



REGULAR AGENDA

For the **REGULAR MEETING** of Council to be held on Monday, June 15, 2026, taking place at 7:00 pm in the Council Chambers of City Hall, 424 – 3rd Avenue West, Prince Rupert, B.C.

1. CALL TO ORDER

2. INTRODUCTION OF LATE ITEMS

3. APPROVAL OF AGENDA

Recommendation:

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

4. PRESENTATIONS

- a) Presentation from Sergeant Marc Jones, Acting Officer in Charge Re: RCMP update
- b) Presentation from the Manager of Communications, Engagement and Social Development Re: 2025 Annual Report

5. PUBLIC COMMENT(S) REGARDING AGENDA ITEMS

6. CONSENT AGENDA

a) Council minutes for approval

- i. Minutes of the Special Meeting to Close of May 25, 2026;
- ii. Minutes of the Regular Meeting of May 25, 2026;

b) Reports for receipt

- i. Report from Planning Re: Development Activity Report – May 2026;
- ii. Report from the Chief Financial Officer Re: April 2026 Financial Variance Report;
- iii. Report from The Fire Chief Re: Monthly Fire / Rescue Report – May 2026;

c) Correspondence for action

- i. Request for Proclamation June 15, 2026 as World Elder Abuse Awareness Day;

d) Correspondence for receipt

- ii. Email from McDonald's Restaurant Re: Invitation to McHappy Day: Appreciation Letter;
- iii. North Coast Regional District Re: May 2026 Board Highlights;

- iv. Letter from the Corporation of the District of Central Saanich Re: Request for Dedicated Provincial Funding to Support Municipalities That Achieve Provincially Mandated Housing Targets;
- v. Memo from UBCM President Re: Heritage Conservation Act;

Recommendation:

THAT all items on the Consent Agenda be approved or received as requested.

7. REPORTS

a) Report from the Chief Financial Officer Re: 2025 Audited Financial Statements (The “Statements”) - Corrected

Recommendation:

THAT Council accepts the corrected 2025 Audited Financial Statements as presented.

b) Report from the Chief Financial Officer Re: 2025 Statement of Financial Information (SOFI)

Recommendation:

THAT Council approves the 2025 Statement of Financial Information as presented.

c) Report from the Manager of Communications, Engagement and Social Development Re: Consideration of the 2025 Annual Report for Public Circulation

Recommendation:

THAT Council approve the circulation of the 2025 Annual Report;
AND THAT Council set the date of June 29, 2026, for the public meeting on the Annual Report.

d) Report from the Chief Administrative Officer Re: Regulations & Compliance Report

Recommendation:

THAT Council receives this Report for information purposes.

e) Report from Planning Re: Temporary Use Permit 26-01 (TUP-26-01) – 171 Mish-Aw Road

Recommendation:

THAT Council proceed with the statutory notification process for Temporary Use Permit (TUP) #26-01 and include as a permit condition that the City retains a \$5000 cash bond until the temporary use is discontinued.

f) Report from the Chief Financial Officer Re: Election Procedures Bylaw No. 3561, 2026

Recommendation:

THAT Council proceed with consideration of repealing Elections Voting Procedure and Automated Vote Counting System Authorization Bylaw No. 3496, 2022;

AND THAT Council proceed with consideration of the Election Procedures Bylaw No. 3561, 2026

g) Report from the Deputy Chief Administrative Officer Re: Cemetery Bylaw 3562, 2026

Recommendation:

THAT Council consider adoption of the City of Prince Rupert Cemetery Bylaw No. 3562, 2026, which repeals and replaces Cemetery Bylaw No. 3237, 2007 and any amendments thereto.

h) Report from the Deputy Chief Administrative Officer Re: Good Neighbour Bylaw No. 3558, 2025 – Summary of Revisions Following Staff Review

Recommendation:

THAT Council receive this report for information outlining the substantive changes made to the Good Neighbour Bylaw since the March 2025 draft, reflecting an extensive staff review and refinement process.

i) Report from the Director of Operations Re: RFT 70017 – 11th Ave East Watermain Replacement

Recommendation:

THAT Council award RFT 70017 for the 11th Avenue East Watermain Replacement to Infracon Construction Inc. in the amount of \$14,270,891.00, excluding GST.

8. BYLAWS

a) Election Procedures Bylaw No. 3561, 2026

Recommendation:

THAT Council repeal Elections Voting Procedure and Automated Vote Counting System Authorization Bylaw No. 3496, 2022;

AND THAT Council introduce and give First, Second and Third Readings to Election Procedures Bylaw No. 3561, 2026

b) Cemetery Bylaw No. 3562, 2026

Recommendation:

THAT Council repeal the City of Prince Rupert Cemetery Bylaw No. 3237, 2007;

AND THAT Council introduce and give First, Second and Third Readings to City of Prince Rupert Cemetery Bylaw No. 3562, 2026

c) Good Neighbour Bylaw No. 3558, 2025

Recommendation:

THAT Council gives Third Reading to the City of Prince Rupert Good Neighbour Bylaw No. 3558, 2025.

d) Ticket Information Amendment Bylaw No. 3559, 2025

Recommendation:

THAT Council gives Third Reading to the City of Prince Rupert Ticket Information Amendment Bylaw No. 3559, 2025

e) Ticket Information Amendment Bylaw No. 3560, 2025

Recommendation:

THAT Council gives Third Reading to the City of Prince Rupert Ticket Information Amendment Bylaw No. 3560, 2025

9. COUNCIL ROUND TABLE

10. ADJOURNMENT



SPECIAL MINUTES

For the **SPECIAL MEETING** of Council, held on May 25, 2026, at 5:00 pm in the Council Chambers of City Hall, 424 – 3rd Avenue West, Prince Rupert, B.C.

PRESENT: Councillor Randhawa (Acting Mayor/Chair)
Mayor H. Pond (Remote)
Councillor B. Cunningham
Councillor T. Forster (Remote)
Councillor R. Skelton-Morven (Remote)

STAFF: R. Pucci, Chief Administrative Officer

ABSENT: Councillor N. Adey
Councillor W. Niesh

1. CALL TO ORDER

Councillor Randhawa called the Special Meeting of Council to order at 5:14 pm.

2. RESOLUTION TO EXCLUDE THE PUBLIC

MOVED by Mayor Pond and seconded by Councillor Niesh THAT the meeting be closed to the public under Section 90 of the Community Charter to consider items relating to one or more of the following:

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

CARRIED

3. ADJOURNMENT

MOVED by Councillor Cunningham and seconded by Councillor Forster THAT

the Meeting be adjourned at 5:14 pm.

CARRIED

Confirmed:

MAYOR

Certified Correct:

CORPORATE OFFICER



MINUTES

For the **REGULAR MEETING** of Council, held on Monday, May 25, 2026, 7:00 pm in the Council Chambers of City Hall, 424 – 3rd Avenue West, Prince Rupert, B.C.

PRESENT: Councillor G. Randhawa (Acting Mayor/Chair)
Mayor Pond (Remote)
Councillor T. Forster (Remote)
Councillor R. Skelton-Morven (Remote)
Councillor B. Cunningham

STAFF: R. Pucci, Chief Administrative Officer
A. Vera, Sr. Manager of Human Resources
M. Pope, Director of Planning and Development Service
R. Paras, Planner

ABSENT: Councillor N. Adey
Councillor W. Niesh

1. CALL TO ORDER

The Acting Mayor called the regular meeting to order at 7:00 pm.

2. INTRODUCTION OF LATE ITEMS

3. APPROVAL OF AGENDA

MOVED by Councillor Cunningham and seconded by Councillor Skelton-Morven THAT the Agenda for the Regular Council Meeting of May 27, 2026, be adopted as presented.

CARRIED

4. PUBLIC COMMENT(S) REGARDING AGENDA ITEMS

Julio Areias, Registered Architect, representing Kevin Zang, Owner, of the property on 800 2nd Avenue – Spoke in favour of the Parking Variance for this property.

