



SPECIAL MEETING OF COUNCIL
Town Hall, 305 Iles Way

MISSION STATEMENT

Council is committed to excellence in government that reflects our citizens' interests, values and goals. We will strive to deliver quality public services in a proactive and responsible manner while ensuring our objectives are clearly communicated to our citizens. We will strive to strengthen and diversify our economy by balancing public safety, industrial development, environmental responsibility and sustainability.

TUESDAY, JUNE 16, 2026
5:00 PM

A G E N D A

Page

1. CALL TO ORDER

2. APPROVAL OF AGENDA

2.1 APPROVAL OF AGENDA

RECOMMENDATION

THAT the June 16, 2026 Special Council Meeting agenda be adopted as presented.

3. DELEGATIONS AND PETITIONS

4. BYLAWS

5. NEW BUSINESS

- 4 - 63 **5.1 2025 STATEMENT OF FINANCIAL INFORMATION - FOR APPROVAL**
Report dated June 16, 2026, from the Director of Finance, re: 2025 Statement of Financial Information.
- RECOMMENDATION**
THAT Council approves the Statement of Financial Information (SOFI) for the Year Ended December 31, 2025, as presented.
[SR - 2025 Statement of Financial Information - Pdf](#)
- 64 - 135 **5.2 2025 DISTRICT OF TUMBLER RIDGE ANNUAL REPORT - FOR APPROVAL**
Report dated June 16, 2026, from the Director of Corporate Services, re: 2025 District of Tumbler Ridge Annual Report.
- RECOMMENDATION**
THAT Council approves the 2025 District of Tumbler Ridge Annual Report as presented.
[SR - 2025 District of Tumbler Ridge Annual Report - For Approval - Pdf](#)
- 136 - 147 **5.3 2026-2030 COUNCIL ONBOARDING AND ORIENTATION**
Report dated June 16, 2026, from the Director of Corporate Services, re: 2026–2030 Council Onboarding and Orientation.
- RECOMMENDATION**
THAT Council receives this report for discussion.
[SR - 2026–2030 Council Onboarding and Orientation - Pdf](#)
- 148 - 149 **5.4 KRAFT HOCKEYVILLE FRIENDLY WAGER - TOWN OF TABER JERSEY EXCHANGE**
Report dated June 16, 2026, from the Executive Assistant to the CAO, Mayor and Council, re: Kraft Hockeyville Friendly Wager - Town of Taber Jersey Exchange.
- RECOMMENDATION**
THAT Council receive this report for discussion.
[SR - Kraft Hockeyville Friendly Wager - Town of Taber Jersey Exchange - Pdf](#)
- 150 - 152 **5.5 REQUEST FOR MUNICIPAL SIGNIFICANCE DESIGNATION - RISE & VIBE FESTIVAL**
Report dated June 16, 2026, from the Director of Corporate Services, re: Request for Municipal Significance Designation - Rise & Vibe Festival.
- RECOMMENDATION**

THAT Council designates the Rise & Vibe Festival as an event of municipal significance to support the issuance of a Special Event Permit by the Liquor and Cannabis Regulation Branch (LCRB).

[SR - Request for Municipal Significance Designation - Rise & Vibe Festival - Pdf](#)

6. QUESTION AND ANSWER PERIOD

Please adhere to the following rules of order to ensure that everyone has an opportunity to ask a question and receive an answer in the 15 minutes allotted to this portion of the meeting.

- a) Questions are to be directed to the Chair. The Chair will determine who will respond to the question.
- b) Questions related to the current Council agenda only will be considered.
- c) Questions regarding personnel or legal issues will not be considered.
- d) One question per person. After everyone has had an opportunity to ask a question, then a second question will be allowed to each person.

7. RESOLUTION TO CLOSE MEETING

7.1 RESOLUTION TO CLOSE MEETING

RECOMMENDATION

THAT the June 16, 2026 Special Council Meeting be closed to the public, according to Section 90(1)(k) from the *Community Charter*, to permit discussions about:

- (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.

8. RISE AND REPORT FROM CLOSED MEETING

9. ADJOURNMENT

9.1 ADJOURNMENT

RECOMMENDATION

THAT the June 16, 2026 Special Council Meeting be adjourned.



DISTRICT OF TUMBLER RIDGE

STAFF REPORT

Date: June 16, 2026
To: Lisa Scott, Chief Administrative Officer
Re: 2025 Statement of Financial Information

RECOMMENDATION:

THAT Council approves the Statement of Financial Information (SOFI) for the Year Ended December 31, 2025, as presented.

ISSUE/PURPOSE:

Public reporting of financial information in accordance with the Financial Information Act and associated regulations.

BACKGROUND:

The Financial Information Act and associated regulations requires that the SOFI prepared by a municipality be approved by Council and by the officer assigned responsibility for financial administration.

The Statement of Financial Information must include:

- Audited financial statements.
- A schedule of debt (the District did not hold any debt in 2025).
- A schedule of guarantee and indemnity agreements.
- A schedule of remuneration and expenses paid to or on behalf of each employee and Council member.
- A schedule showing the payments to each supplier of goods or services.
- Management report.
- Approval by Director of Finance and Council.

The schedule of remuneration and expenses must:

- List by name and position the total amount of remuneration and the total amount of expenses paid to or on behalf of each elected official.
- List in alphabetical order for each employee, the name, the total amount of remuneration for each employee that exceeds \$75,000 and the total amount of expenses paid to or on behalf of that employee.
- Show the consolidated total of remuneration that was paid to employees earning \$75,000 or less.

The schedule of payments to each supplier of goods or services must:

- List in alphabetical order for each supplier, the name and the total amount paid by the municipality to the supplier where the amount exceeds \$25,000.
- Show the consolidated total paid to suppliers where the aggregate amount paid to each individual supplier was \$25,000 or less.

COMMUNICATION:

The SOFI report will be made available to the public and on the District website.

GOVERNANCE CONSIDERATIONS:

AGENDA ITEM #5.1

Legislation requires that the report be prepared and submitted annually to the Province.

ATTACHMENTS:

[SOFI 2025 - Combined](#)

Submitted by:	Justin Wetherill, Director of Finance
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DISTRICT OF TUMBLER RIDGE
STATEMENT OF FINANCIAL INFORMATION
2025



**DISTRICT OF TUMBLER RIDGE
STATEMENT OF FINANCIAL INFORMATION
2025**

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PART A

Checklist - Statement of Financial Information

2025

**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 approval is 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: District of Tumbler Ridge Contact Name: Justin Wetherill
 Fiscal Year End: December 31, 2025 Phone Number: 250-242-4242
 Date Submitted: June 17, 2026 E-mail: jwetherill@dtr.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"/>	
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (c)	Schedule of debts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	District holds no debt in 2025
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> • A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Operational Statement					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (2) 3 (3)	<ul style="list-style-type: none"> • The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Schedule of Debts					
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	District holds no debt in 2025
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"/>	District holds no debt in 2025
4 (3) 4 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	District holds no debt in 2025

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	District has no guarantees or indemnity agreements
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"> • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Schedule of Remuneration and Expenses (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"/>	
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"/>	
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"/>	
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"/>	
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"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (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"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	
Schedule of Suppliers of Goods or Services (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"/>	
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"/>	
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"/>	
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"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
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"/>	
Approval of Financial Information					
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>	
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 http://www.gov.bc.ca/cas/popt/)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	
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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



PART B

Consolidated Financial Statements

2025

Consolidated Financial Statements of

DISTRICT OF TUMBLER RIDGE

And Independent Auditor's Report thereon

Year ended December 31, 2025

DISTRICT OF TUMBLER RIDGE

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MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

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

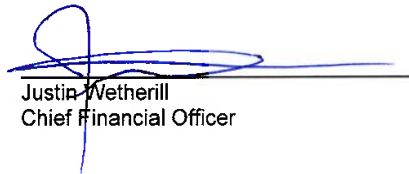
The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely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

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

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



Lisa Scott
Chief Administrative Officer



Justin Wetherill
Chief Financial Officer



KPMG LLP

177 Victoria Street, Suite 400
Prince George, BC V2L 5R8
Canada
Telephone 250 563 7151
Fax 250 563 5693

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of District of Tumbler Ridge

Opinion

We have audited the consolidated financial statements of District of Tumbler Ridge (the District), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2025 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated 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 auditor's report.

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

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

Other Matter - Comparative Information

The financial statements for the year ended December 31, 2024, were audited by another auditor who expressed an unmodified opinion on those financial statements on November 3, 2025.



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We were not engaged to audit, review or apply any procedures to the financial statements for the year ended December 31, 2024. Accordingly, we do not express an opinion or any other form of assurance on those financial statements taken as a whole.

Other Information

Management is responsible for the other information. The other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - COVID-19 Safe Restart Grant, Schedule 2 - Growing Community Fund, and Schedule 3 - Local Government Housing Initiative Grant

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditor's report thereon, included in

Schedule 1 - COVID-19 Safe Restart Grant, Schedule 2 - Growing Community Fund, and Schedule 3 - Local Government Housing Initiative Grant as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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.



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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

May 15, 2026

DISTRICT OF TUMBLER RIDGE

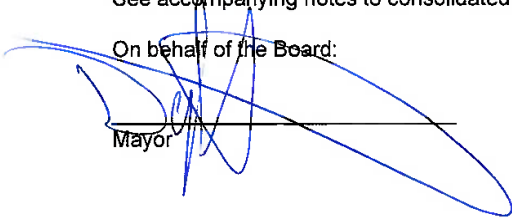
Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

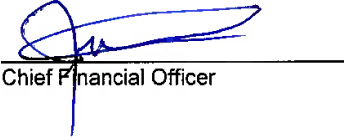
	2025	2024
Financial assets:		
Cash and cash equivalents	\$ 15,167,699	\$ 12,448,041
Accounts receivable (note 2)	1,323,452	727,349
Investments (note 3)	33,482,973	31,800,673
Investment in Tumbler Ridge Community Forest Corp. (note 4)	5,154,456	3,880,074
	<u>55,128,580</u>	<u>48,856,137</u>
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 1,887,627	\$ 1,149,724
Deferred revenue	274,339	245,336
Deposits and holdbacks	229,162	188,389
Asset retirement obligation (note 6)	1,544,803	1,455,560
	<u>3,935,931</u>	<u>3,039,009</u>
Net financial assets	51,192,649	45,817,128
Non-financial assets:		
Tangible capital assets (note 7)	55,093,984	49,693,790
Inventories	310,666	246,066
Prepaid expenses	120,153	349,813
	<u>55,524,803</u>	<u>50,289,669</u>
Commitments and contingencies (note 12)		
Accumulated surplus (note 8)	<u>\$ 106,717,452</u>	<u>\$ 96,106,797</u>

See accompanying notes to consolidated financial statements.

On behalf of the Board:



 Mayor



 Chief Financial Officer

DISTRICT OF TUMBLER RIDGE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget (note 11)	2025 Actual	2024 Actual
Revenue (note 14):			
Net taxation revenue (note 9)	\$ 17,829,930	\$ 17,337,714	\$ 10,772,427
Grant-in-lieu	136,660	137,789	128,234
Government transfers (note 10)	7,705,210	3,748,686	3,234,386
Interest income	1,297,833	1,780,423	1,793,520
Licenses, fines, and rentals	-	185,176	145,317
Sale of services	1,309,772	1,339,920	1,519,778
Water and sewer	867,660	1,163,611	1,080,261
Gain (loss) on sale of capital assets	-	360,019	(176,619)
Equity in Tumbler Ridge Community Forest	-	1,274,382	1,455,145
Total revenue	29,147,065	27,327,720	19,952,449
Expenses(note 14):			
General government	4,848,405	3,760,885	3,445,816
Protective services	1,515,839	1,263,552	1,146,409
Transportation services	2,881,959	3,668,163	3,859,318
Parks and recreation	4,852,366	5,202,683	5,070,404
Environmental health services	876,102	829,568	766,624
Economic development services	2,962,435	756,009	590,045
Water services	681,432	787,876	994,517
Sewer services	380,155	448,329	449,705
Total expenses	18,998,693	16,717,065	16,322,838
Annual surplus	10,148,372	10,610,655	3,629,611
Accumulated surplus, beginning of year	96,106,797	96,106,797	92,477,186
Accumulated surplus, end of the year	\$ 106,255,169	\$ 106,717,452	\$ 96,106,797

See accompanying notes to consolidated financial statements.

DISTRICT OF TUMBLER RIDGE

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

	Budget (note 11)	Total 2025	Total 2024
Annual surplus	\$ 10,148,372	\$ 10,610,655	\$ 3,629,611
Acquisition of tangible capital assets	(14,168,315)	(9,013,104)	(1,522,096)
Amortization of tangible capital assets	-	3,185,543	3,340,554
Proceeds on disposal of tangible capital assets	-	787,386	38,340
(Gain) loss on disposal of assets	-	(360,019)	176,619
Write down of tangible capital assets	-	-	10,000
	(14,168,315)	(5,400,194)	2,043,417
Use of inventories	-	246,066	156,790
Acquisition of inventories	-	(310,666)	(246,066)
Use of prepaid expenses	-	349,813	322,174
Acquisition of prepaid expenses	-	(120,153)	(349,813)
	-	165,060	(116,915)
Change in net financial assets	(4,019,943)	5,375,521	5,556,113
Net financial assets, beginning of year	45,817,128	45,817,128	40,261,015
Net financial assets, end of year	\$ 41,797,185	\$ 51,192,649	\$ 45,817,128

See accompanying notes to consolidated financial statements.

DISTRICT OF TUMBLER RIDGE

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 10,610,655	\$ 3,629,611
Items not involving cash:		
Accretion	89,243	39,095
Amortization of tangible capital	3,185,543	3,340,554
(Gain) loss on sale of tangible capital assets	(360,019)	176,619
Equity in earnings of Tumbler Ridge Community Forest Corp.	(1,274,382)	(1,455,145)
Write down of tangible capital assets	-	10,000
	12,251,040	5,740,734
Changes in non-cash operating working capital:		
Accounts receivable	(596,103)	14,281
Municipal Finance Authority deposit	-	34,068
Accounts payable and accrued liabilities	737,903	(112,798)
Deferred revenue	29,003	93,097
Deposits and holdbacks	40,773	4,200
Inventories	(64,600)	(89,276)
Prepaid expenses	229,660	(27,639)
	12,627,676	5,656,667
Financing:		
Repayment of long-term debt	-	(197,767)
Investing:		
Purchase of guaranteed investment certificates	(1,682,300)	(2,849,087)
Purchase of tangible capital assets	(9,013,104)	(1,522,096)
Proceeds on disposal of tangible capital assets	787,386	38,340
	(9,908,018)	(4,332,843)
Increase in cash and cash equivalents	2,719,658	1,126,057
Cash and cash equivalents, beginning of year	12,448,041	11,321,984
Cash and cash equivalents, end of year	\$ 15,167,699	\$ 12,448,041

See accompanying notes to consolidated financial statements.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements

Year ended December 31, 2025, with comparative information for 2024

Nature of operations:

District of Tumbler Ridge (the "District") was incorporated on April 9, 1981, as a District Municipality under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, sanitary sewer, and fiscal services.

1. Significant accounting policies:

These consolidated financial statements are prepared in accordance with Canadian public sector accounting standards. The District's significant accounting policies are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

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

(ii) Accounting for Region and School Board transactions:

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

(iii) Trust funds:

Trust funds and their operations administered by the District are not included in these consolidated financial statements.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iv) Investment in government business entities:

The District records its investments in government business enterprises ("GBEs") on a modified equity basis. Under the modified equity basis, the GBEs accounting policies are not adjusted to conform with those of the District and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual earnings or loss of the GBEs in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends or other cash distributions are recorded as a reduction to the investment asset account.

The District's investment in government business enterprises consist of:

Tumbler Ridge Community Forest Corp. - 100% interest

(b) Basis of accounting:

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

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently recorded at cost or amortized cost, unless the District has elected to carry the instruments at fair value. The District has not elected to carry any such financial instruments at fair value.

Unrealized changes in fair value would be recognized on the consolidated statement of remeasurement gains and losses. They are recorded in the consolidated statement of operations when they are realized. There are no unrealized changes in fair value as at December 31, 2025 and December 31, 2024. As a result, the District does not have a consolidated statement of remeasurement gains and losses.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(c) Financial instruments (continued):

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost or amortized cost are included in the cost.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the consolidated statement of operations.

(d) Cash and cash equivalents:

Cash and cash equivalents consist of cash on hand less outstanding cheques and deposits with a maturity of less than three months at the time of purchase. When outstanding cheques are in excess of cash on hand, the excess is reported in bank indebtedness.

(e) Investments:

Investments include guaranteed investment certificates with a term to maturity of 90 days or more at acquisition and are stated at amortized cost.

(f) Tangible capital assets:

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

Asset	Rate
Buildings	7 - 75 years
Engineered infrastructure	5 - 100 years
Equipment	3 - 20 years
Furniture and fixtures	3 - 30 years
IT Infrastructure	3 - 30 years
Land improvements	10 - 75 years
Vehicles	3 - 20 years

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(f) Tangible capital assets (continued):

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

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

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

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

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 that have not been purchased are not recognized as assets in these consolidated financial statements.

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

The District does not capitalize interest cost associated with the acquisition or construction of tangible capital assets.

(g) Inventories:

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

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(h) Revenue recognition:

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

The District is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

Revenue from the sales of services, licenses, and rentals, and water and sewer are recorded as revenue when the performance obligations are met.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue.

(i) Government transfers:

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

(j) Investment income:

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

(k) Budget reporting:

The budget figures stated in the statement of operations and accumulated surplus represents the Five Year Financial Plan Bylaw adopted by Council. These figures do not reflect subsequent amendments made by Council to reflect changes in the budget throughout the year as required by law.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(l) Asset retirement obligation:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the amortization policies outlined in note 1(f).

(m) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the year. Items subject to such estimates and assumptions include the carrying values of tangible capital assets, inventory, accrued liabilities, asset retirement obligation and collectibility of accounts receivable.

(n) Future accounting pronouncements:

These standards and amendments were not effective for the year ended December 31, 2025, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

- (i) Concepts Underlying Financial Performance. The revised conceptual framework will replace the existing conceptual framework, which consists of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives. The conceptual framework is to be adopted prospectively. This revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(n) Future accounting pronouncements (continued):

- (ii) PS 1202, Financial Statement Presentation, will replace the current section PS 1201. The District is currently assessing the impact of this standard on the future consolidated financial statements. Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information. This standard is effective for fiscal years beginning on or after April 1, 2026.
- (iii) PS 3251, Employee Benefits, will replace the current sections PS 3250 and PS 3255. The proposed section is currently undergoing discussions where further changes are expected as a result of the re-exposure comments. Effective date is currently not determined.

2. Accounts receivable:

	2025	2024
Goods and services tax	\$ 386,812	\$ 101,443
Grants receivable	382,584	141,989
Taxation - Current	247,519	126,488
Taxation - arrears/delinquent	174,790	186,841
Trade	131,747	170,588
	\$ 1,323,452	\$ 727,349

3. Investments:

Investments consist of Guaranteed Investment Certificates with Canadian financial institutions. These investments are recorded at amortized cost. Interest rates range from 3.60% to 5.55% with maturity dates extending to July 25, 2030. The fair value of investments approximates their carrying value.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

4. Investment in Tumbler Ridge Community Forest Corp.:

	2025	2024
Investment in shares of the Corporation	\$ 200,000	\$ 200,000
Accumulated surplus	4,954,456	3,680,074
	\$ 5,154,456	\$ 3,880,074

	2025	2024
--	------	------

Financial Position:

Assets:

Current	\$ 6,898,942	\$ 5,469,090
Long-term	141,926	189,548
Total Assets	7,040,868	5,658,638

Liabilities:

Current	737,618	496,828
Long-term	1,148,794	1,281,736

Equity:

Share capital	200,000	200,000
Retained earnings	4,954,456	3,680,074
Total liabilities and equity	7,040,868	5,658,638

Operations:

Revenue	2,534,558	3,432,838
Expenses	1,260,176	1,953,485
Dividends Paid	-	24,208
Net earnings	\$ 1,274,382	\$ 1,455,145

The net earnings represent the change in equity in the District's total investment in Tumbler Ridge Community Forest Corp.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

5. Accounts payable and accrued liabilities:

	2025	2024
Trade	\$ 1,180,066	\$ 634,825
Payroll wages and benefits	362,094	234,731
Other	278,158	113,205
Government remittances	67,309	166,963
	\$ 1,887,627	\$ 1,149,724

6. Asset retirement obligation:

The District owns and operates several buildings, as well as water and sewer infrastructure that are known to have hazardous material, which represents a health hazard upon demolition or removal of the assets and there is a legal obligation to remove it.

