll Clerk IT Technician	Manager of Planning & Development Chief Building & Plumbing Official Development Services Clerk GIS Technician	Manager of Recreation & Events Recreation Programmer Age-Friendly Coordinator Youth Action Network Coordinator Seasonal Pool Staff Program Staff & Volunteers	Manager of Operations Deputy Manager of Operations Public Works Foreman Public Works Clerk Public Works Crew Seasonal/Temporary Employees Public Works Summer Students	Deputy Corporate Officer Executive Assistant Administrative Clerk II Bylaw Enforcement Officer Water Smart Ambassador Corporate Summer Student



Photo Credit: Tourism Rossland/Ryan Flett

## 2025 ANNUAL DEPARTMENTAL WORK PLANS

The 2025 Annual Work Plan has been developed in conjunction with the City's updated 2022-2026 Corporate Strategic Plan and current Draft 2025-2029 Financial Plan. As noted previously, this work plan will help to define the organization's annual priorities and activities and will be used by the Senior Management Team to help align City initiatives and undertakings with direction of Council's Strategic Plan.

Although Staff may have already previously commenced with work on several of the initiatives identified below, the 2025 Work Plan provides general guidance to the City on anticipated target and/or milestone completion dates for the upcoming year.

Sometimes, estimated project completion dates may change and/or require adjustment throughout the year due to the influence of other factors. As such, quarterly reports will be provided to Council in order to review current project/initiative status and re-review priority levels and/or settings during the 2025 fiscal year.



# ADMINISTRATION & CORPORATE SERVICES

## GENERAL OVERVIEW

Administration and Corporate Services works closely with Council to provide necessary information and the tools to promote effective decision making in an open and accountable manner. The department keeps Council up to date on corporate matters and ensuring that Council policy is implemented, and bylaws are enforced.

Administrative and Corporate Services are also the primary access point for citizens and outside agencies wishing to communicate or interact with Council and acts as support staff for all other departments.

## 2025 WORK PROGRAM

General day-to-day functions of the Administration and Corporate Services Department include:

### KEY STATS

**18** number of Regular Council Meetings held in 2025

Average length of a Council Meeting (hours) **2**

**13** Freedom of Information (FOI) files created

Active Business Licences **452**



**224** Active Dog Licences

- Preparing minutes and agendas,
- Composing, reviewing, and providing advice on municipal bylaws and policies,
- Initiating the follow-up action and communications to Council decisions,
- Administering *Freedom of Information and Protection of Privacy Act* requests,
- Managing the City's legal contracts and agreements and corporate records,
- Administering Local General Election and School Board Election,
- General Human Resource Management,
- General Bylaw Enforcement Services, and
- Special service activities in relation to Community Groups, as well as, administering the Community Grant Funding Program.

## 2025 CORPORATE SERVICES WORK PLAN

In addition to the functions noted above, the following strategic initiatives were planned in 2025:

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Administration and Corporate Services</b>			
ADM1	<b>Corporate Policy Reviews</b> <i>Review (and amend where applicable) current City Bylaws in conjunction with the creation of applicable bylaws pertinent to current practices and legislation.</i>	<b>MEDIUM PRIORITY</b> Q1-Q4	<ul style="list-style-type: none"> <li>This has been built into existing workloads.</li> <li>Activities specific this in 2025 include:                             <ul style="list-style-type: none"> <li>- Bylaw Enforcement Notice and Adjudication System</li> <li>- Good Neighbour Bylaw</li> <li>- Animal Control</li> <li>- Fees and Charges Bylaw</li> </ul> </li> <li>Subject to change based on other priorities that may arise.</li> </ul>
	<b>Bylaw Inventory &amp; Reviews</b> <i>Update process on regular review and amend bylaws.</i>		
ADM2	<b>Strategic Communications</b>	<b>HIGH PRIORITY</b> Q1-Q4	<ul style="list-style-type: none"> <li>Review options for development of a corporate communications strategy</li> <li>Develop key messaging for distribution throughout the year.</li> <li>Development of public education tools, bylaw education materials (e.g. Good Neighbour Guide) and communications schedule.</li> </ul>

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Administration and Corporate Services</b>			
ADM3	<p><b>Human Resources Activities</b> <i>Ongoing assessments of current and anticipated future staff resources.</i></p> <p><i>Ongoing review of required staff &amp; Council training (e.g. Occupational Health &amp; Safety, COVID-19, etc.)</i></p>	<p><b>MEDIUM PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>• Ongoing review of current staffing levels</li> <li>• Ongoing review of training and development opportunities for Staff and Council.</li> <li>• Ongoing Council Orientation &amp; Training</li> <li>• Development of regular internal human resources communication in order to standardize practices.</li> <li>• Implement monthly staff training sessions, with all-staff training occurring at least twice.</li> <li>• 2025 CUPE negotiations.</li> </ul>
ADM4	<p><b>Records Management</b> <i>Continuously review and update City Filing System.</i></p> <p><i>Investigate automation and efficiencies regarding electronic records management.</i></p>	<p><b>MEDIUM PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>• This has been built into existing workloads.</li> <li>• Pursue filing automation within Office 365 and</li> <li>• Update and modernize file classification system (i.e. map file pathways and create standard file plan; standardize practices and train all departments).</li> <li>• Update Records Management Bylaw and to match minimum standards; update practices to include digitization standards.</li> <li>• Additional resources may be required depending on any future activates that are deemed / required.</li> </ul>
ADM5	<p><b>Corporate Online Services</b> <i>iCompass</i></p> <p><i>Ongoing review of anticipated and current technological resources to implement better corporate communication channels.</i></p>	<p><b>MEDIUM PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>• Related to ADM4 regarding implementation of Electronic Records Management System.</li> <li>• Automate and implement systems for data analysis</li> </ul>

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Administration and Corporate Services</b>			
ADM6	<p><b>Strategic Property Reviews</b> <i>Initiate preliminary investigations for possible allocation/re-allocation of strategic properties and/or sites within the city</i></p>	<p><b>LOW PRIORITY</b> Q1-Q4</p>	<ul style="list-style-type: none"> <li>Commence with planning activities for re-use/re-purposing/other uses of Old City Hall building &amp; property on Columbia Avenue, south side of 1900 block Third Avenue, other key properties desired by the City for future sale or acquisition.</li> </ul>
ADM7	<p><b>Build and Expand upon Local, Regional and Provincial Relationships</b> <i>Continue to work with neighbouring local governments, stakeholders and special interest groups to review possible areas related to resource or cost sharing, more collaboration, current/future municipal agreements, grant opportunities, etc.</i></p>	<p><b>MEDIUM PRIORITY</b> Q1-Q4</p>	<ul style="list-style-type: none"> <li>Build into existing workload.</li> <li>Trail Resident Program (TRP) Agreement Review &amp; Monitoring</li> <li>First Nation Consultations and Relations meetings, training, and incorporation of initiatives throughout the year.</li> <li>Local Government collaboration and resource sharing is constantly reviewed during internal project development and/or implementation activities.</li> <li>Potential for additional Emergency Management Services / Operations Centre staff support when/where warranted.</li> <li>Continue discussions with RDKB to share adjudication services.</li> </ul>



## FINANCE & INFORMATION TECHNOLOGY

### GENERAL OVERVIEW

The Finance Department completes the required financial activities as legislated in the Local Government Act and the Community Charter and is responsible for the financial well-being of the City through the provision of effective and reliable financial advice, services and information to Council, staff, and the public. The Finance Department takes steps to identify, assess, and prioritize risks to coordinate an economical application of resources to minimize, monitor and control the probability of unfortunate events or to maximize the realization of opportunities.

In addition to collecting property taxes, which are administered by the City, the Finance Department is also responsible for collecting taxes for other authorities including the Regional District, School District, Hospital District, RCMP, B.C. Assessment and the Municipal Finance Authority. The Finance Department is also responsible for Information Technology, which requires the development, maintenance and use of computer systems, software, and networks for the processing and distribution of data. Increasingly, the Finance Department is integrating principles of sustainability and Natural Asset Management into decision making.

### 2025 WORK PROGRAM

General day to day responsibilities of the Finance Department include:

#### KEY STATS



11, 171 Utility Bills Sent

2,753 Property Tax Notices Prepared



3,632 Invoice Paid

\$1,940,903 in Grant Funding Received



- Collecting and reporting on all City's revenues
- Paying all bills and invoices
- Administering payroll
- Processing quarterly utility billing
- Business License billing
- Administering the annual tax sale process
- Maintaining property tax assessment roll information and annual billing
- Establishing annual municipal tax rates and user fees consistent with the City's Five-Year Financial Plan.
- The Department also provides Council with financial updates comparing actual cost with the budget together with recommendations as to action to get back on budget. Annual financial statements are prepared by the Chief Financial Officer and audited to allow filing with the Province.

## 2025 FINANCIAL SERVICES & IT WORK PLAN

In addition to the functions noted above, the following strategic initiatives were planned in 2025:

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Financial Services</b>			
<b>FIN1</b>	<p><b>Review of Community Supports</b></p> <p><i>Per Council directive, carry out a holistic review of financial and non-financial supports made available to community groups to provide clearer picture of how and to what extent community groups are supported by the City through various programs (Grant in Aid, Permissive Tax Exemptions, Grant in Kind, Operating &amp; Capital Budget, Discounted Leases).</i></p> <p><i>Stemming from this report, update policies and procedures to streamline community funding process.</i></p> <p><i>It is important that this process incorporates user feedback and incorporates benefits and costs associated with community support; including opportunity cost for City to provide substitute services.</i></p>	<b>HIGH PRIORITY</b>  Q2-Q4	<ul style="list-style-type: none"> <li>Activity built into existing workloads and budget.</li> <li>Outcomes to be incorporated into 2026-2030 Five Year Financial Plan.</li> </ul>
<b>FIN2</b>	<p><b>Asset Management &amp; Service Level Advancement</b></p> <p><i>Complete UBCM-funded AM Level of Service Framework Review (Q2-Q4).</i></p> <p><i>Explore AM technology platform options to advance interdepartmental information sharing (Q3-Q4).</i></p>	<b>HIGH PRIORITY</b>  Q2-Q4	<ul style="list-style-type: none"> <li>AM Level of Service Framework (\$50K) is funded \$25K through UBCM Grant and \$25K through operational budget via taxation.</li> </ul>

# FINANCE

## & INFORMATION TECHNOLOGY

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Financial Services</b>			
<b>FIN3</b>	<p><b>Natural Asset Strategy</b> <i>Building on existing natural assets inventory, integrate natural asset-based approach into utilities master plan activities (Q1-Q4)</i></p> <p><i>Execute Province of BC-funded Natural Asset Management Feasibility Study to Riparian Area Restoration at Trail Creek (Q2-Q4)</i></p> <p><i>Execute Infrastructure Planning Grant – Natural Asset Management Capacity Building in collaboration with Natural Asset Initiative and Engineers and Geoscientists of BC (Q3-Q4)</i></p> <p><i>Continue leadership in voluntary disclosures on Financial Statements (related to natural assets).</i></p> <p><i>Participate in ongoing efforts of the Natural Asset Initiative and Public Sector Accounting Board's development of voluntary guidance on natural asset disclosures (Ongoing).</i></p>	<p><b>MEDIUM PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>Built into existing workloads and 2025-2029 Five Year Financial Plan.</li> <li>Trail Creek project (\$30K) is partially-grant funded through the Province of BC (\$10K), being incorporated into related site-specific project identified as a priority in the Draft Utilities Master Plan.</li> <li>Capacity Building project underway, being led by Engineers &amp; Geoscientists of BC.</li> <li>The City continues to include voluntary disclosure in financial statements related to natural assets.</li> </ul>



# FINANCE

## & INFORMATION TECHNOLOGY

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Financial Services</b>			
FIN4	<p><b>Alternative Funding Methods Review</b></p> <p><i>In response to recent provincial changes on land use planning legislation and UBCM’s revenue resilience project, investigate alternative funding models such as DCCs, ACCs, and other options to ensure that the City continues to operate under a principle of growth paying for itself (Q3), in particular as it relates to recommendations stemming from the Utilities Master Plan that may be DC eligible.</i></p>	<p><b>MEDIUM PRIORITY</b></p> <p>Q3-Q4</p>	<ul style="list-style-type: none"> <li>• Built into existing workloads</li> <li>• An allocation of \$100K in reserve funds is contained in the 2025-2029 Five Year Financial Plan (use of Housing Infrastructure Grant)</li> <li>• Additional planning to be undertaken after completion (and in conjunction with) the City’s new Utility Masterplan Report and Zoning / OCP Updates</li> </ul>
FIN5	<p><b>Long Term Capital Infrastructure Financing Plan</b></p> <p><i>With an \$50M in capital expenditures anticipated over the next five years, and additional forthcoming through the Utilities Master Plan, Recreation Master Plan Implementation Committee, and other sources, it is highly likely that the City will need to take on debt financing to support projects as early as 2026. A clearer, evidence-based financing strategy will be necessary to ensure the City/ effectively stays within municipal debt limits and doesn’t place undue burden on rate payers.</i></p>	<p><b>HIGH PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>• Built into existing workloads</li> </ul>

**FINANCE**   
**& INFORMATION TECHNOLOGY**

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Financial Services</b>			
<p><b>FIN6</b></p>	<p><b>Business Model Modernization Utilities</b>  <i>Approximately 10% of the City's water meters are not producing accurate reads and others are entering end of life. In the absence of a clear plan for replacement, usage and billing data is unreliable.</i></p> <p><i>With significant changes to cost projections on water, sewer, and stormwater asset management plans stemming from the completion of the Utilities Master Plan, build comprehensive funding model (parcel taxes, user fees, property taxes, other) to update in an equitable way, how utilities are paid for. Update relevant bylaws according.</i></p>	<p><b>HIGH PRIORITY</b></p> <p>Q3/2025</p>	<ul style="list-style-type: none"> <li>• A budget provision of \$100K is included in the 2025-2029 Five Year Financial Plan for 2025 to replace meters.</li> <li>• Utilities Master Plan is finalized. 2+ year water, sewer rate bylaws have been approved in Q4.</li> </ul>





# BUILDING INSPECTION & GIS PLANNING & DEVELOPMENT

## GENERAL OVERVIEW

Planning and Department Services oversees all City activities related to general areas of planning, subdivision and land development, mapping, land sales, rights-of-way and easement agreements, building inspection, and sustainability initiatives for the City. The department also assists the public with their inquiries related to Official Community Plan (OCP) Zoning amendments, Development and Development Variance Permits and other Land Use Regulations.

The building department scrutinizes all building permit applications, building plans, and construction, to ensure that the structural, fire and health safety, plumbing, lighting, size, and proposed occupancy are all in compliance with the British Columbia Building Code and Municipal Building and Zoning bylaws. In addition, the Building Department performs Business License Inspections and City Facility Inspections.

## 2025 WORK PROGRAM

General functions of the Planning and Development Services Department include:

- Long range planning and sustainability initiatives (Official Community Plan (OCP), Sustainability Plan, etc.),
- Current planning and development initiatives, bylaws, policies and applications,
- Implementation of Council directives concerning all land development proposals,
- Building Inspection Services, Business License Inspections, City Facility Inspections.
- Municipal land related services such as land acquisition, sale, road closures and covenants/right-of-ways,
- Mapping and GIS services and initiatives (OCP, Zoning, street addresses, evacuation and Infrastructure data, etc.),
- Engineering, Operations and Asset Management support services, and
- Completion of general and specific Grant applications for City initiatives.
- Administrative support for Sustainability Commission, Heritage Commission, Design Review Committee.

### KEY STATS

\$42,357,799 total  
Construction Value



107 total building  
permits

125 households  
received FireSmart  
Rebates for Property  
Protection



# 2025 PLANNING & DEVELOPMENT WORK PLAN

## 2025 STRATEGIC INITIATIVES

In addition to the functions noted above, the following strategic initiatives have been planned for 2025

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Planning and Development Services</b>			
PD1	<b>Implementation of Cloud Permit Software</b> <ul style="list-style-type: none"> <li>• <i>Building Permits</i></li> <li>• <i>Development Applications</i></li> <li>• <i>Business licensing</i></li> </ul>	<b>HIGH PRIORITY</b> End of Q3	<ul style="list-style-type: none"> <li>• This has been built into existing workloads.</li> <li>• Budget \$20,000 in Financial Plan</li> </ul>
PD2	<b>Housing Needs Review / Strategy</b> <i>Provincial regulations and standards</i>	<b>HIGH PRIORITY</b> Q1-Q2	<ul style="list-style-type: none"> <li>• Built into existing workload.</li> <li>• Support from SC – New Housing Task Force</li> <li>• Budget \$50,000 in Financial Plan</li> </ul>
PD3	<b>Official Community Plan (OCP) Update</b> <ul style="list-style-type: none"> <li>• <i>Alignment with Housing Needs if needed (required)</i></li> <li>• <i>Riparian DP Guidelines</i></li> <li>• <i>Wildfire DP Guidelines</i></li> </ul>	<b>HIGH PRIORITY</b> Q4	<ul style="list-style-type: none"> <li>• Built into existing workload</li> </ul>
PD4	<b>Zoning Bylaw Update</b> <i>Alignment with Housing Needs (required)</i>	<b>HIGH PRIORITY</b> Q4	<ul style="list-style-type: none"> <li>• Built into existing workload</li> <li>• Budget \$50,000. Local Government Housing Initiatives Capacity Funding</li> </ul>

**PLANNING & DEVELOPMENT**  
**BUILDING INSPECTION & GIS**

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Planning and Development Services</b>			
PD5	<p><b>Climate Action Plan</b></p> <ul style="list-style-type: none"> <li>Finalize Dashboard</li> </ul> <p><b>Enhanced Water Monitoring: Improving stream flow monitoring and conducting an ecological flow needs assessment to comply with the Water Sustainability Act and meet future water consumption needs.</b></p>	<p><b>HIGH PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>Built into existing workload</li> <li>Applied for grant for stream flow monitoring</li> <li>Budget \$60,000 in Financial Plan. \$40,000 from grant, \$20,000 from Climate Reserve Funds</li> </ul>
PD6	<p><b>Interface Wildfire Management Program</b></p> <p>Activities in 2025 to include:</p> <ul style="list-style-type: none"> <li>Public Education</li> <li>Continue with Fuel Management Activities.</li> <li>Continue FireSmart neighbourhood programs.</li> <li>Continue with FireSmart rebate program.</li> <li>Wildfire Innovation-Complete Hugel comparison project</li> </ul> <p>Investigate options to increase resilience (e.g. Landscape Bylaw, Improve Wildfire DP areas)</p>	<p><b>HIGH PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>Funded by UBCM and CBT grant</li> <li>Ongoing throughout the year.</li> </ul>
PD7	<p><b>Childcare Accessibility</b></p> <ul style="list-style-type: none"> <li>Work with Sustainability Commission, Golden Bear to identify possible locations for additional childcare facilities.</li> </ul> <p>Prepare Childcare Feasibility Assessment</p>	<p><b>LOW PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>Built into existing workloads.</li> </ul>
PD8	<p><b>Rossland Retrofit Program</b></p> <p>Continue with Canadian Energy Association (CEA) support</p>	<p><b>MEDIUM PRIORITY</b></p> <p>Q1-Q4</p>	<ul style="list-style-type: none"> <li>FCM, Fortis grant received.</li> <li>Look for other grants to support continuation of program</li> </ul>

# PLANNING & DEVELOPMENT

## BUILDING INSPECTION & GIS

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>Planning and Development Services</b>			
PD9	<b>Downtown Design Guideline Review</b>	<b>LOW PRIORITY</b> Q1-Q4	<ul style="list-style-type: none"> <li>Budget \$30,000 in Financial Plan</li> </ul>
PD10	<b>Active Transportation Planning</b> <ul style="list-style-type: none"> <li>Green Link Trail</li> <li>Trail Maintenance Policy Maintenance expectations (winter/summer), e-bike use, Inspections etc.</li> <li>Improve Trail signage</li> </ul>	<b>LOW PRIORITY</b> Q1-Q4	<ul style="list-style-type: none"> <li>Built into existing workload.</li> <li>Green Link/Centennial grant applications</li> <li>Trail Signage: future RMI Project</li> </ul>
PD11	<b>Downtown Parking Strategy Development</b> Review activities required to complete development of new strategies for downtown	<b>LOW PRIORITY</b> Q1-Q4	<u>Proposed process.</u> <ul style="list-style-type: none"> <li>Data collection on parking downtown (counts and times)</li> <li>Research on parking demand best management practices, strategic goals</li> <li>Set up Steering Committee (business owners, staff, residents) to develop a draft strategy.</li> <li>Public Survey on draft strategy.</li> <li>Final Parking Strategy to be presented and implemented</li> </ul>

DRAFT



Check Out Our Climate Dashboard:

[www.rossland.ca/planning/climate-action-and-energy](http://www.rossland.ca/planning/climate-action-and-energy)

### Rossland Retrofit Assist Program

The Rossland Retrofit Assist Program supports homeowners to plan energy efficiency upgrades and access financial rebates for these renovations. This program is helping make progress toward building-related emission reductions, but will need to be rapidly accelerated to meet desired targets.

#### Number of Home Energy Retrofits Completed and Energy & Emissions Savings

Year	Home Completed Renovations	Total Energy Savings (GJ per year)	Total GHG Reductions (tCO2 per year)
2023	13	353	6.60
2024	30	1156	57.70
2025	16	255	19.70



# OPERATIONS & PUBLIC WORKS

## GENERAL OVERVIEW

The Public Works & Operations Department provide many of the essential and basic services that affect the daily lives of everyone who lives and works in the City. The department's primary responsibility is to ensure that existing core municipal services are delivered effectively and efficiently. This includes the oversight related to the administration, planning, maintenance, construction management and technical engineering of City infrastructure and assets. Additionally, the Public Works & Operations Department is the lead for planning, designing, completing, evaluating, and implementing the City's Annual Capital Projects and provides critical information in relation to the City's Asset Management Investment Plan.

## 2025 WORK PROGRAM

General functions of the Engineering and Public Works/Operations Department include:

- Completion of required activities in respect to City infrastructure (water, sewer, storm, retaining structures, dams, roads and sidewalks),
- Buildings and facilities,
- Parks and open spaces,
- Fleet/equipment maintenance,
- Downtown amenities,
- Trails,
- Street lighting, and signage.