5. CONSENT AGENDA

a) Council minutes for approval

- i. Minutes of the Regular Meeting of May 11, 2026;

b) Reports for receipt

- i. Report from from Planning Re: Development Activity Report – April 2026;

- ii. Memorandum from the Manager of Communications, Engagement and Social Development Re: Indigenous Relations Committee Feedback on ANBT;

c) Correspondence for action

- i. Joint Advocacy Letter from the City of Dawson Creek Re: Improved Access to Publicly Funded Mental Health Services;

d) Correspondence for receipt

- i. Response to Council Inquiries;
- ii. Approval Letter from Northern Development Initiative Trust Re: Prince Rupert Heritage Rail Zone Revival – Kwinitsa Station;
- iii. Letter from the City of Abbotsford to Honourable Brenda Bailey, Minister of Finance Province of BC Re: Provincial Sales Tax Expansion; and,
- iv. Letter from the Corporation of the District of Saanich to Premier Eby, Minister Dix, Minister Greene, Minister Boyne, and Minister Bailey Re: BC Local Government Climate Action Program (LGCAP) – Funding Continuation.

MOVED by Councillor Cunningham and seconded by Councillor Skelton-Morven THAT all items on the Consent Agenda be approved or received as requested.

CARRIED

6. REPORTS

a) Report from the Planning Re: Temporary Use Permit #26-01 – 171 Mish-Aw Road

MOVED by Councillor Cunningham and seconded by Mayor Pond THAT Council proceed with the statutory notification process for Temporary Use Permit (TUP) #26-01 and include as a permit condition that the City retains a \$5000 cash bond until the temporary use is discontinued.

CARRIED

b) Report from the Planning Re: Development Variance Permit #26-04 – 800 2nd Ave W

MOVED by Mayor Pond and seconded by Councillor Cunningham THAT Council proceeds with the statutory notification process for Development Variance Permit (DVP) #26-04.

CARRIED

7. BYLAWS

a) The City of Prince Road Closure Bylaw No. 3672, 2026

MOVED by Councillor Cunningham and seconded by Mayor Pond THAT Council gives Third Reading to the City of Prince Road Closure Bylaw No.

3672, 2026.

CARRIED

b) The City of Prince Road Closure Bylaw No. 3673, 2026

MOVED by Councillor Cunningham and seconded by Councillor Forster THAT Council gives Third Reading to the City of Prince Road Closure Bylaw No. 3673, 2026.

CARRIED

8. COUNCIL ROUND TABLE

Council congratulated the Charles Hays Secondary golf team on qualifying for provincials. The Second Avenue Bridge is expected to be completed in the second week of June. An inquiry was made regarding the timing of upcoming cemetery and other bylaws.

Attendance at the NCGLA conference was reported, where Councillor Forster's resolution on nurse health and safety and staffing ratios was passed and will advance to UBCM.

Council also acknowledged the upcoming election period and reflected on the work completed during the current term, expressing appreciation to Council members and staff for their efforts, collaboration, and perseverance.

The five-year anniversary of the 215 unmarked graves was acknowledged, with thanks to the Lax Kw'alaams Truth and Reconciliation group for hosting events at the Civic Centre. Appreciation was also extended to community volunteers for organizing events such as Salmonfest that benefit the community.

Staff were asked to gather information regarding a proposed AI data centre discussed on social media, to clarify details and potential local impacts.

Council recognized the efforts of staff and contractors in the community clean-up despite increased challenges and requested a post-project review to identify improvements.

Representation at community events was noted, including recognition of investments by Gitxaala Enterprises and attendance at the Red Apple store opening.

It was also noted that delegates from the Governor General's Canadian Leadership Conference are visiting the community.

9. ADJOURNMENT

MOVED by Councillor Cunningham and seconded by Councillor Forster THAT the

meeting be adjourned at 7:36 pm.

CARRIED

Confirmed:

MAYOR

Certified Correct:

CORPORATE OFFICER



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15th, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Rodolfo Paras, Urban Planner

SUBJECT: DEVELOPMENT ACTIVITY REPORT MAY 2026.

RECOMMENDATION

THAT Council Receive and File the attached Development Activity Report in Attachment 1.

REASON FOR REPORT:

This report summarizes development application activity in the City of Prince Rupert for May 2026. This report is intended to inform the Council on applications that have been received and their status to date.

Report Prepared By:

Report Reviewed By:

Rodolfo Paras,
Urban Planner

Richard Pucci,
Chief Administrative Officer

Original signature available upon request

Attachments:

1. Development Activity Report for May 2026

Development Activity Report – May 2026

Planning and Zoning

File No.	Location	Proposal Description	Date Received	Status	Date of Decision
ZBLA-24-04	100 1 st Avenue E.	Zoning amendment of property with existing building	Oct. 28, 2024	Waiting on Conditions to be met before 4 th Reading.	N/A
DVP-26-04	800 2 nd Ave W.	Parking Variance for proposed redevelopment.	Apr. 20, 2026	Received approval for notification by the City Council on May 25 th 2026.	N/A
TUP-26-01	171 Mish-Aw Rd.	Temporary land use at industrial site.	May 08, 2026	Received approval for notification by the City Council on May 25 th 2026.	N/A
DP-25-08	George Hills Way	Proposed development of a grocery store in City Core DPA	Apr. 22, 2025	Provisional Approval, Waiting on Provincial Approval	N/A
DP-26-13	841 3 rd Ave W.	General repairs and façade improvements for existing building in City Core.	Apr. 28, 2026	Approved	May 15 th , 2026
DP-26-13	401 3 rd Ave W	Façade improvements for existing building in City Core.	May 19 th , 2026	Approved	May 28 th , 2026

Building Department Permits - Summary May 2026

Number of Building Permits approved during May:	36
Number of Housing Units Approved during the May:	0
City Core Revitalization Fee Waiver recipients during May:	4
Building Department Permits – Annual Summary 2026	
Housing Units approved in 2026	0
City Core Revitalization Fee Waiver recipients in 2026	17



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Corinne Bomben, Chief Financial Officer
SUBJECT: April 2026 FINANCIAL VARIANCE REPORT

RECOMMENDATION:

THAT Council receive this report for information purposes.

REASON FOR REPORT:

This report appraises Council of City's current financial experience versus approved budget for the four months ending April 30, 2026.

GENERAL OPERATING BUDGET

Operating revenues and expenses are broadly in line with expectations at this time of year.

As was noted in April when the budget was updated for changes, the expenses reported in Roads compared to the prior year reflects the exceptional winter conditions experienced in the first quarter of 2026. Actual spending is running just ahead of budget, which will warrant further monitoring as we head into the summer repairs season and then this fall/winter's snow and ice control season.

UTILITIES BUDGET

Utilities revenues and expenses are in line with budget. Interest revenue has decreased in the Water fund due to declining balances as the grant funds are used to fund the BIG project, leading to a lower total this year to date compared to the prior year. Sewer revenue is down compared to the prior year due to a large one-time connection fee recognized last year. Sewer operating expenses are up significantly from last year but are still in line with budget due to more typical sewer line/service repairs being

conducted in the period. Solid waste revenue is higher than prior year in part due to an approved fee increase and increased tipping experienced across the scale.

CAPITAL & SPECIAL PROJECTS

The capital and special projects programs for the year have begun or continued if they were carried over from 2025, with the BIG project being the most significant. The new Public Works building is nearing completion and staff are working on procurement for approved capital projects which will be undertaken closer to summer.

LINK TO STRATEGIC PLAN

Supports the City's overall strategic goals.