	2025	2024
Asset retirement obligation, beginning of year	\$ 1,455,560	\$ 1,416,465
Accretion	89,243	39,095
Asset retirement obligation, end of year	\$ 1,544,803	\$ 1,455,560

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

7. Tangible capital assets:

2025	Construction in progress	Land	Land improvements	Buildings	Equipment	Vehicles	IT infrastructure	Furniture and fixtures	Engineered infrastructure	Water infrastructure	Sanitary sewer infrastructure	Total
Cost												
Balance, beginning of year	\$ 1,065,639	\$ 7,241,464	\$ 4,888,643	\$ 40,105,823	\$ 6,081,785	\$ 6,504,376	\$ 703,554	\$ 1,114,503	\$ 26,477,071	\$ 12,976,749	\$ 8,204,278	\$ 115,363,885
Additions	6,124,910	-	-	165,113	702,268	-	42,332	-	1,951,219	27,262	-	9,013,104
Disposals	-	(62,900)	(702,581)	-	-	-	-	-	(73,417)	(15,214)	-	(854,112)
Transfers	(942,286)	-	-	67,146	-	-	-	-	799,102	76,038	-	-
Balance, end of year	6,248,263	7,178,564	4,186,062	40,338,082	6,784,053	6,504,376	745,886	1,114,503	29,153,975	13,064,835	8,204,278	123,522,877
Accumulated amortization												
Balance, beginning of year	-	-	3,196,760	28,188,412	4,375,694	3,484,913	668,727	747,903	13,983,055	6,194,840	4,829,791	65,670,095
Amortization expense	-	-	145,264	992,453	399,260	383,051	20,437	77,010	777,057	232,530	158,481	3,185,543
Disposals	-	-	(410,084)	-	-	-	-	-	(15,140)	(1,521)	-	(426,745)
Balance, end of year	-	-	2,931,940	29,180,865	4,774,954	3,867,964	689,164	824,913	14,744,972	6,425,849	4,988,272	68,428,893
	\$ 6,248,263	\$ 7,178,564	\$ 1,254,122	\$ 11,157,217	\$ 2,009,099	\$ 2,636,412	\$ 56,722	\$ 289,590	\$ 14,409,003	\$ 6,638,986	\$ 3,216,006	\$ 55,093,984

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

7. Tangible capital assets (continued):

2024	Construction in progress	Land	Land improvements	Buildings	Equipment	Vehicles	IT infrastructure	Furniture and fixtures	Engineered infrastructure	Water infrastructure	Sanitary sewer infrastructure	Total
Cost												
Balance, beginning of year	\$ 808,744	\$ 7,389,241	\$ 4,803,089	\$ 40,030,614	\$ 5,856,636	\$ 6,570,598	\$ 739,958	\$ 1,055,539	\$ 26,477,071	\$ 13,104,963	\$ 8,221,743	\$ 115,058,196
Additions	1,045,310	-	-	-	262,818	102,118	-	111,850	-	-	-	1,522,096
Disposals	-	(109,623)	-	(259,105)	(37,669)	(538,899)	(36,404)	(52,886)	-	(154,356)	(17,465)	(1,206,407)
Transfers	(788,415)	(38,154)	95,554	334,314	-	370,559	-	-	-	26,142	-	-
Write down	-	-	(10,000)	-	-	-	-	-	-	-	-	(10,000)
Balance, end of year	1,065,639	7,241,464	4,888,643	40,105,823	6,081,785	6,504,376	703,554	1,114,503	26,477,071	12,976,749	8,204,278	115,363,885
Accumulated amortization												
Balance, beginning of year	-	-	2,978,339	27,406,684	4,022,687	3,572,124	684,614	740,268	13,116,950	6,116,703	4,682,620	63,320,989
Amortization expense	-	-	218,421	1,015,401	389,785	383,052	20,517	60,522	866,105	228,270	158,481	3,340,554
Disposals	-	-	-	(233,673)	(36,778)	(470,263)	(36,404)	(52,887)	-	(150,133)	(11,310)	(991,448)
Balance, end of year	-	-	3,196,760	28,188,412	4,375,694	3,484,913	668,727	747,903	13,983,055	6,194,840	4,829,791	65,670,095
Net book value, end of year	\$ 1,065,639	\$ 7,241,464	\$ 1,691,883	\$ 11,917,411	\$ 1,706,091	\$ 3,019,463	\$ 34,827	\$ 366,600	\$ 12,494,016	\$ 6,781,909	\$ 3,374,487	\$ 49,693,790

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

8. Accumulated surplus:

	2025	2024
Invested in tangible capital assets	\$ 53,577,285	\$ 48,264,709
Operating	24,702,451	22,251,160
	78,279,736	70,515,869
Cemetery maintenance	6,087	5,327
Council equipment	10,775	10,386
Covid-19 safe restart funds	3,183	3,068
Drainage	1,185,831	1,142,972
Equipment replacement	3,916,247	3,974,831
Gas tax	961,517	757,238
General	943,437	909,338
Growing communities fund	1,303,739	1,661,690
Housing initiatives	105,101	168,465
Local government climate action program	186,008	179,285
Land sales	601,369	579,634
Municipal buildings	160,365	154,569
Parking	39,631	38,199
Peace river agreement	1,900,453	2,887,263
RFFE airport	1,119,606	902,000
RFFE asphalt	2,997,782	5,221,590
Sewer	1,447,201	1,389,892
Stabilization	10,284,675	4,507,665
Water	1,264,709	1,097,516
	28,437,716	25,590,928
	\$ 106,717,452	\$ 96,106,797

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

9. Net taxation revenue:

As disclosed in note 12(e), the District is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2025	2024
General purposes	\$ 17,412,292	\$ 10,802,732
Collection for other governments	3,071,165	2,625,003
	<u>20,483,457</u>	<u>13,427,735</u>
Ministry of Education, Province of British Columbia	1,732,531	1,541,875
Peace River Regional Hospital District	575,209	451,510
Peace River Regional District	487,172	382,031
British Columbia Assessment Authority	83,626	58,536
Municipal Finance Authority of British Columbia	203	158
Royal Canadian Mounted Police	267,002	221,198
	<u>3,145,743</u>	<u>2,655,308</u>
	<u>\$ 17,337,714</u>	<u>\$ 10,772,427</u>

10. Government transfers:

The District recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2025	2024
Provincial grants:		
Conditional	\$ 3,042,370	\$ 2,609,471
Unconditional	412,000	450,348
Federal grants:		
Conditional	249,772	172,647
Unconditional	-	1,920
Other government agencies:		
Conditional	44,544	-
	<u>\$ 3,748,686</u>	<u>\$ 3,234,386</u>

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

11. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2025-2029 Financial Plan Bylaw No. 749, adopted by Council on May 5, 2025.

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

	Budget amounts
Operating budget	
Revenue	\$ 29,147,065
Expenses	18,998,693
Operating surplus	10,148,372
Add:	
Internal revenue - fleet	431,124
Transfers from surplus	2,309,025
Transfers from reserves	11,031,966
Less:	
Transfers to reserve	(9,752,172)
Capital Expenditures	(14,168,315)
	\$ -

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

12. Commitments and contingencies:

- (a) The District is responsible, as a member of the Peace River Regional District, for its proportional share of any operating deficits or capital debt related to functions in which it participates. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- (b) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute toward the deficit. Management does not consider external payment under this contingency to be likely and therefore no amounts have been accrued.
- (c) The District is a defendant in various lawsuits. In the opinion of management, the overall estimation of loss is not determinable. These claims have not been provided for in the consolidated financial statements. Settlement, if any, made with respect to these actions would be expected to be expensed in the period in which realization is known.
- (d) The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 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 District paid \$458,391 (2024 - \$426,213) for employer contributions to the plan in fiscal 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 the individual employers participating in the plan.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

12. Commitments and contingencies (continued):

- (e) The District is obligated to collect and remit property taxes levied on Tumbler Ridge taxpayers in respect of the following bodies:

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

- (f) The District of Tumbler Ridge has a large natural resources based property taxation base. As such, the natural resource markets can affect the taxation base substantially and can impact the District's ongoing operations in economic downturns. The District has established a stabilization reserve that could provide short term assistance in the event of such circumstances.
- (g) The District may be contingently liable if a large natural resources based property tax assessment is appealed through the British Columbia Assessment Authority. This could result in the District having retroactive taxes receivable from other governments and retroactive taxes payable to the taxpayer. The potential amount, and likelihood of the liability is unknown as of the date of these financial statements.

13. Trust funds:

The District administers the Alaska Challenge Snowmobile Safari '92 account funds on behalf of the Ridge Riders Snowmobile Club. The fund was created by excess revenue generated by the Alaska Challenge ride in 1992, organized by the Ridge Riders Snowmobile Club and the District. The fund is to be used to pay for groomer repairs and maintenance. The fund balance has not been incorporated into the consolidated financial statements of the District.

The District holds in trust the Cemetery Perpetual Care Fund as required by the Cremation, Interment and Funeral Services Act. The fund balance or liability has not been incorporated into the consolidated financial statements of the District.

	2025	2024
Alaska Challenge account	\$ 2,207	\$ 2,206
Cemetery Perpetual Care account	4,096	4,094
	\$ 6,303	\$ 6,300

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

14. Segmented information:

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

a) General Government:

The general government services department provides the functions of corporate administration, finance and legislative services and any other functions categorized as nondepartmental in the District.

b) Protective Services:

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

c) Transportation Services:

Transportation services include the operation and maintenance of municipal infrastructure and related services, including public works facility and yard, airport terminal, cemetery services, and the maintenance and upkeep of roads and streets through snow removal, street sweeping, curb and sidewalk maintenance, and culvert and storm sewer systems, supported by the associated municipal fleet.

d) Parks and Recreation:

Parks and recreation is responsible for the construction and maintenance of the District's parks, playgrounds and green spaces. It provides funding for the operation of the arena, pool and curling complex.

e) Environmental Health Services:

Environmental health services is responsible for the operations of the transfer station, including the collection of waste and the disposal of waste in partnership with the Peace River Regional District.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

14. Segmented information (continued):

f) Economic Development Services:

Economic development services is responsible for the economic development activities to attract and grow business within the District, along with tourism and marketing initiatives.

g) Water Services:

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

h) Sanitary Sewer Services:

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

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

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

14. Segmented information (continued):

	2025								
	General government	Protective services	Transportation services	Parks and recreation	Environmental health services	Economic development services	Water services	Sanitary sewer infrastructure	Total
Revenue									
Net taxation revenue	\$ 17,337,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,337,714
Grant-in-lieu	137,789	-	-	-	-	-	-	-	137,789
Government transfers	2,805,610	228,992	500,000	97,024	-	117,060	-	-	3,748,686
Interest income	1,780,423	-	-	-	-	-	-	-	1,780,423
Licenses, fines and rentals	185,176	-	-	-	-	-	-	-	185,176
Sale of services	1,086	9,829	91,221	895,114	333,573	9,097	-	-	1,339,920
Water and sewer	-	-	-	-	-	-	800,864	362,747	1,163,611
Gain (loss) on sale of capital assets	360,019	-	-	-	-	-	-	-	360,019
Equity in Tumbler Ridge Community Forest	1,274,382	-	-	-	-	-	-	-	1,274,382
Total revenue	23,882,199	238,821	591,221	992,138	333,573	126,157	800,864	362,747	27,327,720
Expenses									
Accretion	4,958	3,287	5,107	72,361	-	-	3,530	-	89,243
Amortization	122,623	154,743	1,204,057	1,059,278	124,985	117,912	240,340	161,605	3,185,543
Garbage	-	-	-	-	235,733	-	-	-	235,733
Insurance	20,720	17,237	98,216	146,145	2,203	-	23,310	23,934	331,765
Interest	17,579	-	-	-	-	-	-	-	17,579
Legislature	148,141	-	-	-	-	-	-	-	148,141
Operating	1,749,958	343,148	832,951	891,945	-	333,177	166,238	54,568	4,371,985
Professional fees	192,862	-	395	-	-	23,890	-	-	217,147
Salaries, wages and benefits	1,504,044	745,137	1,527,437	3,032,954	466,647	281,030	354,458	208,222	8,119,929
Total expenses	3,760,885	1,263,552	3,668,163	5,202,683	829,568	756,009	787,876	448,329	16,717,065
Annual surplus (deficit)	\$ 20,121,314	\$ (1,024,731)	\$ (3,076,942)	\$ (4,210,545)	\$ (495,995)	\$ (629,852)	\$ 12,988	\$ (85,582)	\$ 10,610,655

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

14. Segmented information (continued):

	2024								
	General government	Protective services	Transportation services	Parks and recreation	Environmental health services	Economic development services	Water services	Sanitary sewer infrastructure	Total
Revenue									
Net taxation revenue	\$ 10,772,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,772,427
Grant-in-lieu	128,234	-	-	-	-	-	-	-	128,234
Government transfers	3,234,386	-	-	-	-	-	-	-	3,234,386
Interest income	1,793,520	-	-	-	-	-	-	-	1,793,520
Licenses, fines and rentals	145,317	-	-	-	-	-	-	-	145,317
Sale of services	710,079	7,029	4,884	796,319	1,467	-	-	-	1,519,778
Water and sewer	-	-	-	-	-	-	746,179	334,082	1,080,261
Gain (loss) on sale of capital assets	(176,619)	-	-	-	-	-	-	-	(176,619)
Equity in Tumbler Ridge Community Forest	1,455,145	-	-	-	-	-	-	-	1,455,145
Total revenue	18,062,489	7,029	4,884	796,319	1,467	-	746,179	334,082	19,952,449
Expenses									
Accretion	2,172	1,440	2,237	31,699	-	-	1,547	-	39,095
Amortization	121,144	193,063	1,276,019	1,118,098	118,130	116,417	236,079	161,604	3,340,554
Garbage	-	-	-	-	258,924	-	-	-	258,924
Insurance	25,515	17,567	97,351	134,301	1,977	-	23,254	23,919	323,884
Interest	46,689	-	-	-	-	-	-	-	46,689
Legislature	129,853	-	-	-	-	-	-	-	129,853
Operating	1,574,938	331,612	1,127,442	1,002,810	-	204,173	412,212	67,463	4,720,650
Professional fees	98,648	-	323	-	-	31,198	-	-	130,169
Salaries, wages and benefits	1,446,857	602,727	1,355,946	2,783,496	387,593	238,257	321,425	196,719	7,333,020
Total expenses	3,445,816	1,146,409	3,859,318	5,070,404	766,624	590,045	994,517	449,705	16,322,838
Annual surplus (deficit)	\$ 14,616,673	\$ (1,139,380)	\$ (3,854,434)	\$ (4,274,085)	\$ (765,157)	\$ (590,045)	\$ (248,338)	\$ (115,623)	\$ 3,629,611

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

15. Financial risks and concentration of risk:

The District as part of its operations carries a number of financial instruments. It is management's opinion that the District is not exposed to significant market, currency or credit risk unless otherwise noted.

(a) Liquidity risk:

Liquidity risk is the risk that the District will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The District manages its liquidity risk by monitoring its operating requirements. The District prepares budgets to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2024.

(b) Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows for a financial instrument will fluctuate because of changes in the market interest rates. There has been no change to the risk exposures from 2024.

16. Comparative information:

Certain comparative information have been reclassified from those previously presented to conform to the presentation of the 2025 financial statements.

DISTRICT OF TUMBLER RIDGE

Schedule 1 - COVID-19 Safe Restart Grant

Year ended December 31, 2025, with comparative information for 2024
(Unaudited)

In November 2020, the District was the recipient of a \$827,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of BC.

	2025	2024
Balance, beginning of year	\$ 3,068	\$ 2,912
Add:		
Interest	115	156
Balance, end of year	\$ 3,183	\$ 3,068

DISTRICT OF TUMBLER RIDGE

Schedule 2 - Growing Communities Fund

December 31, 2025, with comparative information for 2024
(Unaudited)

The Province of British Columbia distributed conditional Growing Communities Fund (GCF) grants to communities at the end of March 2023 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 District received \$1,530,000 of GCF funding in March 2023.

	2025	2024
Balance, beginning of year	\$ 1,661,690	\$ 1,577,337
Interest	54,576	84,353
	1,716,266	1,661,690
Less amounts utilized:		
Downtown core sidewalk project	412,527	-
	412,527	-
Balance, end of year	\$ 1,303,739	\$ 1,661,690

DISTRICT OF TUMBLER RIDGE

Schedule 3 - Local Government Housing Initiatives Grant

December 31, 2025, with comparative information for 2024
(Unaudited)

In January 2024, the Province of British Columbia paid to the District a grant of \$159,913 to support the District's implementation of legislative changes to support housing initiatives.

	2025	2024
Balance, beginning of year	\$ 168,465	\$ -
Grant received	-	159,913
Interest	5,035	8,552
	173,500	168,465
Less amount utilized:		
Residential development plan and zoning bylaw projects	68,399	-
	68,399	-
Balance, end of year	\$ 105,101	\$ 168,465



**DISTRICT OF TUMBLER RIDGE
SCHEDULE OF DEBTS
2025**

Information on all Long Term Debt is included in the Audited Financial Statements - in 2025 there was no Long Term Debt held by the District.

SOFI C.1



**DISTRICT OF TUMBLER RIDGE
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS
2025**

The District of Tumbler Ridge has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

SOFI C.2



2025
DISTRICT OF TUMBLER RIDGE
SCHEDULE OF REMUNERATION AND EXPENSES - ELECTED OFFICIALS
FOR THE YEAR ENDING DECEMBER 31, 2025

ELECTED OFFICAL NAME		STIPEND	EXPENSES	TOTAL
Christopher Norbury	Councilor	15,248.64	\$ 13,810.41	\$ 29,059.05
Darryl Krakowka	Mayor	32,955.44	\$ 29,340.67	\$ 62,296.11
Keith Bertrand	Councilor	10,106.18	\$ 321.22	\$ 10,427.40
Roxanne Gulick	Councilor	14,800.08	\$ 13,160.91	\$ 27,960.99
Jahron Hofman	Councilor	14,832.39	\$ 642.05	\$ 15,474.44
Ken Klikach	Councilor	1,460.70	\$ -	\$ 1,460.70
Nicole Noksana	Councilor	14,713.14	\$ 19,931.82	\$ 34,644.96
Launa Dusseault	Councilor	14,800.08	\$ 19,800.89	\$ 34,600.97
Total		\$ 118,916.65	\$ 97,007.97	\$ 215,924.62

There were no contracts between the District of Tumbler Ridge and members of Council to be reported under Section 107 of the Community Charter during fiscal year 2025.

SOFI C.3



2025
DISTRICT OF TUMBLER RIDGE
SCHEDULE OF REMUNERATION AND EXPENSES - EMPLOYEES
FOR THE YEAR ENDING DECEMBER 31, 2025

EMPLOYEE NAME	POSITION	REMUNERATION	EXPENSES	TOTAL
AMEDRO, M.	Labourer Grounds	\$ 82,954.54	\$ -	\$ 82,954.54
ARMITAGE, P.	Operator, Recycle & Refuse	\$ 79,527.14	\$ -	\$ 79,527.14
BENTO, D.	Director of Community Services	\$ 155,071.33	\$ 68.93	\$ 155,140.26
BLUNDEN, D.	Operator, Recycle & Refuse	\$ 80,809.10	\$ -	\$ 80,809.10
BOLICK, C.	Facility Maintenance 3	\$ 84,383.65	\$ 123.90	\$ 84,507.55
BRADLEY, J.	Public Works Operation Manager	\$ 167,782.98	\$ 2,228.06	\$ 170,011.04
CAETANO DE OLIVEIRA ALVES, A.	Director of Corporate Services	\$ 151,615.41	\$ 5,960.44	\$ 157,575.85
COOPER, A.	Heavy Equipment Operator 1	\$ 97,958.32	\$ 269.67	\$ 98,227.99
COOPER, J.	Light Equipment Operator	\$ 84,970.60	\$ -	\$ 84,970.60
CURRY, D.	Fire Chief	\$ 185,361.09	\$ 9,048.24	\$ 194,409.33
CURRY, K.	Executive Assistant	\$ 91,401.91	\$ 13,212.24	\$ 104,614.15
DELL, T.	Accounting Coordinator	\$ 81,303.99	\$ -	\$ 81,303.99
GIES, C.	Utility Operator 2	\$ 100,630.84	\$ 187.95	\$ 100,818.79
GREEN, J.	Facility Maintenance 3	\$ 80,469.68	\$ 610.04	\$ 81,079.72
GREENE, S.	Heavy Equipment Operator 1	\$ 90,958.16	\$ 614.29	\$ 91,572.45
GUSKE, A.	Utility Operator 2	\$ 107,729.31	\$ 6,589.16	\$ 114,318.47
HEAD, E.	Parks Maintenance Coordinator	\$ 84,748.67	\$ 422.41	\$ 85,171.08
IRVING, Z.	PW Operations Manager	\$ 82,063.65	\$ -	\$ 82,063.65
KELLY, J.	Facility Maintenance 2	\$ 79,038.12	\$ 668.65	\$ 79,706.77
KELLY, S.	Custodial	\$ 76,668.54	\$ -	\$ 76,668.54
LAWSON, C.	Custodial	\$ 75,300.73	\$ -	\$ 75,300.73
LINK, B.	Heavy Equipment Operator 2	\$ 107,471.32	\$ 486.29	\$ 107,957.61
MACEACHERN, K.	Team Lead, Maintenance	\$ 128,921.08	\$ 314.29	\$ 129,235.37
MACKAY, A.	Finance Clerk	\$ 82,925.70	\$ 816.61	\$ 83,742.31
MACKENZIE, L.	Director of Human Resources	\$ 136,104.14	\$ 3,453.72	\$ 139,557.86
MARSH, S.	Grounds Labourer	\$ 77,748.24	\$ -	\$ 77,748.24
MARTIN, C.	Deputy Corporate Officer	\$ 112,402.95	\$ 2,089.97	\$ 114,492.92
MCKAY, J.	Facilities Manager	\$ 153,906.54	\$ -	\$ 153,906.54
OLSEN, J.	Director of Economic Development	\$ 146,547.64	\$ 20,199.85	\$ 166,747.49
O'RIELLY, S.	Team Lead, Roads	\$ 111,427.51	\$ -	\$ 111,427.51
PERRY, N.	Automotive Technician	\$ 109,008.45	\$ 100.19	\$ 109,108.64
PITTMAN, M.	Recreation Manager	\$ 125,640.55	\$ 1,410.47	\$ 127,051.02
ROBERTS, L.	Coordinator of Fitness and Wellness 2	\$ 78,950.94	\$ 790.73	\$ 79,741.67
ROBINSON, B.	Fire Smart Coordinator	\$ 127,401.04	\$ 2,391.34	\$ 129,792.38
SCOTT, L.	Chief Administrative Officer	\$ 230,178.45	\$ 17,393.86	\$ 247,572.31
SHEA, J.	Custodial	\$ 82,364.19	\$ -	\$ 82,364.19
SHEA, S.	Team Lead, Utilities	\$ 135,655.61	\$ 450.45	\$ 136,106.06
STELFOX, K.	OH&S Manager	\$ 109,233.32	\$ 2,546.25	\$ 111,779.57
THIBODEAU, M.	Protective Services Specialist	\$ 159,761.98	\$ 6,936.74	\$ 166,698.72
TOBIN, T.	Facility Maintenance 2	\$ 76,661.15	\$ 174.99	\$ 76,836.14
TRUDEAU, R.	Programmer	\$ 77,350.32	\$ 461.89	\$ 77,812.21
TURNER, B.	Light Equipment Operator	\$ 95,442.77	\$ 314.29	\$ 95,757.06
WAGNER, M.	Facility Maintenance 3	\$ 83,298.97	\$ 129.15	\$ 83,428.12
WEHNER, N.	Chief Financial Officer	\$ 162,263.27	\$ 2,743.21	\$ 165,006.48
Subtotal (Remuneration 75K & over)		\$ 4,831,413.89	\$ 103,208.27	\$ 4,934,622.16
Remuneration less than \$75K		\$ 1,765,145.28	\$ 31,930.44	\$ 1,797,075.72
Total Employee Remuneration		\$ 6,596,559.17	\$ 135,138.71	\$ 6,731,697.88

SOFI C.4



**2025
DISTRICT OF TUMBLER RIDGE
SCHEDULE OF REMUNERATION AND EXPENSES - EMPLOYEES
FOR THE YEAR ENDING DECEMBER 31, 2025**

Reconciliation of FIR Schedules with Operational Statement

Per FIR Schedules

Remuneration - Elected Officials	\$ 118,916.65
Remuneration - Employees	<u>\$ 6,596,559.17</u>
TOTAL (Council & Employee Remuneration)	<u>\$ 6,715,475.82</u>

Per Consolidated Audited Financial Statements (Schedule 20 - Segmented Information)

Salaries, Wages and Employee Benefits	<u><u>\$ 8,119,929.00</u></u>
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Reasons for the Difference:

1. Operational Statements includes expenses for benefits applicable to employees pursuant to employment agreements including medical, dental, insurance and similar plans.
2. Operational Statements are prepared on accrual accounting basis whereby the statements are prepared based on actual payments made during the year.
3. The Employer portion of the Employment Insurance and Canada Pension Plan is included in Schedule of Suppliers of Goods and Services within the payment to Receiver General. The Employer portion of source remittances for 2025 was **\$368,034.24**

SOFI C.5



2025

There were no severance agreements to exempt employees in 2025.