DRAFT

### KEY STATS



56 km of roadway to plow

66

of watermains to maintain



721,718 m<sup>3</sup> total annual water production

# 2025 PUBLIC WORKS & OPERATIONS WORK PLAN

## 2025 STRATEGIC INITIATIVES

In addition to the functions noted above, the following strategic initiatives have been planned for 2025

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<i>Operations and Public Works</i>			
OPS1	<b>2025 Capital Infrastructure Projects</b>	<div style="background-color: #800000; color: white; padding: 2px; text-align: center; font-weight: bold;">HIGH PRIORITY</div>	<ul style="list-style-type: none"> <li>Budget as per finalized 2025-2029 Financial Plan</li> </ul>
	<i>Complete various capital projects that are contained in the 2025 Budget.</i>		<ul style="list-style-type: none"> <li>Other larger-scaled items identified in the City's Asset Management Plan.</li> <li>Ophir Dam Project</li> <li>Utility Masterplan</li> </ul>
			<ul style="list-style-type: none"> <li>Fleet replacement program</li> <li>Paving Program</li> <li>Redstone Intersection Lighting</li> <li>Rossland Museum and Discovery Center</li> </ul>

DRAFT

# OPERATIONS & PUBLIC WORKS

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<i>Operations and Public Works</i>			
OPS2	Project Shovel Ready Plans 2025	<b>HIGH PRIORITY</b>	<ul style="list-style-type: none"> <li>Sanitary Main/ Corridor Trail to Warfield Project</li> <li>Strategic City Wall Plan</li> <li>Top 5 from Utilities Master Plan</li> </ul>
		Q2-Q3	
OPS3	PUBLIC WORKS Program Initiative: Proactive vs. Reactive	<b>MEDIUM PRIORITY</b>	<p>Review Levels of Service and create unit measurements and benchmarking of assets with maintenance and life span.</p> <ul style="list-style-type: none"> <li>Re: initiating Public Works Yearly Programs and Maintenance</li> </ul>
		Q1-Q4	
OPS4	<p><b>Review Regulatory Standards</b> <i>Review Regulatory Standards on Infrastructure, maintenance and operations on all facilities and Public Work programs including Safety,</i></p> <p><i>Emergency Protocols, efficiencies, and priorities in direct relations to Council objectives and the Asset Management Plan.</i></p>	<b>LOW PRIORITY</b>	<ul style="list-style-type: none"> <li>Built into existing workload.</li> <li>This is an ongoing project, completed as time and resources permit.</li> </ul> <p><u>Key Milestones:</u></p> <ul style="list-style-type: none"> <li>Review and Update Miners' Hall Emergency Plan</li> <li>Review City Occupied Building Emergency and safety plans</li> </ul>
		Q1-Q4	



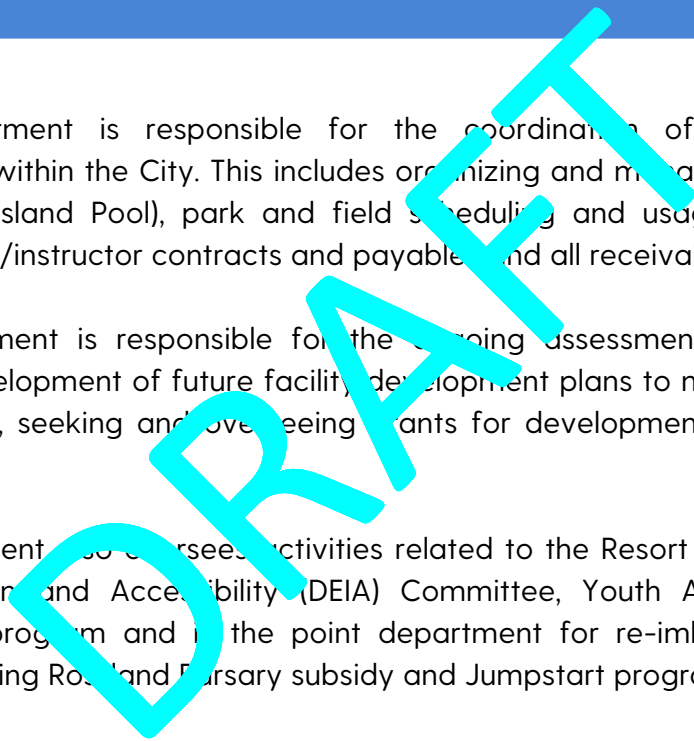
# RECREATION & EVENTS


## GENERAL OVERVIEW

The Recreation Department is responsible for the coordination of leisure and recreational programming activities within the City. This includes organizing and management of facility bookings (Arena, Miners Hall, Rossland Pool), park and field scheduling and usage, program and schedule development, contractor/instructor contracts and payable and all receivables for the Department.

The Recreation Department is responsible for the ongoing assessment of existing facilities and programs, including development of future facility development plans to meet community needs. This can include public input, seeking and overseeing grants for development and operational planning and budgets.

The Recreation Department also oversees activities related to the Resort Municipality Initiative (RMI), Diversity Equity Inclusion and Accessibility (DEIA) Committee, Youth Action Network (YAN) and Regional Age-Friendly program and is the point department for re-imbursement applications for various programs (including Rossland Nursery subsidy and Jumpstart programs to name a few).



 250+ Summer Camp Participants

 20 Youth Participants and  
 11 Years of the Shreds Program

★ Programming Focus in 2025 ★  
Affordable · Accessible · Inclusive · Active

300+ Swim Lesson Registrations



## 2025 WORK PROGRAM

General day-to-day functions of the Recreational Services Department include:

- Preparing and disseminating program and event brochures for annual leisure and recreational opportunities,
- Overseeing activities related to city-run leisure and recreational programs and programming including all payables, receivables, invoicing, accounting, contracts, reconciliation, deposits, insurance, etc.,
- Planning, scheduling and implementing programming that is relevant to the current interests and needs of Rosslanders,
- Engaging in customer service related to recreational programming such as answering queries, helping with issues related to the registration platform, being on site for various program series', etc.,
- Collaborating with community groups, businesses and organizations to develop and implement programs that benefit community members who may not otherwise access recreational programs
- Hiring, training and supervising of volunteers, staff and contractors who assist in running recreation programming for the city,
- Maintaining, updating, and monitoring inventory of all recreation equipment,
- Implementing and maintaining health and safety standards for public use of City facilities and amenities,
- Overseeing program and recreation facility planning and development,
- Engaging with community groups, associations, user groups and the general public to gather input and ensure the programs and services offered are effective and aligned with the current needs of the community, and
- Evaluating current recreation facilities and programming to develop future facility plans and direction.
- Developing programs that are adaptive, accessible, and tailored to meet the diverse needs of the community by using the Barrier-Free Recreation Program, funded through the Rossland Recreation Bursary.



# 2025 RECREATION WORK PLAN

## 2025 STRATEGIC INITIATIVES

In addition to the functions noted above, the following strategic initiatives have been planned for 2025

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>RECREATION SERVICES</b>			
REC1	<b>Recreation Master Plan Implementation</b> <i>Continue with implementation of top priorities in Recreation Master Plan, with the involvement of the Recreation Master Plan Implementation Select Committee</i>	<b>MEDIUM PRIORITY</b>	<ul style="list-style-type: none"> <li>Plan has been adopted by Council</li> <li>Priority projects evaluated in partnership with Recreation Master Plan Implementation Select Committee</li> <li>Staff time required throughout 2025 built into existing workload.</li> <li>Budget items will be reviewed as implementation progresses</li> </ul>
		Q1-Q4	
REC2	<b>Create and administer Tourism Rossland Resort Development Initiative Plan Using RMI Funds</b> <i>Complete projects from 2022-2024 Resort Development Strategy, assist in creation of 2025-2027 Resort Development Strategy and execute projects within.</i>	<b>HIGH PRIORITY</b>	<ul style="list-style-type: none"> <li>Activity built into existing workloads and budget.</li> <li>Grant funds accompany various projects.</li> <li>Resort Development Strategy developed in partnership with Tourism Rossland and tourism stakeholders</li> </ul>
		Q1-Q4	

DRAFT

ID	Initiative	Schedule	Expected Budget/Applicable Notes
REC3	<p><b>Coordinate joint City of Rossland and Village of Warfield Pool Operations</b>  <i>Work with CUPE, Village of Warfield and staff to jointly operate the City of Rossland and Village of Warfield outdoor seasonal pools including associated reporting</i></p>	<p><b>HIGH PRIORITY</b>  Q1-Q3</p>	<ul style="list-style-type: none"> <li>• Management activity built into existing workloads and budget.</li> <li>• Staff costs billed to Village of Warfield on a per cost basis, plus administration fee</li> </ul>
REC4	<p><b>Develop Storage Plan</b>  <i>Plan should consider internal recreation programming and external user group needs.</i></p>	<p><b>LOW PRIORITY</b>  Q1-Q3</p>	<ul style="list-style-type: none"> <li>• Activity built into existing workloads and budget.</li> <li>• Action items from storage plan may require additional budget items</li> </ul>
REC5	<p><b>Expand Youth Programming</b>  <i>Outlined in Recreation Master Plan, specific focus on high demand programs like summer camps.</i></p>	<p><b>MEDIUM PRIORITY</b>  Q1-Q4</p>	<ul style="list-style-type: none"> <li>• Management activities built into existing workloads and budget.</li> <li>• Programming provided as per recreation cost recovery policies</li> </ul>
REC6	<p><b>Develop and execute new Barrier-Free Recreation</b>  <i>Outlined in the updated Rossland Recreation Bursary Policy</i></p>	<p><b>MEDIUM PRIORITY</b>  Q1-Q4</p>	<ul style="list-style-type: none"> <li>• The Rossland Recreation Bursary Policy includes budget allocation for these initiatives.</li> <li>• Management activities built into existing workloads and budget.</li> </ul>
REC7	<p><b>BC Winter Games</b>  <i>Further coordinate planning activities for 2026 Joint hosting requirements with City of Trail</i></p>	<p><b>HIGH PRIORITY</b>  Q1-Q4</p>	<ul style="list-style-type: none"> <li>• Work with neighbouring City of Trail, School District 20, Trail-Rossland 2026 Winter BC Games Society and BC Winter Games staff and board to facilitate the execution of the 2026 BC Winter Games.</li> </ul>

ID	Initiative	Schedule	Expected Budget/Applicable Notes
<b>RECREATION SERVICES</b>			
REC8	<p><b>Implement Recreation Priorities Outlined in Rossland Accessibility Plan</b>  <i>Priorities include additional training, enhanced communication and varying program offerings</i></p>	<p><b>MEDIUM PRIORITY</b>                      Q1-Q4</p>	<ul style="list-style-type: none"> <li>• Some activities built into existing programming budget</li> <li>• Action items may require additional budget items</li> <li>• Upgrade at Nickleplate park</li> </ul>
REC9	<p><b>Facility User Group Sharing Implementation</b>  <i>Work with user groups to best share and utilize City facilities</i></p>	<p><b>HIGH PRIORITY</b>                      Q2-Q3</p>	<p>Activities built into existing workload</p>
REC10	<p><b>Develop and adopt or review of future recreation assets in Rossland</b>  <i>Map the plan for existing and future recreation assets, to use as a guiding document and to inform community members of the plan goal</i></p>	<p><b>HIGH PRIORITY</b>                      Q2-Q3</p>	<ul style="list-style-type: none"> <li>• Activities built into existing workload</li> <li>• Completed in conjunction with Recreation Master Plan Implementation Select Committee</li> </ul>



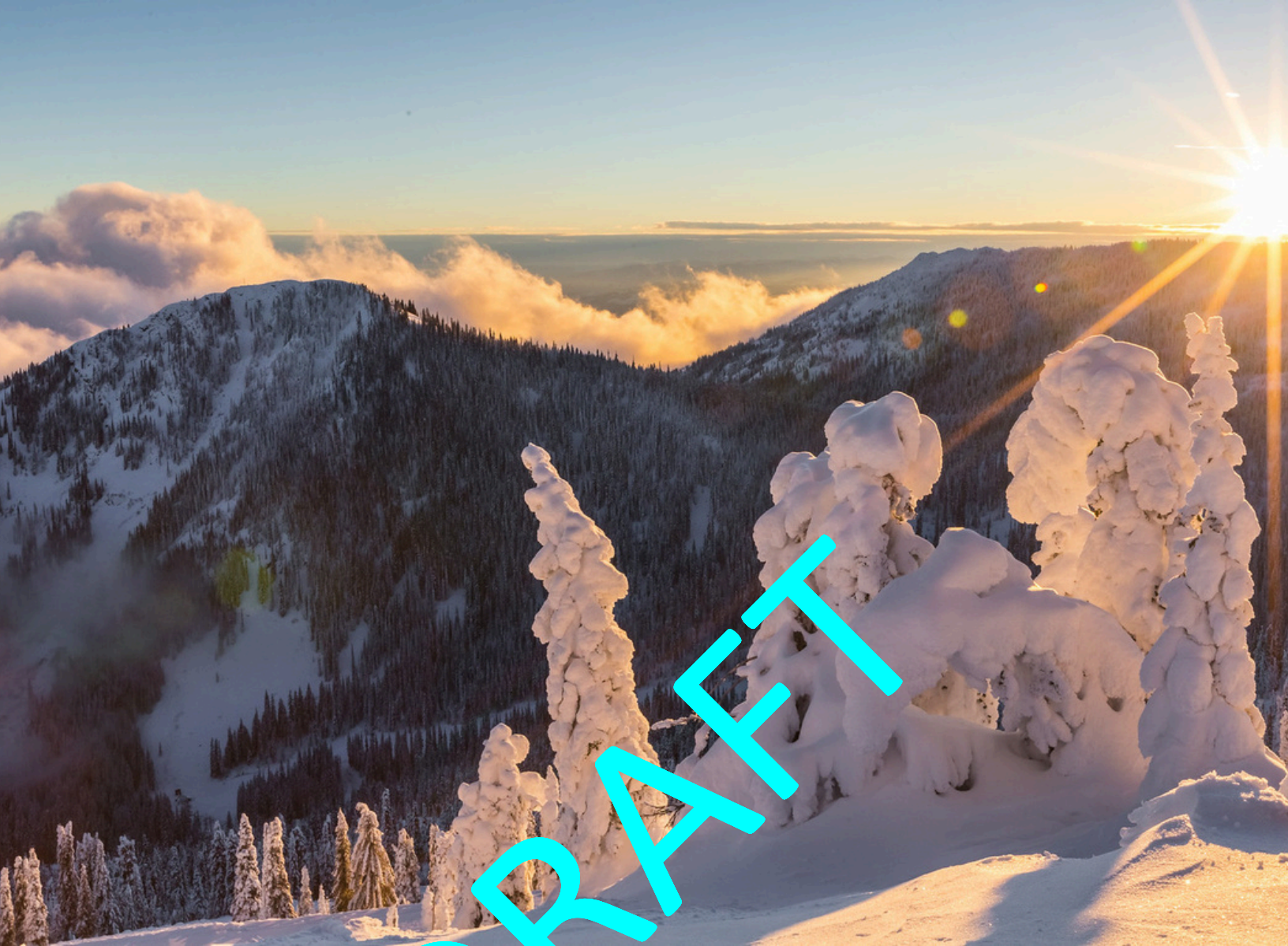


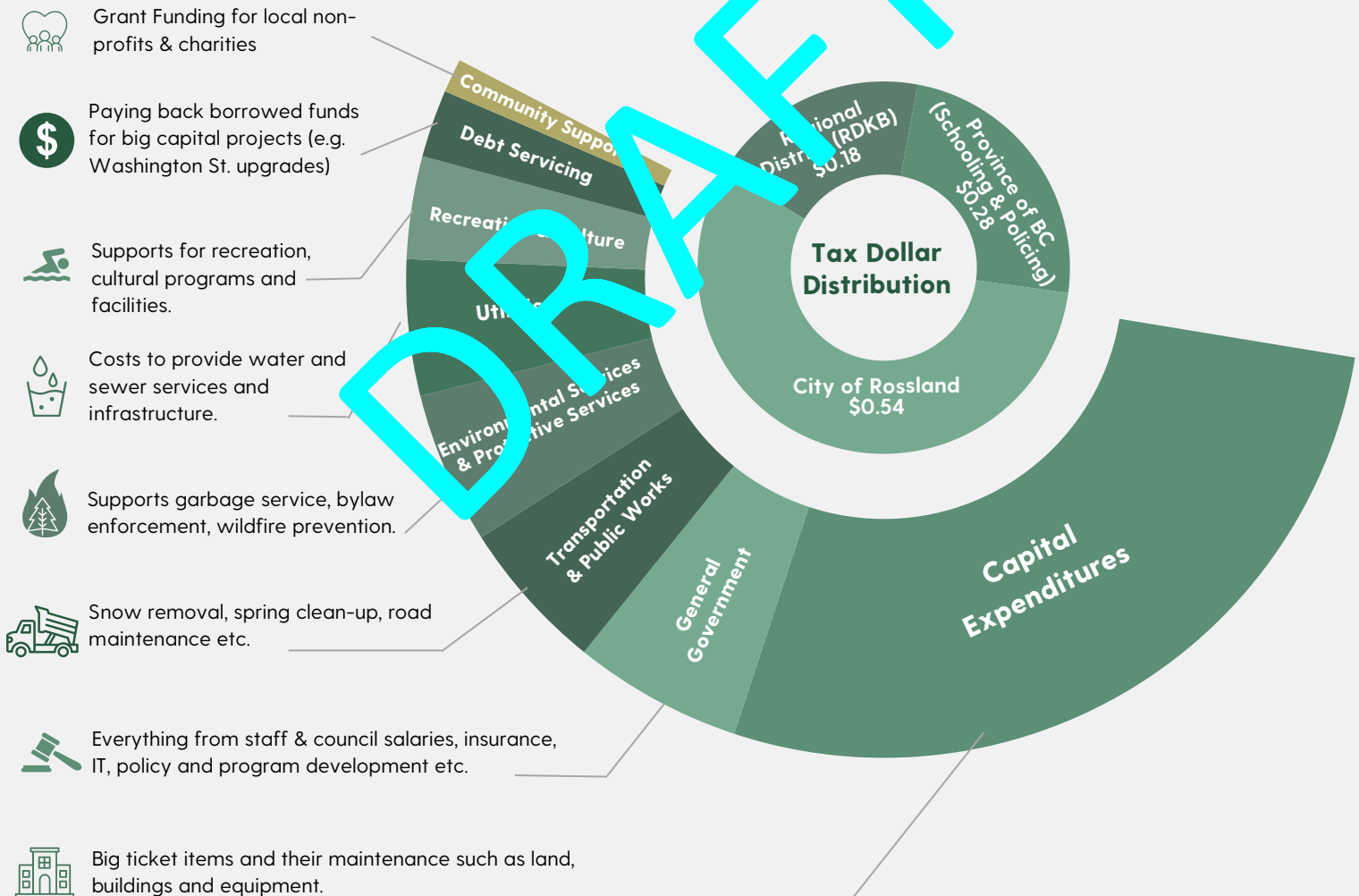
Photo Credit: Tourism Rossland/Ryan Flett

DRAFT

# FINANCIAL INFORMATION

# HOW YOUR PROPERTY TAX DOLLAR IS DIVIDED

For every dollar of property taxes you pay, only \$0.54 goes directly to the City of Roseland. The remaining \$0.46 are distributed to the Regional District of the Kootenay Boundary, and the Province of BC for policing and education services. See below for a breakdown:





# ASSET MANAGEMENT INVESTMENT PLAN

The process of bringing together the skills and activities of people; with information about the community's physical infrastructure assets and financial resources to ensure long term sustainable service delivery.

Sound asset management practices support sustainable service delivery by considering community priorities, informed by an understanding of the trade-offs between the available resources, risk and the desired services.

Sustainable service delivery ensures that current community services are delivered in a social, economic, and environmentally responsible manner that does not compromise the ability of future generations to meet their on needs.



# ASSET MANAGEMENT

## INVESTMENT PLAN

### UPDATE ON CURRENT INFORMATION

The estimated full replacement value of Rossland’s major infrastructure assets is approximately \$331,000,000. The City’s current Asset Management Investment Plan shows an infrastructure deficit (backlog) of \$56,000,000 as at the end of 2025. The table below provides a summary of the existing major asset category replacement values: it does not include any forthcoming regulatory requirement upgrades, asset growth/expansion, safety improvements and/or economic development activities – as future infrastructure needs and/or requirements are identified in specific infrastructure master plan undertakings of the City when the need arises. The results of the AMIP may be influenced by these additional infrastructure assessments and will be updated accordingly in order to ensure the City develops a long-term priority capital plan that is strategic, methodical and affordable.

Asset Replacement Values Summary		
Asset Category	Replacement Value	Current Deficit/ Backlog
General Fund		
Roadway System	\$ 88,492,454	\$ 917,010
Fleet	\$ 6,184,323	\$ 2,755,000
Buildings	\$ 37,712,983	\$ 17,820,360
Parks	\$ 3,877,439	\$ 589,750
Machine Equipment	\$ 312,309	\$ 136,175
<b>Total</b>	<b>\$ 136,579,508</b>	<b>\$ 22,218,296</b>
Water System	\$ 104,706,830	\$ 26,644,479
Wastewater System	\$ 61,993,673	\$ 1,827,835
Stormwater System	\$ 27,360,784	\$ 5,179,859
<b>TOTAL</b>	<b>\$ 330,640,795</b>	<b>\$ 55,870,469</b>

# 2025 Capital Project Highlights

## Centennial Trail Improvement Project:



Construction and upgrading of a multi-use pathway along the Centennial Trail, including grading, drainage improvements, culvert installation, and asphalt surfacing. The project improves accessibility by providing a safer, more consistent surface suitable for a wide range of users, including those with mobility limitations. Glow-in-the-dark surfacing will be incorporated to enhance visibility and user safety in low-light conditions, supporting extended use of the trail. The project strengthens active transportation connectivity and year-round usability. Project cost: \$953,852 with \$500,000 from Active Transportation Grant, \$100,000 from CBT with additional funding from a combination of Resort Municipality Initiative and Climate Action reserve funds.

## Ross Glen Park Gazebo:

Construction of a new gazebo structure at Ross Glen Park to enhance public gathering space, provide weather protection, and support year-round recreational use. The project improves park functionality for community events, informal gatherings, and passive recreation, contributing to overall park amenity and usability. Project cost: \$394,063 majority funding through external recreation and tourism-related grant programs.



## Skateboard Park Improvements:

Upgrades to the existing skateboard park to improve safety, durability, and user experience, including surface rehabilitation and enhancements to existing features. The project extends the lifespan of the facility while supporting youth recreation and community use. Project cost: approximately \$46,817 with the majority grant funding through recreation, youth engagement, or active living programs.



## Nickleplate Park Improvements:

Accessibility and amenity upgrades to Nickleplate Park, including installation of accessible playground features, improved site access, and new universally accessible seating and tables. These improvements enhance inclusivity and support equitable access to recreational opportunities for residents of all abilities. Project cost: \$50,000 total funding From Columbia Basin Trust Grant.

# 2025 Fleet Investment

## Plow Truck, Snow Blower (Loader), Pavement Grinder (Bobcat):

Acquisition of specialized fleet equipment to support winter road maintenance and roadway rehabilitation operations, including snow clearing, snow removal, and asphalt surface repair. These investments improve service reliability, operational efficiency, and the City's ability to maintain safe road and transportation conditions throughout the year.