Report Prepared By:

Report Reviewed By:

Corinne Bomben
Chief Financial Officer

Richard Pucci
Chief Administrative Officer

Original signature available upon request

Attachments:

- General Fund Departmental Variance Report;
- Utilities Variance Report;
- Capital Purchases, Special Projects, and Capital Works Report

REPORT TO COUNCIL – April 2026 FINANCIAL VARIANCE REPORT

June 15, 2026

CITY OF PRINCE RUPERT- GENERAL FUND	YTD 2025	YTD 2026	2026	Budgeted	
Departmental Variance for Period Ending April 2026	Actual (\$)	Actual (\$)	Budget (\$)	Amount Left (\$)	% Left
REVENUES					
Airport Ferry	370,626	372,687	1,190,000	(817,313)	(68.68)
Bylaw Enforcement	40,125	34,045	134,000	(99,955)	(74.59)
Cemetery	25,018	18,665	149,000	(130,335)	(87.47)
Civic Properties	104,854	121,445	299,000	(177,555)	(59.38)
Corporate Administration	15,500	-	49,000	(49,000)	(100.00)
Cow Bay Marina	127,474	154,548	455,000	(300,452)	(66.03)
Development Services	299,097	269,223	339,000	(69,777)	(20.58)
Economic Development	188	-	70,000	(70,000)	(100.00)
Fire 911 Services	29,154	10,922	69,000	(58,079)	(84.17)
Fire Protective Services	3,902	-	5,000	(5,000)	(100.00)
FD Emergency Measures	-	-	14,000	(14,000)	(100.00)
Finance	4,542	7,901	15,000	(7,099)	(47.33)
Fiscal Revenue	23,198,299	1,380,086	9,207,000	(7,826,914)	(85.01)
Engineering Services	715	7,679	5,000	2,679	53.58
PW Common Cost	18,144	17,061	70,000	(52,939)	(75.63)
RCMP	35,745	28,122	147,000	(118,878)	(80.87)
Rec - Arena	143,979	142,416	299,000	(156,585)	(52.37)
Rec - Civic Centre	165,096	157,570	460,000	(302,430)	(65.75)
Rec - Community Services	-	-	3,000	(3,000)	(100.00)
Rec - Pool	189,210	206,176	557,000	(350,824)	(62.98)
Transit	91,805	96,296	288,000	(191,704)	(66.56)
Victim Services	21,386	21,386	96,000	(74,614)	(77.72)
Watson Island	207,464	14,963	725,000	(710,037)	(97.94)
Subtotal	25,092,323	3,061,192	14,645,000	(11,583,808)	(79.10)
Property Taxes	-	(11,492)	34,018,000	(34,029,492)	(100.03)
Appropriated Surplus- Operations	-	-	200,000	(200,000)	(100.00)
Total Operating Revenues	25,092,323	3,049,700	48,863,000	(45,813,300)	(93.76)
Capital Works- Funding from Appropriated Surplus	-	135,783	625,000	(489,217)	(78.27)
Capital Works- Funding from Reserves	-	48,520	2,820,000	(2,771,480)	(98.28)
Capital Purchases-Funding from PR Legacy	22,545	20,884	1,255,000	(1,234,117)	(98.34)
Capital Purchases- Funding from Grant	140,597	311,075	5,829,000	(5,517,925)	(94.66)
Capital Purchases- Funding from Appropriated Surplus	17,564	56,479	1,916,000	(1,859,521)	(97.05)
Capital Purchases- Funding from Reserves	723,238	1,185,528	3,321,000	(2,135,472)	(64.30)
Capital Purchases- Funding from Community Works Fund	12,322	-	-	-	-
Capital Purchases-Funding from borrowing	19,180	-	-	-	-
Special Projects- Funding from PR Legacy	42,918	3,144	100,000	(96,856)	(96.86)
Special Projects- Funding from Grant	49,142	8,225	336,000	(327,775)	(97.55)
Special Projects- Funding from Appropriated Surplus	293	3,144	167,000	(163,856)	(98.12)
Special Projects- Funding from Reserves	-	19,672	166,000	(146,328)	(88.15)
Total Capital Revenues	1,027,797	1,792,452	16,535,000	(14,596,220)	(88.27)
Total General Operating Fund Revenues	26,120,120	4,842,152	65,398,000	(60,409,521)	(92.37)

REPORT TO COUNCIL – April 2026 FINANCIAL VARIANCE REPORT

June 15, 2026

CITY OF PRINCE RUPERT- GENERAL FUND	YTD 2025	YTD 2026	2026	Budgeted	
Departmental Variance for Period Ending April 2026	Actual (\$)	Actual (\$)	Budget (\$)	Amount Left (\$)	% Left
EXPENDITURES					
Airport Ferry	874,519	826,177	2,608,000	1,781,823	68.32
Bylaw Enforcement	124,487	179,592	583,000	403,408	69.20
Cemetery	88,472	37,798	329,000	291,202	88.51
Civic Properties	291,135	312,922	881,000	568,078	64.48
Corporate Administration	483,741	461,902	1,219,000	757,098	62.11
Cow Bay Marina	168,089	167,735	458,000	290,265	63.38
Development Services	340,351	371,420	1,132,000	760,580	67.19
Economic Development	71,549	102,485	235,000	132,515	56.39
FD 911 Services	215,861	218,592	709,000	490,408	69.17
FD Fire Rescue Services	2,093,985	2,156,477	6,404,000	4,247,523	66.33
FD Emergency Measures	35,052	13,646	47,000	33,354	70.97
Finance	508,977	551,523	1,467,000	915,477	62.40
Finance Cost Allocation	(519,000)	(519,000)	(519,000)	-	-
Fiscal Expenses	1,088,342	1,300,763	3,736,000	2,435,237	65.18
Governance	134,378	132,094	362,000	229,906	63.51
Grants in Aid to Community Partners	1,597,207	1,686,580	2,015,000	328,420	16.30
Human Resources	130,956	183,135	488,000	304,865	62.47
Information Technology	384,747	352,493	840,000	487,507	58.04
Parks	331,141	216,878	1,325,000	1,108,122	83.63
PW Engineering	271,899	238,212	778,000	539,788	69.38
PW Common Cost	2,128,567	1,809,907	5,435,000	3,625,093	66.70
Allocation of PW Common Cost	(1,577,833)	(1,446,458)	(5,497,000)	(4,050,542)	73.69
PW Vehicles	486,394	507,113	1,929,000	1,421,887	73.71
Allocation of PW Vehicles	(503,691)	(585,896)	(1,928,000)	(1,342,104)	69.61
RCMP	2,674,725	2,739,006	8,243,000	5,503,994	66.77
Rec. Centre- Arena	213,702	236,984	619,000	382,016	61.72
Rec. Centre- Civic Centre	912,064	895,854	2,397,000	1,501,146	62.63
Rec. Centre- Community Services	38	681	4,000	3,319	82.97
Rec. Centre- Pool	479,844	493,292	1,504,000	1,010,708	67.20
Roads	478,863	1,338,817	3,216,000	1,877,183	58.37
Transit	352,198	390,197	1,152,000	761,803	66.13
Victim Services	59,343	56,248	204,000	147,752	72.43
Watson Island	440,427	334,126	725,000	390,874	53.91
Transfer to Reserves (Interest, RCMP Loan)	22,092,884	261,003	3,791,000	3,529,997	93.12
Total Operating Expenses	36,953,415	16,022,299	46,891,000	30,868,701	65.83
Provision for Special Projects	102,642	34,185	794,000	759,815	95.69
Provision for Capital Purchases	942,958	2,839,547	12,758,000	9,918,453	77.74
Provision for Capital Works	-	192,268	4,955,000	4,762,732	96.12
Total Capital Expenses	1,045,600	3,065,999	18,507,000	15,441,001	83.43
Total Operating Fund Expenditures	37,999,015	19,088,299	65,398,000	46,309,701	70.81