SOFI C.6



**DISTRICT OF TUMBLER RIDGE
SCHEDULE OF PAYMENTS MADE FOR THE
PROVISION OF GOODS OR SERVICES
FOR THE YEAR ENDING DECEMBER 31, 2025**

Listing of suppliers who received aggregate payments exceeding \$25,000.

Name	Amount
675773 BRITISH COLUMBIA LTD.	\$ 29,301.23
AF INVESTMENTS LTD.	\$ 34,125.00
AMAIIS TECHNOLOGIES INC.	\$ 30,679.69
AUTOMATED AQUATICS CANADA LTD.	\$ 95,750.03
BC ASSESSMENT AUTHORITY	\$ 83,732.16
BC HYDRO	\$ 471,827.25
BEAIRSTO & ASSOCIATES	\$ 416,318.09
BROCOR CONSTRUCTION LTD	\$ 1,237,503.06
DAWSON CO-OPERATIVE UNION	\$ 174,798.26
DUZ CHO CONSTRUCTION LP	\$ 927,447.37
E.S.WILLIAMS & ASSOCIATES LTD.	\$ 176,504.80
EMCO CORPORATION	\$ 145,195.87
EUNA SOLUTIONS INC.	\$ 37,584.79
FIT CONSULTING	\$ 39,480.01
GAS MASTER SERVICES	\$ 93,545.57
GFL ENVIRONMENTAL INC	\$ 84,310.36
GLENN MCQUARRIE ENTERPRISES	\$ 54,665.48
GUILLEVIN INTERNATIONAL CO.	\$ 60,687.78
HUB FIRE ENGINES & EQUIPMENT LTD.	\$ 242,635.00
ICBC	\$ 73,322.00
KENDRICK EQUIPMENT LTD.	\$ 330,371.79

SOFI C.7



**DISTRICT OF TUMBLER RIDGE
SCHEDULE OF PAYMENTS MADE FOR THE
PROVISION OF GOODS OR SERVICES
FOR THE YEAR ENDING DECEMBER 31, 2025**

Listing of suppliers who received aggregate payments exceeding \$25,000.

Name	Amount
KIELLY CONTRACTING	\$ 33,727.29
LEAH SADEGIAN	\$ 36,320.67
LOHAVEN CONSULTING	\$ 69,588.75
MAMMOTH FORESTRY LTD	\$ 39,606.00
MANULIFE FINANCIAL	\$ 470,739.97
MINISTER OF FINANCE	\$ 91,158.72
MUNICIPAL INSURANCE ASSOCIATION OF B.C.	\$ 32,322.95
MUNICIPAL PENSION FUND (Employer Contributions)	\$ 458,391.00
NORTHERN LEGENDARY CONSTRUCTION LTD	\$ 90,000.00
NORTHERN METALIC SALES LIMITED	\$ 99,780.38
OAKCREEK GOLF & TURF LP	\$ 177,572.01
PACIFIC NORTHERN GAS (N.E.) LTD.	\$ 177,835.84
PARALLEL PROJECTS INC	\$ 4,778,452.39
PAT'S AUTO BUMPER TO BUMPER	\$ 26,888.10
PEACE RIVER REGIONAL DISTRICT	\$ 151,699.70
POLAR ENGINEERING	\$ 40,832.58
RECEIVER GENERAL FOR CANADA	\$ 368,034.24
ROLLINS MACHINERY LIMITED	\$ 93,081.48
SELKIRK PLANNING & DESIGN	\$ 112,162.61
SOUTHERN BUTLER PRICE	\$ 25,180.41
TELUS	\$ 34,350.28

SOFI C.8



**DISTRICT OF TUMBLER RIDGE
SCHEDULE OF PAYMENTS MADE FOR THE
PROVISION OF GOODS OR SERVICES
FOR THE YEAR ENDING DECEMBER 31, 2025**

Listing of suppliers who received aggregate payments exceeding \$25,000.

Name	Amount
TELUS COMMUNICATIONS INC.	\$ 69,296.64
TELUS MOBILITY (BC)	\$ 41,916.88
TOTAL POWER	\$ 71,086.31
TR DAYS SOCIETY	\$ 68,696.43
TRYON ENGINEERING INC.	\$ 27,111.00
TUMBLER RIDGE FOREVER YOUNG SOCIETY	\$ 31,966.04
TUMBLER RIDGE FRESHMART BC LTD 1056026	\$ 28,380.89
TUMBLER RIDGE GLOBAL GEOPARK SOCIETY	\$ 138,830.64
TUMBLER RIDGE LIBRARY ASSOCIATION	\$ 449,480.00
TUMBLER RIDGE MUSEUM FOUNDATION	\$ 166,066.34
TUMBLER RIDGE YOUTH SERVICES	\$ 45,187.25
URBAN SYSTEMS	\$ 147,216.68
VIMAR EQUIPMENT LTD.	\$ 43,282.98
VISA AIR CANADA	\$ 26,358.72
VISA COURSE REGISTRATION FEES	\$ 41,097.21
VISA MISC VENDORS	\$ 120,550.28
VISA TRAVEL ACCOMMODATION EXPENSES	\$ 68,509.05
WORKERS COMPENSATION BOARD OF BC	\$ 144,664.62
WR MEADOWS OF WESTERN CANADA	\$ 47,713.96
YOUNG ANDERSON	\$ 52,410.93
Total paid to suppliers who received aggregate payments of \$25,000 or less:	\$ 1,285,725.54
TOTAL PAYMENTS	\$ 15,363,059.35

SOFI C.9



**DISTRICT OF TUMBLER RIDGE
SCHEDULE OF PAYMENTS MADE FOR THE
PROVISION OF GOODS OR SERVICES
FOR THE YEAR ENDING DECEMBER 31, 2025**

Reconciliation of FIR Schedules with Operational Statements:

Per FIR Schedules

Remuneration - Elected Officials	\$ 118,916.65
Remuneration - Employees	\$ 6,596,559.17
Total Payments to Suppliers of Goods and Services	<u>\$ 15,363,059.35</u>
	<u>\$ 22,078,535.17</u>

Per Consolidated Audited Financial Statements (Operational expenses)	<u>\$ 16,717,065.00</u>
---	--------------------------------

Reasons for the Difference between Schedules and Consolidated Statement of Operations:

1. Amounts are accrued at year-end for goods and services received in December, but are paid for in the new year.
2. Operational Statements are prepared on accrual accounting basis whereby the statements are prepared based on actual payments made.
3. The Schedule includes Capital project invoices whereas the Operational Statement in the audited Financial Statements does not.

SOFI C.10



**DISTRICT OF TUMBLER RIDGE
SCHEDULE OF PAYMENTS MADE FOR PROVISION
PROVISION OF GOODS OR SERVICES - GRANTS OR CONTRIBUTIONS
2025**

Grant in Aid	
Tumbler Ridge Library Association	425,900
Tumbler Ridge Outdoor Recreation Association	8,104
Grizzly Valley ATV Club	3,500
Ridge Riders Snowmobile Club	7,500
Tumbler Ridge Mountain Bike Association	1,500
TOTAL GRANT IN AID	\$ 446,504

FEE FOR SERVICE	
Tumbler Ridge Youth Services	45,187
Tumbler Ridge Global Geopark Society	138,831
Tumbler Ridge Museum Foundation	166,066
Tumbler Ridge Forever Young Society	31,966
TOTAL FEE FOR SERVICE	\$ 382,050

SOFI C.11



Statement of Financial Information (SOFI)

District of Tumbler Ridge
Fiscal Year Ended December 31, 2025

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.

Justin Wetherill
Director of Finance
June 16, 2026

Darryl Krakowka
Mayor
June 16, 2026

SOFI C.12



DISTRICT OF TUMBLER RIDGE

STAFF REPORT

Date: June 16, 2026
To: Lisa Scott, Chief Administrative Officer
Re: 2025 District of Tumbler Ridge Annual Report - For Approval

RECOMMENDATION:

THAT Council approves the 2025 District of Tumbler Ridge Annual Report as presented.

ISSUE/PURPOSE:

The purpose of this report is to present the 2025 Annual Report to Council for approval.

BACKGROUND:

Section 98 of the *Community Charter*[SBC 2003] requires that a municipal council prepare an annual report before June 30 each year and make it available for public inspection. Section 99 requires that Council hold an annual meeting to consider the report and receive submissions and questions from the public. The annual meeting must occur at least 14 days after the report is made available for public inspection.

The 2025 Annual Report covers the fiscal year ended December 31, 2025, and has been prepared in accordance with the requirements of Section 98(2) of the *Community Charter*.

Report Contents

The 2025 Annual Report includes the following components as required by Section 98(2) of the *Community Charter*:

Legislative Requirement	Section 98(2)	Included
Audited annual financial statements for the previous year	(a)	Yes
Permissive tax exemptions and the amount of property tax that would have been imposed if not exempt	(b)	Yes
Report on municipal services and operations for the previous year	(c)	Yes
Progress report on the previous year in relation to established objectives and measures	(d)	Yes
Declarations of disqualification under Section 111	(e)	Yes (Nil)
Statement of municipal objectives and measures for the current and next year	(f)	Yes
Any other information Council considers advisable	(g)	Yes

Financial Statements

The consolidated financial statements for the year ended December 31, 2025, were audited by KPMG LLP and received an unqualified (clean) opinion dated May 15, 2026. The financial statements have been prepared in accordance with Canadian public sector accounting standards as established by the Public Sector Accounting Board (PSAB).

LEGAL CONSIDERATIONS:

AGENDA ITEM #5.2

The 2025 Annual Report has been prepared in compliance with the following legislative requirements:

- Section 98(1) of the *Community Charter* — Report prepared and made available for public inspection before June 30.
- Section 98(2)(a) through (g) of the *Community Charter* — All required content has been included.
- Section 99 of the *Community Charter* — Public notice given, 14-day inspection period observed, and annual meeting scheduled.
- Section 94 of the *Community Charter*, as implemented through *Public Notice Bylaw No. 730, 2023* — Notice published in the prescribed manner.
- Section 167(4) of the *Community Charter* — Audited financial statements included.

COMMUNICATION:

Public notice was published on May 28, 2025, in accordance with Section 94 of the *Community Charter* and *Public Notice Bylaw No. 730, 2023*. The notice informed residents that the 2025 Annual Report is available for inspection and invited written comments.

The following access has been provided:

Method of Access	Details
Printed copies	Available at Town Hall during regular business hours
Municipal website	Full report available for download, with a dedicated page containing report highlights
Written comments	Welcomed until June 11, 2025 at 4:30 p.m. for inclusion in the Council meeting agenda
In-person attendance	Public invited to attend the annual meeting in person
Virtual attendance	Meeting available for viewing on the Tumbler Ridge Council Meetings channel on YouTube

The annual meeting is scheduled to take place more than 14 days after the report was made available for public inspection, satisfying the requirement under Section 99(2) of the *Community Charter*.

Comments from the Public

No written submissions were received prior to the publication of this report. Council may still consider questions and comments from members of the public attending the meeting.

GOVERNANCE CONSIDERATIONS:

The annual report serves as Council's primary accountability mechanism to the public. It demonstrates how public funds were managed during the fiscal year, reports on progress toward established objectives, and sets out the objectives and measures that will guide municipal performance in the current and following year.

ATTACHMENTS:

[2025 District of Tumbler Ridge Annual Report - For Approval](#)

Submitted by:	Adriana Alves, Director of Corporate Services
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DISTRICT OF TUMBLER RIDGE BRITISH COLUMBIA

ANNUAL REPORT 2025

FOR THE YEAR ENDING DECEMBER 31, 2025



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MESSAGE FROM THE MAYOR

On behalf of Council, I am proud to present the District of Tumbler Ridge's 2025 Annual Municipal Report. This report reflects the continued progress of our community and highlights the work accomplished over the past year as we build a strong and sustainable future together.

Throughout 2025, Council remained focused on the priorities that matter most to our residents. By working collaboratively with First Nations, local businesses, industry partners, and community organizations, we continued to strengthen relationships that support economic opportunity and long-term growth for Tumbler Ridge.

This past year also saw continued efforts to advance key planning initiatives and policies that guide responsible development while preserving the character and values that make our community unique. Council and staff remain committed to thoughtful decision-making that supports both current residents and future generations.

What makes Tumbler Ridge truly special is the strength of our community. The dedication of our residents, volunteers, staff, and local organizations continues to make a meaningful difference in shaping our community.

Thank you for your continued support and engagement. I encourage you to explore this report to learn more about the accomplishments and initiatives that have helped move our community forward this year. Together, we will continue building a vibrant and resilient future for Tumbler Ridge.

Darryl Krakowka
Mayor, District of Tumbler Ridge

Mayor and Council

The District of Tumbler Ridge is governed by an elected Mayor and six Councillors serving four-year terms. Council provides direction and establishes the policies and budget that guide the community's growth, development, and operations. Council meets regularly, and members of the public are welcome to attend open meetings or provide written feedback by mail or email to cao@dtr.ca

For those unable to attend in person, meetings are available to watch online at: www.districtoftumbleridge.ca/p/council-meeting

In the fall of 2022, Tumbler Ridge residents participated in the municipal election to elect Council for the 2022–2026 term.

In January 2025, Councillor Ken Klikach (November 2022 – January 2025) resigned from Council, creating a vacancy. The District of Tumbler Ridge subsequently held a by-election, and in April 2025, residents elected Keith Bertrand to serve as Councillor for the remainder of the current Council term.



Darryl Krakowka
Mayor



Chris Norbury
Councillor



Roxanne Gulick
Councillor



Nicole Noksana
Councillor



Ken Klikach
Councillor
November 2022 -
January 2025



Ron Hofman
Councillor



Luana Dusseault
Councillor



Keith Bertrand
Councillor
April 2025 - December 2025

DECLARATION OF DISQUALIFICATIONS

In accordance with Part 4, Division 7, Section 111 of the Community Charter, the District of Tumbler Ridge must include in its Annual Municipal Report any Declarations of Disqualification made against individual council member in the previous year.

There are no Declaration of Disqualifications to report in 2025 for the Council of the District of Tumbler Ridge.

COUNCIL LIAISONS & COMMITTEE APPOINTMENTS 2025



COMMITTEE OR BOARD	COUNCIL LIAISON OR REPRESENTATIVE
ATV BC Committee	Mayor Krakowka & Councillor Noksana
Leadership Table	Mayor Krakowka & Councillor Gulick
Northeast Regional Advisory Committee	Councillor Dusseault & Councillor Noksana
South Peace Health Services Society	Councillor Norbury
Strategic Planning Committee	All Members of Council
Tumbler Ridge Chamber of Commerce	Councillor Hofman & Councillor Gulick
Tumbler Ridge Community Forest	Mayor Krakowka
Tumbler Ridge Health Needs Task Force	Councillor Norbury & Councillor Noksana
Tumbler Ridge Museum Foundation	Councillor Gulick & Councillor Hofman
Tumbler Ridge Outdoor Recreation Association	Councillor Noksana & Councillor Hofman
Tumbler Ridge Public Library Board	Councillor Gulick & Councillor Dusseault
Tumbler Ridge UNESCO Global Geopark	Councillor Dusseault & Councillor Hofman
Tumbler Ridge Youth Services Society	Councillor Gulick & Councillor Dusseault
UNBC Regional Advisory Committee	Mayor Krakowka & Councillor Noksana

PEACE RIVER REGIONAL DISTRICT (PRRD) APPOINTMENTS

PRRD Director: Mayor Krakowka Alternate: Councillor Dusseault

OUR COMMUNITY

Tumbler Ridge was built in the late 1970s and early 1980s to support the Northeast Coal Project — a \$3 billion development involving the export of 100 million tonnes of metallurgical coal to Japan over a 15-year period (1982–1997).

The community is located approximately 1,200 km northeast of Vancouver, near the BC–Alberta border, in a magnificent forested valley surrounded by rolling hills and mountain landscapes. Tumbler Ridge is home to an estimated population of 2,663 residents according to the 2025 BC Stats report.

Today, Tumbler Ridge continues to build on its strong resource sector foundation while embracing new opportunities that support a vibrant and resilient community. Our internationally recognized UNESCO Global Geopark designation, growing renewable energy presence, expanding outdoor recreation opportunities, and strong community partnerships continue to help shape a unique and evolving future for residents, businesses, and visitors alike.



OUR TOWN



District Operations

The District's team of 111 employees and additional seasonal staff deliver quality services to ensure our Town is safe, vibrant and sustainable.

Vision

Tumbler Ridge – working together to create a proud, vibrant, diverse, and sustainable community, where life is as spectacular as the setting.



Mission

Council is committed to excellence in government that reflects our citizens' interests, values and goals. We will strive to deliver quality public services in a proactive and responsible manner while ensuring our objectives are closely communicated to our citizens. We will strive to strengthen and diversify our economy by balancing public safety, industrial development, environmental responsibility and sustainability.

Message from the Chief Administrative Officer

The year 2025 was one of both challenge and progress. Our community faced a significant setback, seeing one of the largest structure fires in the history of the District, which affected many residents. Navigating through this situation required coordination, compassion, and problem-solving across many levels of our organization and with our regional partners. I am proud of the way our staff and community came together to support those impacted and to continue working toward long-term housing solutions.

The District continued to advance many departmental initiatives that prioritize capital infrastructure renewal, operational efficiencies, and policy updates aligned with current legislative requirements and strategic priorities. Efforts remained focused on strengthening partnerships, supporting local businesses, and exploring new opportunities that promote sustainable growth and economic diversification. Together, these initiatives help position the community for long-term prosperity and reaffirm the District's commitment to fostering a vibrant and resilient place to live, work, and invest.

None of this work would be possible without the commitment of our staff, the leadership of Council, and the engagement of our residents and community partners. Their dedication continues to shape a resilient and forward-looking community.

I look forward to continuing the momentum from 2025 as we work together to foster a strong and thriving future for our community.

Lisa Scott
Chief Administrative Officer
District of Tumbler Ridge



2025 PROGRESS REPORT CAPITAL / SPECIAL PROJECTS

Progress Report - District of Tumbler Ridge Annual Report

Legislative Framework:

In accordance with Section 98(2)(d) of the Community Charter, the District of Tumbler Ridge is required to present an annual progress report regarding the previous year in relation to the objectives and measures established for that year. This section fulfils that requirement by reporting on the District's performance across its Capital and Special Projects portfolios for the 2025 fiscal year.

The District's core objectives for 2025 focused on four strategic priorities: infrastructure renewal and road rehabilitation, operational efficiency and fleet modernization, community safety and emergency preparedness, and long-term economic and community development. Progress is measured by the percentage of project completion for each identified initiative.

How to Read This Report

Projects are organized into two categories:

- 2025 Projects: Initiatives that were approved and initiated during the 2025 budget cycle.
- Previous Year Carry-Overs: Projects approved in prior years that remained active through 2025. Some of these carry-over projects have been ongoing for multiple years.

All data in this report is current as of December 31, 2025. A status of "Ongoing" is used to describe continuous or recurring initiatives that do not have a fixed completion date.