Plow Truck: \$367,441



Loader Snow Blower: \$194,395



Pavement Grinder (Bobcat attachment): \$22,300

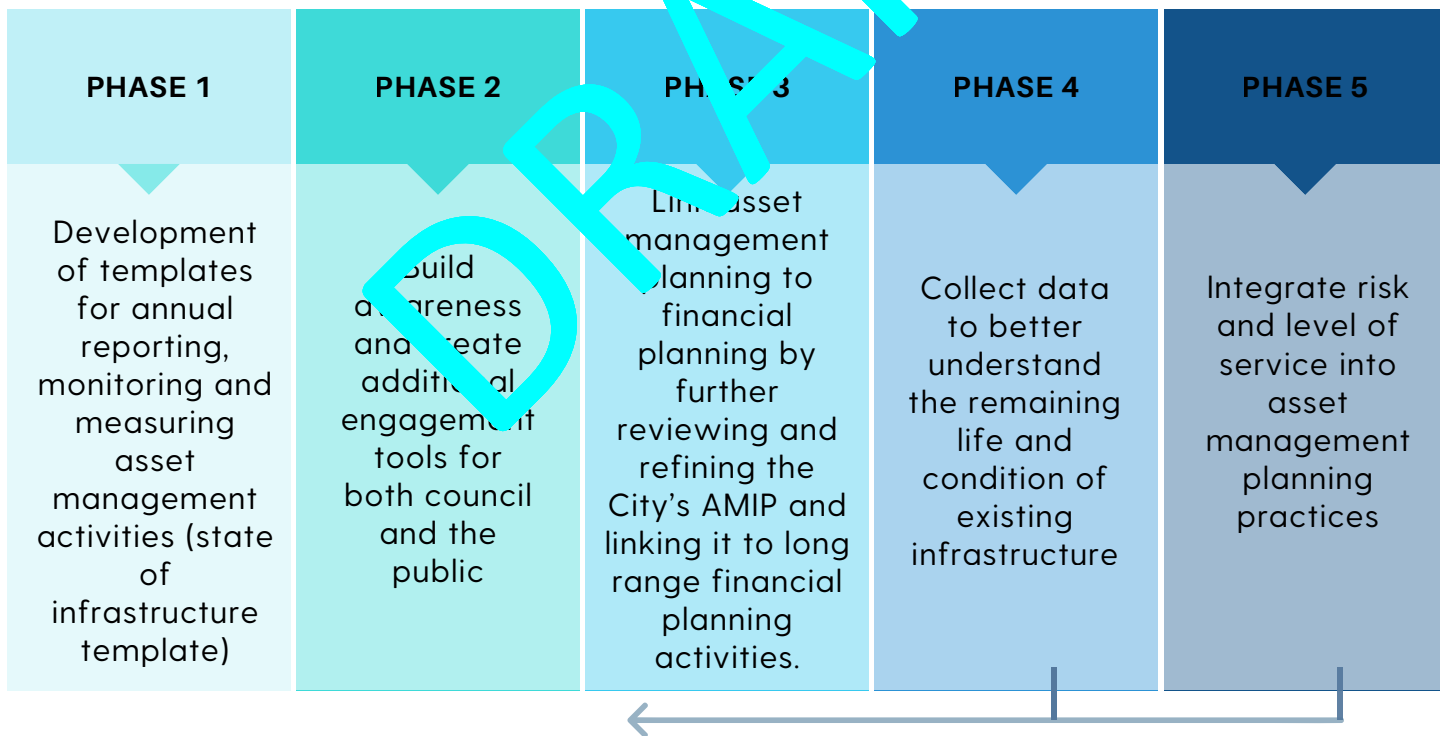
# ASSET MANAGEMENT

## INVESTMENT PLAN

### NEXT STEPS IN THE PROCESS

Over 90% of Rossland’s infrastructure is made up of water, wastewater, road, and building assets. This means that a majority of the total long-term priorities and expenditures are likely to focus on these assets. Building awareness and creating additional engagement tools for Council, Staff and the general public and beginning to incorporate the updated AMIP forecasts into current 5-Year Financial Planning activities were key steps initiated in our previous Asset Management journey.

Moving forward, the City continues to strategically incorporate the data received with respect to completed capital projects and/or undertakings (via Phase 4) into our overall asset management process (notably Phase 5 - and then back into Phases 1, 2 & 3) – as asset management is a reoccurring cycle of events.



# STATEMENT OF 2025-2026 PERMISSIVE TAX EXEMPTIONS

Photo Credit: Tourism Rossland/Ashley Voykin

The following properties, listed in the schedules of the 2025-2026 Permissive Tax Exemption Bylaw No. 2840 received exemptions from property taxes for a one-year period. The exemption represents a percentage of the assessed value and is specified in the tables below:

## SCHEDULE "A"

Charter	Roll No	Permissive Tax Exemption Applicant	Class	% Exemption	Term
<b>General Statutory Exemptions pursuant to <i>Community Charter</i> Sections 224(1)(h) – A building set aside for public worship:</b>					
Sch-A-220-1-h-public worship	676.100	Saint Andrew's United Church, of Communities in Faith Pastoral Charge (CIFPC), of the United Church of Canada	8	100%	2025-2026 – Statutory Exemption
Sch-A-220-1-h-public worship	767.450	Sacred Heart Church, Roman Catholic Parish of Mission	8	100%	2025-2026 – Statutory Exemption

## SCHEDULE "B"

<b>Exemptions pursuant to <i>Community Charter</i> Section 224(2)(f) – An area of land surrounding the exempt building in relation to property that is exempt under Schedule A:</b>					
N/A					

## SCHEDULE "C"

<b>Exemptions pursuant to <i>Community Charter</i> Section 224(2)(a) – Property owned or held by a charitable, philanthropic, or other not for profit corporation:</b>					
Charter	Roll No	Permissive Tax Exemption Applicant	Class	% Exemption	Term
Sch-C-224-2-a-NPO	675.000	Golden City Manor Society	1	100%	2025-2026
Sch-C-224-2-a-NPO	1093.000	Lower Columbia Affordable Housing Society	1	75%	2025-2026
Sch-C-224-2-a-NPO	1601.015*	Lower Columbia Affordable Housing Society	1	100%	2023
			1	75%	2024
			1	50%	2025
			1	25%	2026



Photo Credit: Tourism Rossland

# CONSOLIDATED FINANCIAL STATEMENTS

For the year ending December 31, 2025

**City of Rossland  
Contents**

*For the year ended December 31, 2025*

---

	<b>Page</b>
<b>Management's Responsibility</b>	
<b>Independent Auditor's Report</b>	
<b>Financial Statements</b>	
Statement of Financial Position.....	1
Statement of Operations and Accumulated Surplus.....	2
Statement of Change in Net Financial Assets.....	3
Statement of Cash Flows.....	4
<b>Notes to the Financial Statements</b> .....	5
<b>Schedules</b>	
Schedule 1 - Tangible Capital Assets.....	16
Schedule 2 - Segmented Disclosure.....	17
Schedule 3 - Reserve Fund Transactions.....	21
Schedule 4 - Growing Communities Fund.....	22
Schedule 5 - Housing Initiatives Capacity Funding.....	23

**DRAFT**

## Management's Responsibility

---

To the Mayor and Council of City of Rossland:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Municipality. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for recommending the appointment of the Municipality's external auditors.

MNP LLP is appointed by the Mayor and Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Mayor and Council and management to discuss their audit findings.

June 1, 2026



---

Chief Financial Officer



---

Chief Administrative Officer

To the Mayor and Council of City of Rossland:

## Opinion

We have audited the financial statements of City of Rossland (the "Municipality"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2025, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

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

## Other Matter

The financial statement for the year ended December 31, 2024, were audited by another practitioner who expressed an unmodified opinion on those statements on April 22, 2025.

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

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

In preparing the financial statements, management is responsible for assessing the Municipality'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 Municipality or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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


Vernon, British Columbia

June 2, 2026

MNP LLP

Chartered Professional Accountants

**City of Rossland**  
**Statement of Financial Position**  
*As at December 31, 2025*

	2025	2024
<b>Financial assets</b>		
Cash and temporary investments (Note 3)	16,619,363	16,488,165
Accounts receivable (Note 4)	1,292,454	1,312,116
Taxes receivable	419,811	371,658
Loans and advances receivable	-	1,339
Municipal Finance Authority debt reserve (Note 5)	123,997	120,392
	<b>18,455,625</b>	<b>18,293,670</b>
<b>Financial liabilities</b>		
Accounts payable and accruals (Note 6)	2,346,479	2,129,926
Deferred revenue (Note 7)	1,938,413	1,790,147
Development cost charges and other fees (Note 8)	117,678	114,058
Long-term debt (Note 9)	6,840,654	7,137,199
Asset retirement obligations (Note 10)	2,006,281	1,906,200
Liability for remediation of contaminated sites (Note 11)	1,208,931	1,160,648
	<b>14,458,436</b>	<b>14,238,178</b>
<b>Net financial assets</b>	<b>3,997,189</b>	<b>4,055,492</b>
<b>Commitments and contingencies (Note 15)</b>		
<b>Non-financial assets</b>		
Tangible capital assets (Schedule 1)	72,073,955	71,408,056
Inventory	180,871	216,273
Prepaid expenses	164,934	148,646
	<b>72,419,760</b>	<b>71,772,975</b>
<b>Accumulated surplus (Note 14)</b>	<b>76,416,949</b>	<b>75,828,467</b>
<b>Approved on behalf of Mayor and Council</b>		
 _____ <b>André Morel</b> Mayor		

DRAFT

**City of Rossland**  
**Statement of Operations and Accumulated Surplus**

*For the year ended December 31, 2025*

	2025 Budget (Note 13)	2025	2024
<b>Revenue</b>			
Property taxes (Note 18)	7,380,624	7,602,272	6,908,099
User fees	1,825,081	2,187,209	1,940,733
Grants (Note 16)	1,952,277	1,940,903	3,247,821
Sales of services and other revenue	1,142,533	1,489,137	1,658,810
Utility taxes and grants in lieu (Note 18)	146,910	159,586	215,152
Penalties and interest on taxes	60,000	108,195	98,688
Actuarial Investment Income	-	55,413	73,539
Gain on sale of tangible capital assets	-	22,500	118,463
Contributed assets	-	-	3,427,335
	<b>13,507,425</b>	<b>13,565,215</b>	<b>17,688,640</b>
<b>Program expenses</b>			
General Government	3,316,866	3,189,101	2,817,196
Community Support	24,065	349,021	340,968
Environmental Health	1,841	109,266	59,645
Planning Development and Engineering	916,775	501,068	484,002
Protective Services	920,554	586,087	510,297
Public Health Services	10,950	6,648	7,736
Recreation and Cultural Services	2,465,790	1,875,323	1,905,170
Transportation and Public Works	2,954,092	3,445,465	3,262,758
Sewer Utility Operations	1,178,061	1,409,443	885,374
Water Utility Operations	1,550,029	1,505,311	1,492,735
	<b>13,743,003</b>	<b>12,976,733</b>	<b>11,765,881</b>
<b>Annual surplus</b>	<b>(1,235,578)</b>	<b>588,482</b>	<b>5,922,759</b>
<b>Accumulated surplus, beginning of year</b>	<b>75,828,467</b>	<b>75,828,467</b>	<b>69,905,708</b>
<b>Accumulated surplus, end of year</b>	<b>74,592,889</b>	<b>76,416,949</b>	<b>75,828,467</b>

DRAFT

**City of Rossland**  
**Statement of Change in Net Financial Assets**  
*For the year ended December 31, 2025*

	2025 Budget (Note 13)	2025	2024
<b>Annual surplus</b>	<b>(1,235,578)</b>	<b>588,482</b>	5,922,759
Acquisition of tangible capital assets	-	<b>(3,218,286)</b>	(3,685,865)
Amortization of tangible capital assets	<b>2,260,562</b>	<b>2,552,388</b>	2,443,917
Non-cash developer contributions	-	-	(3,427,335)
Gain on sale of tangible capital assets	-	<b>(22,500)</b>	(118,463)
Proceeds from disposal of tangible capital assets	-	<b>22,500</b>	119,999
Change in estimates	-	-	21,231
	<b>2,260,562</b>	<b>(665,898)</b>	(4,646,516)
Change in inventory of supplies	-	<b>35,401</b>	(1,725)
Change in prepaid expenses	-	<b>(16,288)</b>	(1,189)
	-	<b>19,113</b>	(2,914)
<b>Increase (decrease) in net financial assets</b>	<b>1,024,984</b>	<b>(58,303)</b>	1,273,329
<b>Net financial assets, beginning of year</b>	<b>4,055,492</b>	<b>4,055,492</b>	2,782,163
<b>Net financial assets, end of year</b>	<b>5,080,476</b>	<b>3,997,189</b>	4,055,492

DRAFT

**City of Rossland**  
**Statement of Cash Flows**

*For the year ended December 31, 2025*

	2025	2024
<b>Cash provided by (used for) the following activities</b>		
<b>Operating Activities</b>		
Annual surplus	588,482	5,922,760
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	2,552,388	2,443,917
Gain on disposal of tangible capital assets	(22,500)	(118,463)
Actuarial adjustment	(55,413)	(72,282)
Interest on MFA deposits	(3,605)	(4,051)
Non-cash developer contributions	-	(3,427,335)
Accretion	125,936	121,955
Net change in non-cash working capital items:		
Inventory	35,402	(1,726)
Net change in cash working capitals items:		
Accounts receivable	(28,492)	(280,949)
Prepaid expenses	(16,291)	(1,189)
Accounts payable and accrued liabilities	216,553	(300,292)
Deferred revenue and development cost charges	151,885	(914,850)
Loans and advances receivable	1,339	-
	<b>3,545,684</b>	<b>3,367,495</b>
<b>Capital Activities</b>		
Acquisition of tangible capital assets	(3,218,286)	(3,685,865)
Proceeds on disposal of tangible capital assets	22,500	119,999
	<b>(3,195,786)</b>	<b>(3,565,866)</b>
<b>Financing Activities</b>		
Repayment of long-term debt	(218,700)	(208,826)
Increase (decrease) in cash and temporary investments	131,198	(407,197)
Cash and temporary investments, beginning of year	16,488,165	16,895,362
Cash and temporary investments, end of year	<b>16,619,363</b>	<b>16,488,165</b>

**1. Incorporation and operations**

The City of Rossland (the "Municipality") was incorporated as municipality in 1897 under statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These services include general government, community support, environmental health, planning, development and engineering, protective, public health, recreation and cultural, transportation and public works, sewer and water services.

**2. Significant accounting policies**

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

***Basis of accounting***

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

***Cash and cash equivalents***

Cash and cash equivalent include balances with banks and short term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

***Temporary investments***

Temporary investments are valued at the lower of cost or market value. Market value at December 31, 2025 was \$15,129,825 (2024 - \$14,707,109).

***Inventory***

Inventories held for consumption are recorded at the lower of cost and replacement cost.

***Prepaid expenses***

Various items are included in prepaid expenses including insurance and deposits. These items are intended to be included in expenses in the next financial reporting period and as such are not considered financial instruments.

***Tangible capital assets***

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset.

Annual amortization is charged in the year of acquisition. Amortization is charged to the date the asset is sold in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

***Amortization***

The cost less residual value of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

	<b>Rate</b>
Land improvements	15-60 years
Buildings	15-75 years
Machinery and equipment	7-60 years
Furniture and equipment	7-15 years
Information technology	3-5 years
Vehicles and mobile equipment	2-25 years
Infrastructure	15-100 years

**2. Significant accounting policies** *(Continued from previous page)*

***Tangible capital assets*** *(Continued from previous page)*

***Contributions of tangible capital assets***

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

***Natural resources***

Natural resources that have not been purchased are not recognized as assets in the financial statements.

***Works of art and cultural and historic assets***

Works of art and cultural and historic assets are not recorded as assets in the financial statements.

***Interest capitalization***

The Municipality does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

***Deferred revenue***

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, the completion of specific work, or for the purchase of tangible capital assets. In addition, certain charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

***Debt***

Debt is recorded at cost net of principal payments and actuarial adjustments.

***Revenue recognition***

***Government Transfers***

The Municipality recognizes a government transfer as revenue when the transfer is authorized, all eligibility criteria and stipulations, if any, have been met, and reasonable estimates of the amounts can be determined. A government transfer with stipulations giving rise to a liability that meets the definition of a liability is recognized as a liability. In such circumstances, the Municipality recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

***Tax collected for other governments***

The Municipality is required by legislation to collect property taxes on behalf of other governments. These collections and requisitions are not included in the Municipality's financial statements as part of the statement of operations.

***Tax and utility revenue***

Taxes and utility fees are recognized in the fiscal year to which they relate. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

***Service revenues, grants and development cost charges***

Service revenues, grants and development cost charges are recognized in the period in which the Municipality's service delivery obligations are discharged. Transactions where goods or services are provided for consideration include performance obligations to a specific payee. Revenue from these transactions is recognized as the performance obligations are satisfied. Transactions without performance obligations are recognized when the revenue is received or receivable.

**2. Significant accounting policies** *(Continued from previous page)*

**Revenue recognition** *(Continued from previous page)*

**Other revenues**

Revenue related to the developer contributed tangible capital assets is recognized in the period when the final completion certificate is approved by the Municipality and the control of the related tangible capital asset is transferred to the Municipality. The revenue is based on fair value of the contributed asset at the date of the contribution.

**Budget figures**

The budget figures are based on the Five-Year Financial Plan for the year 2025 per bylaw 2820 adopted on May 12, 2025.

**Asset retirement obligations**

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Municipality to incur retirement costs in relation to a tangible capital asset (or component thereof). 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 best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at December 31, 2025. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, the corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Municipality reviews the carrying amount of the liability. The Municipality recognizes period-to-period changes to the liability during the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Municipality continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

**Employee future benefit**

The Municipality and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer defined benefit pension plan, the Municipality's contributions are expensed as incurred.

**Financial instruments**

The Municipality recognizes its financial instruments when the Municipality becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Municipality may irrevocably elect to subsequently measure any financial instrument at fair value. The Municipality has not made such an election during the year.

The Municipality subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains (losses). The Municipality has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**2. Significant accounting policies** *(Continued from previous page)*

**Financial instruments** *(Continued from previous page)*

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

**Segments**

The Municipality segregates its operations for financial reporting based upon a group of activities or services. A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information. The Municipality discloses segmented information in Note 17 and Schedule 2.

**Use of estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of tangible capital assets.

**Tax receivable**

Tax revenue is initially measured at management's best estimate of the amount resulting from the original taxable event in accordance with tax legislation. Tax receivables are reduced by an allowance for doubtful accounts. Management's estimate of the allowance is based upon their assessment of the ultimate collectibility of tax receivables.

**Liability for contaminated site**

Expenditures that relate to ongoing environmental and remediation programs are charged against annual surplus as incurred. A liability for a contaminated site reflects management's best estimate of the amount required to remediate the contaminated site. The best estimate of the liability is based upon assumptions and estimates related to the amount and timing of costs for future site remediation.

Changes to the underlying assumptions and estimates or legislative changes in the near term could have a material impact on the provision recognized.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the years in which they become known.

**Non-financial assets**

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

**Expenses**

Expenses are recognized as they are incurred and measurable based on receipt of goods or services and/or the creation of a legal obligation to pay.

**3. Cash and temporary investments**

	2025	2024
Cash	1,489,538	1,781,056

**City of Rossland**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2025*

**3. Cash and temporary investments** *(Continued from previous page)*

	2025	2024
Deferred development cost charge	260,296	253,024
MFA Money Market funds	12,230,742	11,889,024
Growing Communities funds	2,383,280	2,316,693
Gas Tax funds	255,507	248,368
	16,619,363	16,488,165

**4. Accounts receivable**

	2025	2024
Sewer fees receivable	353,232	240,881
Grants receivable	372,589	237,466
Fees receivables	307,011	461,583
Water fees receivables	259,622	372,186
	1,292,454	1,312,116

**5. MFA deposits**

The Municipality issues its debt instruments through the Municipal Finance Authority ("MFA"). As a condition of these borrowings, a portion of the debenture proceeds are withheld by the MFA as a debt reserve fund. The Municipality also executes demand notes in connections with the debentures whereby the Municipality may be required to loan certain amounts to the MFA. The cash deposits are recorded as financial assets while the demand notes amounts are not included in the Municipality's financial statements. The details of the cash deposits and demand notes outstanding at year end are as follows:

	Cash Deposits	Demand Notes	2025	2024
MFA Deposits - General Fund	102,584	126,699	229,283	226,300
MFA Deposits - Water Fund	21,413	33,486	54,899	54,277
	123,997	160,185	284,182	280,577

**6. Accounts payable and accruals**

	2025	2024
Trade payables and accrued liabilities	1,050,686	1,014,096
Wages payable	545,130	460,213
Deposits and holdbacks payable	750,663	655,617
	2,346,479	2,129,926

**7. Deferred revenue**

	2025	2024
Prepaid taxes	1,246,255	1,176,107
Prepaid utilities	89,258	145,022
Other prepaid amounts	327,146	174,878
Unexpended conditional grants	275,754	294,140

**City of Rossland**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2025*

**7. Deferred revenue** (Continued from previous page)

	2025	2024
	<b>1,938,413</b>	1,790,147

**8. Deferred development cost charges**

Development cost charges are restricted revenue representing funds received from developers for capital expenses. The Municipality records these funds as deferred revenue when collected, and recognizes revenue when eligible costs are incurred. During the year ended December 31, 2023, the development cost charge bylaws were repealed. \$nil (2024 - \$nil) was drawn from development cost charges and recognized into revenue. The following table represents funds previously collected by not yet spent on eligible infrastructure costs and includes accrued interest earned:

	2025	2024
Roads	<b>75,190</b>	72,877
Water	<b>42,488</b>	41,181
	<b>117,678</b>	114,058

**9. Long-term debt**

	2025	2024
Bylaw 2554, fixed interest rate of 4.52%, maturing April 2027	<b>3,032,554</b>	3,143,720
Bylaw 2595, fixed interest rate of 3.15%, maturing October 2027	<b>3,252,359</b>	3,355,763
Bylaw 2344, fixed interest rate of 1.47%, maturing October 2031	<b>555,741</b>	637,716
	<b>6,840,654</b>	7,137,199

Principal repayments on long-term debt in each of the next five years are estimated as follows:

2026	218,700
2027	218,700
2028	218,700
2029	218,700
2030	218,700
	1,093,500
Thereafter	5,203,340

Interest on long-term debt amounted to \$328,164 (2024 - \$315,129). The actuarial adjustment for the year was \$55,413 (2024 - \$72,282). The repayment of debt for the year was \$218,700 (2024 - \$208,826).

**10. Asset retirement obligation**

The Municipality owns and operates several assets which are known to have asbestos and lead paint, which represent a health hazard as per the Canadian Environmental Protection Act and B.C. Hazardous Waste Regulation, and is legally required to perform closure activities upon renovation or demolition of these sites. The Municipality recognized a liability for the asset retirement obligation and a corresponding amount has been capitalized as an asset retirement cost and added to the carrying value of each of asset.

The Municipality estimated the amount of the liability using a present value technique wherein cash flows are discounted using a borrowing rate of 4.28% (based upon the Municipality's long term historic rate) and using the period remaining for the retirement of the asset from the year of recognition. The estimated liabilities at retirement are based on a 3.5% inflation rate based on the of Bank of Canada's normal inflation rate over the past 25 years. The reported liability is based on estimates and management assumptions with respect to events extending over the post closure period using the best information available to managements. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

	2025	2024
<b>Balance, beginning of year</b>	<b>1,906,200</b>	1,851,830
Accretion	<b>100,081</b>	54,370
<b>Balance, end of year</b>	<b>2,006,281</b>	1,906,200

**11. Liability for contaminated site**

The Municipality owns the residential and vacant lots at 2214 and 2288 Spokane Street and 1913, 1925, and 1953 Third Avenue (the Former Emcon Site). These sites are known to exceed environmental standards regarding lead and mineral content in the soil, which will require remediation in the future. The Municipality recognized a liability for the asset retirement obligation and a corresponding amount has been capitalized as an asset retirement cost and added to the carrying value of the vacant lots.

	2025	2024
<b>Balance, beginning of year</b>	<b>1,160,648</b>	1,114,294
Accretion	<b>48,283</b>	46,354
<b>Balance, end of year</b>	<b>1,208,931</b>	1,160,648

The Municipality estimated the amount of the liability using a present value technique wherein cash flows are discounted using a borrowing rate of 4.16% (based upon the Municipality's long term historic rate) and using the period remaining for the retirement of the asset from the year of recognition. The estimated liabilities at retirement are based on a 3.5% inflation rate based on historic inflation rates over the past 25 years per Bank of Canada. The reported liability is based on estimates and management's experience with similar sites. Future events may result in significant changes to the estimated total expense and no recoveries are expected at this time.

**12. Financial Instruments**

The Municipality as part of its operations carries a number of financial instruments. It is management's opinion that the Municipality is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

**Credit Risk**

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations. The Municipality is exposed to credit risk with respect to accounts receivable.

**12. Financial Instruments** (Continued from previous page)

**Credit Risk** (Continued from previous page)

The carrying amount of the Municipality's financial instruments best represents the maximum exposure to credit risk. There has been no change in risk exposure from 2024.

**Risk management**

The Municipality manages its credit risk by providing allowances for potentially uncollectible accounts receivable.

**Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Municipality is exposed to price risk with respect to its long-term debt which is at a fixed rate. The Municipality also ensures that they have sufficient cash to meet the outstanding debt obligation if interest rates should rise. The Municipality monitors expected cash outflow through budgeting and maintenance of plans payable and investments. There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

**13. Budget data**

The budget data presented in these financial statements is based upon the 2025 operating and capital budgets adopted by Council on May 4, 2025. Subsequent amendments have been approved by Council and are not reflected in the financial statement budget figures presented. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	<i>Budget amount</i>
Deficit - Statement of Operations	<b>(1,235,578)</b>
Amortization and accretion of tangible capital assets	<b>2,454,856</b>
Capital expenditures	<b>(5,572,197)</b>
Reduction in long-term debt	<b>(208,825)</b>
Transfers to reserves	<b>(50,000)</b>
Transfers from reserves	<b>4,611,744</b>
<b>Total adjustments</b>	<b>1,235,578</b>
<b>Balanced budget per financial plan</b>	<b>-</b>

**14. Accumulated surplus**

Accumulated surplus consists of the following:

	<b>2025</b>	<b>2024</b>
Invested in tangible capital assets (Schedule 1)	<b>63,227,018</b>	62,364,658
Reserves	<b>11,555,904</b>	13,205,202
Unrestricted	<b>1,634,027</b>	258,607
	<b>76,416,949</b>	<b>75,828,467</b>

**15. Commitments and contingencies**

**Regional District Debt**

The Municipality, as a member of the Regional District of Kootenay Boundary, is jointly and severally liable for the future capital liabilities of the Regional District. The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet its payments and obligations, it shall make payments from the debt reserve fund which is in turn established by a similar debt reserve fund of the Municipality 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.

**Lower Columbia Affordable Housing Society**

The Municipality has provided loan guarantees in respect of the debt of the Lower Columbia Affordable Housing Society for a loan from the Federation of Canadian Municipalities related to the Midtown Mixed-Use Affordable Housing Capital Project. The guarantee covers loans of \$1,616,660 (2024 - \$1,649,940). At December 31, 2025 the amount of the principal outstanding under this guarantee was \$1,616,660 (2024 - \$1,649,940). In management's view, no provision for loss is required at this time.

**Reciprocal Insurance Exchange Agreement**

The Municipality is a subscribed member of the Municipal Insurance Association of British Columbia (the "Exchange") as provided by section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of this Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Municipality is assessed a premium and specific deductibles for its claims based on the population. The obligation of the Municipality with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, not joint and several. The Municipality irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

**Constructions and Other Contingencies**

In the normal course of a year, the Municipality may be faced with claims for damages of a diverse nature. No estimate can be made of the likely outcome and no accrual has been made for these potential claims.

**Municipal Pension Plan**

The Municipality and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employees, 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 Municipality paid \$280,561 (2024 - \$293,251) for employer contributions, while employees contributed \$303,371 (2024 - \$314,851) to the plan in fiscal year 2025.

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

**16. Government transfers**

In 2025, the Municipality received and recorded as revenue the following transfers:

	<b>2025</b>	2024
Other local governments	<b>444,060</b>	770,419
Provincial grants	<b>1,228,321</b>	2,209,080
Federal gas tax grant	<b>251,922</b>	251,922
RDKB Grants	<b>16,600</b>	16,400
	<b>1,940,903</b>	3,247,821

**17. Operations by Segment**

The Municipality provides a wide range of municipal services to its residents. The Municipality's operations and activities are organized and reported by funds and departments. The departments disclosed in the segmented information in Schedule 2 are as follows:

**General government**

General government is comprised of Council and the related support services provided by the Administration and Finance departments and operations and maintenance costs relating to the Municipal Hall.

**Community support**

Community support services includes grants to community organizations that apply for Grant-In-Aid and meet the criteria of the Grant-in-Aid Policy.

**Environmental health**

Environmental health services are comprised of waste management programs.

**Planning, development, and engineering**

Planning, development, and engineering includes activities for planning and land use development, environmental planning, and sustainability.

**Protective services**

Protective services is comprised of FireSmart initiatives, emergency management planning, bylaw enforcement, animal control, and building inspection.

**Public health**

Public health is comprised of the local cemetery services funded by the Regional District of Kootenay Boundary.

**Recreation and cultural services**

Recreation and cultural services is comprised of the arena, Miners' Hall, outdoor pool, Youth Action Network, recreation programming, and the extensive network of parks and trails system throughout the community.

**Transportation and public works**

Transportation and public works is comprised of the public works crews engaged in the maintenance and improvements to the road systems, drainage, sidewalks, flood protection, fleet maintenance, works yard maintenance, and other planning and maintenance activities.

**Sewer utility operations**

The sewer utility is comprised of the sanitary sewer system networks, storm mains, and pump stations. It also includes charges from the Regional District of Kootenay Boundary for liquid waste management.

**Water utility operations**

The water utility is comprised of services and costs for the delivery of high quality potable water.

**18. Taxation**

Taxation revenue, reported on the statement of operations net of transfer of taxes collected for other governments and agencies, is made up of the following:

	2025	2024
<b>General taxation</b>		
Residential	6,050,591	5,414,228
Utilities	176,328	164,584
Light industry	6,299	5,726
Business	632,935	573,760
Managed forests	1,741	1,104
Recreation	27,848	22,502
Farm	130	73
	6,895,872	6,181,977
Sewer parcel taxes	167,664	144,738
Water parcel taxes	452,859	391,534
Local Service Area taxes - Ophir	74,248	77,461
Taxes over collected for other entities	11,629	112,389
	7,602,272	6,908,099
<b>Utility taxes and grants in lieu</b>		
Utility taxes	131,254	188,976
Grants in lieu of taxes	28,332	26,176
	159,586	215,152
	7,761,858	7,123,251

**19. Comparative figures**

Certain comparative figures have been reclassified to conform with current year's presentation.

**City of Rossland**  
**Schedule 1 - Tangible Capital Assets**

*For the year ended December 31, 2025*

	Land	Buildings	Equipment	Roads	Water	Sewer	WIP	2025	2024
<b>Cost</b>									
Balance, beginning of year	9,487,525	21,536,008	6,056,266	37,783,933	29,418,829	12,045,859	336,890	<b>116,665,310</b>	109,900,033
Disposals and transfers	-	-	-	-	-	(99,970)	(250,542)	<b>(350,512)</b>	(326,693)
Decrease due to change in estimate	-	-	-	-	-	-	-	-	(21,231)
Additions	-	553,175	442,993	158,357	162,271	40,366	2,111,667	<b>3,468,829</b>	7,113,201
Balance, end of year	9,487,525	22,089,183	6,499,259	37,942,290	29,581,100	11,986,255	2,198,015	<b>119,783,627</b>	116,665,310
<b>Accumulated amortization</b>									
Balance, beginning of year	-	10,552,958	3,320,872	15,843,676	10,900,015	4,605,732	-	<b>45,257,253</b>	43,138,493
Disposals and transfers	-	-	-	-	-	(99,970)	-	<b>(99,970)</b>	(325,156)
Amortization Expense	-	483,021	291,550	924,048	561,334	201,532	-	<b>2,461,485</b>	2,443,917
Amortization of AROs	-	54,632	-	-	36,272	-	-	<b>90,904</b>	-
Balance, end of year	-	11,035,979	3,612,422	16,767,724	11,495,119	4,907,234	-	<b>47,709,672</b>	45,257,254
<b>Net book value, end of year</b>	<b>9,487,525</b>	<b>11,053,204</b>	<b>2,886,837</b>	<b>21,174,566</b>	<b>18,085,981</b>	<b>7,079,021</b>	<b>2,198,015</b>	<b>72,073,955</b>	71,408,056

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$16,190,000 (2024 - \$15,716,890)

DRAFT

**City of Rossland**  
**Schedule 2 - Segmented Disclosure**  
*For the year ended December 31, 2025*

	General Government	Community Support	Environmental Health	Planning Development and Engineering	Protective Services	Public Health Services	Recreation and Cultural Services	Transportation and Public Works
<b>Revenue</b>								
Property taxes	6,907,502	-	-	-	-	-	-	-
Sales of services and other revenue	588,761	-	1,083	1,971	490,234	-	349,714	16,751
Utility taxes and grants in lieu	159,586	-	-	-	-	-	-	-
User fees	-	-	-	-	-	-	-	-
Grants - other	1,835,132	-	-	80,381	-	-	25,384	-
Penalties and interest on taxes	108,195	-	-	-	-	-	-	-
Gain on sale of tangible capital assets	22,500	-	-	-	-	-	-	-
Actuarial investment income	26,237	-	-	-	-	-	-	-
	<b>9,647,913</b>	<b>-</b>	<b>1,083</b>	<b>122,358</b>	<b>490,234</b>	<b>-</b>	<b>375,098</b>	<b>16,751</b>
<b>Expenses</b>								
Salaries and benefits	1,477,150	-	47,831	273,232	363,023	5,207	719,477	1,411,546
Maintenance materials and supplies	29,180	-	2,828	2,185	5,037	1,441	181,286	490,724
Contract services	160,861	-	2,043	90,387	203,939	-	395,894	24,696
Office and administration	241,961	-	314	12,393	11,372	-	155,470	100,771
Repairs and maintenance	84,094	-	-	-	-	-	50,645	157,925
Grants and contributions	-	39,021	-	-	-	-	-	-
Accretion	102,000	-	-	-	-	-	-	-
Interest and finance charges	22,542	-	-	-	-	-	-	-
Insurance	39,831	-	-	-	-	-	2,172	29,807
Utilities	1,240	-	-	2,517	2,716	-	38,800	24,493
Legal and accounting	380,005	-	-	120,354	-	-	-	-
	<b>3,031,628</b>	<b>349,021</b>	<b>109,266</b>	<b>501,068</b>	<b>586,087</b>	<b>6,648</b>	<b>1,543,744</b>	<b>2,239,962</b>
<b>Annual surplus, before amortization</b>	<b>6,616,285</b>	<b>(349,021)</b>	<b>(108,183)</b>	<b>(378,710)</b>	<b>(95,853)</b>	<b>(6,648)</b>	<b>(1,168,646)</b>	<b>(2,223,211)</b>
Amortization	157,473	-	-	-	-	-	331,579	1,205,503
<b>Annual surplus</b>	<b>6,458,812</b>	<b>(349,021)</b>	<b>(108,183)</b>	<b>(378,710)</b>	<b>(95,853)</b>	<b>(6,648)</b>	<b>(1,500,225)</b>	<b>(3,428,714)</b>

**City of Rossland**  
**Schedule 2 - Segmented Disclosure**  
*For the year ended December 31, 2025*

	<i>Sewer Utility Operations</i>	<i>Water Utility Operations</i>	<i>2025</i>
<b>Revenue</b>			
Property taxes	167,664	527,106	7,602,272
Sales of services and other revenue	-	623	1,489,137
Utility taxes and grants in lieu	-	-	159,586
User fees	1,014,344	1,172,865	2,187,209
Grants - other	-	-	1,940,903
Penalties and interest on taxes	-	-	108,195
Gain on sale of tangible capital assets	-	-	22,500
Actuarial investment income	-	29,176	55,413
	<b>1,182,008</b>	<b>1,729,770</b>	<b>13,565,215</b>
<b>Expenses</b>			
Salaries and benefits	210,350	378,767	4,885,833
Maintenance materials and supplies	96,518	101,251	940,450
Contract services	1,780	36,500	936,100
Office and administration	5,036	98,765	633,082
Repairs and maintenance	-	52,906	345,570
Grants and contributions	-	-	349,021
Accretion	-	45,670	148,364
Interest and finance charges	-	21,364	360,906
Insurance	-	-	221,810
Utilities	855,114	41,033	990,913
Legal and accounting	39,113	72,753	612,295
	<b>1,207,911</b>	<b>849,009</b>	<b>10,424,344</b>
<b>Annual surplus, before amortization</b>	<b>(25,903)</b>	<b>880,761</b>	<b>3,140,871</b>
Amortization	201,532	656,302	2,552,389
<b>Annual surplus</b>	<b>(227,435)</b>	<b>224,459</b>	<b>588,482</b>

DRAFT

**City of Rossland**  
**Schedule 2 - Segmented Disclosure**

*For the year ended December 31, 2025*

	General Government	Community Support	Environmental Health	Planning Development and Engineering	Protective Services	Public Health Services	Recreation and Cultural Services	Transportation and Public Works
<b>Revenue</b>								
Property Taxes	6,294,367	-	-	-	-	-	-	-
Sales of services and other revenue	739,362	-	1,543	5,378	501,685	-	347,841	12,801
Utility taxes and grants in lieu	215,152	-	-	-	-	-	-	-
User fees	-	-	-	-	-	-	-	-
Grants - other	3,021,354	-	-	38,123	-	-	187,888	-
Penalties and interest on taxes	98,688	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	2,699,032
Gain on sale of tangible capital assets	118,463	-	-	-	-	-	-	-
Actuarial Investment Income	47,141	-	-	-	-	-	-	-
	<b>10,534,527</b>	<b>-</b>	<b>1,543</b>	<b>93,456</b>	<b>501,685</b>	<b>-</b>	<b>535,729</b>	<b>2,711,833</b>
<b>Expenses</b>								
Salaries and benefits	1,245,281	-	32,137	265,099	344,408	3,379	864,137	1,207,224
Maintenance materials and supplies	30,871	-	3,347	3,753	9,408	586	174,553	555,189
Office and administration	296,943	-	5,671	(23,642)	(16,773)	-	115,763	94,583
Contract services	109,851	-	890	59,746	171,214	3,771	339,451	60,264
Insurance	163,824	-	-	-	-	-	1,733	29,076
Grants and contributions	-	340,968	-	-	-	-	-	-
Accretion	88	-	-	-	-	-	-	-
Interest and finance charges	4,738	-	-	-	-	-	-	-
Repairs and maintenance	36,033	-	-	-	-	-	51,971	189,087
Utilities	752	-	-	910	1,902	-	37,323	22,399
Legal and accounting	209,126	-	-	178,136	138	-	-	-
	<b>2,655,607</b>	<b>340,968</b>	<b>59,645</b>	<b>484,002</b>	<b>510,297</b>	<b>7,736</b>	<b>1,584,931</b>	<b>2,157,822</b>
<b>Net revenue, before amortization</b>	<b>7,878,920</b>	<b>(340,968)</b>	<b>(58,102)</b>	<b>(390,546)</b>	<b>(8,612)</b>	<b>(7,736)</b>	<b>(1,049,202)</b>	<b>554,011</b>
Amortization	161,589	-	-	-	-	-	320,239	1,104,936
<b>Net revenue</b>	<b>7,717,331</b>	<b>(340,968)</b>	<b>(58,102)</b>	<b>(390,546)</b>	<b>(8,612)</b>	<b>(7,736)</b>	<b>(1,369,441)</b>	<b>(550,925)</b>

**City of Rossland**  
**Schedule 2 - Segmented Disclosure**  
*For the year ended December 31, 2025*

	Sewer Utility Operations	Water Utility Operations	2024
<b>Revenue</b>			
Property Taxes	144,738	468,994	6,908,099
Sales of services and other revenue	-	700	1,658,810
Utility taxes and grants in lieu	-	-	215,152
User fees	889,489	1,051,244	1,940,733
Grants - other	-	-	3,247,820
Penalties and interest on taxes	-	-	98,688
Contributed assets	298,916	429,387	3,427,335
Gain on sale of tangible capital assets	-	-	118,463
Actuarial Investment Income	-	26,398	73,539
	1,333,143	1,976,723	17,688,639
<b>Expenses</b>			
Salaries and benefits	124,374	350,332	4,436,971
Maintenance materials and supplies	58,829	82,199	934,735
Office and administration	2,573	101,280	576,398
Contract services	1,849	92,612	840,648
Insurance	-	-	194,633
Grants and contributions	-	-	340,968
Accretion	-	33,837	121,955
Interest and finance charges	-	21,364	424,102
Repairs and maintenance	-	33,859	360,950
Utilities	407,209	31,943	524,438
Legal and accounting	91,515	87,181	566,166
	686,349	834,607	9,321,964
<b>Net revenue, before amortization</b>	646,794	1,142,116	8,366,675
Amortization	199,025	658,128	2,443,917
<b>Net revenue</b>	447,769	483,988	5,922,758

DRAFT

**City of Rossland**  
**Schedule 3 - Reserve Fund Transactions**  
*For the year ended December 31, 2025*

	<i>Balance, Beginning of Year</i>	<i>Transfers from other Funds</i>	<i>Transfers to other Funds</i>	<i>Interest Earned</i>	<i>Balance, End of Year</i>
General Operating	372,177	-	-	11,812	<b>383,989</b>
Election Reserve Fund	9,121	-	-	289	<b>9,410</b>
Financial Stabilization Reserve Fund	254,993	-	(55,000)	8,093	<b>208,086</b>
Forest Fire Prevention Reserve Fund	16,114	-	-	511	<b>16,625</b>
Growing Communities Fund	1,670,313	700,000	(850,000)	53,011	<b>1,573,324</b>
Insurance Reserve Fund	21,714	-	-	689	<b>22,403</b>
Legal Reserve Fund	119,071	-	(120,000)	3,779	<b>2,850</b>
Snow Removal	257,105	-	-	8,160	<b>265,265</b>
Police Reserve Fund	132,149	50,000	-	4,194	<b>186,343</b>
Staff Retirement Reserve Fund	32,093	-	-	1,019	<b>33,112</b>
General Capital Projects Fund	3,856,395	1,228,706	(1,093,999)	122,391	<b>3,113,493</b>
RMI - Resort Municipality Initiative	96,152	-	(40,000)	3,052	<b>59,204</b>
Climate Action Carip Bylaw 2625	274,944	-	(215,399)	8,726	<b>68,271</b>
Community Works Gas Tax Reserve Fund	191,612	-	-	6,081	<b>197,693</b>
General Debt Retirement Reserve Fund	225,836	-	-	7,167	<b>233,003</b>
Information Systems Reserve Fund	118,106	-	-	3,748	<b>121,854</b>
Major Capital Reserve Fund	1,711,523	-	(168,277)	54,319	<b>1,597,565</b>
Vehicle and Equipment Reserve Fund ("Fleet")	841,678	248,000	(280,000)	26,713	<b>836,391</b>
Water Operating	180,000	-	-	5,724	<b>186,084</b>
Sewer Operating	89,507	-	-	2,835	<b>92,152</b>
Regional Sewer Utility Reserve	689,200	-	(395,787)	21,872	<b>315,287</b>
Water Capital	961,513	266,000	(568,281)	30,516	<b>690,442</b>
Sewer Capital	488,530	191,453	-	15,505	<b>695,488</b>
Land sales	37,577	33,497	-	13,887	<b>484,961</b>
Parking	57,607	-	-	5,002	<b>162,609</b>
	<b>3,205,202</b>	<b>2,718,350</b>	<b>(4,786,743)</b>	<b>419,095</b>	<b>11,555,904</b>

DRAFT

**City of Rossland**  
**Schedule 4 - Growing Communities Fund**  
*For the year ended December 31, 2025*

	2025	2024
Growing Communities Reserve beginning balance	1,670,313	2,154,000
Interest revenue	53,011	115,160
Water infrastructure upgrades	-	(314,894)
Recreation related amenities	(50,000)	(229,006)
Infrastructure improvement studies	-	(23,452)
Accessibility strategy	-	(31,495)
Centennial Trail Upgrades	(100,000)	-
	<b>1,573,324</b>	<b>1,670,313</b>

In March 2023, the Province of British Columbia distributed conditional Growing Communities Fund ("GCF") grants to communities to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The City of Rossland received \$2,154,000 of GCF funding in March 2023. In April 2023, the Rossland Growing Communities Fund Reserve was created via Bylaw No. 2805.

2025 GCF Investments and Project Highlights

**Recreation Related Amenities:** continued funding for the Trail Recreation Program ("TRP") to increase service levels to support growing population and pressures on Municipality recreation assets.

**Centennial Trail Upgrades:** in 2025, the Municipality completed upgrades to the Centennial Trail, including paving key sections, improving grades and crossings, and separating the trail from adjacent roadways to enhance safety and accessibility.

DRAFT

**City of Rossland**  
**Schedule 5 - Housing Initiatives Capacity Funding**  
*For the year ended December 31, 2025*

	<b>2025</b>	<b>2024</b>
Housing Initiatives Capacity Funding, beginning balance	<b>150,422</b>	-
Contributions received	-	169,000
Housing needs assessment	<b>(46,000)</b>	(18,578)
Zoning Bylaw	<b>(34,387)</b>	-
<b>Housing Initiatives Capacity Funding, ending balance</b>	<b>70,035</b>	150,422

DRAFT



Photo Credit: Tourism Rossland/Ashley Voykin

DRAFT



PO Box 1179  
1920 Third Avenue  
Rossland BC, V0G 1Y0

Phone: (250) 362-7396  
Email: [city.hall@rossland.ca](mailto:city.hall@rossland.ca)  
Web: [www.rossland.ca](http://www.rossland.ca)

---

The Annual Report is produced by the Corporate Services and Financial Services departments of the City of Rossland, in cooperation with all other departments, civic agencies and community groups.



# PUBLIC NOTICE: CITY OF ROSSLAND 2025 ANNUAL REPORT

## THE CITY OF ROSSLAND 2025 ANNUAL REPORT IS NOW AVAILABLE FOR REVIEW

In accordance with Sections 98 and 99 of the *Community Charter*, the City's annual report has been prepared and is available for public inspection.

Rossland City Council will be presented the City of Rossland 2025 Annual Report for approval at the Regular Council Meeting on: **Monday, July 13, at 6:00 p.m.** at the Rossland Council Chambers located at 1920 Third Avenue, Rossland BC.

The City of Rossland 2025 Annual Report contains the 2025 Audited Annual Financial Statements; a listing of the Permissive & Revitalization Tax Exemptions granted and the amount of property taxes that would have been imposed on the property if it were not exempt for 2025; a statement of objectives and measures for 2025 and a progress report on the previous year's objectives.

### INSPECTION OF MATERIALS:

Copies of the Annual Report can be viewed online at [www.rossland.ca](http://www.rossland.ca) or

In-person at Rossland City Hall (1920 Third Avenue): Monday to Friday between 9:00 a.m. and 4:00 p.m.

Anyone wishing to provide their comments to Council are encouraged to attend the meeting or submit their comments in writing, by 4:00 p.m. Friday, June 26, 2026, by any of the following methods:

### WRITE TO US:

- email to: [dco@rossland.ca](mailto:dco@rossland.ca)
- mail to: PO Box 1179, Rossland BC, V0G 1Y0
- dropped off: Rossland City Hall  
c/o Deputy Corporate Officer  
1920 Third Avenue

### SPEAK TO COUNCIL:

- email: [council@rossland.ca](mailto:council@rossland.ca)
- attend the public input period at the beginning of the July 13, 2026 Regular Council meeting, at the Rossland Council Chambers located at 1920 Third Avenue.



## THE CITY OF ROSSLAND REQUEST FOR COUNCIL DECISION

<b>Date:</b>	June 15, 2026	<b>File No:</b>	0110.09/2025 - RFDs
<b>Topic:</b>	2025 Supplementary Statements of Financial Information (SOFI)		
<b>Submitted By:</b>	Craig McDonald, Chief Financial Officer		

### **RECOMMENDATIONS:**

**THAT** the 2025 Supplementary Statements of Financial Information (SOFI), prepared in accordance with the requirements of the *Financial Information Act* be approved.

### **PURPOSE:**

Council is required to approve these statements to meet Section 168 of the *Community Charter*, the *Financial Information Act* (as at May 14, 2001), the *Financial Information Regulation* (B.C. Reg. 371/93, including amendments to B.C. Reg. 249/2002 approved September 6, 2002), and Minister of Finance Directive for the *Financial Information Act*, approved June 27, 2002, amended July 22, 2005.

### **SUMMARY/BACKGROUND:**

The City of Rossland's 2025 Audited Financial Statements were approved at the June 1st, 2026 Regular Council Meeting, in accordance with the *Community Charter* and the Public Sector Accounting regulations.