REPORT TO COUNCIL – April 2026 FINANCIAL VARIANCE REPORT

June 15, 2026

CITY OF PRINCE RUEPRT- UTILITY OPERATING FUND Departmental Variance for Period Ending April 2026	YTD 2025 Actual (\$)	YTD 2026 Actual (\$)	2026 Budget (\$)	Budgeted Amount Left (\$)	% Left
Water					
Operating Revenue	3,750,752	3,467,142	3,886,000	(418,858)	(10.78)
Debtenture Payments- Funding from PR Legacy	191,489	(7,479)	1,037,000	(1,044,479)	(100.72)
Capital Works- Funding from Grants	5,287,271	5,608,660	62,060,000	(56,451,340)	(90.96)
Capital Works- Funding from Legacy	68,536	-	469,000	(469,000)	(100.00)
Capital Works- Funding from MFA Loan	-	-	600,000	(600,000)	(100.00)
Capital Purchases/Works- Funding from Reserves	258,819	-	6,099,000	(6,099,000)	(100.00)
Capital Purchases/Works- Funding from Appr. Surplus	8,375	640,429	3,461,000	(2,820,571)	(81.50)
Capital Purchases	(186,290)	-	-	-	-
Capital Works	(5,708,517)	(6,279,229)	(73,689,000)	67,409,771	(91.48)
Revenue for operations	3,670,435	3,429,524	3,923,000	969,860	24.72
Operating Expenditure	1,233,446	1,150,861	3,923,000	2,772,139	70.66
Surplus /(Deficit)	2,436,990	2,278,663	-	3,741,999	-
Sanitary and Storm Sewer					
Operating Revenue	3,253,359	3,079,030	3,864,000	(784,970)	(20.31)
Capital Works- Funding from Grants	201,066	2,873,557	20,135,000	(17,261,443)	(85.73)
Capital Works- Funding from Appr. Surplus	116,270	76,587	3,081,000	(3,004,413)	(97.51)
Capital Works- Funding from MFA Loan	-	-	11,644,000	(11,644,000)	(100.00)
Capital Works- Funding from Reserves	1,056	156,837	14,381,000	(14,224,163)	(98.91)
Capital Works	(842,262)	(3,641,546)	(51,491,000)	47,849,454	(92.93)
Revenue for operations	2,729,489	2,544,464	1,614,000	930,464	57.65
Operating Expenditure	291,584	528,767	1,614,000	1,085,233	67.24
Surplus /(Deficit)	2,437,905	2,015,697	-	2,015,697	-
Solid Waste					
Operating Revenue	3,359,480	3,820,054	5,701,000	(1,880,946)	(32.99)
Capital Works- Funding from Appr. Surplus	-	-	1,120,000	(1,120,000)	(100.00)
Capital Works- Funding from Accruals	523,240	-	-	-	-
Capital Works- Funding from Reserves	-	-	2,050,000	(2,050,000)	(100.00)
Capital Works- Funding from Community Works Fund	94,393	761,436	2,357,000	(1,595,564)	(67.69)
Capital Works- Funding from Grants	-	-	1,000,000	(1,000,000)	(100.00)
Capital Works	(617,632)	(761,436)	(6,527,000)	5,765,564	(88.33)
Revenue for operations	3,359,480	3,820,054	5,701,000	(1,880,946)	(32.99)
Appropriated Surplus for Rate Stabilization	-	-	187,000	(187,000)	(100.00)
Operating Expenditure	1,700,581	1,597,736	5,888,000	4,290,264	72.86
Surplus /(Deficit)	1,658,899	2,222,319	-	2,222,319	-

CITY OF PRINCE RUPERT- CAPITAL PURCHASES Departmental Variance for Period Ending April 2026	Budget \$	Actual \$	Variance \$
Special Projects	794,000	34,185	759,815
Fire Department & 911	964,000	258,479	705,521
Civic Properties	3,648,000	2,003,571	1,644,429
Recreation	435,000	55,748	379,252
Land Acquisition	50,000	9,779	40,221
Watson Island	335,000	20,884	314,116
Public Works	2,235,000	410,609	1,824,391
Ferry	100,000	-	100,000
Waterfront Landing	4,303,000	65,957	4,237,043
Parks	688,000	14,520	673,480
Total	13,552,000	2,873,732	10,678,268

CITY OF PRINCE RUPERT- CAPITAL WORKS Departmental Variance for Period Ending April 2026	Budget \$	Actual \$	Variance \$
General Operating	4,955,000	192,268	4,762,732
Water Utility	73,689,000	6,279,229	67,409,771
Sewer Utility	51,491,000	3,641,546	47,849,454
Solid Waste Utility	6,527,000	761,436	5,765,564
Total	136,662,000	10,874,479	125,787,521



REPORT

June 01, 2026

TO: City Administrative Officer, Richard Pucci
FROM: Fire Chief, Jeff Beckwith
SUBJECT: Monthly Fire / Rescue Report – May 2026

During the month of May 2026, the Prince Rupert Fire Rescue Department responded to 119 emergency incidents. No property sustained significant damage due to fire this month. The Fire Department attended 31 fire-related incidents, 2 MVI's, 72 medical responses, 3 spills response and other public service requests.

Location	Property Value	Property Loss
Totals:	0	0

INCIDENT COMPARISON

May	2026	119 Incidents
May	2025	88 Incidents
May	2024	40 incidents
May	2023	8 Incidents
May	2022	140 Incidents

FIRE SERVICE ACT INSPECTIONS

During the month of May Fire Rescue Department personnel conducted Fire Service Act inspections within 29 public buildings in Prince Rupert.

INSPECTION COMPARISON

May	2026	29 Public Building Inspections
May	2025	26 Public Building Inspections
May	2024	16 Public Building Inspections
May	2023	9 Public Building Inspections
May	2022	0 Public Building Inspections

DEPARTMENT ACTIVITIES AND PROGRAMS

Fire Prevention and Public Education:

Public services performed this month include senior smoke detector installation and 3 hall tours which consisted of a safety presentation, gear orientation, and hose demonstration.

Training & Upgrading:

During the month of May 21 in-house training sessions were conducted. These include hose deployment, ladder training, search training in a smoke-filled environment, rope rescue system training, and pump operations for highrise scenarios. Crews also trained on site familiarization for the RCMP detachment to review building layout, preferred points of entry, and areas of high value. Site familiarization/ mock scenario training was conducted on the BC Hydro RPG site.

Daily Apparatus & Equipment Maintenance:

Daily inspections and maintenance were conducted on all equipment and apparatus, and they remain in working condition. For the next few months, crews will conduct annual hose testing and hydrant flow testing around the city.

911 DISPATCH SUMMARY

The following is a summary of emergency calls received and handled by the 911 Operators/Dispatchers.

PR ADMIN	262
PR FIRE	11
PR AMB	212
PR EHS	96
PR RCMP	155
PR ALARM	25

PED ADMIN	2
PED FIRE	0
PED AMB	5
PED EHS	1
PED RCMP	4
PED ALARM	0

OTH FIRE	0
OTH AMB	3
OTH EHS	0
OTH RCMP	4

CITY	87
H/U	75
WRONG #	46
R.C.C.	1
CITYWEST	83
311	0

Total: 1072

Respectfully Submitted



Jeff Beckwith, Fire Chief



Kaien Anti Poverty Society
635 McKay St
Prince Rupert, BC
V8J 3X6
Mailing Address PO Box 241, V8J 3P6
family@citywest.ca
250-627-4687

May 15, 2026

City of Prince Rupert
Mayor & City Councilors
248 W Third Avenue
Prince Rupert, BC
V8J 1L7

Dear Mayor & City Councilors:

The Kaien Anti Poverty Society is a non-profit society offering a **free store** distributing donated clothing, household items, a **free food** program supported by Save on Foods and Shoppers Drug Mart, a **community garden** and our **after-school program** for school aged children out from our McKay St locations.

Through our free store and free food program we meet with and serve adults and especially older adults who have met with abuse in one form and another. KAPS, North Coast Immigrant & Multicultural Services Society, along with our partners in the community are participating in preventing abuse of older adults through improving and maintaining social and health services and systems.

We are recognizing June 15 as World Elder Abuse Awareness Day as proclaimed by the United Nations International Plan of Action.

At this time, we are requesting the City of Prince Rupert to once again proclaim World Elder Abuse Awareness Day in the City of Prince Rupert. I have included a sample proclamation for possible words you may wish to use; previous proclamation may still be on file in your office. Either would be wonderful for us to promote.

Should you have questions or concerns about this request, I can be contacted on my cell phone 778 645 3675 or my email address chermanson1948@gmail.com. Thank you for considering this request.

Sincerely,

Colleen Hermanson-Crosson
Colleen Hermanson-Crosson, President
KAPS & NCIMSS



PROCLAMATION
WORLD ELDER ABUSE AWARENESS DAY
June 15, 2026

- WHEREAS:** PRINCE RUPERT's older adults deserve to be treated with respect and dignity and valued as contributing members of society, imparting a wealth of experience and wisdom in our communities, and
- WHEREAS:** The International Network for the Prevention of Elder Abuse, in support of the United Nations International Plan of Action, proclaimed this day to recognize the significance of elder abuse as a public health and human rights issue; and
- WHEREAS:** The Kaien Anti-Poverty Society & North Coast Immigrant & Multicultural Services Society recognizes the importance of taking action to invest in creating social change, prioritize the prevention of elder abuse and raise awareness to foster a better understanding of abuse and neglect of older adults and their rights; and
- WHEREAS:** Elder abuse has a significant impact on the lives of older adults and families; and is not limited to race, gender, culture, or circumstance, and regardless of whether the abuse is physical, emotional, sexual, financial or neglect; and
- WHEREAS:** Ageism and social isolation are major causes of elder abuse in British Columbia; and
- WHEREAS:** Recognizing that it is up to all of us, as citizens, organizations, communities, and governments, to work collectively to prevent violence and abuse of older adults in their homes and communities; and
- WHEREAS:** Preventing abuse of older adults through improving and maintaining social and health services and systems such as housing, income security, and safety will improve their quality of life and allow them to live independently and contribute to the vibrancy of Ontario; and
- WHEREAS:** Where there is respect for human rights, equality, and justice there can be no abuse; therefore, all PRINCE RUPERT residents are urged to join this global movement to promote the Rights of Older Adults and Stop Abuse and Restore Respect.
- THEREFORE:** I, _____ Mayor of PRINCE RUPERT, British Columbia do hereby Proclaim June 15, 2026, as **World Elder Abuse Awareness Day** and encourage all residents to recognize and celebrate seniors and their ongoing contributions to the success and vitality of our province.