Special Projects Overview

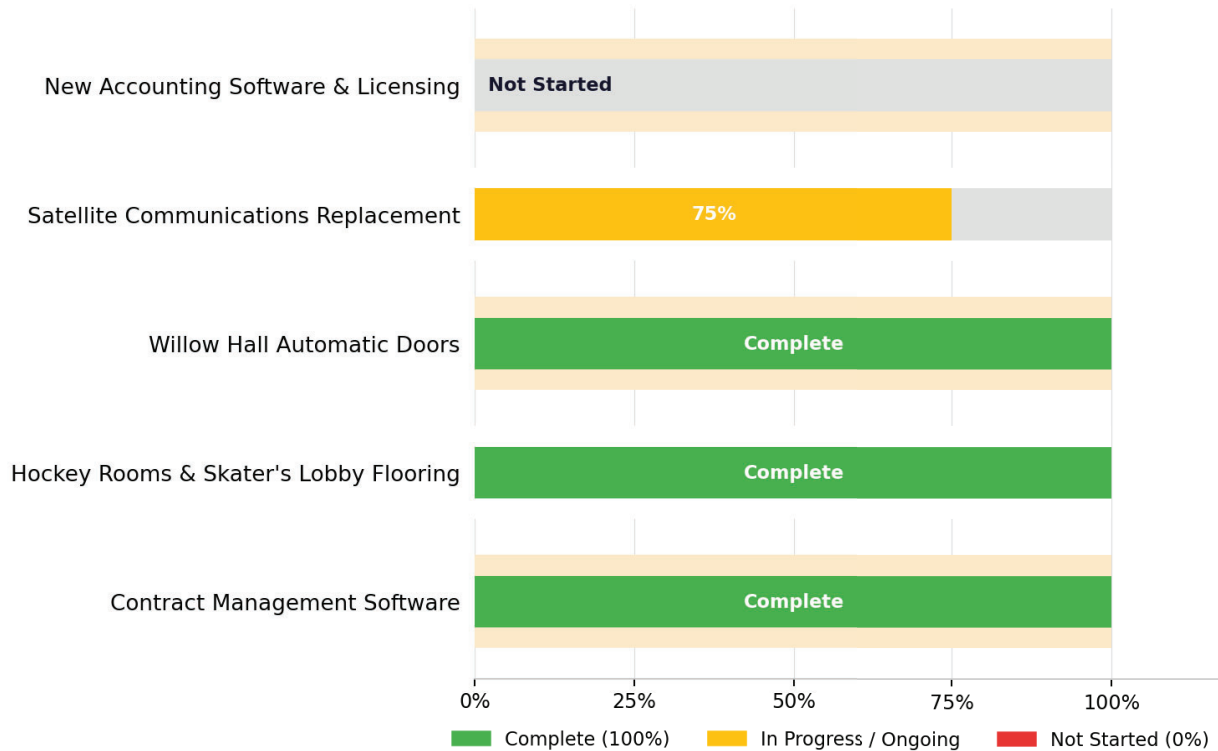
Special Projects encompass strategic planning, policy development, technology implementations, and targeted community initiatives. In 2025, the District managed a total of 22 Special Projects, comprising 5 new initiatives and 17 carry-overs from previous years.

2025 Special Projects

The District successfully completed three of the five new Special Projects initiated this year. **The Hockey Rooms & Skater's Lobby Flooring** and the **Willow Hall Automatic Doors** projects were fully finalized, representing tangible improvements to our community recreation facilities. Additionally, the **Contract Management Software** implementation was completed, supporting the District's administrative efficiency.

Work on the **Satellite Communications Replacement** progressed to 75% completion and is expected to be finalized shortly. The **New Accounting Software & Licensing** project has been approved but has not yet commenced, with implementation planned for the coming year.

Chart 1 – 2025 Special Projects: Completion Status As of December 31, 2025



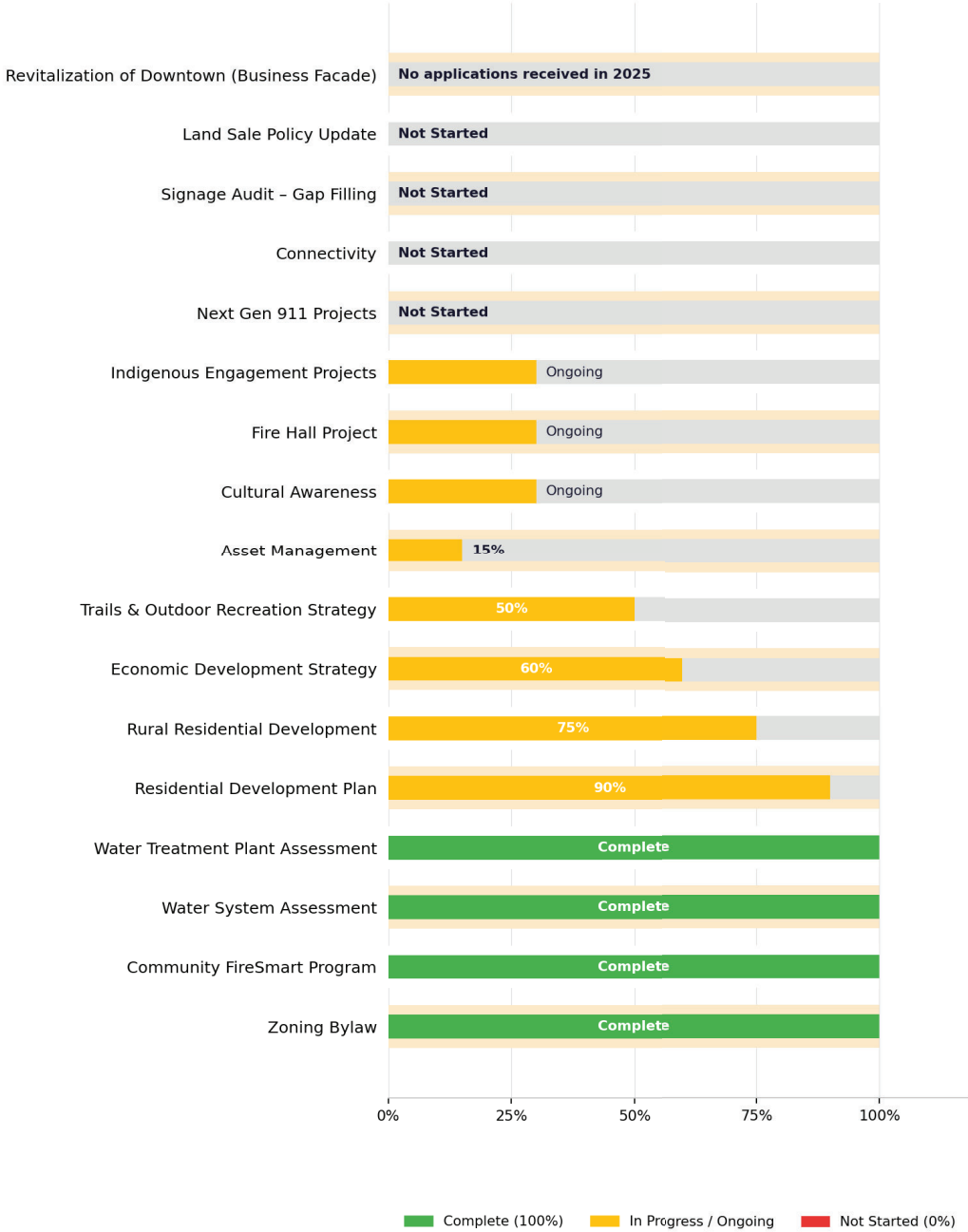
Previous Year Carry-Over Special Projects

Significant milestones were achieved within our carry-over portfolio. The multi-year **Zoning Bylaw** update was completed in 2025, providing a modernized regulatory framework for the community. The **Water System Assessment** and **Water Treatment Plant Assessment** were also fully completed, delivering critical data for future infrastructure planning. The annual **Community FireSmart Program** concluded its 2025 activities successfully.

Considerable progress was made on long-term planning initiatives. The **Residential Development Plan** reached 90% completion, pending final Council approval. The **Rural Residential Development** project advanced to 75%, and the **Economic Development Strategy** progressed to 60%. The **Trails & Outdoor Recreation Strategy** reached 50% completion.

Several ongoing initiatives, including **Cultural Awareness**, the **Fire Hall Project**, and **Indigenous Engagement Projects**, continued to progress throughout the year. A few carry-over projects, including the **Next Gen 911 Project, Connectivity**, and the **Signage Audit – Gap Filling** initiative, did not advance in 2025 and will be reviewed as part of the 2026 planning cycle. No applications were received in 2025 under the **Revitalization of Downtown (Business Facade) program**.

Chart 2 — Previous Year Carry-Over Special Projects: Completion Status As of December 31, 2025



Capital Projects Overview

Capital Projects represent major investments in the District's physical infrastructure, heavy equipment, and recreational assets. In 2025, the District managed a portfolio of 33 Capital Projects, consisting of 22 new projects and 11 previous year carry-overs.

2025 Capital Projects

The District made significant progress on its 2025 capital and operational initiatives, with 13 of the 22 new projects (59%) fully completed within the calendar year. Key accomplishments included the acquisition and deployment of a new **Trackless Municipal Sidewalk Machine**, a Street Sweeper Conveyor, and new **Golf Carts**. Several important infrastructure and facility upgrades were also completed, including the **Town Hall Emergency Generator**, **Recycle Building Boiler Replacement**, **Solid Waste Dumpster Replacements**, and the **Community Centre Main Boilers Installation**. **Conceptual Drawings for the Golf Cart Storage project** were also completed, advancing planning for future facility improvements.

Roads & Paving represented our most extensive area of active work. The **paving of Spruce Avenue (Peace River Entrance)** and the **Southgate Parking Lot** were fully completed. We achieved 90% completion on three major paving projects: the **Community Centre Parking Lot**, **Sukunka Avenue/Place**, and **Wolverine Avenue/Place**. The **Valleyview Crescent and Valleyview Place paving** projects reached 30% completion and will continue into 2026.

The **Public Works Emergency Generator** reached 60% completion, and the **Fire Training Grounds** project commenced with 25% of the work completed. The **Replace Solid Waste Collection Truck** project was approved, and the vehicle is scheduled for delivery in 2026.



Chart 3 – 2025 Capital Projects: Completion Status As of December 31, 2025



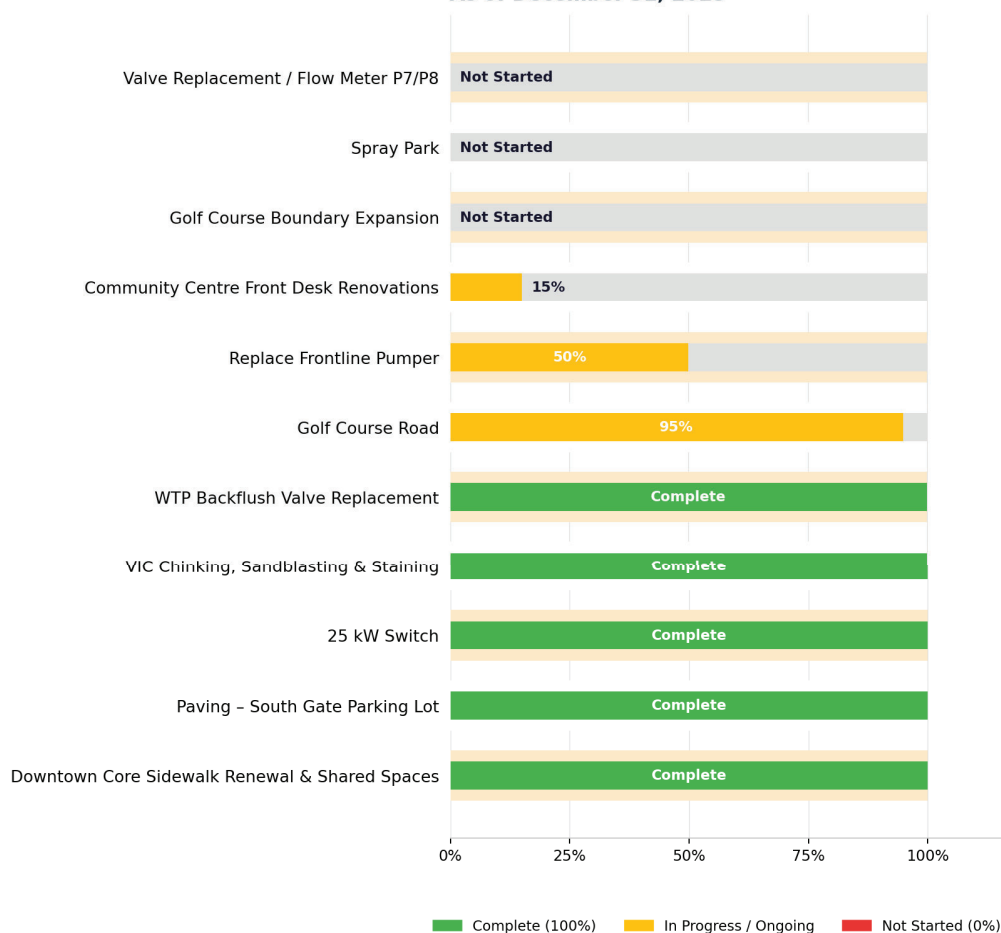
Previous Year Carry-Over Capital Projects

The District closed out five major carry-over projects in 2025. Most notably, the **Downtown Core Sidewalk Renewal & Shared Spaces** project was fully completed, marking the conclusion of a significant multi-year community revitalization initiative. We also finalized the **25 kW Switch, VIC Chinking, Sandblasting & Staining, Southgate Parking Lot Paving,** and the **WTP Backflush Valve Replacement.**

The **Golf Course Road** project reached 95% completion, with final finishing work anticipated in early 2026. The **Replace Frontline Pumper Fire Truck** project is at 50% completion; the vehicle has been ordered and is currently awaiting delivery. The **Community Centre Front Desk Renovations** reached 15% completion following the presentation of conceptual drawings to Council.

Three carry-over projects (**the Spray Park, Golf Course Boundary Expansion, and Valve Replacement / Flow Meter P7/P8**) did not advance in 2025.

Chart 4 — Previous Year Carry-Over Capital Projects: Completion Status As of December 31, 2025



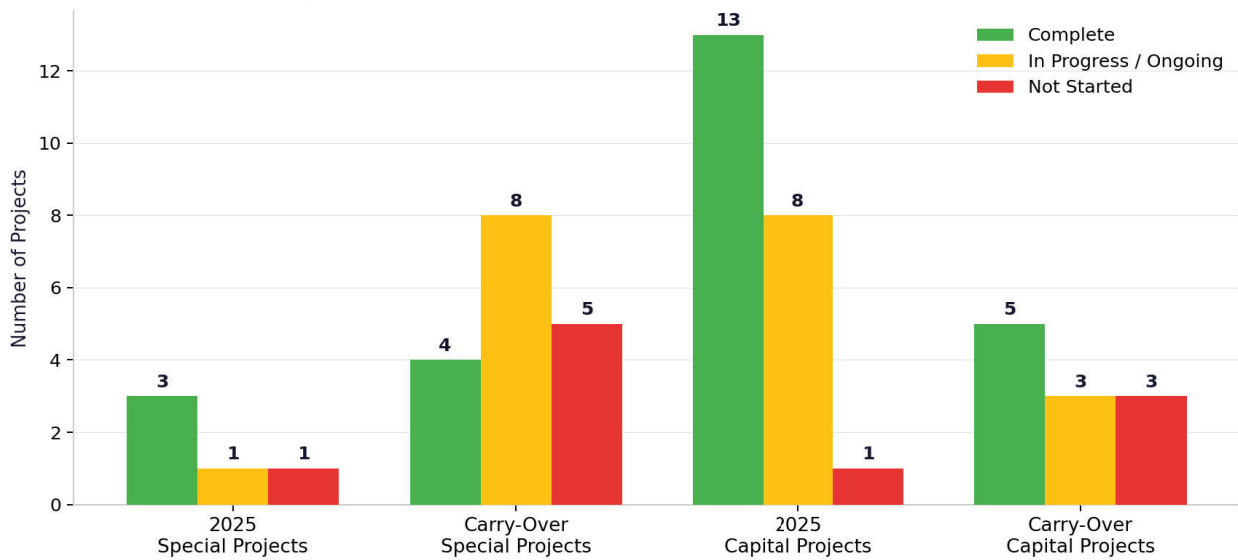
Overall Project Status Summary

Across all 55 tracked Capital and Special Projects in 2025, the District of Tumbler Ridge demonstrated commitment to project execution and community improvement.

By year-end, 25 projects were fully completed, representing nearly half of the entire portfolio. An additional 16 projects are actively in progress or ongoing, meaning that 75% of all planned initiatives saw meaningful advancement or completion in 2025.

The Capital Projects portfolio showed 18 of the 33 infrastructure and equipment projects fully finalized. The District remains committed to advancing the remaining carry-over projects and will incorporate unfinished initiatives into the 2026 objectives and measures framework to ensure continuous progress for the community.

**Chart 5 – Overall Project Status Summary
As of December 31, 2025**



STATEMENT OF MUNICIPAL OBJECTIVES & MEASURES

For the Years of 2026 and 2027

District of Tumbler Ridge Annual Report:

Pursuant to Section 98(2)(f) of the Community Charter, the District of Tumbler Ridge sets out the following objectives and measures that will be used to determine the municipality's performance during 2026 and 2027. These objectives are guided by the Council's Mission Statement — to deliver quality public services responsibly while strengthening and diversifying the local economy.

The objectives set out in this statement are supported by the District's adopted 2026–2030 Financial Plan. The 2026 operating budget totals approximately \$25.1 million, with investments across all service areas including General Government, Protective Services, Public Works, Community Services, and Special Projects. Capital expenditures for 2026 total approximately \$14 million, directed primarily toward infrastructure renewal, facility upgrades, and fleet modernization. Together, these investments reflect Council's commitment to responsible stewardship of public funds in service of the community's long-term well-being.

The following tables outline the specific initiatives, capital projects, and policy objectives planned for 2026 and 2027, organized by strategic pillar.

1. Sustainable Infrastructure

Goal: To responsibly maintain, renew, and expand core municipal infrastructure to ensure reliable service delivery for current and future residents.

Why it matters: Tumbler Ridge's roads, utilities, fleet, and facilities are the backbone of daily community life. Proactive investment in infrastructure renewal reduces long-term costs, improves safety, and ensures residents continue to receive the quality services they depend on.

Objectives for 2026-2027:

- Complete the remaining road paving work on Valleyview Crescent and Valleyview Place, and advance the Ridge Road Resurfacing and Hambrook Lane / Quality Crescent programs.
- Commission a new Solid Waste Collection Truck and procure specialized maintenance equipment to support year-round operations.
- Advance facility upgrades including Town Hall renovations and Museum improvements, and continue water and sewer utility modernization.

Initiative / Project	Description	Target
Road Paving & Resurfacing	Complete paving on Valley View Crescent and Valley View Place; advance Ridge Road Resurfacing and Hambrook Lane/Quality Cres. programs.	2026 - 2027
Fleet Modernization	Commission a new Solid Waste Collection Truck and procure specialized maintenance equipment (mowers, flail attachments).	2026
Town Hall Renovations	Advance major capital renovations to Town Hall to extend asset life and improve accessibility.	2026 - 2027
Water & Sewer Utilities	Replace the Water Treatment Plant Hypochlorite Generator and Water Treatment Plant operational upgrades	2026
Facility Upgrades	Complete Museum duct cleaning, automated door installation, and ongoing boiler replacements.	2026

2. Vibrant and Livable Community

Goal: To invest in recreational amenities, green spaces, and cultural programs that enhance quality of life and foster community pride.

Why it matters: A vibrant community is one where residents of all ages have access to quality recreation, culture, and public spaces. These investments strengthen community bonds, attract and retain residents and families, and make Tumbler Ridge a place people are proud to call home.

Objectives for 2026-2027:

- Undertake major improvements to the Aquatic Centre, including deck resurfacing and a new dehumidifier system, and advance the Golf Course Rehabilitation project.
- Deliver the “Hope Truck” Indigenous Trail Signage and Youth Video projects to advance reconciliation and youth engagement.
- Progress the Trails & Outdoor Recreation Strategy and advance the planning of the All Access Park (accessible playground).

Initiative / Project	Description	Target
Aquatic Centre Improvements	Complete comprehensive deck resurfacing and install a new dehumidifier system.	2026 - 2027
Golf Course & Facilities	Advance course rehabilitation and advance the Golf Cart Storage project and Covered Driving Range Facility.	2026 - 2027
All Access Park	Advance the planning of the accessible playground project.	2026
Hope Truck Projects	Deliver the Indigenous Trail Signage and the "Our Home, Our Story" Youth Video projects.	2026
Trails & Outdoor Recreation	Advance the Trails Master Plan and complete pathway paving from Hartford Court to the RCMP Detachment.	2026
Cultural & Indigenous Engagement	Continue Cultural Awareness initiatives and Indigenous Engagement projects to advance reconciliation.	2026 - 2027

3. Economic Growth and Housing

Goal: To support economic diversification, attract investment, and improve the District's capacity to manage land use and housing development.

Why it matters: A healthy local economy provides jobs, supports local businesses, and sustains the services and amenities that make Tumbler Ridge a great place to live. Proactive planning and land use management position the community to respond effectively to growth opportunities and housing needs.

Objectives for 2026-2027:

- Complete a Labour Market Research Plan and a comprehensive Land Use Policy Update to guide future investment and development decisions.
- Complete an engineering assessment of the Rymore Subdivision to proactively manage future development inquiries.

Initiative / Project	Description	Target
Planning & Sector Development Coordinator	Create a project-focused planning role to advance strategic development initiatives.	2026
Labour Market Research Plan	Conduct a labour market research analysis to identify workforce gaps and opportunities.	2026 - 2027
Land Use Policy Update	Comprehensively update the Land Sale Policy and review the Lot Expansion Program.	2026
Rymore Subdivision Assessment	Complete an independent engineering assessment to proactively manage future development inquiries.	2026
Economic Diversification Strategy	Finalize and begin implementation of the community economic Diversification Strategy.	2026
Downtown Revitalization	Continue the Business Façade improvement program to support local commercial property upgrades.	2026 - 2027

4. Safe and Resilient Community

Goal: To strengthen emergency response capacity, reduce community risk, and ensure the long-term resilience of municipal operations.

Why it matters: The safety of our residents and the continuity of municipal services are foundational responsibilities of local government. Investing in emergency preparedness, wildfire risk reduction, and resilient infrastructure protects lives, property, and the District's ability to serve the community in times of crisis.

Objectives for 2026-2027:

- Advance the Fire Hall project through scope definition, procurement planning, and the required authorization steps.
- Continue and expand the Community FireSmart Program, including a new fuel management component to reduce wildfire risk in the community interface.
- Modernize frontline protective equipment and initiate a records management infrastructure project to meet emergency preparedness standards.