The following supplementary statements of information are prepared in accordance with another legislative statute, the *Financial Information Act*. They are not part of the audit process, nor are they a part of the regular consolidated financial statements. They are required to be prepared every year, approved and then sent to the Ministry. The *Financial Information Act* requires that this "Statement of Financial Information" must be made available to the public before the end of June of each year.

### **ANALYSIS:**

This is a legislative requirement and the analysis will be submitted with the audited Financial Statements to province following approval, and posted on the City's website for transparency purposes.

### **ADVANCEMENT OF STRATEGIC PLANNING GOALS:**

#### **1.0 - Optimal Governance and Organizational Processes**

1.1 - Review and improve records management and retention system.

### **BUDGET & ASSET MANAGEMENT CONSIDERATIONS:**

This effort takes approximately 20 hours of staff time to collect, consolidate and analyze information.

### **LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:**

These statements are prepared to meet Section 168 of the *Community Charter*, the *Financial Information Act* (as at May 14, 2001), the *Financial Information Regulation* (B.C. Reg. 371/93, including amendments to B.C. Reg. 249/2002 approved September 6, 2002), and Minister of Finance Directive for the *Financial Information Act*, approved June 27, 2002, amended July 22, 2005.

### **ATTACHMENTS:**

[SOFIReport2025Draft](#)

**Submitted by:**



---

Craig McDonald  
Chief Financial Officer

**Reviewed by:**



---

Bryan Teasdale  
Chief Administrative Officer/Corporate Officer



CITY OF  
**ROSSLAND**  
THE CORPORATION OF THE CITY OF ROSSLAND

**DRAFT**

**STATEMENT OF FINANCIAL INFORMATION**  
*Including*  
*Audited*  
*Financial Statements*  
**December 31, 2025**

1920 Third Avenue  
Box 1179  
Rosland BC V0G 1Y0  
Phone: 250-362-7396  
rossland.ca

**Financial Information Act**  
**Financial Information Regulation (FIR), Schedule 1**

**Statement of Financial Information (SOFI)**  
**Index to FIR Schedule 1 and the Checklist**

**Page 1: Corporation Information**

**Ministry Information**

**General: Section One**

- 1(1)(a) Statement of assets and liabilities
- 1(1)(b) Operational statement
- 1(1)(c) Schedule of debts
- 1(1)(d) Schedule of guarantee and indemnity agreements
- 1(1)(e) Schedule of employee remuneration and expenses
- 1(1)(f) Schedule of suppliers of goods and services
- 1(2) [Explanatory information for reference]
- 1(3) Statements prepared on a consolidated basis or for each fund
- 1(4) & (5) Notes to the statements and schedules in section 1(1)

**Page 2: Statement of Assets & Liabilities: Section Two**

- 2 Balance sheet
- Changes in equity and surplus or deficit

**Operational Statement: Section Three**

- 3(1) Statement of Income / Statement of Revenue and Expenditures
- Statement of Changes in Financial Position
- 3(2) & (3) Omission of Statement of Changes in Financial Position, with explanation
- 3(4) Requirement for community colleges, school districts and municipalities

**Statement of Debts: Section Four**

- 4(1)(a) & 4(2) List and detail the schedule of long-term debts
- 4(1)(b) Identify debts covered by sinking funds / reserves
- 4(3) & (4) Omission of schedule, with explanation

**Page 3: Schedule of Guarantee and Indemnity Agreements: Section Five**

- 5(1) List agreements under the Guarantees and Indemnities Regulation
- 5(2) State the entities and amounts involved
- 5(3) & (4) Omission of schedule, with explanation

**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six**

- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required

**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six (continued)**

- 6(4) & (5) [Explanatory information for reference]
- 6(6) Report employer portion of EI and CPP as a supplier payment
- 6(7)(a) & (b) Statement of severance agreements
- 6(8) Explain an omission of statement of severance agreements
- 6(9) [Statement of severance agreements to minister – not required unless requested]

**Page 4: Schedule of Suppliers of Goods or Services: Section Seven**

- 7(1)(a) List suppliers receiving payments exceeding \$25,000
- 7(1)(b) Consolidated total of all payments of \$25,000 or less
- 7(1)(c) Reconcile difference in total above with operational statement
- 7(2)(a) [Explanatory information for reference]
- 7(2)(b) Statement of payments of grants or contributions
- 7(2)(c) [Explanatory information for reference]

**Page 5: Inactive Corporations: Section Eight**

- 8(1) Ministry to report for inactive corporations
- 8(2)(a) Contents of report – statements and schedules under section 1(1) to extent possible
- 8(2)(b) Contents of report – operational status of corporation

**Approval of Financial Information: Section Nine**

- 9(1) Approval of SOFI for corporations (other than municipalities)
- 9(2) Approval of SOFI for municipalities
- 9(3) Management report
- 9(4) Management report must explain roles and responsibilities
- 9(5) Signature approvals for all contents of the SOFI

**Access to the Financial Information: Section Ten**

- 10(1) to (3) [Explanatory information for reference]

## Financial Information Regulation, Schedule 1

### Checklist – Statement of Financial Information (SOFI)

**For the Corporation:**

Corporate Name: Corporation of the City Of Rossland      Contact Name: Craig McDonald  
 Fiscal Year End: December 31, 2025      Phone Number: 250-362-2232  
 Date Submitted: June 15, 2026      E-mail: CFO@Rossland.ca

**For the Ministry:**

Ministry Name: \_\_\_\_\_ Reviewer: \_\_\_\_\_  
 Date Received: \_\_\_\_\_ Deficiencies: Yes  No   
 Date Reviewed: \_\_\_\_\_ Deficiencies Addressed: Yes  No   
 Approved (SFO): \_\_\_\_\_ Further Action Taken: \_\_\_\_\_

Distribution: Legislative Library  Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 16
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 17
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 25
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 43
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 41
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 45
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 32-33
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 20

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Statement of Assets &amp; Liabilities</b>					
2	<ul style="list-style-type: none"> <li>A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and</li> <li>Show changes in equity and surplus or deficit due to operations</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 16
<b>Operational Statement</b>					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> <li>a Statement of Income or Statement of Revenue and Expenditures, and</li> <li>a Statement of Changes in Financial Position</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 17
3 (2) 3 (3)	<ul style="list-style-type: none"> <li>The Statement of Changes in Financial Position may be omitted if it provides no additional information</li> <li>The omission must be explained in the notes</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 18
3 (4)	Community colleges, school districts and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Debts</b>					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 25
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (3) 4 (4)	<ul style="list-style-type: none"> <li>The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information</li> <li>The omission must be explained in a note to the schedule</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Guarantee and Indemnity Agreements</b>					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> <li>• The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information</li> <li>• The omission must be explained in a note to the schedule</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 40
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 41
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 41
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 42
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 41

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 45
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> <li>• the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and</li> <li>• the range of equivalent months' compensation for them</li> </ul> (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 44
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Suppliers of Goods or Services</b> (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 45
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 45
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 45
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 45

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Inactive Corporations</b>					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Approval of Financial Information</b>					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 10
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at <a href="http://www.gov.bc.ca/cas/popt/">http://www.gov.bc.ca/cas/popt/</a> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 9
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 9
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Page 9 and 10

# The Corporation of the City of Rossland

## Statement of Financial Information (SOFI)

Fiscal Year Ended December 31, 2025

### MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial statements are produced.

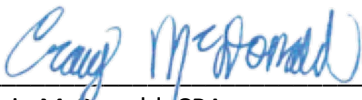
The City of Rossland Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, MNP LLP, Chartered Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *Community Charter*. Their examination does not relate to the other schedules of financial information required by the *Financial Information 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.

On behalf of The Corporation of the City of Rossland

---

Andy Morel  
Mayor  
Date: June 15, 2026



---

Craig McDonald, CPA  
Chief Financial Officer  
Date: June 15, 2026

Prepared as required by *Financial Information Regulation* Schedule 1, section 9

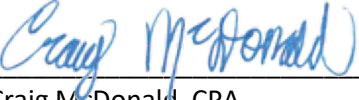
**THE CORPORATION OF THE CITY OF ROSSLAND  
STATEMENT OF FINANCIAL INFORMATION APPROVAL**

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 Corporation of the City of Rossland

---

Andy Morel  
Mayor  
Date: June 15, 2026

  
\_\_\_\_\_  
Craig McDonald, CPA  
Chief Financial Officer  
Date: June 15, 2026

**DRAFT**

**DRAFT**

**City of Rosland  
Financial Statements**  
*December 31, 2025*

**City of Rossland  
Contents**

*For the year ended December 31, 2025*

---

	<b>Page</b>
<b>Management's Responsibility</b>	
<b>Independent Auditor's Report</b>	
<b>Financial Statements</b>	
Statement of Financial Position.....	1
Statement of Operations and Accumulated Surplus.....	2
Statement of Change in Net Financial Assets.....	3
Statement of Cash Flows .....	4
<b>Notes to the Financial Statements</b> .....	5
<b>Schedules</b>	
Schedule 1 - Tangible Capital Assets.....	16
Schedule 2 - Segmented Disclosure.....	17
Schedule 3 - Reserve Fund Transactions.....	21
Schedule 4 - Growing Communities Fund.....	22
Schedule 5 - Housing Initiatives Capacity Funding.....	23

**DRAFT**

## Management's Responsibility

---

To the Mayor and Council of City of Rossland:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Municipality. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for recommending the appointment of the Municipality's external auditors.

MNP LLP is appointed by the Mayor and Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Mayor and Council and management to discuss their audit findings.

June 2, 2026

e-Signed by Criag McDonald  
2026-06-02 10:49:39:39 PDT

---

Chief Financial Officer

e-Signed by Bryan Teasdale  
2026-06-02 10:46:23:23 PDT

---

Chief Administrative Officer

To the Mayor and Council of City of Rosland:

## Opinion

We have audited the financial statements of City of Rosland (the "Municipality"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2025, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

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

## Other Matter

The financial statement for the year ended December 31, 2024 were audited by another practitioner who expressed an unmodified opinion on those statements on April 22, 2025.

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

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

In preparing the financial statements, management is responsible for assessing the Municipality'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 Municipality or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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

Vernon, British Columbia

June 2, 2026

*MNP* LLP

Chartered Professional Accountants

**City of Rossland**  
**Statement of Financial Position**  
*As at December 31, 2025*

	2025	2024
<b>Financial assets</b>		
Cash and temporary investments <i>(Note 3)</i>	16,619,363	16,488,165
Accounts receivable <i>(Note 4)</i>	1,292,454	1,312,116
Taxes receivable	419,811	371,658
Loans and advances receivable	-	1,339
Municipal Finance Authority debt reserve <i>(Note 5)</i>	123,997	120,392
	<b>18,455,625</b>	<b>18,293,670</b>
<b>Financial liabilities</b>		
Accounts payable and accruals <i>(Note 6)</i>	2,346,479	2,129,926
Deferred revenue <i>(Note 7)</i>	1,938,413	1,790,147
Development cost charges and other fees <i>(Note 8)</i>	117,678	114,058
Long-term debt <i>(Note 9)</i>	6,840,654	7,137,199
Asset retirement obligations <i>(Note 10)</i>	2,006,281	1,906,200
Liability for remediation of contaminated sites <i>(Note 11)</i>	1,208,931	1,160,648
	<b>14,458,436</b>	<b>14,238,178</b>
<b>Net financial assets</b>	<b>3,997,189</b>	<b>4,055,492</b>
<b>Commitments and contingencies</b> <i>(Note 15)</i>		
<b>Non-financial assets</b>		
Tangible capital assets <i>(Schedule 1)</i>	72,073,955	71,408,056
Inventory	180,871	216,273
Prepaid expenses	164,934	148,646
	<b>72,419,760</b>	<b>71,772,975</b>
<b>Accumulated surplus</b> <i>(Note 14)</i>	<b>76,416,949</b>	<b>75,828,467</b>
<b>Approved on behalf of Mayor and Council</b>		

DRAFT

e-Signed by Andy Morel

2026-06-02 12:01:00:00 PDT

Mayor

**City of Rossland**  
**Statement of Operations and Accumulated Surplus**

*For the year ended December 31, 2025*

	<b>2025 Budget (Note 13)</b>	<b>2025</b>	<b>2024</b>
<b>Revenue</b>			
Property taxes (Note 18)	7,380,624	7,602,272	6,908,099
User fees	1,825,081	2,187,209	1,940,733
Grants (Note 16)	1,952,277	1,940,903	3,247,821
Sales of services and other revenue	1,142,533	1,489,137	1,658,810
Utility taxes and grants in lieu (Note 18)	146,910	159,586	215,152
Penalties and interest on taxes	60,000	108,195	98,688
Actuarial Investment Income	-	55,413	73,539
Gain on sale of tangible capital assets	-	22,500	118,463
Contributed assets	-	-	3,427,335
	<b>12,507,425</b>	<b>13,565,215</b>	<b>17,688,640</b>
<b>Program expenses</b>			
General Government	3,316,866	3,189,101	2,817,196
Community Support	364,065	349,021	340,968
Environmental Health	65,841	109,266	59,645
Planning Development and Engineering	916,755	501,068	484,002
Protective Services	920,554	586,087	510,297
Public Health Services	10,950	6,648	7,736
Recreation and Cultural Services	2,465,790	1,875,323	1,905,170
Transportation and Public Works	2,954,092	3,445,465	3,262,758
Sewer Utility Operations	1,178,061	1,409,443	885,374
Water Utility Operations	1,550,029	1,505,311	1,492,735
	<b>13,743,003</b>	<b>12,976,733</b>	<b>11,765,881</b>
<b>Annual surplus</b>	<b>(1,235,578)</b>	<b>588,482</b>	<b>5,922,759</b>
<b>Accumulated surplus, beginning of year</b>	<b>75,828,467</b>	<b>75,828,467</b>	<b>69,905,708</b>
<b>Accumulated surplus, end of year</b>	<b>74,592,889</b>	<b>76,416,949</b>	<b>75,828,467</b>

DRAFT

**City of Rossland**  
**Statement of Change in Net Financial Assets**  
*For the year ended December 31, 2025*

	2025 Budget (Note 13)	2025	2024
<b>Annual surplus</b>	<b>(1,235,578)</b>	<b>588,482</b>	5,922,759
Acquisition of tangible capital assets	-	<b>(3,218,286)</b>	(3,685,865)
Amortization of tangible capital assets	<b>2,260,562</b>	<b>2,552,388</b>	2,443,917
Non-cash developer contributions	-	-	(3,427,335)
Gain on sale of tangible capital assets	-	<b>(22,500)</b>	(118,463)
Proceeds from disposal of tangible capital assets	-	<b>22,500</b>	119,999
Change in estimates	-	-	21,231
	<b>2,260,562</b>	<b>(665,898)</b>	(4,646,516)
Change in inventory of supplies	-	<b>35,401</b>	(1,725)
Change in prepaid expenses	-	<b>(16,288)</b>	(1,189)
	-	<b>19,113</b>	(2,914)
<b>Increase (decrease) in net financial assets</b>	<b>1,024,984</b>	<b>(58,303)</b>	1,273,329
<b>Net financial assets, beginning of year</b>	<b>4,055,492</b>	<b>4,055,492</b>	2,782,163
<b>Net financial assets, end of year</b>	<b>5,080,476</b>	<b>3,997,189</b>	4,055,492

DRAFT

**City of Rossland**  
**Statement of Cash Flows**

*For the year ended December 31, 2025*

	2025	2024
<b>Cash provided by (used for) the following activities</b>		
<b>Operating Activities</b>		
Annual surplus	588,482	5,922,760
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	2,552,388	2,443,917
Gain on disposal of tangible capital assets	(22,500)	(118,463)
Actuarial adjustment	(55,413)	(72,282)
Interest on MFA deposits	(3,605)	(4,051)
Non-cash developer contributions	-	(3,427,335)
Accretion	125,936	121,955
Net change in non-cash working capital items:		
Inventory	35,402	(1,726)
Net change in cash working capitals items:		
Accounts receivable	(28,492)	(280,949)
Prepaid expenses	(16,291)	(1,189)
Accounts payable and accrued liabilities	216,553	(300,292)
Deferred revenue and development cost charges	151,885	(914,850)
Loans and advances receivable	1,339	-
	3,545,684	3,367,495
<b>Capital Activities</b>		
Acquisition of tangible capital assets	(3,218,286)	(3,685,865)
Proceeds on disposal of tangible capital assets	22,500	119,999
	(3,195,786)	(3,565,866)
<b>Financing Activities</b>		
Repayment of long-term debt	(218,700)	(208,826)
Increase (decrease) in cash and temporary investments	131,198	(407,197)
Cash and temporary investments, beginning of year	16,488,165	16,895,362
Cash and temporary investments, end of year	16,619,363	16,488,165

**1. Incorporation and operations**

The City of Rossland (the "Municipality") was incorporated as municipality in 1897 under statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These services include general government, community support, environmental health, planning, development and engineering, protective, public health, recreation and cultural, transportation and public works, sewer and water services.

**2. Significant accounting policies**

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

***Basis of accounting***

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

***Cash and cash equivalents***

Cash and cash equivalent include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

***Temporary investments***

Temporary investments are valued at the lower of cost and market value. Market value at December 31, 2025 was \$15,129,825 (2024 - \$14,707,109).

***Inventory***

Inventories held for consumption are recorded at the lower of cost and replacement cost.

***Prepaid expenses***

Various items are included in prepaid expenses including insurance and deposits. These items are intended to be included in expenses in the next financial reporting period and as such are not considered financial instruments.

***Tangible capital assets***

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset.

Annual amortization is charged in the year of acquisition. Amortization is charged to the date the asset is sold in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

***Amortization***

The cost less residual value of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

	<b>Rate</b>
Land improvements	15-60 years
Buildings	15-75 years
Machinery and equipment	7-60 years
Furniture and equipment	7-15 years
Information technology	3-5 years
Vehicles and mobile equipment	2-25 years
Infrastructure	15-100 years

2. **Significant accounting policies** *(Continued from previous page)*

**Tangible capital assets** *(Continued from previous page)*

**Contributions of tangible capital assets**

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

**Natural resources**

Natural resources that have not been purchased are not recognized as assets in the financial statements.

**Works of art and cultural and historic assets**

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

**Interest capitalization**

The Municipality does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

**Deferred revenue**

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

**Debt**

Debt is recorded at cost net of principal repayments and actuarial adjustments.

**Revenue recognition**

**Government Transfers**

The Municipality recognizes a government transfer as revenue when the transfer is authorized, all eligibility criteria and stipulations, if any, have been met, and reasonable estimates of the amounts can be determined. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Municipality recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

**Tax collected for other governments**

The Municipality is required by legislation to collect property taxes on behalf of other governments. These collections and requisitions are not included in the Municipality's financial statements as part of the statement of operations.

**Tax and utility revenue**

Taxes and utility fees are recognized in the fiscal year to which they relate. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

**Service revenues, grants and development cost charges**

Service revenues, grants and development cost charges are recognized in the period in which the Municipality's service delivery obligations are discharged. Transactions where goods or services are provided for consideration include performance obligations to a specific payee. Revenue from these transactions is recognized as the performance obligations are satisfied. Transactions without performance obligations are recognized when the revenue is received or receivable.

**2. Significant accounting policies** *(Continued from previous page)*

**Revenue recognition** *(Continued from previous page)*

**Other revenues**

Revenue related to the developer contributed tangible capital assets is recognized in the period when the final completion certificate is approved by the Municipality and the control of the related tangible capital asset is transferred to the Municipality. The revenue is based on fair value of the contributed asset at the date of the contribution.

**Budget figures**

The budget figures are based on the Five-Year Financial Plan for the year 2025 per bylaw 2820 adopted on May 12, 2025.

**Asset retirement obligations**

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Municipality to incur retirement costs in relation to a tangible capital asset (or component thereof), 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 best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at December 31, 2025. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Municipality reviews the carrying amount of the liability. The Municipality recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Municipality continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

**Employee future benefits**

The Municipality and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer defined benefit pension plan, the Municipality's contributions are expensed as incurred.

**Financial instruments**

The Municipality recognizes its financial instruments when the Municipality becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Municipality may irrevocably elect to subsequently measure any financial instrument at fair value. The Municipality has not made such an election during the year.

The Municipality subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains (losses). The Municipality has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**2. Significant accounting policies** *(Continued from previous page)*

**Financial instruments** *(Continued from previous page)*

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

**Segments**

The Municipality segregates its operations for financial reporting based upon a group of activities or services. A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information. The Municipality discloses segmented information in Note 17 and Schedule 2.

**Use of estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of tangible capital assets.

**Tax receivable**

Tax revenue is initially measured at management's best estimate of the amount resulting from the original taxable event in accordance with tax legislation. Tax receivables are reduced by an allowance for doubtful accounts. Management's estimate of the allowance is based upon their assessment of the ultimate collectibility of tax receivables.

**Liability for contaminated site**

Expenditures that relate to on-going environmental and remediation programs are charged against annual surplus as incurred. A liability for a contaminated site reflects management's best estimate of the amount required to remediate the contaminated site. The best estimate of the liability is based upon assumptions and estimates related to the amount and timing of costs for future site remediation.

Changes to the underlying assumptions and estimates or legislative changes in the near term could have a material impact on the provision recognized.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the years in which they become known.

**Non-financial assets**

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

**Expenses**

Expenses are recognized as they are incurred and measurable based on receipt of goods or services and/or the creation of a legal obligation to pay.

**City of Rossland**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2025*

**3. Cash and temporary investments**

	2025	2024
Cash	1,489,538	1,781,056
Deferred development cost charge	260,296	253,024
MFA Money Market funds	12,230,742	11,889,024
Growing Communities funds	2,383,280	2,316,693
Gas Tax funds	255,507	248,368
	16,619,363	16,488,165

**4. Accounts receivable**

	2025	2024
Sewer fees receivable	353,232	240,881
Grants receivable	372,589	237,466
Fees receivables	307,011	461,583
Water fees receivables	259,622	372,186
	1,292,454	1,312,116

**5. MFA deposits**

The Municipality issues its debt instruments through the Municipal Finance Authority ("MFA"). As a condition of these borrowings, a portion of the debenture proceeds are withheld by the MFA as a debt reserve fund. The Municipality also executes demand notes in connections with each debenture whereby the Municipality may be required to loan certain amounts to the MFA. The cash deposits are recorded as financial assets while the demand notes amounts are not included in the Municipality's financial statements. The detail of the cash deposits and demand notes outstanding at year end are as follows:

	Cash Deposits	Demand Notes	2025	2024
MFA Deposits - General Fund	102,584	126,699	229,283	226,300
MFA Deposits - Water Fund	21,413	33,486	54,899	54,277
	123,997	160,185	284,182	280,577

**6. Accounts payable and accruals**

	2025	2024
Trade payables and accrued liabilities	1,050,686	1,014,096
Wages payable	545,130	460,213
Deposits and holdbacks payable	750,663	655,617
	2,346,479	2,129,926

**City of Rossland**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2025*

**7. Deferred revenue**

	2025	2024
Prepaid taxes	1,246,255	1,176,107
Prepaid utilities	89,258	145,022
Other prepaid amounts	327,146	174,878
Unexpended conditional grants	275,754	294,140
	1,938,413	1,790,147

**8. Deferred development cost charges**

Development cost charges are restricted revenue representing funds received from developers for capital expenses. The Municipality records these funds as deferred revenue when collected, and recognizes revenue when eligible costs are incurred. During the year ended December 31, 2023, the development cost charge bylaws were repealed. \$nil (2024 - \$nil) was drawn from development cost charges and recognized into revenue. The following table represents funds previously collected by not yet spent on eligible infrastructure costs and includes accrued interest earned:

	2025	2024
Roads	75,190	72,877
Water	42,488	41,181
	117,678	114,058

**9. Long-term debt**

	2025	2024
Bylaw 2554, fixed interest rate of 4.52%, maturing April 2044	3,032,554	3,143,720
Bylaw 2595, fixed interest rate of 3.15%, maturing October 2047	3,252,359	3,355,763
Bylaw 2344, fixed interest rate of 1.47%, maturing October 2031	555,741	637,716
	6,840,654	7,137,199

Principal repayments on long-term debt in each of the next five years are estimated as follows:

2026	218,700
2027	218,700
2028	218,700
2029	218,700
2030	218,700
	1,093,500
Thereafter	5,203,340

Interest on long-term debt amounted to \$328,164 (2024 - \$315,129). The actuarial adjustment for the year was \$55,413 (2024 - \$72,282). The repayment of debt for the year was \$218,700 (2024 - \$208,826).