Dated on this day of _____, 2026. _____

Signature

Olena Moshko

From: Seabrook Michael <michael.seabrook@post.mcdonalds.ca>
Sent: Thursday, May 21, 2026 4:27 PM
To: Olena Moshko
Subject: RE: Invitation to McHappy Day

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Olena, here is the update for our great McHappy Day 2026. Please share with Councillors Randhawa and Forster with our thanks for helping make it a fantastic day!

On behalf of all of us at McDonald's® Canada, thank you for helping to make the **32nd annual McHappy Day®** an outstanding success! Your participation and support are very much appreciated.

McHappy Day is a long-standing Canadian tradition and is at the heart of who we are and what we do at McDonald's Canada. For nearly 50 years, McDonald's Canada has been a proud supporter of Ronald McDonald House Charities Canada.

With your incredible help, our Prince Rupert community came together and raised an astonishing **\$17,762.80!** These funds will go directly toward supporting Canadian children and their families at our local **RMHC BC/Yukon** chapter, as well as providing vital resources to the **CHSS Life Skills program** and the **CHSS Physical Education Department**.

We want to send a massive, heartfelt thank you to the fantastic community groups and individuals who gave their time, energy, and smiles to make this day such a triumph:

- **Coast FM** for broadcasting live on-site and keeping the community hyped up all day!
- **The Prince Rupert Fire Department** for bringing the energy.
- **The CHSS Life Skills Class** and the **CHSS Boys Basketball Teams** for your incredible helping hands, and fantastic team spirit.
- The **Prince Rupert Port Authority** for your wonderful community support.
- Our always helpful hometown hockey heroes, the **Rupert Rampage**.
- City Councillors **Gurvinder Randhawa** and **Teri Forster** for stepping up and pitching in for our community.
- **Rupert Disposal** for their incredibly generous cash donation that gave our fundraising total a massive boost!

We hope you are as absolutely delighted as we are by this phenomenal result. It truly takes a village, and Prince Rupert showed up in a major way this year to support our youth and families.

We hope to see you again next time!

Thanks again!

Sincerely,



Michael Seabrook

Proud Owner Operator

Wildsider North Coast Investments Inc. | McDonald's Restaurants of Canada Limited

P: 250.624.6616 | **E:** Michael.Seabrook@post.mcdonalds.ca

Board Highlights

May 2026

Board Business:

1. The Board resolved to extend a partnership invitation to the Ministry of Transportation and Transit to jointly address shoreline erosion mitigation on Haida Gwaii.
2. The Board resolved to adopt its 2025 Draft Audited Financial Statements.
3. The Board endorsed a resolution provided by the City of Prince George regarding the importance of the Northern-Rural Homeowners Grant being sent to the Union of BC Municipalities.
4. The Board endorsed a joint advocacy letter presented by the North and Central Local Government Association regarding Universal Mental Health Care in BC.
5. The Board received the Complete Communities Assessment which is now available for view on the NCRD webpage: [Land Analysis: Complete Communities Report](#)
6. The Board resolved to have Staff prepare requests to meet with the following Ministers at the upcoming 2026 UBCM Convention to discuss matters of importance to our region:
 - a. The Minister of Transportation and Transit Hon. Mike Farnworth to discuss public transportation along the Terrace-Prince Rupert Corridor as well as address the lack of Ministry staff on Haida Gwaii monitoring road maintenance.
 - b. The Minister of Health to discuss temporary foreign worker support in healthcare positions and the impacts of Northern Health's recent job description changes to temporary foreign worker permit eligibility.
 - c. Additional meeting requests in alignment with advocacy initiatives of the NCRD to be presented by Staff in reporting at the June 19, 2026 Regular Board Meeting.
7. The Board resolved to request that BC Ferries be invited to present at the 2026 UBCM Convention for local governments to receive updates on BC Ferries initiatives, operations, and long-term planning.

For complete details of NCRD Board meetings, the Agenda and Minutes are posted online at www.ncrdbc.com.



The Corporation of the
District of Central Saanich

May 21, 2026

Honourable Christine Boyle, Minister of Housing and Municipal Affairs
Parliament Buildings Victoria, BC V8V 1X4
Via email: HMA.minister@gov.bc.ca

The Honourable Brenda Bailey, Minister of Finance
PO Box 9048 Stn Prov Govt, Victoria, BC V8W 9E2
Via email: FIN.Minister@gov.bc.ca

Dear Ministers Boyle and Bailey,

RE: Request for Dedicated Provincial Funding to Support Municipalities That Achieve Provincially Mandated Housing Targets

On behalf of the Council of the District of Central Saanich, I am writing to acknowledge the Province of British Columbia's leadership in addressing the housing crisis through the establishment of mandatory housing targets for local governments. We share the Province's commitment to increasing housing supply and supporting complete, livable communities across British Columbia.

The District of Central Saanich has proactively responded to provincial housing initiatives and requirements. Council and staff have undertaken significant planning, policy, and regulatory work to facilitate increased housing supply, including substantive housing-related land use policy changes, zoning bylaw amendments, and updates to our Official Community Plan. These actions required considerable municipal resources and reflect Council's strong commitment to meeting, and in several cases exceeding, our provincially mandated housing targets.

While Central Saanich is proud of its progress, the rapid pace and scale of housing delivery required to meet provincial targets generates corresponding growth-related pressures on municipal operations, neighbourhood livability, and community infrastructure. Increased development activity places added demands on staff capacity, traffic and transportation systems, water, sewer, stormwater, and utility infrastructure, as well as parks, recreation facilities, and other public amenities that support a high quality of life.

Local governments that demonstrate leadership and compliance with provincial housing mandates play a critical role in achieving shared provincial objectives. To that end, Council respectfully requests that the Province establish a dedicated funding stream for municipalities that have successfully implemented housing-enabling policy and regulatory changes and achieved or exceeded their housing targets. Such a program would recognize municipal leadership, incentivize continued housing creation, and ensure communities have the tools necessary to manage growth responsibly.

Specifically, the District of Central Saanich urges the Province to consider funding that may be allocated to:

- Municipal operational capacity, including staffing and systems required to manage increased development activity and service demands;
- Neighbourhood infrastructure improvements, such as traffic calming initiatives, pedestrian safety enhancements, and active transportation infrastructure;
- Civil infrastructure upgrades, including water, sewer, stormwater, and utility capacity expansions required to support additional housing; and
- Public amenities, including parks, recreation facilities, community spaces, and other infrastructure that contributes to complete, livable, and resilient neighbourhoods.

Central Saanich has demonstrated strong alignment with provincial housing objectives through timely policy implementation and regulatory reform. However, without dedicated growth-related funding, municipalities risk falling behind in delivering the infrastructure and services needed to support the very housing supply the Province seeks to accelerate.

We would welcome the opportunity to work collaboratively with the Province to further refine this approach and to share Central Saanich's experience as a community that has embraced housing reform. Council also intends to share this correspondence with the Union of British Columbia Municipalities and neighbouring local governments to support broader regional and provincial advocacy on this matter.

Thank you for your continued partnership and leadership in addressing British Columbia's housing challenges. We look forward to your consideration of this request and to ongoing collaboration to support sustainable growth and livable communities. Should you have any further questions please do not hesitate to contact our Director of Planning and Building Services, at Jarret.Matanowitsch@csaanich.ca.