Initiative / Project	Description	Target
Fire Hall Project Community	Advance scope definition, procurement, and potential debt authorization for a modernized emergency facility.	2026 – 2027
FireSmart Program	Continue annual FireSmart activities and implement targeted fuel management to reduce interface wildfire risk.	2026 – 2027
Protective Services Equipment	Acquire new Wildland Firefighting PPE, replace the Frontline Fire Pumper and replace the SCBA Cylinder Fleet for frontline responders.	2026 – 2027
Satellite communications upgrades	Implement modern technology to improve communications in the field and as well as connectivity to maintain day-to-day business operations during service interruptions.	2026
Training Grounds Project	Relocate the current Fire Training Facility and modernize it to maintain the align with provincial standards.	2026 - 2027
Next Gen 911 Projects	Implement required technology upgrades to meet provincial Next Generation 911 standards.	2026
Emergency Generators	Complete installation of the Public Works Emergency Generator to ensure operational continuity.	2026
Records Management (Phase 1)	Construct a secure container facility for physical records to meet emergency preparedness standards.	2027

5. Community Health and Well-Being

Goal: To explore and advance a sustainable model of community-based medical services that improves access to primary care for Tumbler Ridge residents.

Why it matters: Access to primary health care is a persistent challenge in rural and resource communities. Council has identified this as a direct priority, recognizing that improving local health services supports the recruitment and retention of residents and workers, strengthens community resilience, and enhances the overall quality of life in Tumbler Ridge.

Objectives for 2026-2027:

- Explore new models of community-based medical services
- Engage with residents, health authorities, and potential partners to determine the most appropriate and sustainable approach for the community.
- Report findings and recommendations to Council to guide next steps.

Initiative / Project	Description	Target
Health Services Initiative	Explore new models of community-based medical services (e.g., municipally supported clinic or shared health facility) to support practitioner recruitment.	2026
Community Engagement	Undertake public and stakeholder engagement to determine the most appropriate care model.	2026
Partnership Development	Initiate formal discussions with health authorities and potential partners to advance local health services.	2026 - 2027

ADMINISTRATION

**Lisa Scott, Chief Administrative Officer
Karen Curry, Executive Assistant to the CAO, Mayor &
Council**



The Chief Administrative Officer (CAO) serves as the administrative leader of the District, responsible for overseeing the effective coordination and delivery of municipal services. Supported by the Executive Assistant, the CAO works closely with Council to implement strategic priorities, ensure organizational alignment, and uphold high standards of governance. Together, they provide leadership that promotes efficiency, accountability, and responsive service to the community.

Administration provides strategic leadership across all municipal departments, supporting policy development and informed decision-making. The department plays a central role in guiding the planning, allocation, and stewardship of municipal resources to ensure long-term sustainability. Through ongoing collaboration with staff, Council, and community partners, Administration ensures that programs and services remain responsive to the District's evolving needs.

2025 Sustaining Momentum & Delivering Results

Cultural Safety and Awareness

Staff and Council continued to demonstrate their commitment to cultural safety and respectful engagement as a core component of their governance approach. In 2025, staff and Council advanced this work by developing a Graphic Visualization Board that articulates a shared understanding and commitment to cultural safety within the District. This initiative reflects the values, perspectives, and commitments identified through collaborative discussions, reinforcing an inclusive and respectful organizational culture.

Reduced Emergency Room Hours

The reduction in local emergency room hours required a significant investment of staff time and resources to assess impacts and identify potential solutions. Administration undertook extensive research and collaborated with other local governments to explore successful approaches to healthcare challenges in comparable communities. In 2025, staff, in partnership with the Healthcare Task Force and the Northern Health Recruitment and Retention Ambassador, hosted a Medical Students Roadshow that welcomed 25 medical students from across the province and supported ongoing recruitment and retention efforts.

Youth Retention

In 2025, administration initiated targeted engagement with local youth to better understand the challenges, service gaps, and opportunities related to youth retention in the community. These discussions provided valuable insights into barriers affecting youth participation, sense of belonging, and long-term residency decisions. Administration will continue to engage with the youth and stakeholders to discuss these findings and remains committed to ongoing engagement to inform and advance future strategies, programs, and partnerships aimed at strengthening youth retention and overall community sustainability.

Addressing Education in Tumbler Ridge

Administration actively engaged with the Ministry of Education in 2025 to address ongoing challenges and emerging concerns related to education in Tumbler Ridge. These discussions focused on identifying solutions to ensure the stability, quality, and accessibility of educational services within the community. The District continues to advocate for sustainable outcomes that support students, families, and the long-term vitality of the community.

Para-Cup Hockey Joint Sponsorship

In 2025, the District of Tumbler Ridge proudly served as an official sponsor of the Para-Cup Hockey Tournament in Dawson Creek, bringing high-level adaptive sport to the region. The sponsorship provided opportunities to enhance community visibility and engagement by showcasing inclusive sport at an elite level, highlighting pathways for youth participation, and helping to break down barriers to accessibility by increasing exposure to adaptive athletics. Council further supported inclusivity by authorizing ticket distribution through community and non-profit draws, reducing barriers to attendance and strengthening regional connections through sport.

Mine Permit Advocacy

Administration continued to work closely with provincial ministries to advocate for full approval of operational permits for industry partners in the surrounding community. This advocacy emphasized the importance of regulatory clarity and timely decision-making to support economic stability and employment in the region. The District remains committed to representing community interests while supporting responsible resource development.

Kinuseo Falls Viewing Platform

Staff collaborated with provincial ministries and user groups regarding access and closures to the Kinuseo Falls viewing platform, a key tourism asset for Tumbler Ridge. These efforts focused on balancing public safety, environmental considerations, and visitor experience. Ongoing dialogue aims to support sustainable access while preserving the integrity of this significant natural attraction.

Caribou Closures

Throughout 2025, the administration department liaised with provincial representatives and local user groups to better understand the implications of caribou habitat closures. Efforts focused on identifying opportunities to mitigate impacts on residents, industry, and recreational users while respecting environmental objectives. This collaborative approach ensured that local perspectives were considered in ongoing discussions.

CORPORATE SERVICES

Adriana Alves, Director of Corporate Services
Cheyenne Martin, Deputy Corporate Officer
Colette Ernst, Administrative Assistant
Dana Brough, Administrative Assistant (Casual)

The Corporate Services Department supports the District's operations by delivering administrative and legislative services and ensuring compliance with the Community Charter and Local Government Act.

In 2025, the department continued to improve internal processes, implement new tools, and strengthen coordination across departments to support consistent and efficient service delivery.

2025 Corporate Services Updates

Support to Council, Records Management, and Freedom of Information

The department continued to support Council through agenda preparation, minutes, records management, and legislative compliance, maintaining consistent reporting processes.

Significant progress was made in records management through an internal review and reorganization of physical files. This included improved classification, relocation to more appropriate storage areas, and measures to better protect confidential records and reduce exposure to building-related water risks. This work represents the first phase of a broader initiative, including future fire-protected storage and expanded digital records management.

Freedom of Information requests continued to be administered in accordance with legislative requirements.

Town Hall Reception Services and Public Communications

Reception staff remained the primary point of contact for the public, providing front-line support and responding to inquiries. Commissioner services for oaths and affidavits continued to be available. Public communications efforts focused on using appropriate channels to provide timely and accessible information to the community.

Policy and Bylaw Review

In 2025, 17 policies were reviewed and 12 bylaws were adopted or amended. This included the adoption of a new Zoning Bylaw, completing a project initiated in 2023, and a revised Business Licence Bylaw introducing updated business classifications. Implementation required coordination across departments and communication with the business community.

Agreements Management

Work on agreements management continued, including the implementation of a Contract Management Software system approved by Council. The system is intended to improve tracking of obligations, renewals, and insurance requirements, and to support a more consistent approach to contract management across departments.

Licences and Permits Issuance

The department continued to process a range of licences and permits, including business licences, marriage licences, development variance permits, temporary use permits, and interment permits.

Implementation of the new Business Licence Bylaw required updates to internal processes and communication with the business community.

April 2025 By-Election

Following the resignation of Councillor Klikach in January 2025, the Corporate Services Department administered the April 2025 By-Election, including nominations, election logistics, and voting processes.

15 election officials were hired and trained to support the election. The process was completed in compliance with legislative requirements, resulting in the election of Councillor Bertrand.

Policies, Bylaws, Hearings	Amount
Policies Amended or Adopted	17
Bylaws Amended or Adopted	12
Public Hearing	1
Total	30

Business Licences	Amount
New Business Welcomed	17
Business Licences Amended	11
Licences Renewed	191
Intercommunity Licences Issued	3
Licences Cancelled	32
Total Processes	254

By-Election	Amount
Council Member Elected	1

Permits & Licences	Amount
Marriage Licences	11
Interments Permits	1
Development Variance Permits	1
Temporary Use Permits	0
Total	13

Procurement	Amount
Expression of Interest	1
Request for Proposal	8
Request for Standing Offer	1
Total	10

Reports to Council By Department 2025	Reports
Administration	55
Community Services	19
Corporate Services	53
Economic Development	22
Finance	18
Protective Services	11
Public Works	16
TOTAL	194

Council Meetings	Amount
Regular Meetings	20
Special Meetings	18
Budget Meetings	6
Policies and Priorities Committee Meetings	12
Total	56

Agreements Reviewed or Created	23
FOIPPA Requests	4



HUMAN RESOURCES & OCCUPATIONAL HEALTH & SAFETY DEPARTMENT

Katie Stelfox, Human Resources & Health and Safety Manager

During 2025, the District experienced a leadership transition with the departure of the Human Resources Director. The Occupational Health & Safety Manager stepped into a dual role overseeing both HR and OHS, ensuring continuity of operations and strengthening alignment between employee support and workplace safety.

Human Resources remained focused on supporting staff and maintaining consistent practices. Recruitment efforts successfully filled key roles, and improvements to hiring processes increased fairness and consistency. HR continued to manage performance, accommodations, and employee relations, with a focus on early resolution, while onboarding and required training ensured employees were well supported.

Workplace safety remained a priority, with improved coordination between HR and OHS in areas such as return-to-work and modified duties. Safety initiatives continued across departments, supported by regular meetings, increased awareness, and enhanced incident and near-miss reporting. The District maintained compliance with WorkSafeBC requirements while supporting safe and timely returns to work.

The Accessibility Committee made steady progress, completing a district-wide audit of 13 facilities and identifying key barriers. A three-phase approach was established to guide improvements: short-term actions focused on addressing immediate issues such as signage and minor barriers; medium-term efforts will involve detailed assessments and planning for larger upgrades; and long-term planning will integrate accessibility into capital projects and future infrastructure development, aligned with provincial legislation and recognized standards.

Overall, 2025 was a year of transition and progress. The District maintained strong HR, OHS, and accessibility functions and is well positioned to continue supporting employees and delivering safe, inclusive, and accessible services to the community.



FINANCE

**Natalie Wehner, Director of Finance/CFO
(Resigned September 2025)
Vacant, Finance Manager
Tamara Dell, Accounting Coordinator
Ashlee Mackay, Finance Clerk**

Resilience Through Transition:

The Finance Department continued to manage significant staffing changes throughout 2025 while working to maintain essential financial services for the organization.

At the start of the year, the District continued to rely on a contracted Finance Manager to support ongoing operations, including budget development, routine reporting, and assistance with statutory financial requirements. This temporary support helped maintain momentum while recruitment for a permanent Finance Manager remained underway.

Director of Finance/CFO Natalie Wehner provided leadership through the first three quarters of the year. Her resignation in September 2025 marked a substantial transition for the department, prompting the District to begin recruitment for new permanent financial leadership.

Throughout these changes, core staff worked collaboratively to keep day to day services functioning. Finance Clerk Ashlee Mackay handled a range of responsibilities including accounts payable, payroll processing, and front line customer service. Accounting Coordinator Tamara Dell continued to provide reliable support across routine accounting functions, contributing to monthly processes and helping maintain overall work-flow stability. Both staff members played important roles in navigating a year marked by ongoing vacancies and shifting responsibilities.

Despite ongoing staffing challenges, the Finance Department continued to deliver essential financial services, including audit support, monthly reporting, and budget preparation. Time-lines for certain statutory requirements were impacted during the year, and progress on longer-term initiatives remained limited due to reduced department capacity and competing operational priorities.

Looking ahead to 2026, rebuilding staffing capacity and strengthening internal processes remain priorities for improving service efficiency and ensuring long term stability in the District's financial operations.

Please see Schedule A - 2025 Permissive Tax Exemptions

ECONOMIC & COMMUNITY DEVELOPMENT

Jessie Olsen, Director, Economic & Community Development
Sydney Blunden, Economic Development Assistant

The Economic Development Department works to support a resilient, sustainable, and diversified local economy while enhancing quality of life in Tumbler Ridge. Through collaboration, strategic planning, and community partnerships, the department helps foster opportunities that support residents, businesses, investment, and long-term community growth.

The department oversees a broad range of functions, including economic development, tourism, marketing and communications, business retention and attraction, housing and residential development initiatives, land use planning, strategic planning, and community development. This work involves ongoing engagement with local businesses, industry partners, non-profit organizations, government agencies, and regional stakeholders, supported by research, data analysis, and community input.

In addition to the Official Community Plan, the department continues to be guided by the Tumbler Ridge Tourism Strategy, “Land of Ancient Footprints, Land of New Discoveries.” In 2025, the department also continued work on several major strategic initiatives, including the Economic Diversification Strategy, Residential Development Plan, and ongoing trails planning initiatives, all of which help support long-term community resilience and sustainable growth.

Key Projects in 2025:

Economic Diversification Strategy - In partnership with Lochaven Consulting, this strategy explores opportunities in tourism, renewable energy, technology, and emerging industries to support long-term economic resilience and diversification in Tumbler Ridge.

Residential Development Strategy - Developed in partnership with Urban Systems, this project establishes a strategic framework for responsible and sustainable residential growth by evaluating potential land parcels for housing development while considering environmental, social, and economic factors.

Trails & Outdoor Recreation Strategy - A collaborative initiative between the District of Tumbler Ridge and the Tumbler Ridge Outdoor Recreation Association (TRORA), this project focuses on the sustainable development, management, and promotion of the community’s trail network and outdoor recreation assets while supporting environmental stewardship and long-term economic benefits.

Professional Development

- Attended the BC Economic Development Association (BCEDA) Summit, BCEDA Learning Exchange, Tourism Industry Association of BC Conference, Northern BC Tourism Conference, and Marketing the North Creators Camp.
- Participated as a panel speaker at the Federation of Canadian Municipalities (FCM), Union of BC Municipalities (UBCM), and Northern BC Tourism Conference.

Grants & Grant Writing

- With support from Northern Development Initiative Trust (NDIT), the District engaged Kyldar Consulting to provide dedicated grant research and writing services for local businesses and organizations.
- This initiative secured \$444,094 in grant funding, with an additional \$7,486,595 in applications pending at year-end.

Marketing & Communications

- Delivered two Shop Local Tumbler Ridge campaigns, including the Summer Campaign and 12 Days of Christmas Campaign, helping drive local business engagement and community support.
- Summer social media campaigns reached more than 132,400 people and generated over 200,100 impressions.
- Utilized CrowdRiff for visual content marketing and destination promotion.
- Created graphics and promotional materials for events, signage, advertising, community initiatives, and economic development projects.
- Produced and submitted a community video application for HGTV's Home Town Takeover.
- Began development of the 2026–2027 Visitor Information Guide.

Tradeshows, Partnerships & Other Initiatives

- Promoted Tumbler Ridge and Northern BC at the Earlybird RV Show in Abbotsford, Vancouver Outdoor Adventure Show, and Alberta Snowmobile, ATV & Off-Road Show in Edmonton.
- Continued collaboration with regional partners, volunteer organizations, industry stakeholders, and tourism organizations to support economic diversification, outdoor recreation, housing, and community development initiatives.
- Jessie Olsen continued serving in her second year as a Director-at-Large with the Northern BC Tourism Association.



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PROTECTIVE SERVICES

Dustin Curry, Director of Protective Services & Fire Chief,
Emergency Program Manager
Mike Thibodeau, Protective Services Specialist & Deputy Fire Chief
Brian Robinson, FireSmart Coordinator
Ann More, Bylaw Enforcement Officer (retired June 2025)
Nicholas Girard, Bylaw Enforcement Officer (started August 2025)
Paid On-Call Volunteer Fire Fighters
Volunteer ESS Responders

The Protective Services Department provides an integrated approach to public safety within the District of Tumbler Ridge, encompassing fire protection, bylaw enforcement, emergency planning, and community resilience initiatives. The department is responsible for delivering coordinated services that support prevention, preparedness, response, and recovery, with the overarching objective of protecting life, property, and the environment.

Fire Rescue operates as a composite fire service delivering emergency response to structure and wildland fires, medical incidents, motor vehicle collisions, and technical rescue events. The division also undertakes fire prevention, inspections, training, and public education to reduce risk and maintain operational readiness.

Bylaw Enforcement & Animal Control administers and enforces municipal bylaws to promote community safety and livability. Core functions include investigation and resolution of bylaw infractions, public education, and the management of animal control services, with an emphasis on compliance and responsible ownership.

FireSmart programming supports wildfire risk reduction and community resilience through public education, vegetation management, and implementation of the Community Wildfire Resiliency Plan. These initiatives are intended to mitigate the impacts of interface wildfires on municipal infrastructure and private property.

Emergency Management is responsible for the development, maintenance, and implementation of emergency plans and procedures in alignment with provincial legislation and best practices. This includes coordination of emergency response activities, training and exercises, and inter-agency collaboration to ensure an effective and timely response to emergencies and disasters.

Emergency Support Services (ESS) provides short-term assistance to residents displaced by emergencies. Delivered through trained volunteers, ESS supports evacuees with essential services including food, lodging, clothing, and personal support, contributing to community recovery and resilience.

2025 Notable Project Achievements

Prescribed Burn – Wildfire Risk Mitigation

In April 2025, the District of Tumbler Ridge, in collaboration with the BC Wildfire Service, successfully completed a prescribed burn in the Flatbed Trail area. This project represented a key milestone in advancing the District’s proactive approach to wildfire risk reduction and marked the first operational prescribed fire conducted within the community.

Satellite Communications Upgrade – Fire Rescue (Phase 1)

In 2025, the District upgraded its satellite communication system supporting emergency services, replacing aging and unreliable equipment with modern Starlink technology. The previous system experienced frequent disruptions and limited performance in the field, impacting communication reliability during critical operations.

More FireSmart Funding Secured

The District of Tumbler Ridge successfully secured an additional two years of FireSmart funding, including an additional \$100,000 per year for fuel treatments, representing a significant milestone in advancing the community’s wildfire risk reduction efforts. This achievement ensures the continuity of key initiatives, including fuel management, public education, and homeowner preparedness programs that contribute directly to community safety.

Bylaw Enforcement 2025	Amount	Fire Rescue 2025	Amount
Files for Service	257	Calls for Service	185
Municipal Tickets & Total Fines	40 - \$4800	Average Response Time	4 Minutes
Written Warnings	88	Training Hours	1,683
Unsightly Premises Letters	57	Emergency Hours	661
Property Clean Up	4	Inspections: Commercial & WETT	56 & 39
Dog Licences	171	Busiest Month	August
Cat Licences	29	Busiest Day	Friday & Sunday

FireSmart 2025	Amount
FireSmart Specific Events Held	9
Community Events Attended	10
Critical Infrastructure Assessments	11
Community Asset Assessments	7
Home Ignition Zone Consultation	5
Working Groups Held or Attended	10
Door to Door Awareness Campaign	28 Homes



PUBLIC WORKS AND OPERATIONS

Jason Bradley, Director of Operations & Infrastructure
Zeb Irving, Public Works Manager
Sandra Cutler, Administrative Clerk
Sean Shea, Utilities Team Lead
Sean O'Rielly, Roads Team Lead
Nathaniel Perry, Automotive Technician
Ella Head, Parks Maintenance Coordinator
Public Works Team



The Public Works Department had a very productive and transformative year, completing a wide range of infrastructure upgrades, capital projects, and operational improvements throughout the community. Crews successfully completed the downtown sidewalk renewal program, providing improved accessibility and safety in the core area. The Flatbed erosion control project was also completed. Significant road remediation was carried out in several neighbourhoods, including Southgate, Pioneer Loop, and Bergeron, improving surface conditions and drainage in each area. Additional paving projects were completed along Wolverine Avenue and Place, Sukunka Avenue and Place, and the entrance to Peace River Crescent. Concrete sidewalk repairs and replacements were also completed along Valleyview Crescent and Place, with additional paving in this area scheduled to continue in the spring once weather conditions permit.

The District also completed the reconstruction of the Community Centre parking lot, providing a safer and more accessible layout for users. One of the largest civil projects of the year was the full replacement of Golf Course Road which was completed just before the weather turned. To support uninterrupted public access during construction, Public Works crews constructed a temporary secondary access road, allowing the golf course to remain fully accessible throughout the project.

Fleet and facility upgrades were also a major focus this year. The District purchased a new Trackless brand sidewalk machine along with an additional sanding trailer to enhance winter maintenance capabilities. A new refuse and recycling collection truck was ordered and is expected to arrive in April, which will support service efficiency and reliability. A new boiler system was installed at the Recycling Centre, improving heating reliability and energy performance. At the golf course, the fleet was expanded with ten additional golf carts and the replacement of six aging units to support ongoing course operations. The conveying system on the Elgin street sweeper was fully replaced, extending the equipment's useful life and improving overall performance.

Public Works also completed several significant upgrades within the community's water and utility infrastructure. The backwash valves at the Water Treatment Plant were replaced, improving treatment reliability. The District completed both the Water Treatment Plant Assessment and the Water System Assessment, which will guide long term planning and future capital investment. Additionally, the roof, insulation, and exterior cladding were replaced on the Aeration Tower, extending the life of this critical component of the water system.

Public Works also replaced the Emergency Generator at Town Hall, which was completed near the end of December. As well the conveying system on the Recycle Building compactor was replaced. In partnership with the PRRD the District was able to replace all three of the Transfer bins for residential refuse.