**10. Asset retirement obligation**

The Municipality owns and operates several assets which are known to have asbestos and lead paint, which represent a health hazard as per the Canadian Environmental Protection Act and B.C. Hazardous Waste Regulation, and is legally required to perform closure activities upon renovation or demolition of these sites. The Municipality recognized a liability for the asset retirement obligation and a corresponding amount has been capitalized as an asset retirement cost and added to the carrying value of each of asset.

The Municipality estimated the amount of the liability using a present value technique wherein cash flows are discounted using a borrowing rate of 4.28% (based upon the Municipality's long term historic rate) and using the period remaining for the retirement of the asset from the year of recognition. The estimated liabilities at retirement are based on a 3.5% inflation rate based on the of Bank of Canada's normal inflation rate over the past 25 years. The reported liability is based on estimates and management assumptions with respect to events extending over the post closure period using the best information available to managements. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

	2025	2024
<b>Balance, beginning of year</b>	<b>1,906,200</b>	1,851,830
Accretion	<b>100,081</b>	54,370
<b>Balance, end of year</b>	<b>2,006,281</b>	1,906,200

**11. Liability for contaminated site**

The Municipality owns the residential and vacant lots at 2262 and 2288 Spokane Street and 1913, 1925, and 1953 Third Avenue (the Former Emcon Site). These sites are known to exceed environmental standards regarding lead and mineral content in the soil, which will require remediation in the future. The Municipality recognized a liability for the asset retirement obligation and a corresponding amount has been capitalized as an asset retirement cost and added to the carrying value of the vacant lots.

	2025	2024
<b>Balance, beginning of year</b>	<b>1,160,648</b>	1,114,294
Accretion	<b>48,283</b>	46,354
<b>Balance, end of year</b>	<b>1,208,931</b>	1,160,648

The Municipality estimated the amount of the liability using a present value technique wherein cash flows are discounted using a borrowing rate of 4.16% (based upon the Municipality's long term historic rate) and using the period remaining for the retirement of the asset from the year of recognition. The estimated liabilities at retirement are based on a 3.5% inflation rate based on historic inflation rates over the past 25 years per Bank of Canada. The reported liability is based on estimates and management's experience with similar sites. Future events may result in significant changes to the estimated total expense and no recoveries are expected at this time.

**12. Financial Instruments**

The Municipality as part of its operations carries a number of financial instruments. It is management's opinion that the Municipality is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

**Credit Risk**

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations. The Municipality is exposed to credit risk with respect to accounts receivable.

**12. Financial Instruments** *(Continued from previous page)*

**Credit Risk** *(Continued from previous page)*

The carrying amount of the Municipality's financial instruments best represents the maximum exposure to credit risk. There has been no change in risk exposure from 2024.

**Risk management**

The Municipality manages its credit risk by providing allowances for potentially uncollectible accounts receivable.

**Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Municipality is exposed to price risk with respect to its long-term debt which is at a fixed rate. The Municipality also ensures that they have sufficient cash to meet the outstanding debt obligation if interest rates should rise. The Municipality monitors expected cash outflow through budgeting and maintenance of loans payable and investments. There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

**13. Budget data**

The budget data presented in these financial statements is based upon the 2025 operating and capital budgets adopted by Council on May 4, 2025. Subsequent amendments have been approved by Council and are not reflected in the financial statement budget figures presented. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	<i>Budget amount</i>
Deficit - Statement of Operations	<b>(1,235,578)</b>
Amortization and accretion of tangible capital assets	2,454,856
Capital expenditures	(5,572,197)
Reduction in long-term debt	(208,825)
Transfers to reserves	(50,000)
Transfers from reserves	4,611,744
Total adjustments	<b>1,235,578</b>
Balanced budget per financial plan	-

**14. Accumulated surplus**

Accumulated surplus consists of the following:

	<b>2025</b>	<b>2024</b>
Invested in tangible capital assets (Schedule 1)	<b>63,227,018</b>	62,364,658
Reserves	<b>11,555,904</b>	13,205,202
Unrestricted	<b>1,634,027</b>	258,607
	<b>76,416,949</b>	75,828,467

**15. Commitments and contingencies**

**Regional District Debt**

The Municipality, as a member of the Regional District of Kootenay Boundary, is jointly and severally liable for the future capital liabilities of the Regional District. The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet its payments and obligations, it shall make payments from the debt reserve fund which is in turn established by a similar debt reserve fund of the Municipality 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.

**Lower Columbia Affordable Housing Society**

The Municipality has provided loan guarantees in respect of the debt of the Lower Columbia Affordable Housing Society for a loan from the Federation of Canadian Municipalities related to the Midtown Mixed-Use Affordable Housing Capital Project. The guarantee covers loans of \$1,616,660 (2024 - \$1,649,940). At December 31, 2025 the amount of the principal outstanding under this guarantee was \$1,616,660 (2024 - \$1,649,940). In management's view, no provision for loss is required at this time.

**Reciprocal Insurance Exchange Agreement**

The Municipality is a subscribed member of the Municipal Insurance Association of British Columbia (the "Exchange") as provided by section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of this Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Municipality is assessed a premium and specific deductible for its claims based on the population. The obligation of the Municipality with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, not joint and several. The Municipality irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

**Constructions and Other Contingencies**

In the normal course of a year, the Municipality may be faced with claims for damages of a diverse nature. No estimate can be made of the likely outcome and no accrual has been made for these potential claims.

**Municipal Pension Plan**

The Municipality 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 Municipality paid \$280,561 (2024 - \$293,251) for employer contributions, while employees contributed \$303,371 (2024 - \$314,851) to the plan in fiscal year 2025.

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

**16. Government transfers**

In 2025, the Municipality received and recorded as revenue the following transfers:

	2025	2024
Other local governments	444,060	770,419
Provincial grants	1,228,321	2,209,080
Federal gas tax grant	251,922	251,922
RDKB Grants	16,600	16,400
	<b>1,940,903</b>	<b>3,247,821</b>

**17. Operations by Segment**

The Municipality provides a wide range of municipal services to its residents. The Municipality's operations and activities are organized and reported by funds and departments. The departments disclosed in the segmented information in Schedule 2 are as follows:

**General government**

General government is comprised of Council and the related support services provided by the Administration and Finance departments and operations and maintenance costs relating to the Municipal Hall.

**Community support**

Community support services includes grants to community organizations that apply for Grant-In-Aid and meet the criteria of the Grant-in-Aid Policy.

**Environmental health**

Environmental health services are comprised of waste management programs.

**Planning, development, and engineering**

Planning, development, and engineering includes activities for planning and land use development, environmental planning, and sustainability.

**Protective services**

Protective services is comprised of FireSmart initiatives, emergency management planning, bylaw enforcement, animal control, and building inspections.

**Public health**

Public health is comprised of the local cemetery services funded by the Regional District of Kootenay Boundary.

**Recreation and cultural services**

Recreation and cultural services is comprised of the arena, Miners' Hall, outdoor pool, Youth Action Network, recreation programming, and the extensive network of parks and trails system throughout the community.

**Transportation and public works**

Transportation and public works is comprised of the public works crews engaged in the maintenance and improvements to the road systems, drainage, sidewalks, flood protection, fleet maintenance, works yard maintenance, and other planning and maintenance activities.

**Sewer utility operations**

The sewer utility is comprised of the sanitary sewer system networks, storm mains, and pump stations. It also includes charges from the Regional District of Kootenay Boundary for liquid waste management.

**Water utility operations**

The water utility is comprised of services and costs for the delivery of high quality potable water.

**18. Taxation**

Taxation revenue, reported on the statement of operations net of transfer of taxes collected for other governments and agencies, is made up of the following:

	2025	2024
<b>General taxation</b>		
Residential	6,050,591	5,414,228
Utilities	176,328	164,584
Light industry	6,299	5,726
Business	632,935	573,760
Managed forests	1,741	1,104
Recreation	27,848	22,502
Farm	130	73
	6,895,872	6,181,977
Sewer parcel taxes	167,664	144,738
Water parcel taxes	452,859	391,534
Local Service Area taxes - Ophir	74,248	77,461
Taxes over collected for other entities	11,629	112,389
	7,602,272	6,908,099
<b>Utility taxes and grants in lieu</b>		
Utility taxes	131,254	188,976
Grants in lieu of taxes	28,332	26,176
	159,586	215,152
	7,761,858	7,123,251

**19. Comparative figures**

Certain comparative figures have been reclassified to conform with current year's presentation.

**City of Rossland**  
**Schedule 1 - Tangible Capital Assets**

*For the year ended December 31, 2025*

	Land	Buildings	Equipment	Roads	Water	Sewer	WIP	2025	2024
<b>Cost</b>									
Balance, beginning of year	9,487,525	21,536,008	6,056,266	37,783,933	29,418,829	12,045,859	336,890	<b>116,665,310</b>	109,900,033
Disposals and transfers	-	-	-	-	-	(99,970)	(250,542)	<b>(350,512)</b>	(326,693)
Decrease due to change in estimate	-	-	-	-	-	-	-	-	(21,231)
Additions	-	553,175	442,993	158,357	162,271	40,366	2,111,667	<b>3,468,829</b>	7,113,201
Balance, end of year	9,487,525	22,089,183	6,499,259	37,942,290	29,581,100	11,986,255	2,198,015	<b>119,783,627</b>	116,665,310
<b>Accumulated amortization</b>									
Balance, beginning of year	-	10,552,958	3,320,872	15,843,676	10,934,075	4,605,732	-	<b>45,257,253</b>	43,138,493
Disposals and transfers	-	-	-	-	-	(99,970)	-	<b>(99,970)</b>	(325,156)
Amortization Expense	-	483,021	291,550	924,048	661,334	201,532	-	<b>2,461,485</b>	2,443,917
Amortization of AROs	-	54,632	-	-	36,272	-	-	<b>90,904</b>	-
Balance, end of year	-	11,035,979	3,612,422	16,767,724	11,495,349	4,907,234	-	<b>47,709,672</b>	45,257,254
<b>Net book value, end of year</b>	<b>9,487,525</b>	<b>11,053,204</b>	<b>2,886,837</b>	<b>21,174,566</b>	<b>18,085,751</b>	<b>7,079,021</b>	<b>2,198,015</b>	<b>72,073,955</b>	71,408,056

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of \$16,190,763 (2024 - \$15,716,890)

DRAFT

**City of Rossland**  
**Schedule 2 - Segmented Disclosure**  
*For the year ended December 31, 2025*

	General Government	Community Support	Environmental Health	Planning Development and Engineering	Protective Services	Public Health Services	Recreation and Cultural Services	Transportation and Public Works
<b>Revenue</b>								
Property taxes	6,907,502	-	-	-	-	-	-	-
Sales of services and other revenue	588,761	-	1,083	41,971	490,234	-	349,714	16,751
Utility taxes and grants in lieu	159,586	-	-	-	-	-	-	-
User fees	-	-	-	-	-	-	-	-
Grants - other	1,835,132	-	-	80,387	-	-	25,384	-
Penalties and interest on taxes	108,195	-	-	-	-	-	-	-
Gain on sale of tangible capital assets	22,500	-	-	-	-	-	-	-
Actuarial investment income	26,237	-	-	-	-	-	-	-
	<b>9,647,913</b>	<b>-</b>	<b>1,083</b>	<b>122,358</b>	<b>490,234</b>	<b>-</b>	<b>375,098</b>	<b>16,751</b>
<b>Expenses</b>								
Salaries and benefits	1,477,150	-	47,081	273,232	363,023	5,207	719,477	1,411,546
Maintenance materials and supplies	29,180	-	52,828	2,185	5,037	1,441	181,286	490,724
Contract services	160,861	-	22,043	90,387	203,939	-	395,894	24,696
Office and administration	241,961	-	7,314	12,393	11,372	-	155,470	100,771
Repairs and maintenance	84,094	-	-	-	-	-	50,645	157,925
Grants and contributions	-	349,021	-	-	-	-	-	-
Accretion	102,694	-	-	-	-	-	-	-
Interest and finance charges	339,542	-	-	-	-	-	-	-
Insurance	189,031	-	-	-	-	-	2,172	29,807
Utilities	26,240	-	-	2,517	2,716	-	38,800	24,493
Legal and accounting	380,075	-	-	120,354	-	-	-	-
	<b>3,031,628</b>	<b>349,021</b>	<b>109,266</b>	<b>501,068</b>	<b>586,087</b>	<b>6,648</b>	<b>1,543,744</b>	<b>2,239,962</b>
<b>Annual surplus, before amortization</b>	<b>6,616,285</b>	<b>(349,021)</b>	<b>(108,183)</b>	<b>(378,710)</b>	<b>(95,853)</b>	<b>(6,648)</b>	<b>(1,168,646)</b>	<b>(2,223,211)</b>
Amortization	157,473	-	-	-	-	-	331,579	1,205,503
<b>Annual surplus</b>	<b>6,458,812</b>	<b>(349,021)</b>	<b>(108,183)</b>	<b>(378,710)</b>	<b>(95,853)</b>	<b>(6,648)</b>	<b>(1,500,225)</b>	<b>(3,428,714)</b>

**City of Rossland**  
**Schedule 2 - Segmented Disclosure**  
*For the year ended December 31, 2025*

	<i>Sewer Utility Operations</i>	<i>Water Utility Operations</i>	<i>2025</i>
<b>Revenue</b>			
Property taxes	167,664	527,106	7,602,272
Sales of services and other revenue	-	623	1,489,137
Utility taxes and grants in lieu	-	-	159,586
User fees	1,014,344	1,172,865	2,187,209
Grants - other	-	-	1,940,903
Penalties and interest on taxes	-	-	108,195
Gain on sale of tangible capital assets	-	-	22,500
Actuarial investment income	-	29,176	55,413
	<b>1,182,008</b>	<b>1,729,770</b>	<b>13,565,215</b>
<b>Expenses</b>			
Salaries and benefits	210,350	378,767	4,885,833
Maintenance materials and supplies	96,518	101,251	940,450
Contract services	1,780	36,500	936,100
Office and administration	5,036	98,765	633,082
Repairs and maintenance	-	52,906	345,570
Grants and contributions	-	-	349,021
Accretion	-	45,670	148,364
Interest and finance charges	-	21,364	360,906
Insurance	-	-	221,810
Utilities	855,114	41,033	990,913
Legal and accounting	39,113	72,753	612,295
	<b>1,207,911</b>	<b>849,009</b>	<b>10,424,344</b>
<b>Annual surplus, before amortization</b>	<b>(25,903)</b>	<b>880,761</b>	<b>3,140,871</b>
Amortization	201,532	656,302	2,552,389
<b>Annual surplus</b>	<b>(227,435)</b>	<b>224,459</b>	<b>588,482</b>

DRAFT

**City of Rossland**  
**Schedule 2 - Segmented Disclosure**

*For the year ended December 31, 2025*

	General Government	Community Support	Environmental Health	Planning Development and Engineering	Protective Services	Public Health Services	Recreation and Cultural Services	Transportation and Public Works
<b>Revenue</b>								
Property Taxes	6,294,367	-	-	-	-	-	-	-
Sales of services and other revenue	739,362	-	1,543	54,878	501,685	-	347,841	12,801
Utility taxes and grants in lieu	215,152	-	-	-	-	-	-	-
User fees	-	-	-	-	-	-	-	-
Grants - other	3,021,354	-	-	38,578	-	-	187,888	-
Penalties and interest on taxes	98,688	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	2,699,032
Gain on sale of tangible capital assets	118,463	-	-	-	-	-	-	-
Actuarial Investment Income	47,141	-	-	-	-	-	-	-
	<b>10,534,527</b>	<b>-</b>	<b>1,543</b>	<b>93,456</b>	<b>501,685</b>	<b>-</b>	<b>535,729</b>	<b>2,711,833</b>
<b>Expenses</b>								
Salaries and benefits	1,245,281	-	32,737	265,099	344,408	3,379	864,137	1,207,224
Maintenance materials and supplies	30,871	-	19,347	3,753	9,408	586	174,553	555,189
Office and administration	296,943	-	5,671	(23,642)	(16,773)	-	115,763	94,583
Contract services	109,851	-	1,890	59,746	171,214	3,771	339,451	60,264
Insurance	163,824	-	-	-	-	-	1,733	29,076
Grants and contributions	-	340,968	-	-	-	-	-	-
Accretion	88,118	-	-	-	-	-	-	-
Interest and finance charges	402,788	-	-	-	-	-	-	-
Repairs and maintenance	86,033	-	-	-	-	-	51,971	189,087
Utilities	22,752	-	-	910	1,902	-	37,323	22,399
Legal and accounting	209,196	-	-	178,136	138	-	-	-
	<b>2,655,607</b>	<b>340,968</b>	<b>59,645</b>	<b>484,002</b>	<b>510,297</b>	<b>7,736</b>	<b>1,584,931</b>	<b>2,157,822</b>
<b>Net revenue, before amortization</b>	<b>7,878,920</b>	<b>(340,968)</b>	<b>(58,102)</b>	<b>(390,546)</b>	<b>(8,612)</b>	<b>(7,736)</b>	<b>(1,049,202)</b>	<b>554,011</b>
Amortization	161,589	-	-	-	-	-	320,239	1,104,936
<b>Net revenue</b>	<b>7,717,331</b>	<b>(340,968)</b>	<b>(58,102)</b>	<b>(390,546)</b>	<b>(8,612)</b>	<b>(7,736)</b>	<b>(1,369,441)</b>	<b>(550,925)</b>

**City of Rossland**  
**Schedule 2 - Segmented Disclosure**  
*For the year ended December 31, 2025*

	Sewer Utility Operations	Water Utility Operations	2024
<b>Revenue</b>			
Property Taxes	144,738	468,994	6,908,099
Sales of services and other revenue	-	700	1,658,810
Utility taxes and grants in lieu	-	-	215,152
User fees	889,489	1,051,244	1,940,733
Grants - other	-	-	3,247,820
Penalties and interest on taxes	-	-	98,688
Contributed assets	298,916	429,387	3,427,335
Gain on sale of tangible capital assets	-	-	118,463
Actuarial Investment Income	-	26,398	73,539
	<b>1,333,143</b>	<b>1,976,723</b>	<b>17,688,639</b>
<b>Expenses</b>			
Salaries and benefits	124,374	350,332	4,436,971
Maintenance materials and supplies	58,829	82,199	934,735
Office and administration	2,573	101,280	576,398
Contract services	1,849	92,612	840,648
Insurance	-	-	194,633
Grants and contributions	-	-	340,968
Accretion	-	33,837	121,955
Interest and finance charges	-	21,364	424,102
Repairs and maintenance	-	33,859	360,950
Utilities	407,209	31,943	524,438
Legal and accounting	91,515	87,181	566,166
	<b>686,349</b>	<b>834,607</b>	<b>9,321,964</b>
<b>Net revenue, before amortization</b>	<b>646,794</b>	<b>1,142,116</b>	<b>8,366,675</b>
Amortization	199,025	658,128	2,443,917
<b>Net revenue</b>	<b>447,769</b>	<b>483,988</b>	<b>5,922,758</b>

DRAFT

**City of Rossland**  
**Schedule 3 - Reserve Fund Transactions**  
*For the year ended December 31, 2025*

	<i>Balance, Beginning of Year</i>	<i>Transfers from other Funds</i>	<i>Transfers to other Funds</i>	<i>Interest Earned</i>	<i>Balance, End of Year</i>
General Operating	372,177	-	-	11,812	<b>383,989</b>
Election Reserve Fund	9,121	-	-	289	<b>9,410</b>
Financial Stabilization Reserve Fund	254,993	-	(55,000)	8,093	<b>208,086</b>
Forest Fire Prevention Reserve Fund	16,114	-	-	511	<b>16,625</b>
Growing Communities Fund	1,670,313	700,000	(850,000)	53,011	<b>1,573,324</b>
Insurance Reserve Fund	21,714	-	-	689	<b>22,403</b>
Legal Reserve Fund	119,071	-	(120,000)	3,779	<b>2,850</b>
Snow Removal	257,105	-	-	8,160	<b>265,265</b>
Police Reserve Fund	132,149	50,000	-	4,194	<b>186,343</b>
Staff Retirement Reserve Fund	32,093	-	-	1,019	<b>33,112</b>
General Capital Projects Fund	3,856,395	1,228,706	(2,093,999)	122,391	<b>3,113,493</b>
RMI - Resort Municipality Initiative	96,152	-	(40,000)	3,052	<b>59,204</b>
Climate Action Carip Bylaw 2625	274,944	-	(215,399)	8,726	<b>68,271</b>
Community Works Gas Tax Reserve Fund	191,612	-	-	6,081	<b>197,693</b>
General Debt Retirement Reserve Fund	225,836	-	-	7,167	<b>233,003</b>
Information Systems Reserve Fund	118,106	-	-	3,748	<b>121,854</b>
Major Capital Reserve Fund	1,711,523	-	(168,277)	54,319	<b>1,597,565</b>
Vehicle and Equipment Reserve Fund ("Fleet")	841,678	248,000	(280,000)	26,713	<b>836,391</b>
Water Operating	180,360	-	-	5,724	<b>186,084</b>
Sewer Operating	89,317	-	-	2,835	<b>92,152</b>
Regional Sewer Utility Reserve	689,202	-	(395,787)	21,872	<b>315,287</b>
Water Capital	961,513	266,694	(568,281)	30,516	<b>690,442</b>
Sewer Capital	488,530	191,453	-	15,505	<b>695,488</b>
Land sales	437,577	33,497	-	13,887	<b>484,961</b>
Parking	157,607	-	-	5,002	<b>162,609</b>
	<b>13,205,202</b>	<b>2,718,350</b>	<b>(4,786,743)</b>	<b>419,095</b>	<b>11,555,904</b>

DRAFT

**City of Rossland**  
**Schedule 4 - Growing Communities Fund**  
*For the year ended December 31, 2025*

	2025	2024
Growing Communities Reserve beginning balance	<b>1,670,313</b>	2,154,000
Interest revenue	<b>53,011</b>	115,160
Water infrastructure upgrades	-	(314,894)
Recreation related amenities	<b>(50,000)</b>	(229,006)
Infrastructure improvement studies	-	(23,452)
Accessibility strategy	-	(31,495)
Centennial Trail Upgrades	<b>(100,000)</b>	-
	<b>1,573,324</b>	1,670,313

In March 2023, the Province of British Columbia distributed conditional Growing Communities Fund ("GCF") grants to communities to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The City of Rossland received \$2,154,000 of GCF funding in March 2023. In April 2023, the Rossland Growing Communities Fund Reserve was created via Bylaw No. 2805.

2025 GCF Investments and Project Highlights

Recreation Related Amenities: continued funding for the Trail Recreation Program ("TRP") to increase service levels to support growing population and pressures on Municipality recreation assets.

Centennial Trail Upgrades: in 2025, the Municipality completed upgrades to the Centennial Trail, including paving key sections, improving grades and crossings, and separating the trail from adjacent roadways to enhance safety and accessibility.