Sincerely,

Mayor Ryan Windsor

cc: Union of British Columbia Municipalities (UBCM)

Olena Moshko

From: UBCM <ubcm@ubcm.ca>
Sent: Thursday, June 4, 2026 3:36 PM
To: Olena Moshko
Subject: Memo from UBCM President on Heritage Conservation Act

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please distribute accordingly. View the document [here](#).



June 4, 2026

TO: Mayor and Council; Chair and Board; Chief and Council; CAOs

FROM: Councillor Cori Ramsay
President, Union of BC Municipalities

RE: **Next phase of Provincial outreach for *Heritage Conservation Act***

Dear colleagues,

I am writing to you to provide an update from the Union of B.C. Municipalities on the next phase of the Province's outreach on the *Heritage Conservation Act* (HCA).

Background

The approach adopted by the Province to renewing the antiquated HCA has been a matter of considerable concern and action for UBCM since last August. UBCM has maintained from the very start of this process that it is important for the Province to renew the HCA, improve archaeological conservation, and work with First Nations leaders as it develops potential changes to the existing legislation.

We have also said that the Province's decision to work exclusively with First Nations leaders when determining solutions to amend the legislation left local governments outside of the most critical step of the policy process. The resulting proposals did not appropriately balance the full range of interests held by the various stakeholders and demonstrated gaps that would have benefited from the inclusion local government expertise. While the Province has addressed some of the concerns that have been identified, these have been piecemeal.

Earlier this spring the Province shared a technical policy paper and asked for feedback within a 30-day window. UBCM, local governments, business organizations and others responded to this opportunity, providing detailed input. However, the fact that the province had a three-column briefing document that outlined proposed changes to legislation just days after the

close of the input period indicated that the Province did not take sufficient time to consider and integrate the feedback provided. To ensure UBCM's ability to speak publicly about the proposed changes and to affirm the need for a more transparent, collaborative approach to renewing the HCA, UBCM declined to sign a non-disclosure agreement to review the Province's briefing document.

What We are Asking For

UBCM has communicated to the Minister that the best option to restore trust in the process and to avoid unintended consequences from the ultimate legislation is to bring together a technical working group of First Nations, local government and business representatives. This should have been the approach from the start, and it is not too late to do the right thing now.

We have also asked that before passing a sweeping overhaul to the current legislation, the Province pilot implementation in a few communities to refine the key concepts for the legislation. This option has been dismissed by the Province out of hand as being impossible, but UBCM continues to believe that there is precedent and a means for doing so. We maintain that this would be a wise course of action for all parties and will strengthen the support for the final legislation.

What Will Happen Next

The Province has not taken up UBCM's request for a working group of technical experts to continue policy work to support better legislation. Instead, it will be hosting a set of regional information sessions to present its intentions for legislation this fall. It is our understanding that notifications of these meetings have been sent to our members directly, and that there is a solid level of sign-ups so far. We encourage our members to attend these sessions.

UBCM will attend these meetings virtually to monitor feedback from our members, and we have requested the opportunity to provide an opening comment.

We remain engaged in the overall process for the transformation of the HCA and will do so in a manner that does not sacrifice the principle of effectively representing the interests of our members. It is our view that signing a non-disclosure agreement would impair our ability to communicate with our members, First Nations leaders, and the public, and that it would be unwise to sign at this critical juncture.

Next Steps for UBCM

We expect the latest outreach from the Province to be concluded in June, and that the Province intends to introduce legislation this fall.

UBCM has dedicated considerable resources to this file, and that will not change. Since last August: we featured the HCA at the 2025 Convention; led a consultation process with our members resulting in a thorough submission; provided a second submission to the Province's technical paper this spring; met with the Minister on several occasions and exchanged correspondence; and engaged with staff at the Ministry of Forests.

We will continue to engage with the Province to seek a better course of action consistent with our proposals for a technical working group and pilot program for key elements of the legislation and potential regulation. If you have any questions or comments about the process to renew HCA legislation, please contact our [office](#).

Sincerely,



Councillor Cori Ramsay
President, Union of BC Municipalities

Please distribute this memo to Mayor and Council; Chair and Board; Chief and Council; CAOs



Union of BC Municipalities | 525 Government Street | Victoria, BC V8V 0A8 CA

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REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15th, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Corinne Bomben, Chief Financial Officer

**SUBJECT: 2025 AUDITED FINANCIAL STATEMENTS (THE “STATEMENTS”) -
CORRECTED**

RECOMMENDATION:

THAT Council accepts the corrected 2025 Audited Financial Statements as presented.

REASON FOR REPORT:

Pursuant to the *Community Charter*, the City of Prince Rupert must prepare Audited Annual Financial Statements and the Statements must be accepted by Council. The Statements presented and accepted by Council on May 11th contained a restatement which has since been reversed.

DISCUSSION:

The auditors have conducted a post review of the financial statements provided to Council on May 11th, 2026. They had initially advised that a limited restatement of the 2024 financial statements should be made to recognize a change in accounting framework used by Prince Rupert Legacy, and have since retracted that advice, indicating that the 2024 statements as originally prepared were correct.

As such, the effect of the change is within the Non-Financial Assets section of Statement A and reduces the value of Land by approximately \$1M and Investment in Tangible Capital Assets by the same amount, which reverts the values to those reported and accepted in 2024. The impact on the 2025 statements is that the reported amounts are reduced by the same value. The other changes to the statements presented to Council to remove this restatement are the removal of Note 12 and the revision of the opening and closing balances on Schedules 3, 5, Statement B and of the line “Invested in Tangible Capital Assets” in Note 11.

LINK TO STRATEGIC PLAN:

Acceptance of the financial statements is required in accordance with *Section 167* of the *Community Charter*.

CONCLUSION:

Council accepting the corrected Statements will complete the 2025 Financial Statement approval process and satisfy the City’s legislative requirements.

Report Prepared By:

Report Reviewed By:

Corinne Bomben,
Chief Financial Officer

Richard Pucci,
Chief Administrative Officer

Attachments:

- Attachment 1 – City of Prince Rupert 2025 Audited Financial Statements

Original signature available upon request

City of Prince Rupert

2025 Consolidated Financial Statements

City of Prince Rupert

Consolidated Statement of Financial Position	2025	2024
December 31		
Financial Assets		
Cash and Cash Equivalents	\$ 132,841,032	\$ 124,835,284
Taxes Receivable (Note 2a)	2,747,084	2,437,946
General Receivables (Note 2b)	13,530,527	8,983,738
Deposit-Municipal Finance Authority (Note 3)	490,773	435,523
Land Inventory for Resale (Note 4)	462,658	-
Loans to Prince Rupert Airport Authority (Note 5)	5,629,030	6,090,096
	\$ 155,701,104	\$ 142,782,587
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6a)	\$ 19,146,398	\$ 16,050,431
Deposits and Prepayments	898,451	3,011,638
Deferred Revenue (Note 6b)	71,054,907	78,576,207
Asset Retirement Obligations (Note 7)	19,628,693	9,878,788
Reserves - Municipal Finance Authority (Note 3)	93,744	91,019
Loans Payable (Schedule 11 and Note 8)	6,276,509	24,987,626
Debenture Debt (Schedule 12 and Note 8)	38,223,506	22,455,773
	\$ 155,322,208	\$ 155,051,482
Net Financial Assets (Debt) (Statement C)	\$ 378,896	\$ (12,268,895)
Non-financial Assets		
Tangible Capital Assets (Schedule 3 and Note 1c)	\$ 252,014,439	\$ 204,141,801
Inventories of Supplies (Note 1d)	1,878,609	1,916,071
Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 9)	48,108,763	48,389,763
	\$ 302,001,811	\$ 254,447,635
Net Assets (Note 11)	\$ 302,380,707	\$ 242,178,740

Signed copy available upon request. Contact City Hall administration at (250) 627 0934 or email finance@princ Rupert.ca