Overall, it was a highly successful season, with continued asset management work, and further infrastructure renewal projects are planned to support system reliability and the long-term needs of the community.



COMMUNITY SERVICES

Denis Bento, Director of Community Services & Facilities
Joy McKay, Facilities Manager
Monica Pittman, Recreation Manager
Ken MacEachern, Maintenance Foreman
Roxanne Trudeau, Program Coordinator
Lindsey McQueen, Coordinator of Fitness and Wellness
Taylor Oliver, Aquatic Supervisor
Community Services and Facilities Team

The Community Services & Facilities Department manages and operates a wide range of municipal facilities, including the swimming pool, fitness centre, indoor play space, arena, curling rink, and administrative offices. The department also maintains several additional community spaces such as the library, local restaurants, YMCA Children's Centre, meeting rooms, Youth Centre, historical displays, Visitor Information Centre, Town Hall, Public Works building, Willow Hall, Fire Hall, and the Museum.

The department oversees the Tumbler Ridge Golf Course, which operates seasonally from May through October.

Community Services delivers a broad selection of programs designed for all ages—children, youth, teens, adults, and seniors. Offerings include floor curling, swim lessons, pickleball, fitness classes, crafting sessions, drop in hockey, and many other recreational activities.

Throughout the year, Community Services plans and hosts events that bring residents together and enrich the quality of life in Tumbler Ridge. In 2025, we were thrilled to see a significant increase in attendance at these events and want to extend a heartfelt thank you to everyone who joined us and offered their support.

Operation Initiatives for 2025:

- Spray Park: Sponsor: In Progress - Sponsorship & promoting
- Weight room improvements: Complete - New cable machine
- Arena improvements: Complete - New flooring in skaters lobby and change rooms
- Willow Hall accessibility: Complete - Installation of automatic doors and ramp (Sparc BC grant)
- Aquatic upgrades: Complete - Pool pilots replacement
- Visitor Information Centre improvements: Complete - Wood chinking project

COMMUNITY SERVICES

Community Events Hosted:

- January 20-26 – Winter Carnival Week
- February 17 – Family Day
- March 17-28 – Spring Break Activities
- April 26 – Volunteer Appreciation Brunch
- May 10 – Move for Health Day/Sneaker Day
- May 5-9 - Pitch in Week
- May 27- June 3 – Women’s Golf Week
- June 1-30 – Community Better/ParticipAction
- May 31-June 6 – Go by bike week
- June 23 – July 11 – Ice Facility Operator and Refrigeration Operator Courses
- July 1 – Canada Day Celebrations
- July 7-13 – Take a kid to the golf course
- July 2 – August 24 DTR Kids Summer Camp
- July 28 – Picnic in the Park
- August 28-31 – RINK Tryout Prep camp offered by Johnny Malcolm Foundation
- September 4 – Community Registration
- September 14 – Terry Fox Run
- October 17 – Tiny Terrors
- October 26 – Pumpkin Patch
- November 30 – Paracup games and bus trip
- December 3 – Holly Jolly
- We Love Kids Days – January, April, May, June, October, and November.
- Children’s Black Light Parties and Youth Black Light Bingos – February, April, November, and December.
- Monthly Free Skate and Swim Nights sponsored by Capital Power.



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SCHEDULE A - 2025 PERMISSIVE TAX EXEMPTIONS

**DISTRICT OF TUMBLER RIDGE
PERMISSIVE TAX EXEMPTION**

Registered Owner / Applicant	Roll Number	Civic Address	2024 Assessments	2024 Tax Rates	Municipal Exempt Tax Values		
					2025	2026	2027
Permissive Exemptions							
DTR - Tumbler Ridge Curling Club	517.001	340 Front Street	64,100	15.1108	968.60	1,055.78	1,076.89
DTR - Tumbler Ridge Oldtimers Hockey Club	517.002	340 Front Street	28,300	15.1108	427.64	466.12	475.45
DTR - Tumbler Ridge Lions Club	517.003	340 Front Street	8,700	15.1108	131.46	143.30	146.16
DTR - Tumbler Ridge Youth Services	517.005	340 Front Street	74,200	15.1108	1,121.22	1,222.13	1,246.57
DTR - YMCA BC	517.006	340 Front Street	159,300	5.9584	949.17	1,034.60	1,055.29
DTR - Tumbler Ridge Arts Council	517.007	340 Front Street	5,600	15.1108	84.62	92.24	94.08
DTR - Tumbler Ridge Minor Hockey Association	517.009	340 Front Street	3,700	15.1108	55.91	60.94	62.16
DTR - TR Ridge Riders Snowmobile Club	520.010	Lot 2 Becker Road	2,900	6.6760	19.36	21.10	21.52
DTR - Tumbler Ridge Museum Foundation	575.531	255 Murray Drive	1,964,000	15.1108	29,677.61	32,348.60	32,995.57
DTR - Tumbler Ridge Museum Foundation	575.531	255 Murray Drive	58,800	6.6760	392.55	427.88	436.44
DTR - Tumbler Ridge Community Garden & Composting Society	575.532	255 Murray Drive	11,300	15.1108	170.75	186.12	189.84
DTR - Tumbler Ridge Community Garden & Composting Society	575.532	255 Murray Drive	41,300	6.6760	275.72	300.53	306.54
DTR - Grizzly Valley Saddle Club	624.000	MacKenzie Way	315,100	15.1108	4,761.41	5,189.94	5,293.74
Tumbler Ridge Branch Royal Canadian Legion	645.000	380 Pioneer Loop	39,400	6.6760	263.03	286.71	292.44
DTR - Tumbler Ridge Sportsman's Association	50066.000	Crown Land #8003744	335,700	6.6760	2,241.13	2,442.84	2,491.69
TOTAL Permissive Exemptions					41,540.20	45,278.82	46,184.39

Permissive Tax Exemption Amendment Bylaw 756, 2025							
Registered Owner / Applicant	Roll Number	Civic Address	2025 Assessments	2025 Tax Rates	2026	2027	
DTR- UNESCO Global Geopark	517.060	215 Front Street	19,500	15.6414	320.26	329.87	
Cascade Reality - South Peace Community Resources Society	517.136	125 - 230 Main Street	83,448	15.6414	1,370.51	1,411.62	
DTR - Wolverine Nordic and Mountain Society	615.000	MacKenzie Way	288,000	22.1716	3,754.63	3,867.27	
TOTAL Amended Permissive Exemptions					50,724.22	51,793.15	

Statutory Exemptions							
Tumbler Ridge Fellowship Baptist Church	543.001	115 Commercial Park	210,000	6.6760	1,401.96	1,528.14	1,558.70
DTR - Tumbler Ridge Public Library	517.004	340 Front Street	348,700	15.1108	5,269.14	5,743.36	5,858.23
Pentecostal Assemblies of Canada	575.525	275 Murray Drive	400,200	6.6760	2,671.74	2,912.19	2,970.44
Roman Catholic Episcopal Corporation	590.100	103 Commercial Park	484,300	6.6760	3,233.19	3,524.17	3,594.66
Seventh Day Adventist Church (BC Conference)	637.001	107 Commercial Park	194,800	6.6760	1,300.48	1,326.49	1,353.02
TOTAL Statutory Exemptions					13,876.50	15,034.35	15,335.04

TOTAL PROPOSED EXEMPTIONS					55,416.70	65,758.57	67,128.19
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SCHEDULE B - 2025 FINANCIAL STATEMENT

Consolidated Financial Statements of

DISTRICT OF TUMBLER RIDGE

And Independent Auditor's Report thereon

Year ended December 31, 2025

DISTRICT OF TUMBLER RIDGE

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MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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



Lisa Scott
Chief Administrative Officer



Justin Wetherill
Chief Financial Officer



KPMG LLP

177 Victoria Street, Suite 400
Prince George, BC V2L 5R8
Canada
Telephone 250 563 7151
Fax 250 563 5693

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of District of Tumbler Ridge

Opinion

We have audited the consolidated financial statements of District of Tumbler Ridge (the District), which comprise:

- the consolidated statement of financial position as at December 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2025 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated 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 auditor's report.

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

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

Other Matter - Comparative Information

The financial statements for the year ended December 31, 2024, were audited by another auditor who expressed an unmodified opinion on those financial statements on November 3, 2025.



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We were not engaged to audit, review or apply any procedures to the financial statements for the year ended December 31, 2024. Accordingly, we do not express an opinion or any other form of assurance on those financial statements taken as a whole.

Other Information

Management is responsible for the other information. The other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - COVID-19 Safe Restart Grant, Schedule 2 - Growing Community Fund, and Schedule 3 - Local Government Housing Initiative Grant

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditor's report thereon, included in

Schedule 1 - COVID-19 Safe Restart Grant, Schedule 2 - Growing Community Fund, and Schedule 3 - Local Government Housing Initiative Grant as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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.



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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

May 15, 2026

DISTRICT OF TUMBLER RIDGE

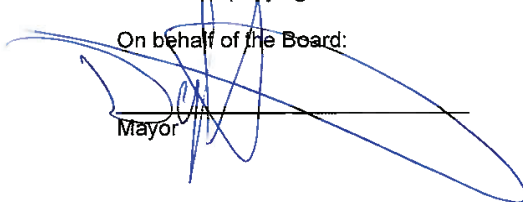
Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

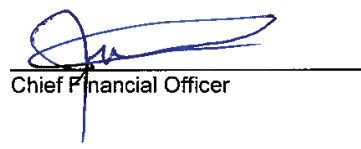
	2025	2024
Financial assets:		
Cash and cash equivalents	\$ 15,167,699	\$ 12,448,041
Accounts receivable (note 2)	1,323,452	727,349
Investments (note 3)	33,482,973	31,800,673
Investment in Tumbler Ridge Community Forest Corp. (note 4)	5,154,456	3,880,074
	<u>55,128,580</u>	<u>48,856,137</u>
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 1,887,627	\$ 1,149,724
Deferred revenue	274,339	245,336
Deposits and holdbacks	229,162	188,389
Asset retirement obligation (note 6)	1,544,803	1,455,560
	<u>3,935,931</u>	<u>3,039,009</u>
Net financial assets	51,192,649	45,817,128
Non-financial assets:		
Tangible capital assets (note 7)	55,093,984	49,693,790
Inventories	310,666	246,066
Prepaid expenses	120,153	349,813
	<u>55,524,803</u>	<u>50,289,669</u>
Commitments and contingencies (note 12)		
Accumulated surplus (note 8)	\$ 106,717,452	\$ 96,106,797

See accompanying notes to consolidated financial statements.

On behalf of the Board:



Mayor



Chief Financial Officer

DISTRICT OF TUMBLER RIDGE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget (note 11)	2025 Actual	2024 Actual
Revenue (note 14):			
Net taxation revenue (note 9)	\$ 17,829,930	\$ 17,337,714	\$ 10,772,427
Grant-in-lieu	136,660	137,789	128,234
Government transfers (note 10)	7,705,210	3,748,686	3,234,386
Interest income	1,297,833	1,780,423	1,793,520
Licenses, fines, and rentals	-	185,176	145,317
Sale of services	1,309,772	1,339,920	1,519,778
Water and sewer	867,660	1,163,611	1,080,261
Gain (loss) on sale of capital assets	-	360,019	(176,619)
Equity in Tumbler Ridge Community Forest	-	1,274,382	1,455,145
Total revenue	29,147,065	27,327,720	19,952,449
Expenses(note 14):			
General government	4,848,405	3,760,885	3,445,816
Protective services	1,515,839	1,263,552	1,146,409
Transportation services	2,881,959	3,668,163	3,859,318
Parks and recreation	4,852,366	5,202,683	5,070,404
Environmental health services	876,102	829,568	766,624
Economic development services	2,962,435	756,009	590,045
Water services	681,432	787,876	994,517
Sewer services	380,155	448,329	449,705
Total expenses	18,998,693	16,717,065	16,322,838
Annual surplus	10,148,372	10,610,655	3,629,611
Accumulated surplus, beginning of year	96,106,797	96,106,797	92,477,186
Accumulated surplus, end of the year	\$ 106,255,169	\$ 106,717,452	\$ 96,106,797

See accompanying notes to consolidated financial statements.

DISTRICT OF TUMBLER RIDGE

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2025, with comparative information for 2024

	Budget (note 11)	Total 2025	Total 2024
Annual surplus	\$ 10,148,372	\$ 10,610,655	\$ 3,629,611
Acquisition of tangible capital assets	(14,168,315)	(9,013,104)	(1,522,096)
Amortization of tangible capital assets	-	3,185,543	3,340,554
Proceeds on disposal of tangible capital assets	-	787,386	38,340
(Gain) loss on disposal of assets	-	(360,019)	176,619
Write down of tangible capital assets	-	-	10,000
	(14,168,315)	(5,400,194)	2,043,417
Use of inventories	-	246,066	156,790
Acquisition of inventories	-	(310,666)	(246,066)
Use of prepaid expenses	-	349,813	322,174
Acquisition of prepaid expenses	-	(120,153)	(349,813)
	-	165,060	(116,915)
Change in net financial assets	(4,019,943)	5,375,521	5,556,113
Net financial assets, beginning of year	45,817,128	45,817,128	40,261,015
Net financial assets, end of year	\$ 41,797,185	\$ 51,192,649	\$ 45,817,128

See accompanying notes to consolidated financial statements.

DISTRICT OF TUMBLER RIDGE

Consolidated Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 10,610,655	\$ 3,629,611
Items not involving cash:		
Accretion	89,243	39,095
Amortization of tangible capital	3,185,543	3,340,554
(Gain) loss on sale of tangible capital assets	(360,019)	176,619
Equity in earnings of Tumbler Ridge Community Forest Corp.	(1,274,382)	(1,455,145)
Write down of tangible capital assets	-	10,000
	<u>12,251,040</u>	<u>5,740,734</u>
Changes in non-cash operating working capital:		
Accounts receivable	(596,103)	14,281
Municipal Finance Authority deposit	-	34,068
Accounts payable and accrued liabilities	737,903	(112,798)
Deferred revenue	29,003	93,097
Deposits and holdbacks	40,773	4,200
Inventories	(64,600)	(89,276)
Prepaid expenses	229,660	(27,639)
	<u>12,627,676</u>	<u>5,656,667</u>
Financing:		
Repayment of long-term debt	-	(197,767)
Investing:		
Purchase of guaranteed investment certificates	(1,682,300)	(2,849,087)
Purchase of tangible capital assets	(9,013,104)	(1,522,096)
Proceeds on disposal of tangible capital assets	787,386	38,340
	<u>(9,908,018)</u>	<u>(4,332,843)</u>
Increase in cash and cash equivalents	2,719,658	1,126,057
Cash and cash equivalents, beginning of year	12,448,041	11,321,984
Cash and cash equivalents, end of year	<u>\$ 15,167,699</u>	<u>\$ 12,448,041</u>

See accompanying notes to consolidated financial statements.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements

Year ended December 31, 2025, with comparative information for 2024

Nature of operations:

District of Tumbler Ridge (the "District") was incorporated on April 9, 1981, as a District Municipality under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, sanitary sewer, and fiscal services.

1. Significant accounting policies:

These consolidated financial statements are prepared in accordance with Canadian public sector accounting standards. The District's significant accounting policies are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

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

(ii) Accounting for Region and School Board transactions:

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

(iii) Trust funds:

Trust funds and their operations administered by the District are not included in these consolidated financial statements.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iv) Investment in government business entities:

The District records its investments in government business enterprises ("GBEs") on a modified equity basis. Under the modified equity basis, the GBEs accounting policies are not adjusted to conform with those of the District and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual earnings or loss of the GBEs in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends or other cash distributions are recorded as a reduction to the investment asset account.

The District's investment in government business enterprises consist of:

Tumbler Ridge Community Forest Corp. - 100% interest

(b) Basis of accounting:

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

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently recorded at cost or amortized cost, unless the District has elected to carry the instruments at fair value. The District has not elected to carry any such financial instruments at fair value.

Unrealized changes in fair value would be recognized on the consolidated statement of remeasurement gains and losses. They are recorded in the consolidated statement of operations when they are realized. There are no unrealized changes in fair value as at December 31, 2025 and December 31, 2024. As a result, the District does not have a consolidated statement of remeasurement gains and losses.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(c) Financial instruments (continued):

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost or amortized cost are included in the cost.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the consolidated statement of operations.

(d) Cash and cash equivalents:

Cash and cash equivalents consist of cash on hand less outstanding cheques and deposits with a maturity of less than three months at the time of purchase. When outstanding cheques are in excess of cash on hand, the excess is reported in bank indebtedness.

(e) Investments:

Investments include guaranteed investment certificates with a term to maturity of 90 days or more at acquisition and are stated at amortized cost.

(f) Tangible capital assets:

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

Asset	Rate
Buildings	7 - 75 years
Engineered infrastructure	5 - 100 years
Equipment	3 - 20 years
Furniture and fixtures	3 - 30 years
IT Infrastructure	3 - 30 years
Land improvements	10 - 75 years
Vehicles	3 - 20 years

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(f) Tangible capital assets (continued):

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

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

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

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

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 that have not been purchased are not recognized as assets in these consolidated financial statements.

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

The District does not capitalize interest cost associated with the acquisition or construction of tangible capital assets.

(g) Inventories:

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

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(h) Revenue recognition:

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

The District is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

Revenue from the sales of services, licenses, and rentals, and water and sewer are recorded as revenue when the performance obligations are met.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue.

(i) Government transfers:

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

(j) Investment income:

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

(k) Budget reporting:

The budget figures stated in the statement of operations and accumulated surplus represents the Five Year Financial Plan Bylaw adopted by Council. These figures do not reflect subsequent amendments made by Council to reflect changes in the budget throughout the year as required by law.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):**(l) Asset retirement obligation:**

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the amortization policies outlined in note 1(f).

(m) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the year. Items subject to such estimates and assumptions include the carrying values of tangible capital assets, inventory, accrued liabilities, asset retirement obligation and collectibility of accounts receivable.

(n) Future accounting pronouncements:

These standards and amendments were not effective for the year ended December 31, 2025, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

- (i) Concepts Underlying Financial Performance. The revised conceptual framework will replace the existing conceptual framework, which consists of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives. The conceptual framework is to be adopted prospectively. This revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

1. Significant accounting policies (continued):

(n) Future accounting pronouncements (continued):

- (ii) PS 1202, Financial Statement Presentation, will replace the current section PS 1201. The District is currently assessing the impact of this standard on the future consolidated financial statements. Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information. This standard is effective for fiscal years beginning on or after April 1, 2026.
- (iii) PS 3251, Employee Benefits, will replace the current sections PS 3250 and PS 3255. The proposed section is currently undergoing discussions where further changes are expected as a result of the re-exposure comments. Effective date is currently not determined.

2. Accounts receivable:

	2025	2024
Goods and services tax	\$ 386,812	\$ 101,443
Grants receivable	382,584	141,989
Taxation - Current	247,519	126,488
Taxation - arrears/delinquent	174,790	186,841
Trade	131,747	170,588
	\$ 1,323,452	\$ 727,349

3. Investments:

Investments consist of Guaranteed Investment Certificates with Canadian financial institutions. These investments are recorded at amortized cost. Interest rates range from 3.60% to 5.55% with maturity dates extending to July 25, 2030. The fair value of investments approximates their carrying value.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

4. Investment in Tumbler Ridge Community Forest Corp.:

	2025	2024
Investment in shares of the Corporation	\$ 200,000	\$ 200,000
Accumulated surplus	4,954,456	3,680,074
	\$ 5,154,456	\$ 3,880,074

	2025	2024
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Financial Position:

Assets:

Current	\$ 6,898,942	\$ 5,469,090
Long-term	141,926	189,548

Total Assets	7,040,868	5,658,638
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Liabilities:

Current	737,618	496,828
Long-term	1,148,794	1,281,736

Equity:

Share capital	200,000	200,000
Retained earnings	4,954,456	3,680,074

Total liabilities and equity	7,040,868	5,658,638
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Operations:

Revenue	2,534,558	3,432,838
Expenses	1,260,176	1,953,485
Dividends Paid	-	24,208

Net earnings	\$ 1,274,382	\$ 1,455,145
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The net earnings represent the change in equity in the District's total investment in Tumbler Ridge Community Forest Corp.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

5. Accounts payable and accrued liabilities:

	2025	2024
Trade	\$ 1,180,066	\$ 634,825
Payroll wages and benefits	362,094	234,731
Other	278,158	113,205
Government remittances	67,309	166,963
	\$ 1,887,627	\$ 1,149,724

6. Asset retirement obligation:

The District owns and operates several buildings, as well as water and sewer infrastructure that are known to have hazardous material, which represents a health hazard upon demolition or removal of the assets and there is a legal obligation to remove it.