DRAFT

**City of Rossland**  
**Schedule 5 - Housing Initiatives Capacity Funding**  
*For the year ended December 31, 2025*

	2025	2024
Housing Initiatives Capacity Funding, beginning balance	150,422	-
Contributions received	-	169,000
Housing needs assessment	(46,000)	(18,578)
Zoning Bylaw	(34,387)	-
<b>Housing Initiatives Capacity Funding, ending balance</b>	<b>70,035</b>	<b>150,422</b>

DRAFT

**Supplementary Statements of Financial Information  
(Unaudited)**

**DRAFT**

The Corporation of the City of Rossland

Supplementary Financial Information Statement Number One  
Schedule of Council Remuneration and Expenses


For the Year Ended December 31, 2025  
Unaudited

Name	Position	Remuneration	Expenses	Total
Andy Morel	Mayor	\$ 31,799	\$ 7,654	\$ 39,453
Stewart Spooner	Councillor	\$ 15,899	\$ -	\$ 15,899
Maya Provencal	Councillor	\$ 15,899	\$ 2,289	\$ 18,188
Lisa Kwiatkowski	Councillor	\$ 15,899	\$ 1,671	\$ 17,570
Jeff Weaver	Councillor	\$ 15,899	\$ 1,260	\$ 17,160
Eliza Boyce	Councillor	\$ 15,899	\$ 5,768	\$ 21,668
Craig Humpherys	Councillor	\$ 15,899	\$ 4,169	\$ 20,068
<b>Total</b>		<b>\$ 127,195</b>	<b>\$ 22,812</b>	<b>\$ 150,007</b>

Council members were covered under a group insurance policy, for injuries sustained while and in consequence of performing the usual and necessary duties as Mayor or Councillor of the Corporation of the City of Rossland, including traveling directly to or from any scheduled meetings of the the Corporation of the City of Rossland. This policy is held with through MIABC, renewed annually on September 1st.

This schedule has been prepared in accordance with Section 168 of the *Community Charter*. There were no contracts between the Corporation of the City of Rossland and members of Council to be reported under Section 107 of the *Community Charter* during fiscal year 2025.

Prepared by:

  
Craig McDonald, CPA  
Chief Financial Officer  
June 15th, 2026

Prepared under the Financial Information Regulation, Schedule 1, Section 6.

**The Corporation of the City of Rossland**  
**Supplementary Financial Information Statement Number Two**  
**Schedule of Employee Remuneration and Expenses**  
For the Year Ended December 31, 2025  
Unaudited

Employee Name	Position	Remuneration	Expenses	Total
Adamson, L	Public Works Clerk	\$ 94,020	\$ 1,247	\$ 95,267
Allan, J	Public Works Tradesman II	\$ 86,561	\$ 16	\$ 86,577
Anonuevo, C	Deputy Corporate Officer	\$ 118,861	\$ 4,096	\$ 122,957
Borwick, H	Recreation Programmer	\$ 82,263	\$ 4,918	\$ 87,181
Brogan, J	Accounting Clerk II	\$ 89,550	\$ 8,490	\$ 98,040
Calder, K	Manager of Recreation & Events	\$ 108,984	\$ 2,498	\$ 111,482
Fike, J	Recreation Attendant II	\$ 87,578	\$ 16	\$ 87,594
German Thorne, D	Public Works Labourer	\$ 77,395	\$ 96	\$ 77,491
Grey, D	Public Works Tradesman II	\$ 93,547	\$ 16	\$ 93,563
Harris, T	Building & plumbing inspector I	\$ 74,396	\$ 4,227	\$ 78,623
Hinchcliffe, M	Journeyman Mechanic	\$ 98,377	\$ 16	\$ 98,393
Humpherys, K	Journeyman Electrician	\$ 84,463	\$ 216	\$ 84,679
Huska, B	Public Works Tradesman I	\$ 83,339	\$ 2,053	\$ 85,392
Issel, J	Journeyman Mechanic	\$ 84,346	\$ 844	\$ 85,190
Issel, S	Commercial Vehicle Inspector	\$ 93,816	\$ 16	\$ 93,832
Keating, Z	Bylaw Enforcement Officer	\$ 79,484	\$ 5,327	\$ 84,810
Kennedy, M	Manager of Finance	\$ 118,572	\$ 6,935	\$ 125,506
Lafond, P	Building & plumbing inspector II/III	\$ 107,985	\$ 791	\$ 107,976
Lamont, S	Manager of Operations & Infrastructure	\$ 139,707	\$ 296	\$ 140,003
Lightbourne, S	Manager of Planning & Development	\$ 132,084	\$ 3,847	\$ 135,931
Majkowski, N	Public Works Tradesman I	\$ 76,265	\$ -	\$ 76,265
Murphy, S	Public Works Tradesman I	\$ 80,763	\$ 16	\$ 80,779
Newton, R	Executive Assistant	\$ 75,677	\$ 2,561	\$ 78,238
Nowak, H	Recreation Attendant II	\$ 79,793	\$ 216	\$ 80,009
Silva, C	Public Works Tradesman I	\$ 84,998	\$ 16	\$ 85,014
Solman, J	Deputy Manager of Operations	\$ 106,364	\$ 6,692	\$ 113,056
Spearman, K	Development Services Clerk	\$ 82,380	\$ 3,219	\$ 85,598
Stefiuk, D	Accounting Clerk I	\$ 79,670	\$ 82	\$ 79,752
Teasdale, B	Chief Administrative Officer	\$ 207,340	\$ 12,021	\$ 219,361
Turner, E	Recreation Attendant III	\$ 89,879	\$ 3,275	\$ 93,153
Williams, D	Public Works Tradesman III	\$ 93,839	\$ 1,182	\$ 95,021
Zanussi, B	Public Works Tradesman I	\$ 77,461	\$ -	\$ 77,461
Zanussi, R	Public Works Foreman	\$ 116,116	\$ 1,614	\$ 117,729
		\$ 3,185,072	\$ 76,850	\$ 3,261,923
<b>Consolidated total</b> of other employees with remuneration of \$75,000 or less		\$ 710,208	\$ 5,079	\$ 715,287
<b>TOTALS</b>		<b>\$3,895,280</b>	<b>\$81,929</b>	<b>\$3,977,210</b>


Remuneration includes any form of salary paid including overtime, sick time, statutory pay, vacation pay and retiring allowances

Expenses include travel, membership fees, tuition, relocation, registration fees and similar amounts paid to an employee, or to

The Employer portion of the Employment Insurance and Canada Pension Plan is included in Supplementary Financial Statement Number Three within the payment to Canada Revenue Agency

There were no severance agreements made between the Corporation of the City of Rossland and its non-unionized employees during fiscal year 2025

Prepared by:

  
Craig McDonald, CPA  
Chief Financial Officer  
June 15th, 2026

Prepared under the Financial Information Regulation, Schedule 1, Section 6.

**The Corporation of the City of Rossland**  
**Supplementary Financial Information Statement Number Three**  
**Schedule of Employee Remuneration and Expenses**

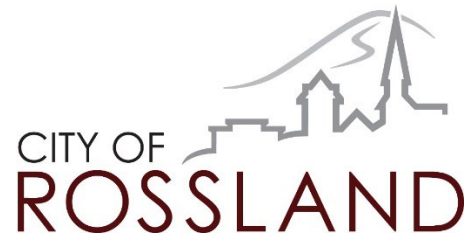
*For the Year Ended December 31, 2025*

*Unaudited*

Total remuneration - elected officials	\$ 127,195
Total remuneration - other employees	\$ 3,895,280
<b>Subtotal</b>	<b>\$ 4,022,475</b>
Reconciling Items*	\$ 863,358
<b>Total per Statement of Revenue and Expenditure</b>	<b>\$ 4,885,833</b>
<b>Variance*</b>	<b>0</b>

\* Note: If you cannot provide reconciling items, please provide an explanation of the variance.

**DRAFT**



**THE CORPORATION OF THE CITY OF ROSSLAND  
STATEMENT OF GUARANTEE AND INDEMNITY AGREEMENTS  
FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2025**

A Statement of Guarantee and Indemnity payments has not been prepared as the Corporation of the City of Rossland has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Prepared by:

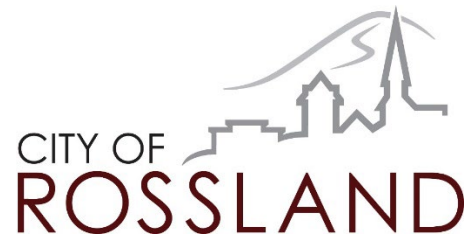
A handwritten signature in blue ink that reads "Craig McDonald".

---

Craig McDonald, CPA  
Chief Financial Officer  
June 15, 2026

Prepared under the Financial Information Regulation, Schedule 1, subsection 5 (1).

**DRAFT**



**THE CORPORATION OF THE CITY OF ROSSLAND  
STATEMENT OF SEVERANCE AGREEMENT  
FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2025**

There were no severance agreements made between the Corporation of the City of Rossland and its non-unionized employees during the year ended December 31st, 2025.

Prepared by:

A handwritten signature in blue ink that reads "Craig McDonald".

---

Craig McDonald, CPA  
Chief Financial Officer  
June 15, 2026

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

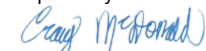
**DRAFT**

**The Corporation of the City of Rosland  
Supplementary Financial Information Statement Number Three  
Schedule of Employee Remuneration and Expenses  
For the Year Ended December 31, 2025  
Unaudited**

SUPPLIER TOTAL	TOTAL PAID	SUPPLIER TOTAL	TOTAL PAID
ANDERSON, HEATHER	61,601	METERCOR INC	30,456
APEX FOREST & WILDFIRE SERVICES LTD	35,035	MINISTER OF FINANCE (EHT)	75,046
APLIN MARTIN	34,477	MUNICIPAL INSURANCE ASSOCIATION OF BC	163,617
B.C. ASSESSMENT AUTHORITY	62,371	MUNICIPAL PENSION PLAN CORPORATION	279,243
CANOE PROCUREMENT GROUP OF CANADA	146,527	NDCU-COLLABRIA VISA-MIKE (CFO)	172,082
CENTRALSQUARE CANADA SOFTWARE INC	51,699	NDCU-COLLABRIA VISA-SCOTT (OPS)	37,677
CITY OF TRAIL	130,368	NEW WEST TRUCK CENTRES (BC) INC	386,335
CLOUDPERMIT INC	38,884	RECEIVER GENERAL FOR CANADA (RP0001)	749,507
COMMUNITY ENERGY ASSOCIATION	25,750	RECEIVER GENERAL FOR CANADA (RP0002)	114,103
COPCAN CIVIL LP	763,114	REGIONAL DISTRICT OF CENTRAL KOOTENAY	52,000
DOANE GRANT THORNTON LLP	30,329	REGIONAL DISTRICT OF KOOTENAY BOUNDARY	3,885,960
FAMILY ACTION NETWORK	81,947	RESILIENCE PLANNING LTD	29,289
FIRE LINE CONSULTING	110,411	ROGERS WIRELESS	26,107
FLOW SYSTEMS DISTRIBUTION INC	45,791	ROSSLAND HISTORICAL MUSEUM ASSOCIATION	93,197
FORTIS BC-ELECTRICITY	151,963	ROSSLAND PUBLIC LIBRARY**	159,284
FORTIS BC-NATURAL GAS	79,441	SHAW CABLESYSTEMS C.P.	35,387
FROZEN SOLUTIONS INC DBA FROZEN REFRIGER.	35,462	SIMS CONTRACTING LTD	46,725
HINTERLAND SURVEYING & GEOMATICS INC	32,047	SONEPAR CANADA INC- GESCOAN WEST	28,148
ICONIX WATERWORKS	97,639	SPEEDPRO SIGNS	30,993
IMPACT EQUIPMENT (2005) LTD.	26,465	STEWART MCDANNOLD STUART	243,008
INSURANCE CORPORATION OF BC	47,294	SUN LIFE ASSURANCE CO OF CANADA	231,424
ISL ENGINEERING AND LAND SERVICES LTD	433,085	TERUS CONSTRUCTION LTD HEAD OFFICE	175,798
KAN-WEST ROADS LTD	25,230	THAT SEVENTIES PROJECT DEVELOPMENT LTD	64,112
KODIAK CUSTOMS	47,448	TOURISM ROSSLAND SOCIETY*	30,912
KOOTENAY COLUMBIA TRAILS SOCIETY*	55,891	TRIUMPH ENTERPRISES (2018) LTD	579,210
KOOTENAY CUSTODIANS	80,614	VIMAR EQUIPMENT LTD.	27,155
KOOTENAY INDUSTRIAL SUPPLY LTD.	36,790	WEST K SAND & GRAVEL LTD.	153,037
LAFACE CONTRACTING	49,995	WEST KOOTENAY-BOUNDARY REGIONAL HOSPI	256,926
LIDSTONE & COMPANY "IN TRUST"	400,000	WORKERS' COMPENSATION BOARD	167,971
LIDSTONE & COMPANY BARRISTERS AND SOLICIT	41,657	WSP CANADA INC	65,452
LORDCO AUTO PARTS	80,574		
MAIN PLUMBING & HEATING	70,019		
MARSH CANADA LIMITED	32,938		
MEARL'S MACHINE WORKS LTD.	42,568		
(A) Total of aggregate payments exceeding \$25,000 paid in 2024			11,875,583
(B) Consolidated total paid to Suppliers who received aggregate payments of \$25,000 or less in 2024			1,252,360
(C) Consolidated total of all grants exceeding \$25,000 paid in 2024 (denoted with * in schedule above)			194,671
<b>TOTAL GOODS AND SERVICES PAYMENTS, GRANTS AND CONTRIBUTIONS</b>			<b>13,127,943</b>

Any differences between this schedule and the financial statements are related to the following. First, this schedule is prepared on a cash basis of accounting versus the accrual basis used to prepare the financial statements. Also, payments made to other taxing authorities for the collection of their taxation are included in the list of suppliers although these amounts are not a City expense, such as the RDKB, BCAA and MFA. Next, the schedule includes the full GST paid to the suppliers, while the financial statements are net of the GST rebate. Finally, non-expense related items, such as some of the investments undertaken and principal repayments on debt also appear on the supplier list. Note that the Kootenay Columbia Trails Society received a grant in aid of \$39,400 in 2025 and that the remaining \$16,491 of payment to them relates to services rendered for the municipality

Prepared by:



Craig McDonald, CPA  
Chief Financial Officer  
June 15th, 2026

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



**THE CITY OF ROSSLAND  
REQUEST FOR COUNCIL DECISION**

<b>Date:</b>	June 15, 2026	<b>File No:</b>	0110.09/2025 - RFDs
<b>Topic:</b>	Municipal Cheque Register Report for May 2026		
<b>Submitted By:</b>	Craig McDonald, Chief Financial Officer		

**RECOMMENDATIONS:**

**THAT** the May 2026 Municipal Cheque Register Report is approved.

**ALTERNATIVES:**

- 1) THAT the May 2026 Municipal Cheque Register Report approval be deferred to a future meeting.
- 2) THAT the May 2026 Municipal Cheque Register Report be referred back to Staff for additional information.

**PURPOSE:**

This monthly report is an important internal control that provides segregation of duties over the finances of the City, ensuring that there are multiple, timely layers of review on expenditures. This report provides an opportunity for Council to ask for additional information regarding expenditures of the City on a regular basis and in addition to quarterly financial reports and year end financial reporting (including independent assurance provided through a third party auditor).

**SUMMARY/BACKGROUND:**

Below is a summary of payment by cheques and EFTs processed for April 2026. A detailed schedule can be found in the schedule accompanying this report:

<b>PAYMENT TYPE</b>	<b>FROM #</b>	<b>TO #</b>	<b>AMOUNT</b>
Computer Printed	39135	39156	<b>\$25,171.07</b>
EFT PAP	03367-0001	03383-0001	<b>\$187,129.20</b>
EFT File	00427-0001	00430-0048	<b>\$272,122.25</b>
		<b>TOTAL</b>	<b>\$484,422.52</b>

**ANALYSIS:**

Monthly payments in May 2026 totaled **\$484,422.52**

Noteworthy expenditures occurring during the period include:

- \$10.8 K to Fire Line Consulting for Fire Smart funding
- \$10.7K to MNP LLP for audit fees
- \$10k to the Regional District of Central Kootenay for dumping fees for contaminated materials from Cooke Avenue
- \$10.3K to Kootenay Custodians for janitorial fees
- \$11.8K to Vimar Equipment Ltd for equipment parts
- \$22K to Aardvark Pavement Marking Services for line painting
- \$15.9K to Heather Anderson for Age Friendly Services
- \$16.3K to Canoe Procurement Group for purchases of BioDiesel and Ethanol
- \$10.7K to Cleartech for Bleach & Tote
- \$17.9K to Iconix Waterworks for Parts Inventory
- \$12.5K to Lordco Auto Parts for various automobile parts and supplies

**ADVANCEMENT OF STRATEGIC PLANNING GOALS:**

**1.0 - Optimal Governance and Organizational Processes**

- 1.3 - Be proactive on human resource issues (including staffing, training, team building, leadership, morale) and strive towards a community-driven organization with a focus on customer service and systems training.
- 1.4 - Look to implement resource sharing with other communities to help reduce operational costs and capital expenses (specialized equipment or personnel).
- 1.5 - Ensure that the City is “shovel ready” for various priority infrastructure projects.

**2.0 - Livable Growth and Development**

- 2.4 - Create strategies for development and utilization of current/future City-owned properties and/or assets.
- 2.6 - Ensure that all City taxes, fees and service charges are appropriate, and a long-term tax strategy is in place.

**4.0 - Sustainable Service Delivery**

- 4.1 - Continue to develop and implement an asset management implementation plan that considers full lifecycle and the impact of climate change in a manner to cost effectively and efficiently provide an identified level of service and investment for each asset
- 4.7 - Continue with infrastructure improvement efforts to reduce overall water and wastewater treatment costs.

**5.0 - Recreation, Art, Culture & Heritage**

- 5.2 - Seek out affordable access to regional recreational amenities.
- 5.3 - Implement the actions identified in the Recreation, Parks and Culture Master Plan.

**BUDGET & ASSET MANAGEMENT CONSIDERATIONS:**

All expenditures noted are in line with budget outlined in approved 2026-2030 Five Year Financial Plan, Bylaw No. 2861

**LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:**

Council has the authority under Section 173(2) of the *Community Charter* to make an expenditure that is included for the year in the financial plan, so long as the expenditure is not expressly prohibited under this or another Act.

**ATTACHMENTS:**

[May2026ChequeRegister](#)

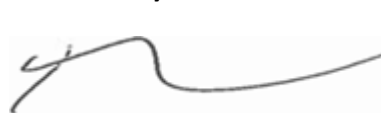
**Submitted by:**



---

Craig McDonald  
Chief Financial Officer

**Reviewed by:**



---

Bryan Teasdale  
Chief Administrative Officer/Corporate Officer

**CITY OF ROSSLAND**  
**Cheque Register-Summary-Bank**



**AP5090** **Page : 1**  
**Date :** Jun 10, 2026 **Time :** 10:59 am

**Supplier :** 07422 To ZWI10  
**Pay Date :** 01-May-2026 To 31-May-2026  
**Bank :** 1 - NELSON & DISTRICT CREDIT UNION To 99 - Cash/i

**Seq :** Cheque No. **Status :** All  
**Medium :** M=Manual C=Computer E=EFT-PA  
**Print Signature Block :** No

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
39145	26-May-2026	ALP20	ALPINE DRUG MART IDA	Issued	242	C	96.63
39146	26-May-2026	AND60	ANDERSON, ELISHA	Issued	242	C	1,000.00
39147	26-May-2026	BAR05	BAREMETAL.COM INC.	Issued	242	C	456.38
39148	26-May-2026	FED10	FEDERAL EXPRESS CANADA CORP.	Issued	242	C	14.18
39149	26-May-2026	INS10	INSURANCE CORPORATION OF BC	Issued	242	C	1,004.00
39150	26-May-2026	INT35	INTERRA SOLUTIONS INC	Issued	242	C	7,873.82
39151	26-May-2026	MIN30	MINISTER OF FINANCE (WATER-3384)	Issued	242	C	114.63
39152	26-May-2026	RED50	RED RAVEN HYDRULICS INC	Issued	242	C	3,805.76
39153	26-May-2026	SEV40	SEVEN SUMMITS COFFEE CO	Issued	242	C	914.00
39154	26-May-2026	TRA20	TRAIL ROOFING	Issued	242	C	8,566.42
39155	26-May-2026	WAT35	WATKINS, MATT	Issued	242	C	896.00
39156	26-May-2026	WES12	WESCO DISTRIBUTION CANADA LP	Issued	242	C	429.25
03367-0001	11-May-2026	REC10	RECEIVER GENERAL FOR CANADA (RP0001)	Issued	237	E	45,076.91
03367-0002	11-May-2026	REC12	RECEIVER GENERAL FOR CANADA (RP0002)	Issued	237	E	1,849.93
03368-0001	08-May-2026	FOR25	FORTISBC INC	Issued	252	E	6,357.31
03369-0001	01-May-2026	ALL30	ALLSTATE CANADA	Issued	253	E	1,276.12
03369-0002	01-May-2026	SUN10	SUN LIFE ASSURANCE CO OF CANADA	Issued	253	E	19,147.92
03370-0001	25-May-2026	SHAWB003	SHAW BUSINESS	Issued	254	E	1,808.34
03371-0001	27-May-2026	PEN10	MUNICIPAL PENSION PLAN CORPORATION	Issued	256	E	22,313.35
03372-0001	13-May-2026	PEN10	MUNICIPAL PENSION PLAN CORPORATION	Issued	257	E	23,483.58
03373-0001	12-May-2026	FOR10	FORTIS BC-ELECTRICITY	Issued	258	E	62.62
03374-0001	25-May-2026	REC10	RECEIVER GENERAL FOR CANADA (RP0001)	Issued	259	E	41,934.32
03374-0002	25-May-2026	REC12	RECEIVER GENERAL FOR CANADA (RP0002)	Issued	259	E	4,173.72
03377-0001	28-May-2026	PIT15	PITNEY BOWES LEASING	Issued	268	E	875.62
03378-0001	25-May-2026	WAS10	WASTE MANAGEMENT OF CANADA CORP.	Issued	270	E	1,147.28
03379-0001	20-May-2026	ROG10	ROGERS WIRELESS	Issued	281	E	2,020.86
03381-0001	15-May-2026	FOR12	FORTIS BC-NATURAL GAS	Issued	285	E	7,315.25
03382-0001	27-May-2026	FOR12	FORTIS BC-NATURAL GAS	Issued	286	E	72.32
03383-0001	21-May-2026	FOR10	FORTIS BC-ELECTRICITY	Issued	287	E	8,213.75

**CITY OF ROSSLAND**  
**Cheque Register-Summary-Bank**



**AP5090** **Page : 2**  
**Date :** Jun 10, 2026 **Time :** 10:59 am

**Supplier :** 07422 To ZWI10  
**Pay Date :** 01-May-2026 To 31-May-2026  
**Bank :** 1 - NELSON & DISTRICT CREDIT UNION To 99 - Cash/!