Corinne Bomben, CPA, CA
Chief Financial Officer

City of Prince Rupert

Consolidated Statement of Operations For The Year Ended December 31

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
Revenues			
Taxes (Net) (Schedule 6)	\$ 32,905,000	\$ 34,324,872	\$ 31,276,603
Sale of Services (Schedule 7)	16,091,000	17,809,003	14,618,568
Services Provided to Other Governments	120,000	121,123	135,888
Government Transfers (Schedule 8)	122,212,025	46,047,842	20,257,411
Fees, Permits, Licenses and Fines (Schedule 9)	423,000	851,817	419,440
Investment Income	1,523,000	5,241,967	6,323,628
City West Cable & Tel. Corp. (Schedule 4)	-	219,000	(61,000)
Prince Rupert Legacy Inc.	-	4,871,697	3,265,813
Miscellaneous (Schedule 9)	1,817,000	2,266,332	2,804,863
Total Revenue	<u>\$ 175,091,025</u>	<u>\$ 111,753,653</u>	<u>\$ 79,041,214</u>
Expenses			
Protection to Persons and Property	\$ 15,575,200	\$ 14,174,840	\$ 14,604,757
Water, Sewage and Solid Waste	9,965,600	8,935,432	9,499,134
Roadways and Transportation	6,612,600	6,592,502	6,193,995
Recreation and Culture	7,167,500	6,847,963	6,436,681
General Government	9,311,300	9,713,053	9,688,972
Amortization of Tangible Capital Assets	-	5,292,880	4,954,465
(Gain) loss on disposal of Tangible Capital Assets	-	(624,626)	-
Accretion of Asset Retirement Obligations	-	325,355	311,639
Other	370,400	294,287	314,422
Total Expenses (Schedule 10)	<u>\$ 49,002,600</u>	<u>\$ 51,551,686</u>	<u>\$ 52,004,065</u>
Annual Surplus	\$ 126,088,425	\$ 60,201,967	\$ 27,037,149
Opening Net Assets	<u>\$ 242,178,740</u>	<u>\$ 242,178,740</u>	<u>\$ 215,141,591</u>
Closing Net Assets (Statement A)	<u>\$ 368,267,165</u>	<u>\$ 302,380,707</u>	<u>\$ 242,178,740</u>

City of Prince Rupert

Consolidated Statement of Changes in Net Financial Asset (Debt) For The Year Ended December 31

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2024 Actual</u>
Annual Surplus (Statement B)	\$ 126,088,425	\$ 60,201,967	\$ 27,037,149
Acquisition of Tangible Capital Assets (Schedule 1 & 3)	(111,017,407)	(43,402,835)	(49,718,326)
Amortization of Tangible Capital Assets	-	5,292,880	4,954,465
Adjustments to Estimates of ARO underlying asset cost	-	(10,000,000)	(2,087,640)
City West Cable and Tel. Corp.			
(Net Income) Loss of Corporation	-	(219,000)	61,000
Repayment of loan	-	500,000	500,000
Change in Inventories of Supplies	-	37,462	115,533
Change in Net Financial Assets	<u>\$ 15,071,018</u>	<u>\$ 12,647,791</u>	<u>\$ (19,137,819)</u>
Net Financial Assets (Debt) at Beginning of Year	<u>\$ (12,268,895)</u>	<u>\$ (12,268,895)</u>	<u>\$ 6,868,924</u>
Net Financial Assets (Debt) at End of Year	<u><u>\$ 2,802,123</u></u>	<u><u>\$ 378,896</u></u>	<u><u>\$ (12,268,895)</u></u>

City of Prince Rupert

Consolidated Statement of Cash Flows For The Year Ended December 31

	2025	2024
	Actual	Actual
Operating Activities		
Annual surplus	\$ 60,201,967	\$ 27,037,149
Non-cash Items		
Amortization	5,292,880	4,954,465
Accretion of Asset Retirement Obligations	325,355	311,639
City West Cable & Tel. Corp	(219,000)	61,000
Taxes Receivable	(309,138)	(572,408)
General Receivables	(4,546,789)	(6,426,091)
Land Inventory Held for Resale	(462,658)	9,618,106
Inventories of Supplies	37,462	115,533
Accounts Payable and Accrued Liabilities	3,095,967	(3,030,441)
Deposits and Prepayments	(2,113,187)	1,851,970
Deferred Revenue	(7,521,300)	(3,497,871)
Cash Provided by Operating Activities	<u>\$ 53,781,559</u>	<u>\$ 30,423,051</u>
Financing Activities		
Loans and Debenture Debt Advanced	\$ 1,417,521	\$ 14,470,000
MFA Deposits and Reserves	(52,525)	(11,593)
Repayment (Loans) from Prince Rupert Airport Authority	461,066	420,655
Principal Repayments	(4,360,905)	(1,977,751)
Cash provided by/(applied to) Financing Activities	<u>\$ (2,534,843)</u>	<u>\$ 12,901,311</u>
Capital Activities		
Tangible Capital Assets Additions	\$ (43,402,835)	\$ (49,718,326)
Tangible Capital Assets Net Write Downs/Disposals	237,317	-
Settlement of Asset Retirement Obligations	(575,450)	(4,484,751)
Cash Provided by/(applied to) Capital Activities	<u>\$ (43,740,968)</u>	<u>\$ (54,203,077)</u>
Investing Activities		
City West Cable & Tel. Corp. Loan Repayment	500,000	500,000
Cash Provided by/(applied to) Investing Activities	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Increase/(Decrease) in Cash and Cash Equivalents	\$ 8,005,748	\$ (10,378,715)
Cash and Cash Equivalents at Beginning of Year	124,835,284	135,213,999
Cash and Cash Equivalents at End of Year	<u>\$ 132,841,032</u>	<u>\$ 124,835,284</u>

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies

a) *Basis of presentation*

It is the Municipality's policy to follow accounting principles generally accepted for British Columbia Municipalities and to apply such principles consistently. These consolidated statements include the operations of the General, Water, Sewer, Solid Waste, Capital and Reserve Funds, Prince Rupert Legacy Inc. and City West Cable & Telephone Corp. They have been prepared using guidelines issued in the Canada Public Sector Accounting Handbook.

b) *Basis of accounting*

The accrual method for reporting revenues and expenses has been used. Revenues are recognized in the period in which the transactions or events occur that give rise to the revenue. Expenses are recognized in the period in which the goods or services are acquired and a liability is incurred.

c) *Revenue recognition*

Taxes are recognized as they are levied.

Sales of services are recognized as they are delivered.

Government transfers are recognized in the financial statements as revenue in the period in which the eligibility criteria have been met and reasonable estimates of the amounts can be made. Transfers received for which the expenditures have not yet been incurred are reported as deferred revenue.

Deferred revenue includes grants, contributions and other amounts received from third parties which are specifically designated and the expenditures have not yet been incurred.

Investment income is earned as the City becomes entitled to it.

d) *Tangible capital assets*

Tangible capital assets are reported at cost less accumulated amortization. Donated assets are reported at fair market value at the time of donation. Tangible capital assets are amortized using the straight-line method over the estimated useful life of the asset as follows:

	<u>Years</u>
Buildings and Improvements	5 to 50 years
Equipment	5 to 20 years
Infrastructure	25 to 100 years

Assets under construction having a value of \$54,314,121 (2024 - 47,762,446) have not been amortized. Amortization on these assets will commence when the asset is put into service.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies *(continued)*

e) *Inventory*

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

f) *Estimates*

The preparation of financial statements in accordance with Canada Public Sector Accounting Standards requires management to make estimates and assumptions that affect the amounts reported. Estimates include the valuation of inventory, amortization rate of tangible capital assets, allowances for doubtful loans and receivables, accrued liabilities, asset retirement obligations and provisions for contingencies. Actual results could differ from those estimates.

g) *Reporting entity*

The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

The City's reporting entities include:

Prince Rupert Legacy Inc.	Controlled Entity	100%
City West Cable & Telephone Corp.	Government Business Enterprise	100%

Government business enterprises are accounted for using the modified equity method. Under the modified equity method, accounting principles are not adjusted to conform to the City's, inter-organizational transactions and balances are not eliminated and the City recognises annual earnings or losses in its statement of operations with a corresponding increase or decrease in the investment. Any distributions reduce the carrying value of the investment.

h) *Financial instruments*

All financial instruments are recorded at their cost or amortized cost except for portfolio investments in equity instruments quoted in an active market and derivatives which are recorded at their fair value with unrealized remeasurement gains and losses recorded in the statement of remeasurement gains and losses. Once realized, remeasurement gains and losses are transferred to the statement of operations. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the statement of operations.