	2025	2024
Asset retirement obligation, beginning of year	\$ 1,455,560	\$ 1,416,465
Accretion	89,243	39,095
Asset retirement obligation, end of year	\$ 1,544,803	\$ 1,455,560

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

7. Tangible capital assets:

2025	Construction in progress	Land	Land improvements	Land	Buildings	Equipment	Vehicles	IT infrastructure	Furniture and fixtures	Engineered infrastructure	Water infrastructure	Sanitary sewer infrastructure	Total
Cost													
Balance, beginning of year	\$ 1,065,639	\$ 7,241,464	\$ 4,888,643	\$ 40,105,823	\$ 6,081,785	\$ 6,504,376	\$ 703,554	\$ 1,114,503	\$ 26,477,071	\$ 12,976,749	\$ 8,204,278	\$ 115,363,885	
Additions	6,124,910	-	-	165,113	702,268	-	42,332	-	1,951,219	27,262	-	-	9,013,104
Disposals	-	(62,900)	(702,581)	-	-	-	-	-	(73,417)	(15,214)	-	-	(854,112)
Transfers	(942,286)	-	-	67,146	-	-	-	-	799,102	76,038	-	-	-
Balance, end of year	6,248,263	7,178,564	4,186,062	40,338,082	6,784,053	6,504,376	745,886	1,114,503	29,153,975	13,064,835	8,204,278	123,522,877	
Accumulated amortization													
Balance, beginning of year	-	-	3,196,760	28,188,412	4,375,694	3,484,913	688,727	747,903	13,983,055	6,194,840	4,829,791	65,670,095	
Amortization expense	-	-	145,264	992,453	399,260	383,051	20,437	77,010	777,057	232,530	159,481	3,185,543	
Disposals	-	-	(410,084)	-	-	-	-	-	(15,140)	(1,521)	-	-	(426,745)
Balance, end of year	-	-	2,931,940	29,180,865	4,774,954	3,867,964	689,164	824,913	14,744,972	6,425,849	4,988,272	66,428,893	
	\$ 6,248,263	\$ 7,178,564	\$ 1,254,122	\$ 11,157,217	\$ 2,009,099	\$ 2,636,412	\$ 56,722	\$ 289,590	\$ 14,409,003	\$ 6,638,986	\$ 3,216,006	\$ 55,093,984	

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

7. Tangible capital assets (continued):

	Construction in progress	Land	Land improvements	Land	Buildings	Equipment	Vehicles	IT infrastructure	Furniture and fixtures	Engineered infrastructure	Water infrastructure	Sanitary sewer infrastructure	Total
Cost													
Balance, beginning of year	\$ 808,744	\$ 7,389,241	\$ 4,803,089	\$ 40,030,614	\$ 5,866,636	\$ 6,570,598	\$ 739,958	\$ 1,055,539	\$ 26,477,071	\$ 13,104,963	\$ 8,221,743	\$ 115,058,196	
Additions	1,045,310	-	-	-	262,818	102,118	-	111,850	-	-	-	1,522,096	
Disposals	-	(109,623)	-	(259,105)	(37,669)	(538,899)	(36,404)	(52,886)	-	-	(154,356)	(1,206,407)	
Transfers	(788,415)	(38,154)	95,554	334,314	-	370,559	-	-	-	-	26,142	-	
Write down	-	-	(10,000)	-	-	-	-	-	-	-	-	-	
Balance, end of year	1,065,639	7,241,464	4,888,643	40,105,823	6,081,785	6,504,376	703,554	1,114,503	26,477,071	12,976,749	8,204,278	115,363,885	
Accumulated amortization													
Balance, beginning of year	-	-	2,978,339	27,406,684	4,022,687	3,572,124	684,614	740,268	13,116,950	6,116,703	4,682,620	63,320,989	
Amortization expense	-	-	218,421	1,015,401	389,785	383,052	20,517	60,522	866,105	228,270	158,481	3,340,554	
Disposals	-	-	-	(233,673)	(36,778)	(470,263)	(36,404)	(52,887)	-	(150,133)	(11,310)	(991,448)	
Balance, end of year	-	-	3,196,760	28,188,412	4,375,694	3,484,913	668,727	747,903	13,983,055	6,194,840	4,829,791	65,670,095	
Net book value, end of year	\$ 1,065,639	\$ 7,241,464	\$ 1,691,883	\$ 11,917,411	\$ 1,706,091	\$ 3,019,463	\$ 34,827	\$ 366,600	\$ 12,494,016	\$ 6,781,909	\$ 3,374,487	\$ 49,693,790	

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

8. Accumulated surplus:

	2025	2024
Invested in tangible capital assets	\$ 53,577,285	\$ 48,264,709
Operating	24,702,451	22,251,160
	<u>78,279,736</u>	<u>70,515,869</u>
Cemetery maintenance	6,087	5,327
Council equipment	10,775	10,386
Covid-19 safe restart funds	3,183	3,068
Drainage	1,185,831	1,142,972
Equipment replacement	3,916,247	3,974,831
Gas tax	961,517	757,238
General	943,437	909,338
Growing communities fund	1,303,739	1,661,690
Housing initiatives	105,101	168,465
Local government climate action program	186,008	179,285
Land sales	601,369	579,634
Municipal buildings	160,365	154,569
Parking	39,631	38,199
Peace river agreement	1,900,453	2,887,263
RFFE airport	1,119,606	902,000
RFFE asphalt	2,997,782	5,221,590
Sewer	1,447,201	1,389,892
Stabilization	10,284,675	4,507,665
Water	1,264,709	1,097,516
	<u>28,437,716</u>	<u>25,590,928</u>
	<u>\$ 106,717,452</u>	<u>\$ 96,106,797</u>

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

9. Net taxation revenue:

As disclosed in note 12(e), the District is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2025	2024
General purposes	\$ 17,412,292	\$ 10,802,732
Collection for other governments	3,071,165	2,625,003
	<u>20,483,457</u>	<u>13,427,735</u>
Ministry of Education, Province of British Columbia	1,732,531	1,541,875
Peace River Regional Hospital District	575,209	451,510
Peace River Regional District	487,172	382,031
British Columbia Assessment Authority	83,626	58,536
Municipal Finance Authority of British Columbia	203	158
Royal Canadian Mounted Police	267,002	221,198
	<u>3,145,743</u>	<u>2,655,308</u>
	<u>\$ 17,337,714</u>	<u>\$ 10,772,427</u>

10. Government transfers:

The District recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2025	2024
Provincial grants:		
Conditional	\$ 3,042,370	\$ 2,609,471
Unconditional	412,000	450,348
Federal grants:		
Conditional	249,772	172,647
Unconditional	-	1,920
Other government agencies:		
Conditional	44,544	-
	<u>\$ 3,748,686</u>	<u>\$ 3,234,386</u>

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

11. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2025-2029 Financial Plan Bylaw No. 749, adopted by Council on May 5, 2025.

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

	Budget amounts
Operating budget	
Revenue	\$ 29,147,065
Expenses	18,998,693
Operating surplus	10,148,372
Add:	
Internal revenue - fleet	431,124
Transfers from surplus	2,309,025
Transfers from reserves	11,031,966
Less:	
Transfers to reserve	(9,752,172)
Capital Expenditures	(14,168,315)
	\$ -

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

12. Commitments and contingencies:

- (a) The District is responsible, as a member of the Peace River Regional District, for its proportional share of any operating deficits or capital debt related to functions in which it participates. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- (b) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute toward the deficit. Management does not consider external payment under this contingency to be likely and therefore no amounts have been accrued.
- (c) The District is a defendant in various lawsuits. In the opinion of management, the overall estimation of loss is not determinable. These claims have not been provided for in the consolidated financial statements. Settlement, if any, made with respect to these actions would be expected to be expensed in the period in which realization is known.
- (d) The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 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 District paid \$458,391 (2024 - \$426,213) for employer contributions to the plan in fiscal 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 the individual employers participating in the plan.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

12. Commitments and contingencies (continued):

- (e) The District is obligated to collect and remit property taxes levied on Tumbler Ridge taxpayers in respect of the following bodies:

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

- (f) The District of Tumbler Ridge has a large natural resources based property taxation base. As such, the natural resource markets can affect the taxation base substantially and can impact the District's ongoing operations in economic downturns. The District has established a stabilization reserve that could provide short term assistance in the event of such circumstances.
- (g) The District may be contingently liable if a large natural resources based property tax assessment is appealed through the British Columbia Assessment Authority. This could result in the District having retroactive taxes receivable from other governments and retroactive taxes payable to the taxpayer. The potential amount, and likelihood of the liability is unknown as of the date of these financial statements.

13. Trust funds:

The District administers the Alaska Challenge Snowmobile Safari '92 account funds on behalf of the Ridge Riders Snowmobile Club. The fund was created by excess revenue generated by the Alaska Challenge ride in 1992, organized by the Ridge Riders Snowmobile Club and the District. The fund is to be used to pay for groomer repairs and maintenance. The fund balance has not been incorporated into the consolidated financial statements of the District.

The District holds in trust the Cemetery Perpetual Care Fund as required by the Cremation, Interment and Funeral Services Act. The fund balance or liability has not been incorporated into the consolidated financial statements of the District.

	2025	2024
Alaska Challenge account	\$ 2,207	\$ 2,206
Cemetery Perpetual Care account	4,096	4,094
	\$ 6,303	\$ 6,300

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

14. Segmented information:

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

a) General Government:

The general government services department provides the functions of corporate administration, finance and legislative services and any other functions categorized as nondepartmental in the District.

b) Protective Services:

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

c) Transportation Services:

Transportation services include the operation and maintenance of municipal infrastructure and related services, including public works facility and yard, airport terminal, cemetery services, and the maintenance and upkeep of roads and streets through snow removal, street sweeping, curb and sidewalk maintenance, and culvert and storm sewer systems, supported by the associated municipal fleet.

d) Parks and Recreation:

Parks and recreation is responsible for the construction and maintenance of the District's parks, playgrounds and green spaces. It provides funding for the operation of the arena, pool and curling complex.

e) Environmental Health Services:

Environmental health services is responsible for the operations of the transfer station, including the collection of waste and the disposal of waste in partnership with the Peace River Regional District.

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

14. Segmented information (continued):

f) Economic Development Services:

Economic development services is responsible for the economic development activities to attract and grow business within the District, along with tourism and marketing initiatives.

g) Water Services:

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

h) Sanitary Sewer Services:

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

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

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

14. Segmented information (continued):

	2025							Total
	General government	Protective services	Transportation services	Parks and recreation	Environmental health services	Economic development services	Water services	
Revenue								
Net taxation revenue	\$ 17,337,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant-in-lieu	137,789	-	-	-	-	-	-	-
Government transfers	2,805,610	228,992	500,000	97,024	-	117,060	-	-
Interest income	1,780,423	-	-	-	-	-	-	-
Licenses, fines and rentals	185,176	-	-	-	-	-	-	-
Sale of services	1,086	9,829	91,221	895,114	333,573	9,097	-	-
Water and sewer	-	-	-	-	-	-	800,864	362,747
Gain (loss) on sale of capital assets	360,019	-	-	-	-	-	-	-
Equity in Tumbler Ridge Community Forest	1,274,382	-	-	-	-	-	-	-
Total revenue	23,882,199	238,821	591,221	992,138	333,573	126,157	800,864	362,747
Expenses								
Accretion	4,958	3,287	5,107	72,361	-	-	3,530	-
Amortization	122,623	154,743	1,204,057	1,059,278	124,985	117,912	240,340	161,605
Garbage	-	-	-	-	235,733	-	-	-
Insurance	20,720	17,237	98,216	146,145	2,203	-	23,310	23,934
Interest	17,579	-	-	-	-	-	-	-
Legislature	148,141	-	-	-	-	-	-	-
Operating	1,749,958	343,148	832,951	891,945	-	333,177	166,238	54,568
Professional fees	192,862	-	395	-	-	23,890	-	-
Salaries, wages and benefits	1,504,044	745,137	1,527,437	3,032,954	466,647	281,030	354,458	208,222
Total expenses	3,760,885	1,263,552	3,668,163	5,202,683	829,568	756,009	787,876	448,329
Annual surplus (deficit)	\$ 20,121,314	\$ (1,024,731)	\$ (3,076,942)	\$ (4,210,545)	\$ (495,995)	\$ (629,852)	\$ 12,988	\$ (85,582)
								\$ 10,610,655

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

14. Segmented information (continued):

	2024								Total
	General government	Protective services	Transportation services	Parks and recreation	Environmental health services	Economic development services	Water services	Sanitary sewer infrastructure	
Revenue	\$ 10,772,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,772,427
Net taxation revenue	128,234	-	-	-	-	-	-	-	128,234
Grant-in-lieu	3,234,386	-	-	-	-	-	-	-	3,234,386
Government transfers	1,793,520	-	-	-	-	-	-	-	1,793,520
Interest income	145,317	-	-	-	-	-	-	-	145,317
Licenses, fines and rentals	710,079	7,029	4,884	796,319	1,467	-	746,179	334,082	1,519,778
Sale of services	-	-	-	-	-	-	-	-	1,080,261
Water and sewer	(176,619)	-	-	-	-	-	-	-	(176,619)
Gain (loss) on sale of capital assets	1,455,145	-	-	-	-	-	-	-	1,455,145
Equity in Tumbler Ridge Community Forest	18,062,489	7,029	4,884	796,319	1,467	-	746,179	334,082	19,952,449
Total revenue									
Expenses	2,172	1,440	2,237	31,699	-	-	1,547	-	39,095
Accretion	121,144	193,063	1,276,019	1,118,098	118,130	116,417	236,079	161,604	3,340,554
Amortization	-	-	-	-	258,924	-	-	-	258,924
Garbage	25,515	17,567	97,351	134,301	1,977	-	23,254	23,919	323,884
Insurance	46,689	-	-	-	-	-	-	-	46,689
Interest	129,853	-	-	-	-	-	-	-	129,853
Legislature	1,574,938	331,612	1,127,442	1,002,810	-	204,173	412,212	67,463	4,720,650
Operating	98,648	-	323	-	-	31,198	-	-	130,169
Professional fees	1,446,857	602,727	1,355,946	2,783,496	387,593	238,257	321,425	196,719	7,333,020
Salaries, wages and benefits	3,445,816	1,146,409	3,859,318	5,070,404	766,624	590,045	994,517	449,705	16,322,838
Total expenses	\$ 14,616,673	\$ (1,139,360)	\$ (3,854,434)	\$ (4,274,085)	\$ (765,157)	\$ (590,045)	\$ (248,338)	\$ (115,623)	\$ 3,629,611
Annual surplus (deficit)									

DISTRICT OF TUMBLER RIDGE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025, with comparative information for 2024

15. Financial risks and concentration of risk:

The District as part of its operations carries a number of financial instruments. It is management's opinion that the District is not exposed to significant market, currency or credit risk unless otherwise noted.

(a) Liquidity risk:

Liquidity risk is the risk that the District will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The District manages its liquidity risk by monitoring its operating requirements. The District prepares budgets to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2024.

(b) Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows for a financial instrument will fluctuate because of changes in the market interest rates. There has been no change to the risk exposures from 2024.

16. Comparative information:

Certain comparative information have been reclassified from those previously presented to conform to the presentation of the 2025 financial statements.

DISTRICT OF TUMBLER RIDGE

Schedule 1 - COVID-19 Safe Restart Grant

Year ended December 31, 2025, with comparative information for 2024
(Unaudited)

In November 2020, the District was the recipient of a \$827,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of BC.

	2025		2024
Balance, beginning of year	\$ 3,068	\$	2,912
Add:			
Interest	115		156
Balance, end of year	\$ 3,183	\$	3,068

DISTRICT OF TUMBLER RIDGE

Schedule 2 - Growing Communities Fund

December 31, 2025, with comparative information for 2024
(Unaudited)

The Province of British Columbia distributed conditional Growing Communities Fund (GCF) grants to communities at the end of March 2023 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 District received \$1,530,000 of GCF funding in March 2023.

	2025	2024
Balance, beginning of year	\$ 1,661,690	\$ 1,577,337
Interest	54,576	84,353
	1,716,266	1,661,690
Less amounts utilized:		
Downtown core sidewalk project	412,527	-
	412,527	-
Balance, end of year	\$ 1,303,739	\$ 1,661,690

DISTRICT OF TUMBLER RIDGE

Schedule 3 - Local Government Housing Initiatives Grant

December 31, 2025, with comparative information for 2024
(Unaudited)

In January 2024, the Province of British Columbia paid to the District a grant of \$159,913 to support the District's implementation of legislative changes to support housing initiatives.

	2025	2024
Balance, beginning of year	\$ 168,465	\$ -
Grant received	-	159,913
Interest	5,035	8,552
	173,500	168,465
Less amount utilized:		
Residential development plan and zoning bylaw projects	68,399	-
	68,399	-
Balance, end of year	\$ 105,101	\$ 168,465



Annual Report 2025

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DISTRICT OF TUMBLER RIDGE

STAFF REPORT

Date: June 16, 2026
To: Lisa Scott, Chief Administrative Officer
Re: 2026–2030 Council Onboarding and Orientation

RECOMMENDATION:

THAT Council receives this report for discussion.

ALTERNATIVE(S) TO THE RECOMMENDATION:

If Option A is Chosen:

THAT Council directs staff to confirm the District of Tumbler Ridge’s participation in the 2026 Peace River Regional District (PRRD) Regional Elected Officials Orientation;
AND THAT Council supports the PRRD in selecting a Council Orientation date that best accommodates participating municipalities, and agrees to reschedule the November 16, 2026 Regular Council Meeting should Option 1 be selected.

OR

If Option B is Chosen:

THAT Council directs staff to retain Ron Poole, if still available, to deliver a separate in-house orientation session instead of joining the Peace River Regional District (PRRD) Regional Elected Officials Orientation, and research alternative consultant options if Ron Poole is available.

ISSUE/PURPOSE:

The purpose of this report is to seek Council's direction on the formal governance training component of the 2026–2030 Council Onboarding and Orientation Strategy.

BACKGROUND:

Onboarding newly elected officials is essential to establish effective governance, clarify roles and responsibilities, and ensure compliance with the Community Charter and Local Government Act. The proposed Orientation Framework is attached for Council’s information. Council is requested to consider whether to participate in the PRRD Regional Elected Officials Orientation (Option A, staff recommendation) or to proceed with a separate in-house orientation delivered by an external consultant (Option B).

Decisions Requested at this Meeting: Formal Governance Training Options

Staff is requesting Council to choose between two options for the formal governance training component of the orientation program.

Option A: PRRD Regional Elected Officials Orientation

The PRRD is organizing a 1.5-day regional orientation session for elected officials and CAOs from municipalities across the Peace River region. The session will be held at the Mercer Hall, Ovirtiv Events Centre in Dawson Creek (the same venue used in 2022).

AGENDA ITEM #5.3

Format: 1.5-day in-person session in Dawson Creek.

Proposed dates: November 16–17, 2026 (confirmed with speakers) or November 18–19, 2026 (alternative, if speakers are available). **Note:** Council may choose preferred dates or remain neutral supporting the date selected by PRRD, provided it works for all participating municipalities. If option 1 is selected, the November 16, 2026 Regular Council Meeting will need to be rescheduled.

Estimated cost: ~\$9,500 (registration) + ~\$4,500 (travel and lodging for Council and CAO) = ~\$14,000.

What is covered:

Topic	Facilitator
Conflict of Interest, Code of Conduct, and FOI responsibilities	Legal counsel
Effective meeting procedures and parliamentary rules	John Bieker, RP — Governance Professionals of Canada
Council, Staff, and CAO dynamics and relationship building	To be confirmed
Communications best practices and social media guidance	To be confirmed

Option B: External Consultant - Orientation in Tumbler Ridge

Under this option, the District would retain an external consultant to deliver a full-day orientation session in Tumbler Ridge, rather than attending the PRRD regional session.

Under this option, the District would retain an external consultant to deliver a customized, full-day orientation session in Tumbler Ridge. One consultant under consideration is Ron Poole of Poole Consulting Ltd., a retired CAO with ten years of experience in the Peace Region, currently scheduled to provide orientation to over 30 municipalities across BC, including Chetwynd. If Council prefers this option, staff will also search for other qualified professionals.

Format: One-day in-person session in Tumbler Ridge.

Proposed dates (consultant's availability): Late November (November 27–29) or early December (December 8–11, 2026).

Estimated cost: \$6,000 (facilitator fee) + ~\$2,500 (travel) = ~\$8,500.

What is covered:

Topics Covered
Community Charter and Local Government Act — roles, powers, and obligations
Governance vs. administration — delineating Council and staff responsibilities
Meeting procedures and the District's Procedure Bylaw
Good governance principles and tools
Conflict of Interest and Code of Conduct
Additional topics customized to the CAO's direction

FINANCIAL/BUDGETARY IMPLICATIONS:

The District has approximately \$17,500 available in 2026 (\$7,500 in the Council Orientation budget and ~\$10,000 remaining in the Elections Budget). No budget amendment is required under either option. Costs associated with advanced training planned for 2027 will be included in the 2027 budget planning process.

	Option A: PRRD (Recommended)	Option B: Consultant

AGENDA ITEM #5.3

Registration / facilitator fee	~\$9,500	\$6,000
Travel and lodging (Council + CAO)	~\$4,500	~\$2,500
2026 Estimated Total	~\$14,000	~\$8,000–\$10,000
Available funding (2026)	~\$17,500	~\$17,500
Estimated surplus	~\$3,500	~\$7,500–\$9,500

GOVERNANCE CONSIDERATIONS:

The Council Orientation Program is designed to align with statutory requirements and best practice guidance issued by the Province of British Columbia and relevant local government professional associations. The program is informed by key legislative obligations, including the Community Charter and Freedom of Information and Protection of Privacy Act (FOIPPA), as well as sector resources from the Working Group on Responsible Conduct (WGRC), the BC Ombudsperson, LGMA, UBCM, and CAMA. Core areas of focus include Code of Conduct requirements under Section 107 of the Community Charter, FOIPPA records management and privacy obligations, open meeting and in-camera meeting rules, and responsible conduct expectations for elected officials. The orientation will also incorporate supplementary governance and leadership resources to support Council’s understanding of roles, decision-making processes, Council–CAO relations, and effective municipal governance practices.

In addition to formal governance training, the framework proposes to include staff-led departmental briefings and facilities tour to build Council’s understanding of District operations, services, priorities, and budget. Briefings will be delivered over several months, typically one per PPC or Special Council meeting, with scheduling and sequencing determined by the CAO in consultation with the Senior Management Team and adjusted to align with early-term Council priorities.

ATTACHMENTS:

[Council Orientation Framework 2026](#)

Submitted by:	Adriana Alves, Director of Corporate Services
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DRAFT COUNCIL ONBOARDING & ORIENTATION FRAMEWORK

2026–2030 Term

District of Tumbler Ridge, British Columbia

Date: June 2026 | Preliminary — Subject to Revision

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DRAFT

Overview and Purpose

This document outlines a preliminary framework for the onboarding and orientation of the newly elected Council for the 2026–2030 term. It is intended to serve as a working guide for administration as the program is developed and refined in the months ahead. The content and scheduling of individual components will be confirmed following the October 2026 general local election and in consultation with the incoming Council.