**Seq :** Cheque No. **Status :** All  
**Medium :** M=Manual C=Computer E=EFT-PA  
**Print Signature Block :** No

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
00427-0001	13-May-2026	FIR15	FIRE LINE CONSULTING	Issued	231	T	10,793.84
00427-0002	13-May-2026	HUS10	HUSKA, BRENT	Issued	231	T	50.00
00427-0003	13-May-2026	KEA10	KEATING, ZAKARI	Issued	231	T	2,229.64
00427-0004	13-May-2026	LIG15	LIGHTBOURNE, STACEY	Issued	231	T	509.25
00427-0005	13-May-2026	MNP10	MNP LLP	Issued	231	T	10,749.38
00427-0006	13-May-2026	SER10	SERVICES FLO INC	Issued	231	T	2,400.00
00427-0007	13-May-2026	SIM27	SIMM EXCAVATING AND SNOW REMOVAL LT	Issued	231	T	1,786.05
00427-0008	13-May-2026	WRI20	WRITERS BLOCK SOLUTIONS	Issued	231	T	1,211.54
00428-0001	20-May-2026	REG15	REGIONAL DISTRICT OF CENTRAL KOOTENAI	Issued	236	T	10,000.00
00429-0001	26-May-2026	ACT16	ACTIVE HVC SERVICES INC	Issued	243	T	735.00
00429-0002	26-May-2026	ADA05	ADAMSON, LEIGH	Issued	243	T	2,200.00
00429-0003	26-May-2026	AMA15	AMAZON.COM.CA	Issued	243	T	5,509.29
00429-0004	26-May-2026	BCT10	BC TRANSIT	Issued	243	T	116.22
00429-0005	26-May-2026	BEN50	BENKO, JENNA	Issued	243	T	450.00
00429-0006	26-May-2026	BLA17	BLACK PRESS GROUP LTD.	Issued	243	T	394.48
00429-0007	26-May-2026	BCI10	BRITISH COLUMBIA INSTITUE OF TECHNOLO	Issued	243	T	438.69
00429-0008	26-May-2026	BUL20	BULLSHOOTERS TRADING GROUP	Issued	243	T	2,400.00
00429-0009	26-May-2026	CAN35	CANADIAN TIRE #665	Issued	243	T	101.06
00429-0010	26-May-2026	CEN40	CENTRALSQUARE CANADA SOFTWARE INC	Issued	243	T	290.59
00429-0011	26-May-2026	CHA55	CHAMBERS, MELANIE	Issued	243	T	700.00
00429-0012	26-May-2026	COL60	COLLIERS PROJECT LEADERS INC	Issued	243	T	1,317.33
00429-0013	26-May-2026	CUP10	CUPE LOCAL 2087	Issued	243	T	6,215.67
00429-0014	26-May-2026	COM11	DB PERKS & ASSOCIATES LTD	Issued	243	T	969.08
00429-0015	26-May-2026	FLU15	FLUX CLIMBING LTD.	Issued	243	T	810.00
00429-0016	26-May-2026	GER25	GERMAIN THORNE, DOMINIQUE	Issued	243	T	848.00
00429-0017	26-May-2026	HAL10	HALL PRINTING	Issued	243	T	305.29
00429-0018	26-May-2026	HIN20	HINTERLAND SURVEYING & GEOMATICS INC	Issued	243	T	1,023.75
00429-0019	26-May-2026	HOM10	HOME HARDWARE	Issued	243	T	72.75
00429-0020	26-May-2026	INL10	INLAND ALLCARE	Issued	243	T	519.31
00429-0021	26-May-2026	KER30	KERMODE, ELLIE	Issued	243	T	800.00
00429-0022	26-May-2026	KOO40	KOOTENAY CARSHARE	Issued	243	T	15.68
00429-0023	26-May-2026	KOO28	KOOTENAY CUSTODIANS	Issued	243	T	10,395.00
00429-0024	26-May-2026	LOR10	LORDCO AUTO PARTS	Issued	243	T	870.83
00429-0025	26-May-2026	LOW40	LOWER COLUMBIA AFFORDABLE HOUSING C	Issued	243	T	176.07
00429-0026	26-May-2026	MIL10	MILLS BASICS OFFICE PRODUCTIVITY	Issued	243	T	456.90
00429-0027	26-May-2026	PIT20	PITNEYWORKS	Issued	243	T	964.19
00429-0028	26-May-2026	REV13	REVOLUTION CYCLE	Issued	243	T	59.25
00429-0029	26-May-2026	ROS21	ROSSLAND LUMBER	Issued	243	T	45.61
00429-0030	26-May-2026	SAR10	SARAH ELIZABETH FIBRE WORKS	Issued	243	T	567.00
00429-0031	26-May-2026	SLA10	SLADE, JENNA	Issued	243	T	375.00
00429-0032	26-May-2026	SPE20	SPEARMAN KRISTEN	Issued	243	T	710.41

**CITY OF ROSSLAND**  
**Cheque Register-Summary-Bank**



**AP5090**

**Page : 3**

**Date :** Jun 10, 2026

**Time :** 10:59 am

**Supplier :** 07422 To ZWI10  
**Pay Date :** 01-May-2026 To 31-May-2026  
**Bank :** 1 - NELSON & DISTRICT CREDIT UNION To 99 - Cash/!

**Seq :** Cheque No.      **Status :** All  
**Medium :** M=Manual C=Computer E=EFT-PA  
**Print Signature Block :** No

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
<b>Bank : 2      ELECTRONIC FUNDS TRANSFER ACCOUNT</b>							
00429-0034	26-May-2026	SUN10	SUN LIFE ASSURANCE CO OF CANADA	Issued	243	T	128.52
00429-0035	26-May-2026	TEA20	TEASDALE, BRYAN	Issued	243	T	600.00
00429-0036	26-May-2026	VAL40	VALLEN CANADA INC	Issued	243	T	544.24
00429-0037	26-May-2026	VIM10	VIMAR EQUIPMENT LTD.	Issued	243	T	11,750.23
00429-0038	26-May-2026	WES06	WEST K SAND & GRAVEL LTD.	Issued	243	T	2,597.29
00429-0039	26-May-2026	WIL10	WILLIAMS MACHINERY LP	Issued	243	T	7,443.59
00429-0040	26-May-2026	WSP10	WSP CANADA INC	Issued	243	T	2,887.50
00429-0041	26-May-2026	WUR10	WURTH CANADA LIMITED	Issued	243	T	475.32
00430-0001	27-May-2026	ACE10	A.C.E. COURIER SERVICES	Issued	245	T	2,061.76
00430-0002	27-May-2026	AAR10	AARDVARK PAVEMENT MARKING SERVICES	Issued	245	T	22,057.63
00430-0003	27-May-2026	ABE10	ABELL PEST CONTROL INC	Issued	245	T	250.78
00430-0004	27-May-2026	AND15	ANDERSON, HEATHER	Issued	245	T	15,865.86
00430-0005	27-May-2026	APL10	APLIN MARTIN	Issued	245	T	1,071.00
00430-0006	27-May-2026	BEL10	BELLA TIRE SERVICE CENTRE LTD	Issued	245	T	1,272.00
00430-0007	27-May-2026	BRA20	BRANDT TRACTOR LTD.	Issued	245	T	1,326.98
00430-0008	27-May-2026	BVT10	BV TOOL RENTALS LTD.	Issued	245	T	220.45
00430-0009	27-May-2026	CAN35	CANADIAN TIRE #665	Issued	245	T	988.52
00430-0010	27-May-2026	CAN94	CANOE PROCUREMENT GROUP OF CANADA	Issued	245	T	16,341.89
00430-0011	27-May-2026	CLE10	CLEARTECH	Issued	245	T	10,650.64
00430-0012	27-May-2026	COL30	COLIN TAYLOR 3TREE CONTRACTING	Issued	245	T	1,837.50
00430-0013	27-May-2026	COL60	COLLIERS PROJECT LEADERS INC	Issued	245	T	353.43
00430-0014	27-May-2026	MAG20	FRASER VALLEY BUILDING SUPPLIES INC	Issued	245	T	18.06
00430-0015	27-May-2026	HIP10	HI-PRO SPORTING GOODS LTD	Issued	245	T	2,477.53
00430-0016	27-May-2026	HOM10	HOME HARDWARE	Issued	245	T	307.25
00430-0017	27-May-2026	COR25	ICONIX WATERWORKS	Issued	245	T	17,910.35
00430-0018	27-May-2026	INL10	INLAND ALLCARE	Issued	245	T	1,193.40
00430-0019	27-May-2026	KOO15	KOOTENAY INDUSTRIAL SUPPLY LTD.	Issued	245	T	253.07
00430-0020	27-May-2026	LAF20	LAFACE CONTRACTING	Issued	245	T	4,825.59
00430-0021	27-May-2026	LIN30	LINDE CANADA INC	Issued	245	T	2,228.86
00430-0022	27-May-2026	LOR10	LORDCO AUTO PARTS	Issued	245	T	12,521.30
00430-0023	27-May-2026	MAI20	MAIN PLUMBING & HEATING	Issued	245	T	3,057.08
00430-0024	27-May-2026	MIL10	MILLS BASICS OFFICE PRODUCTIVITY	Issued	245	T	190.95
00430-0025	27-May-2026	MUN15	MUNICIPAL INSURANCE ASSOCIATION OF BC	Issued	245	T	5,825.00
00430-0026	27-May-2026	NEW30	NEW WEST TRUCK CENTRES (BC) INC	Issued	245	T	71.82
00430-0027	27-May-2026	NEW15	NEWTON, RACHEL	Issued	245	T	159.30
00430-0028	27-May-2026	NOW20	NOWAK, HOLLI	Issued	245	T	933.53
00430-0029	27-May-2026	PARAD003	PARADISE VALLEY GRAPHICS INC	Issued	245	T	448.00
00430-0030	27-May-2026	PAR10	PARSLOW LOCK & SAFE LTD.	Issued	245	T	898.59
00430-0031	27-May-2026	PAS20	PASSMORE LABORATORY LTD.	Issued	245	T	600.00
00430-0032	27-May-2026	RIT10	RITFEWAY MECHANICAL REPAIRS LTD	Issued	245	T	392.68

**CITY OF ROSSLAND**  
**Cheque Register-Summary-Bank**



**AP5090** **Page : 4**  
**Date :** Jun 10, 2026 **Time :** 10:59 am

**Supplier :** 07422 To ZWI10  
**Pay Date :** 01-May-2026 To 31-May-2026  
**Bank :** 1 - NELSON & DISTRICT CREDIT UNION To 99 - Cash/I

**Seq :** Cheque No. **Status :** All  
**Medium :** M=Manual C=Computer E=EFT-PA  
**Print Signature Block :** No

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount	
<b>Bank : 2 ELECTRONIC FUNDS TRANSFER ACCOUNT</b>								
00430-0034	27-May-2026	ROC12	ROCKY MOUNTAIN ENERGY	Issued	245	T	1,707.33	
00430-0035	27-May-2026	ROS25	ROSSLAND HISTORICAL MUSEUM ASSOCIAT	Issued	245	T	8,562.96	
00430-0036	27-May-2026	ROS21	ROSSLAND LUMBER	Issued	245	T	150.04	
00430-0037	27-May-2026	SEL30	SELKIRK SECURITY SERVICES LTD	Issued	245	T	1,688.91	
00430-0038	27-May-2026	SEV20	SEVEN SUMMITS SERVICE INC.	Issued	245	T	105.66	
00430-0039	27-May-2026	GES10	SONEPAR CANADA INC- GESCAN WEST	Issued	245	T	255.81	
00430-0040	27-May-2026	SPE10	SPEEDPRO SIGNS	Issued	245	T	96.32	
00430-0041	27-May-2026	TEA20	TEASDALE, BRYAN	Issued	245	T	1,365.65	
00430-0042	27-May-2026	TRA37	TRAIL CLEANERS & LAUNDRY LTD	Issued	245	T	783.77	
00430-0043	27-May-2026	VAL40	VALLEN CANADA INC	Issued	245	T	3,552.10	
00430-0044	27-May-2026	VIM10	VIMAR EQUIPMENT LTD.	Issued	245	T	5,073.24	
00430-0045	27-May-2026	WES06	WEST K SAND & GRAVEL LTD.	Issued	245	T	8,762.70	
00430-0046	27-May-2026	WIL10	WILLIAMS MACHINERY LP	Issued	245	T	714.01	
00430-0047	27-May-2026	WRI20	WRITERS BLOCK SOLUTIONS	Issued	245	T	1,211.54	
00430-0048	27-May-2026	WUR10	WURTH CANADA LIMITED	Issued	245	T	1,615.75	
<b>Total Computer Paid :</b>		<b>25,171.07</b>	<b>Total EFT PAP :</b>		<b>187,129.20</b>	<b>Total Paid :</b>		<b>484,422.52</b>
<b>Total Manually Paid :</b>		<b>0.00</b>	<b>Total EFT File :</b>		<b>272,122.25</b>			

127 Total No. Of Cheque(s) ...







### Building Permit Inspection Activity

Inspection Count by Checklist Type For 2026

FILE:4560-23

Inspection Checklist Type	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2026 YTD	2025 MTD	2025 YTD2	2024 YTF	2023 YTD	2022 YTD	2021 YTD	2020 YTD	2019 YTD
Basic Final	0	1	1	0	1								3	1	20	13	0	0	0	0	0
Basic Framing	0	0	0	0	0								0	0	4	9	0	0	0	0	0
Final	6	7	5	3	2								23	32	81	94	108	96	99	99	89
Final Plumbing	3	1	2	2	1								9	11	27	30	26	33	39	42	46
Footing	0	3	1	5	4								13	8	77	56	52	55	62	59	76
Foundation	0	0	0	1	1								2	1	50	31	25	37	34	33	41
Framing	5	0	4	12	9								30	33	108	126	117	106	142	138	120
Insulation	7	3	2	3	8								23	31	62	69	75	64	82	86	73
OCCUPANCY	2	3	4	1	1								11	9	35	35	33	31	27	26	30
Partial Occupancy	0	0	0	1	0								1	0	0	11	0	0	0	0	0
Partial/Provisional Occupancy	2	0	0	0	0								2	7	15	1	0	0	0	0	0
Pre Back-Fill	0	0	0	1	0								1	2	28	35	20	28	33	22	40
Rough Plumbing	8	7	2	4	8								29	13	38	58	56	52	53	69	57
Stop Work Order	0	0	0	0	0								0	0	0	0	0	0	0	0	1
Temporary Occupancy	0	0	0	0	0								0	0	0	0	32	26	25	31	24
Under Slab	0	0	1	1	0								2	1	34	21	23	36	28	22	37
Under slab V/B	1	0	3	1	1								6	1	21	28	2	27	28	21	31
Water, storm & Sewer	0	0	0	0	0								0	1	2	0	0	0	0	1	0
<b>TOTAL</b>	<b>34</b>	<b>25</b>	<b>25</b>	<b>35</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155</b>	<b>151</b>	<b>602</b>	<b>617</b>	<b>569</b>	<b>591</b>	<b>652</b>	<b>649</b>	<b>665</b>

# MONTHLY PUBLIC WORKS REPORT

**DATE: MAY 2026**

<b>WATER</b>	4 houses where water was turned off/on (invoiced owner) 1 water main repaired 2 service lines repaired 18 water meter inspections completed in house 1 commercial meters and 1 residential meters replaced by contractor Annual water main flushing completed
<b>SEWER</b>	1 sewer service inspection chamber installed
<b>ROADS &amp; SIDEWALKS &amp; STAIRS</b>	Street sweeping continued Streetlight repairs Prepped roads and alleys for dust retardant
<b>PARKS &amp; FACILITIES</b>	Maintenance on trails, parks and gardens continued Irrigation and water meters installed and operating in parks Pool maintenance for summer opening continued
<b>OTHER</b>	Emptied 41 bins firesmart/spring clean up materials from arena parking lot (May)
<b>PERSONNEL</b>	3 Summer student started work PW employees received their certifications in excavation safety, confined space and fall protection (completed every 3 years)
<b>WTP – WATER CONSUMPTION</b>	Total monthly consumption- 60,719 cubic meters High – 2,410 cubic meters on May 23 Low – 1,545 cubic meters on May 2 Daily Average – 1,959 cubic meters Star Gulch is +1 cm and Ophir is +5 cm
<b>CAPITAL &amp; SPECIAL PROJECTS</b>	<ul style="list-style-type: none"> <li>-Fleet Upgrades – Plow truck expected. Received Two fleet trucks, Two F150 Hybrids ordered for Summer delivery.</li> <li>-Raw Water reservoirs – Reservoirs full. Star Gulch Dam Safety Review (DSR) awarded to CIMA+, currently underway.</li> <li>-Retaining walls - RFP for construction of RW064 awarded to Copcan Civil LP. Scheduled to start Mid June.</li> <li>-Greenlink - Awaiting response regarding grant submission.</li> <li>-Centennial Trail Upgrades – Project completed. Minor grading works required on Letoria Road completed. Paving patch over HP gas scheduled for 2026. Deficiency items identified and remediated.</li> <li>-Redstone Lighting - Received Fortis design and estimate for underground power from Redstone to intersection. Electrical design accepted by MOTT. Planned construction 2026.</li> <li>-Museum Upgrade Project - Museum has awarded Contract Management contract to Hiltech.</li> <li>-Sanitary flow monitoring - data collection underway</li> <li>-Cook Avenue Infrastructure Improvements – Remainder of sanitary complete, driveways and asphalt patching starting in June.</li> <li>-Kirkup and PW Backup Power Feasibility study - First submission complete. CoR review and feedback provided. CIMA to progress with design phase.</li> <li>-Saint Paul Sanitary Trunk Sewer - Preliminary design complete. On hold.</li> <li>-Downtown streetlight bulb replacement - Columbia Ave scheduled for 2026.</li> <li>-I&amp;I report - City data shared with consultant to cross reference with consultant gathered data. Building priority MH replacement program.</li> <li>-Rossland Storm Water Management Plan - RFP Closing June 19th.</li> <li>-Ross Glen Park Capital Backfill Stockpile expansion - phase 1 includes tree removal and access road building to be completed early June.</li> </ul>

**ROSSLAND WATER PRODUCTION  
2016-2026**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
January	58827	58818	59751	50781	54566	45697	48188	54318	46428	49790	42033
February	56669	55216	53934	49552	47473	44484	41629	49434	46649	49188	40505
March	55102	59180	59855	55169	50737	50374	45764	52942	52484	57491	42752
April	50246	54629	58132	53616	47186	49747	42531	44563	44984	55358	38743
May	65675	63872	68278	65605	53028	68510	44346	57248	50222	70283	60719
June	72233	86305	71034	78745	57573	101828	53382	69397	59209	85650	
July	82683	111829	90820	81168	79540	110304	85260	91507	78233	92080	
August	89220	101026	100700	88771	95193	60883	97765	75895	72272	74033	
September	54860	74588	64402	68577	70791	50896	74405	46658	59439	63608	
October	46264	57899	44635	56001	43417	47125	52570	37129	46151	43270	
November	40025	50899	41617	50042	39216	43347	46685	35765	37746	39154	
December	49654	54992	44935	52928	41660	45950	52334	38445	41661	41813	
<b>TOTAL</b>	<b>721458</b>	<b>829253</b>	<b>758093</b>	<b>750955</b>	<b>680380</b>	<b>719145</b>	<b>684859</b>	<b>653301</b>	<b>635478</b>	<b>721718</b>	<b>224752</b>
% consumption decreased compared to 2009	-22%	-9%	-18%	-18%	-26%	-22%	-25%	-28%	-30%	-21%	

# of connections	1747	1758	1784	1823	1855	1863	1885	1907	1932	1949
# of meters	1709	1725	1762	1803	1840	1843	1868	1883	1913	1928

2009 Total	914992
2010 Total	860148
2011 Total	776610
2012 Total	724825
2013 Total	757093
2014 Total	717340
2015 Total	703462

**Water Min / Max for 2026**

<b>Month</b>	<b>Day</b>	<b>Min</b>	<b>Day</b>	<b>Max</b>	<b>Average</b>
Jan	9	1151	1	1601	1356
Feb	11	1323	12	1650	1447
Mar	28	1195	4	1541	1379
Apr	17	1126	30	1822	1291
May	2	1545	23	2410	1959
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					

**FILTERING CAPACITY 7000 CUBIC METERS**

Eye On Water  
 May 2026 User Update:  
 3 more users this month  
 Total Current Users: 295



The EyeOnWater allows users to connect to supported water utility accounts and track their latest water usage, detect leaks, and discover trends for of usage. EyeOnWater Users are far more likely to detect leaks early! Users can sign up at: <https://www.eyeonwater.ca/signup>. Given the importance of this issue, on an ongoing basis additional datapoints will be provided to demonstrate the scope of this issue.

	2020	2021	2022	2023	2024	2025	2026 January	2026 February	2026 March	2026 April	2026 May	2026 June	2026 July	2026 August	2026 September	2026 October	2026 November	2026 December
# of New Users	72	51	56	13	37	18	3	-1	1	1	3							
Cumulative Users	113	164	220	233	270	288	291	290	291	292	295							
Total Meters							1,899	1,889	1,913	1,931	1,932							
Meters with Reporting Errors							26	18	28	28	18							
% of Meters w/ Errors							1.4%	1.0%	1.5%	1.5%	0.9%							
# of Active Leaks							74	70	69	90	80							
% of Meters w/ Leaks							4%	4%	4%	5%	4%							

Since January 2025, the number of meters reporting errors has dropped from 9% to 1.5%

The City has made significant progress addressing the backlog of meters with reading issues (billing for these folios is based on estimates using historical data); with the backlog of meters with reporting errors being reduced from a high over 200 in 2024 to 16 in December 2025, for the first time achieving an error rate below 1%. Significant progress has been made on residential meters, with a focus now shifting to more complex commercial meters.

With many meters now over 10 years old, it is expected that the City will face increases in the number of failing meters over the next several years as they reach they end of their useful life. \$50K is currently in the draft 2026 budget to replace aged out meters. Informational interviews have been conducted with staff of Tofino and Chetwynd to garner insights from their experiences in water meter replacement. Both have universal metering programs that are of a similar age of Rossland. This, coupled with information provided via the Utilities Master Plan, will help to inform future rates to ensure a sustainable water system.



**THE CITY OF ROSSLAND  
FOR INFORMATION ONLY**

<b>Date:</b>	June 15, 2026	<b>File No:</b>	4000.09.02
<b>Topic:</b>	Bylaw Enforcement & Animal Control Monthly Report – May 2026		
<b>Submitted By:</b>	Zak Keating, Bylaw Enforcement Officer		

**BACKGROUND:**

This monthly report provides an anonymized overview of bylaw enforcement and animal control activity for May 2026. It is intended to inform Council and the public about file volume, seasonal compliance trends, enforcement outcomes, and the City's continued focus on education, voluntary compliance, public safety, and quality of life.

**SUMMARY:**

A total of 44 bylaw enforcement and animal control files were opened in May 2026. Of these, 39 files had been resolved or closed, while 5 remained under investigation or required further follow-up. The information below is presented as a summary of enforcement activity, with a focus on monthly trends, compliance outcomes, and operational priorities.

<b>May 2026 Enforcement Snapshot</b>	<b>Total</b>
Total files opened	44
Closed files	39
Under investigation / follow-up	5
Information / education contacts	18
Written warnings issued	18
Bylaw Offence Notices issued	1
Gone on arrival	2

<b>Enforcement Activity by Area</b>	<b>Files</b>	<b>Percentage</b>
Lower Rossland	17	38.6%
Central	14	31.8%
Upper Rossland	8	18.2%
Red Mountain	2	4.5%
Redstone	2	4.5%
Happy Valley	1	2.3%
Total	44	100%

<b>Enforcement Outcomes</b>	<b>Files</b>	<b>Percentage</b>
Information	18	40.9%
Warning	18	40.9%
Bylaw Offence Notice	1	2.3%
Gone on arrival	2	4.5%
Under investigation / follow-up	5	11.4%
Total	44	100%

**CONCLUSION:**

Overall, May 2026 enforcement activity was largely compliance oriented. The month showed continued parking and highway-use pressures, a clear seasonal increase in wildlife attractant concerns, and early summer indicators involving water use, noise, and property-related matters. The data supports continued public education, timely follow-up, and selective formal enforcement where voluntary compliance is not achieved.

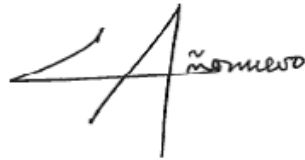
**Submitted by:**



---

Zak Keating  
Bylaw Enforcement Officer

**Reviewed by:**



---

Cynthia Ano Nuevo  
Deputy Corporate Officer