The framework is designed to support newly elected officials in understanding their roles and responsibilities, building effective working relationships with staff and regional partners, and making informed decisions from the outset of their term. It reflects best practices from the Canadian Association of Municipal Administrators (CAMA), the Local Government Management Association of BC (LGMA), and other BC municipalities.

GUIDING PRINCIPLE

Research indicates that new elected officials absorb complex material more effectively when it is delivered in manageable portions over time. This framework is structured to avoid information overload by spreading training across the first several months of the term, beginning with governance fundamentals and progressing to operational and specialized topics.

Orientation at a Glance

Phase	Timing	Description
Phase 1	October 2026	Pre-Inauguration and Administrative Onboarding — Candidate information guide, IT setup, forms, and administrative onboarding.
Phase 2	Early November 2026	Inaugural Meeting and Mock Council Session — Swearing-in ceremony and a hands-on mock meeting to learn procedures and the electronic meeting system.
Phase 3	Mid-November 2026	Formal Governance Training — Regional orientation (PRRD) or external consultant (Council's decision). Covers legislation, conflict of interest, FOI, meeting rules, and CAO/Council dynamics.
Phase 4	December 2026 – May 2027	Staff-Led Departmental Briefings — One department presentation per PPC or Special Council Meeting, covering budgets, operations, projects, and key upcoming decisions.
Phase 5	Early 2027	Advanced and Specialized Training — Leadership for Elected Officials (such as GLA Elected Officials Seminar (Prince George, Jan 27–29, 2027) and trauma-informed governance course or workshop (to be arranged).

PHASE 1 | OCTOBER 2026

Pre-Inauguration and Administrative Onboarding

Ensuring newly elected officials have the tools and information they need before taking office.

Prior to the inaugural meeting, administration will prepare and distribute a Candidate Information Guide to all newly elected officials. This guide will provide an introduction to the District's organizational structure, key contacts, and the onboarding steps required in the first weeks of the term.

Administrative onboarding will be coordinated by Corporate Services and Human Resources, and will include the following:

Onboarding Item	Responsible
District email account setup and technology access	IT / Corporate Services
Council remuneration and benefits enrollment forms	Human Resources
Security access and building orientation	Administration
Electronic meeting system (agenda platform) setup and training	Corporate Services
Signing of required acknowledgment forms (Code of Conduct, privacy, etc.)	Corporate Services
Introduction to the LGMA onboarding checklist for elected officials	Corporate Services

PHASE 2 | EARLY NOVEMBER 2026

Inaugural Meeting and Mock Council Session

Establishing the foundation for effective and confident participation in Council meetings.

The inaugural meeting is scheduled for November 2, 2026, at which newly elected officials will take their oaths of office and formally constitute the new Council.

As early as possible in the term — ideally before or shortly after the inaugural meeting — administration proposes to organize a mock Council meeting. This practical session is intended to familiarize elected officials with the District's meeting procedures in a low-pressure environment before regular business meetings begin.

PROPOSED MOCK MEETING TOPICS

Meeting procedures and the District's Procedure Bylaw · Parliamentary rules and Robert's Rules of Order · Roles of the Chair, Councillors, and staff during meetings · Electronic meeting system (agenda platform, voting, and in-camera procedures) · Handling delegations and public input · Best practices for Council conduct and deliberation

TO BE CONFIRMED

The format, facilitator, and exact date of the mock meeting are to be determined by administration. Options include facilitation by the CAO and Director of Corporate Services, or engagement of an external parliamentarian.

PHASE 3 | MID-NOVEMBER 2026

Formal Governance Training

Statutory compliance, governance principles, and regional relationships.

This phase covers the core legislative and governance training required for newly elected officials. Council has been asked to choose between two options at the June 16, 2026 Special Meeting. The two options are summarized below.

Option A: PRRD Regional Elected Officials Orientation

The Peace River Regional District is organizing a 1.5-day regional orientation session for elected officials and CAOs from municipalities across the Peace River region. The session is planned for the Mercer Hall, Ovintiv Events Centre in Dawson Creek — the same venue used for the 2022 session.

Participating municipalities are expected to include Fort St. John, Dawson Creek, Taylor, Hudson's Hope, and Pouce Coupe. The District of Chetwynd has chosen not to participate and has retained its own facilitator. The cost is shared among participating municipalities.

Format: 1.5 day session in person in Dawson Creek.

Proposed dates: November 16–17, 2026 (original dates, confirmed with speakers) or November 18–19, 2026 (alternative dates, to be confirmed with speakers).

Estimate Costs (Fee plus Council and CAO Travel Expenses): \$9,500 plus ~\$4,500 = ~\$14,000.

Topic	Facilitator
Conflict of Interest, Code of Conduct, and FOI responsibilities	Legal counsel
Effective meeting procedures and parliamentary rules	John Bieker, RP — Governance Professionals of Canada
Council, Staff, and CAO dynamics and relationship building	To be confirmed
Communications best practices and social media guidance	To be confirmed

Option B: External Consultant — In-House Orientation

Under this option, the District would retain an external consultant to deliver a full-day Council orientation session in Tumbler Ridge, tailored to topics identified by the District. One consultant under consideration is Ron Poole of Poole Consulting Ltd., a retired CAO with ten years of experience in the Peace Region, including four years as CAO of Chetwynd. This consultant is currently scheduled to provide orientation to over 30 municipalities across British Columbia, including Chetwynd.

Format: One-day session in person in Tumbler Ridge.

Proposed dates: Proposed dates: The consultant is currently available for a one-day session in late November (November 27–29, 2026) or early December (December 8–11, 2026).

Estimate Costs (Fee plus Consultant Travel Expenses): \$6,000 plus ~\$2,500 = ~\$8,000.

Topics Covered
Community Charter and Local Government Act — roles, powers, and obligations
Governance vs. administration — delineating Council and staff responsibilities
Meeting procedures and the District's Procedure Bylaw
Good governance principles and tools
Conflict of Interest and Code of Conduct
Additional topics customized to the CAO's direction

NOTE ON THE STAFF-LED ORIENTATION

Regardless of which option Council selects for Phase 3, the staff-led departmental briefings in Phase 4 can proceed as recommended. These briefings will also provide an opportunity to address any gaps identified by the CAO following the formal governance training, and to supplement specific topics with additional information or specialized external training as needed.

PHASE 4 | DECEMBER 2026 – MAY 2027

Staff-Led Departmental Briefings

Building Council's understanding of Tumbler Ridge's operations, services, and priorities — one department at a time.

To complement the formal governance training and provide Council with a thorough understanding of the District's budget, strategic priorities, Community Plan, local operations, etc., administration proposes a series of departmental briefings to be delivered over the first several months of the term. One presentation can be scheduled at each Policies and Priorities Committee (PPC) meeting or Special Council Meeting, allowing Council to build knowledge progressively without the scheduling burden or information overload of a single multi-day session.

The presentation schedule and content will be developed by the Senior Management Team in the next few months. The order of presentations will be determined and adjusted to align with upcoming decisions or issues that require Council's early attention.

Facilities Tour

A facility tour is also recommended to familiarize Council with key municipal assets, infrastructure, and service delivery operations. The tour would provide an opportunity for Council members to observe facilities firsthand, gain a better understanding of operational challenges and opportunities, and strengthen the context for future policy, budgeting, and capital planning discussions. The timing and format of the tour will be determined by Administration following the inauguration of the new Council.

NOTE ON FLEXIBILITY

The schedule will be determined by the CAO with input from the Senior Management Team. Presentations will be ordered to prioritize topics relevant to early-term decisions.

PHASE 5 | EARLY 2027

Advanced and Specialized Training

Leadership development and specialized topics to be arranged following the initial orientation period.

Optional Elected Officials Leadership Development Opportunities (Subject to Council's Input)

The Local Government Leadership Academy (LGLA) offers its Elected Officials Series every four years following a general local election. The program is designed to deepen elected officials' understanding of the local government system and best practices for civic leadership, building upon the local and regional

orientation sessions completed in the fall. These seminars are designed for both newly elected and returning elected officials, as well as senior staff.

For the North Central Local Government Association (NCLGA) region, the next Elected Officials Series is scheduled for **January 27–29, 2027**, at the Coast Prince George Hotel in Prince George.

While information regarding registration fees, agenda, and program content for the 2027 Elected Officials Series has not yet been released, **the 2023 seminar for the NCLGA region was a three-day event held in Prince George with a registration fee of \$450 plus GST per delegate**. Topics included local government law, finance, planning, governance, First Nations relations, citizen engagement, leadership, and communications. Administration expects the 2027 program to follow a similar format, although details may vary.

Administration will research and present leadership development opportunities available to elected officials, including the LGLA Elected Officials Series and other relevant governance, leadership, and professional development programs.

Trauma-Informed Governance Training (staff-recommended)

Administration has also identified the need to integrate a trauma-informed lens into the Council's leadership and governance approach. This training will support elected officials in conducting meetings, engaging with the public, and making decisions in a manner that is sensitive to the experiences of community members who may have been affected by difficult events.

A specialized workshop is recommended for Q1 2027 or when available, to be arranged once Council is settled into the term. Staff will research available providers and bring a recommendation forward. Potential options for consideration include:

Provider	Program	Format	Fee
Justice Institute of British Columbia (JIBC)	Building a Trauma-Informed Organization (COUN-1060)	Online, 6 hours	~\$300.00 per person
Association of Municipalities of Ontario (AMO) model	Trauma and Violence Informed Decision Making for Elected Officials	Online, 6 hours	~\$500.00 per person
Other BC-based facilitators	To be researched by staff	TBD	TBD

TO BE CONFIRMED

The provider, format, and exact timing of this training are to be researched and confirmed by staff. The cost will be presented to Council and included in the 2027 budget planning process if approved.

Regulatory Framework and Best Practices

The orientation program is designed to align with the statutory requirements and best practice guidelines issued by BC provincial bodies and professional associations. The following resources and requirements will inform the content of the program.

Code of Conduct

Under Section 107 of the *Community Charter*, Council must consider adopting or updating a Code of Conduct within six months of the inaugural meeting. The orientation program includes a dedicated session to facilitate this process, using the Working Group on Responsible Conduct (WGRC) Model Code of Conduct and Companion Guide as a starting point.

The orientation will also reflect ongoing provincial and sector-wide work to strengthen and modernize the local government responsible conduct framework, including initiatives aimed at improving consistency of expectations, and enhancing complaint, investigation, and enforcement processes across British Columbia.

Freedom of Information and Protection of Privacy Act (FOIPPA)

Elected officials are “officers of a public body” under FOIPPA and are subject to related legal obligations, including records management requirements. Training will emphasize that all records related to District business—including emails, text messages, and personal notes, regardless of device or account—may be subject to Freedom of Information requests. The LGMA Onboarding and Offboarding Records and Information Management Guide provide standardized guidance for the creation, retention, and transfer of official records in accordance with District policy and retention schedules, supporting FOI compliance, operational continuity, and institutional knowledge during transitions.

Open Meetings

The BC Ombudsperson’s Open Meetings: Best Practices for Local Governments guide (January 2026) will be incorporated into the orientation materials to ensure Council is current on transparency and accountability requirements for local government decision-making. The guide provides practical direction on conducting open meetings, applying the statutory requirements for closed (in-camera) meetings under Section 90 of the Community Charter, and supporting best practices that promote openness, procedural consistency, and public trust in Council proceedings.

Responsible Conduct

The Working Group on Responsible Conduct (WGRC) — a joint initiative of the Ministry of Municipal Affairs, UBCM, and LGMA — has developed a suite of resources for local government elected officials, including the Foundational Principles of Responsible Conduct and a free online e-learning course (Principles for Responsible Conduct, 60–90 minutes, certificate provided). Completion of this course is also an option for new or returning elected officials.

Council Governance, Leadership, and Best Practices

Supplementary guidance from the Union of BC Municipalities (UBCM), Local Government Management Association (LGMA) and Canadian Association of Municipal Administrators (CAMA), including governance resources, leadership-focused learning materials, and effective Council–CAO relations and municipal decision-making, will be used in the development of the orientation to provide additional context on local government leadership, strategic governance, and organizational effectiveness.

Budget Overview

The District currently has \$7,500 specifically approved for Council Orientation and approximately \$10,000 potentially remaining in the 2026 Elections Budget available for onboarding purposes, for a combined estimated available amount of approximately \$17,500 in 2026. Under either orientation option, no budget amendment is anticipated to be required for 2026.

2026 Estimated Costs

Expense Item	Option A: PRRD	Option B: Consultant
Formal governance training (registration / facilitator fee)	~\$9,500	\$6,000
Travel and lodging (Council + CAO)	~\$4,500	~\$2,500
2026 Estimated Total	~\$14,000	~\$8,000-\$10,000
Estimated available funding (2026)	~\$17,500	~\$17,500
Surplus**	~\$3,500	~\$9,500

* If other consultants are engaged, costs will vary and will be reported to Council.

** May be allocated toward Leadership Seminar registration fees or unforeseen expenses

2027 Planned Expenses (for budget planning purposes)

Item	Estimated Registration Fee	Estimated Costs	Notes
LGLA Elected Officials Seminar (Prince George, Jan 27-29, 2027) or another leadership seminar)	~\$500.00 per person	~4,000 plus travel expenses	Costs are not yet available. Estimates are based on the 2023 seminar. Travel expenses are not included.
Trauma-Informed Governance Workshop	~\$400.00 to 600.00 per person	~3,200 to 4,800	Virtual.
2027 Estimated Total			To be included in 2027 budget planning

NOTE

Staff-led departmental presentations are covered within existing operating budgets and do not represent an additional cost. All 2027 figures are preliminary estimates and will be refined as providers are confirmed.



DISTRICT OF TUMBLER RIDGE

STAFF REPORT

Date: June 16, 2026

To: Lisa Scott, Chief Administrative Officer

Re: Kraft Hockeyville Friendly Wager - Town of Taber Jersey Exchange

RECOMMENDATION:

THAT Council receive this report for discussion.

ALTERNATIVE(S) TO THE RECOMMENDATION:

(1) THAT Council authorize the purchase of eight (8) Tumbler Ridge Minor Hockey jerseys, at an estimated cost of \$1,023.60 plus applicable taxes, to be gifted to the Town of Taber as a gesture of goodwill and community partnership arising from the 2026 Kraft Hockeyville competition, with funding to be allocated from the Council Initiatives Budget.

(2) THAT Direct staff to arrange for the loan of Tumbler Ridge Minor Hockey jerseys to the Town of Taber and coordinate their return following the Council meeting.

(3) THAT Council provide alternative direction to staff.

ISSUE/PURPOSE:

The purpose of this report is to provide Council with information regarding the friendly wager established between the District of Tumbler Ridge and the Town of Taber during the 2026 Kraft Hockeyville competition and to seek Council direction regarding the purchase of eight (8) Tumbler Ridge Minor Hockey jerseys to be gifted to the Town of Taber.

BACKGROUND:

As part of the 2026 Kraft Hockeyville competition, the District of Tumbler Ridge and the Town of Taber, Alberta, were the two finalist communities competing for the Kraft Hockeyville title.

During the competition, Mayor Darryl Krakowka and the Mayor Andrew Prokop of the Town of Taber engaged in a friendly wager whereby the runner-up community's Mayor and Council would wear the winning community's hockey jerseys during a Council meeting.

District staff contacted the Town of Taber to coordinate obtaining jerseys for Tumbler Ridge Mayor and Council to wear in accordance with the wager. In response, the Town of Taber generously provided jerseys for each member of District Council and advised staff that the jerseys **were a gift and were not required to be returned.**

As a reciprocal gesture, the Town of Taber expressed interest in obtaining Tumbler Ridge Minor Hockey jerseys for use during one of their upcoming Council meetings. The Town of Taber initially indicated that the jerseys would only be borrowed and returned following their meeting. The Town advised that their Council meetings continue through June on the second and fourth Monday of each month, and then transition to one meeting per month on the third Monday during July and August.

AGENDA ITEM #5.4

To explore options, staff contacted Tumbler Ridge Minor Hockey regarding the jersey design, logo, and supplier information. Staff subsequently obtained a quotation from the supplier for the purchase of eight (8) custom Tumbler Ridge Minor Hockey jerseys.

The supplier provided a quotation for eight (8) H850 AK-Knit Custom Pro Hockey Jerseys (repeat Raptors design) featuring the Tumbler Ridge Minor Hockey logo at a cost of **\$127.95 per jersey**, for a total of **\$1,023.60**, excluding applicable GST and PST. The supplier has further advised that shipping costs to Tumbler Ridge would be provided at no additional charge.

While the Town of Taber originally requested jerseys on a loan basis, Council may wish to consider gifting the jerseys as a gesture of mutual support, sportsmanship, and community partnership that developed through the Kraft Hockeyville competition. Providing the jerseys as a gift would reciprocate the generosity shown by the Town of Taber when they provided jerseys for all members of District Council to keep.

FINANCIAL/BUDGETARY IMPLICATIONS:

The total cost to purchase eight (8) jerseys is **\$1,023.60**, excluding applicable taxes. Should Council wish to proceed, funding would be allocated from the Council Initiatives Budget

STRATEGIC PRIORITIES:

This initiative supports Council's commitment to fostering positive inter-community relationships, community pride, and regional collaboration.

Submitted by:	Karen Curry, Executive Assistant to CAO, Mayor and Council
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DISTRICT OF TUMBLER RIDGE

STAFF REPORT

Date: June 16, 2026

To: Lisa Scott, Chief Administrative Officer

Re: Request for Municipal Significance Designation - Rise & Vibe Festival

RECOMMENDATION:

THAT Council designates the Rise & Vibe Festival as an event of municipal significance to support the issuance of a Special Event Permit by the Liquor and Cannabis Regulation Branch (LCRB).

ISSUE/PURPOSE:

To present 242 Brew's request for Council to designate the upcoming Rise & Vibe Festival festival as an event of Municipal Significance.

BACKGROUND:

According to the letter submitted by 242 Brew on June 9, 2026, the Rise & Vibe Festival is a community-focused event designed to celebrate local culture, entertainment, food, and community spirit. The organizers anticipate attracting both local residents and visitors from outside the region, thereby generating positive economic impacts for local businesses, accommodations, restaurants, and retailers.

As part of the festival, a beverage garden will be operated, and 242 Brew has been retained to manage this component of the event.

Under provincial liquor regulations, events operating with a Special Event Permit (SEP) are generally restricted to charging maximum prices set out in the LCRB's cost-recovery price list, which only covers the direct operating costs of serving liquor (e.g., cost of liquor, mix, glasses, ice, and taxes).

However, the province allows an exemption to this pricing restriction if an event is designated as being of municipal, provincial, national, or international significance. 242 Brew is seeking this municipal significance designation to allow them to offer alcoholic beverages at a reasonable price point that exceeds the cost-recovery limit, with the retained profits helping to offset the broader costs of hosting the festival.

LEGAL CONSIDERATIONS:

The issuance and regulation of Special Event Permits are governed by the provincial *Liquor Control and Licensing Act* and the *Liquor Control and Licensing Regulation*. Specifically, Section 114(2)(b) of the *Liquor Control and Licensing Regulation* and the LCRB's *Special Event Permit Policy Manual* stipulate that the General Manager of the LCRB may exempt SEP holders from the requirement to donate event profits to charity when charging above the cost-recovery price list, provided the event is of municipal, provincial, national, or international significance.

According to the *LCRB Special Event Permit Policy Manual*, municipally significant events are those of "unique importance to a specific municipality," which may provide a "benefit to the community at large". The manual explicitly states that "each municipality may set its own criteria in determining whether an event is of municipal significance".

AGENDA ITEM #5.5

To satisfy the LCRB's requirements, an event of municipal significance requires either a municipal resolution or a letter from a delegated municipal official designating the event as "municipally significant". The organizers must keep a copy of this designation available for inspection on-site during the event.

Furthermore, as the event may be held on public property, Section 115 of the Liquor Control and Licensing Regulation requires that written permission from the local authority be obtained and kept on-site.

FINANCIAL/BUDGETARY IMPLICATIONS:

There are no financial costs to the municipality associated with granting this designation.

GOVERNANCE CONSIDERATIONS:

Council has the authority to define its own criteria for what constitutes an event of Municipal Significance. In considering this request, Council should evaluate whether the Rise & Vibe Festival provides sufficient benefit to the community at large to warrant this designation.

The applicants have committed to operating the event responsibly and complying with all applicable liquor, safety, and security requirements, which will be enforced by the LCRB as part of the Special Event Permit conditions.

ATTACHMENTS:

[20260609 - 242 Brew Request](#)

Submitted by:	Adriana Alves, Director of Corporate Services
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From: Bryce Kirby <242brew@gmail.com>
Sent: Tuesday, June 9, 2026 11:27 AM
To: Adriana Alves <aalves@dtr.ca>
Subject: Request for Municipal Significance Designation for "Rise & Vibe Festival"

Dear Mayor and Members of Council,

I am writing to respectfully request that the Rise & Vibe Festival be designated as an event of Municipal Significance for the purposes of liquor licensing.

The Rise & Vibe Festival is a community-focused event that brings together residents and visitors to celebrate local culture, entertainment, food, and community spirit. Our goal is to create a safe, welcoming, and vibrant experience that contributes positively to the local economy and enhances our community's reputation as a destination for events and tourism.

Obtaining a Municipal Significance designation would assist us in securing the appropriate liquor licensing approvals for our beverage gardens. This designation would allow us to offer alcoholic beverages at a reasonable price point, helping ensure the event remains financially sustainable while providing an enjoyable experience for attendees.

The festival is expected to attract visitors from both within and outside the region, generating economic benefits for local businesses, accommodations, restaurants, and retailers. We are committed to operating the event responsibly and will comply with all applicable liquor, safety, and security requirements.

We respectfully ask Council to consider and approve a resolution recognizing the Rise & Vibe Festival as an event of Municipal Significance.

Thank you for your time and consideration. I would be pleased to provide any additional information Council may require and would welcome the opportunity to discuss the event further.

Sincerely,

Bryce Kirby

Owner, 242 Brew Ltd
Rise & Vibe Music Festival & Ribfest "Alcoholic Beverage Gardens"
250-257-0522
242brew@gmail.com