Transaction costs related to financial instruments measured at cost or amortized cost are added to the carrying value of the financial instrument. Transaction costs related to financial instruments recorded at their fair values are expensed as incurred.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies (continued)

Financial liabilities (or part of a financial liability) are removed from the statement of financial position when, and only when, they are discharged or cancelled or expire

i) Asset Retirement Obligations

Asset Retirement Obligations ("ARO") represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use. The tangible capital assets ("TCA") include but are not limited to assets in productive use, assets no longer in productive use, and leased tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the City to incur costs in relation to a specific TCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related TCA is also recognized for underlying assets that have been recorded and reported within the TCA values presented in the financial statements. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates. In circumstances when the underlying asset is fully depreciated, the ARO will be amortized over the estimated future life until the cash disbursement is made in the future to settle the obligation.

At remediation, the City derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

2) Receivables

a) Taxes receivable	<u>2025</u>	<u>2024</u>
Current	\$ 1,182,730	\$ 1,157,050
Arrears	774,790	507,328
Tax sale properties	789,564	773,568
Net taxes receivable	<u>\$ 2,747,084</u>	<u>\$ 2,437,946</u>

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

2) **Receivables** *(continued)*

b) General receivables	<u>2025</u>	<u>2024</u>
General receivables	\$ 13,642,215	\$ 9,007,184
Allowance for doubtful accounts	<u>(111,688)</u>	<u>(23,446)</u>
Net general receivables	<u><u>\$ 13,530,527</u></u>	<u><u>\$ 8,983,738</u></u>

3) **Municipal Finance Authority reserve and deposit**

The Municipal Finance Authority of British Columbia (MFA) provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. The MFA must then use this fund if at any time there are insufficient funds to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund.

Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve Fund, less administrative expenses, becomes an obligation of the MFA to the regional districts.

Upon maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received.

4) **Land inventory held for resale**

During 2025, the City acquired land for the purposes of transferring it to a third party as a condition of receiving a grant, in exchange for land and soil/rock disposal rights. The transfer of the property is expected to complete in 2026.

5) **Loans to Prince Rupert Airport Authority (PRAA)**

	<u>2025</u>	<u>2024</u>
From Municipal Finance Authority (MFA) (details per Schedule 12)	\$ 3,739,904	\$ 4,105,169
Rescheduled payments	<u>1,051,717</u>	<u>1,051,717</u>
	<u><u>\$ 4,791,621</u></u>	<u><u>\$ 5,156,886</u></u>

The PRAA is economically dependent on commercial flights provided by Air Canada. Flight frequency has not returned to pre-COVID 19 levels. If flight frequency does not increase, the City may not be able to collect debt payments for 2026.

(Due to COVID 19 disruption, the annual combination principal and interest repayment for 2020, 2021, and 2022 from Prince Rupert Airport are rescheduled to the end of the term.)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

5) Loans to Prince Rupert Airport Authority (PRAA) *(continued)*

From Prince Rupert Legacy

Payments include interest at 2.5% per annum, secured by mortgage on Airport Lands.

\$24,080 due January 28 and July 28 each year with a final payment on January 28, 2033.	\$ 327,700	\$ 366,985
\$16,054 due April 6 and October 6 each year with a final payment on April 6, 2033.	218,466	244,656
\$9,030 due June 20 and December 20 each year with a final payment on June 20, 2033.	130,298	144,850
\$10,033 due February 28 and August 28 each year with a final	160,945	176,719
	\$ 837,409	\$ 933,210
Total loans to Prince Rupert Airport Authority	\$ 5,629,030	\$ 6,090,096

6) Accounts payable, accrued liabilities and deferred revenue

	<u>2025</u>	<u>2024</u>
a) Accounts payable and accrued liabilities		
Trade payables	\$ 13,089,872	\$ 10,003,875
Accrued liabilities	\$ 40,450	\$ 48,487
Accrued interest payable - MFA	\$ 256,244	\$ 141,156
Taxes due to other governments	\$ 455,376	\$ 435,396
Salaries, wages, other payroll payables	\$ 5,304,456	\$ 5,421,517
	\$ 19,146,398	\$ 16,050,431
b) Deferred revenue		
Prepaid taxes	\$ 1,760,151	\$ 1,418,276
Community works - gas tax	1,681,770	1,331,129
Federal - rock and soil disposal	5,169,771	-
LG Housing Initiatives (Schedule 14) □	146,219	187,978
Prince Rupert Legacy	1,470,104	1,836,448
Provincial - Rupert Landing	9,064,254	9,347,228
Provincial - water distribution	48,739,341	61,035,759
UBCM - Next Generation 9-1-1	1,714,551	1,739,507
Other	1,308,746	1,679,882
	\$ 71,054,907	\$ 78,576,207

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

7) Asset Retirement Obligations

	<u>2025</u>	<u>2024</u>
Funded		
Balance, beginning of the year	\$ 2,695,249	\$ 5,380,000
Liabilities settled	(575,450)	(4,484,751)
Change in estimate	300,000	1,800,000
Balance, end of the year	\$ 2,419,799	\$ 2,695,249
Unfunded		
Balance, beginning of the year	7,183,539	6,584,260
Liabilities incurred	10,000,000	2,087,640
Transfer from (to) Funded	(300,000)	(1,800,000)
Accretion expense	325,355	311,639
Balance, end of the year	\$ 17,208,894	\$ 7,183,539
Estimated total liability	\$ 19,628,693	\$ 9,878,788

Asbestos and Lead

The City owns and operates assets which contain asbestos and/or lead paint, and therefore, the City is legally required to perform abatement activities upon renovation or demolition of the assets. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost in 2028 through 2043 of \$9.94 million. The estimated total liability of \$5.47 million (2024- \$5.23 million) is based on the sum of discounted future cash flows for abatement activities using a discount rate of 4.56% and assuming annual inflation of 3%. The municipality has not designated funds for settling the abatement activities.

Phase	Net Phase Capacity (m ³)	Capacity Utilitized (m ³)	Capacity Remaining (m ³)	Capacity Utilitized (%)	Capacity Remaining (%)
Developed Phases					
Phase 1 – West	95,369	95,369	0	100%	0%
Phase 2 – North	170,877	120,050	50,827	70%	30%
Total - developed	266,246	215,419	50,827	81%	19%
Undeveloped Phases					
Phase 2 – South	444,369	0	444,369	0%	100%
Phase 3	577,359	0	577,359	0%	100%
Total - undeveloped	1,021,728	0	1,021,728	0%	200%
Grand Total	1,287,974	215,419	1,072,555	17%	83%

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

7) Asset Retirement Obligations (continued)

Landfill - Ridley Island Road

Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Management Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 102-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Phase 1 - West is fully utilized and closure was completed in 2025. Only "Phase 2 - North" is currently operational. Before "Phase 2 South" and "Phase 3" can be utilized, they must be developed at estimated costs of \$3.6 million and \$4.3 million (2021 dollars), respectively. The estimated remaining capacity of the landfill without this development is 19% – 50,827 cubic metres (2024 – 32%, 84,835 cubic metres) of its total estimated useable capacity of 266,246 cubic metres and its estimated remaining life is 3 years (2024 – 7 years).

The estimated remaining capacity of the landfill with development of "Phase 2 - South" and "Phase 3" is 83% – 1,072,555 cubic metres (2024 - 86% – 1,106,563) of its total estimated capacity of 1,287,974 cubic metres and its estimated useful life would be extended to 52 years. The period for post-closure care is estimated to be 50 years, beginning after closure is completed in 2076.

Landfill - Watson Island

During prior fiscal years, the City became the owner of Watson Island through the tax sale process and remediated the pulp mill installation in partnership with the Ministry of Environment. Watson Island includes a landfill that was opened and filled by the previous owner(s). During 2025, the Ministry of Environment has informed the City that a full closure plan must be completed for this landfill. Closure and post-closure costs have been estimated at \$10 million (2025 dollars). No formal dates for closure have been set nor have sources of funding been agreed.

Landfill - Wantage Road

The City owns a landfill that is already closed on Wantage Road. The Ministry of Environment has informed the City that further monitoring and remediation actions will be required, but as of yet, the extent, plans, and cost are not known so a reasonable estimate cannot be made and no Asset Retirement Obligation has been recorded.

8) Debenture debt and loans payable

Debenture debt and loans are with the Municipal Finance Authority and are being repaid in accordance with approved bylaws and agreements. See *Schedule 12*.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

9) Investment in City West Cable & Telephone Corp.

Financial information for the Company
as at December 31 is as follows

	<u>2025</u>	<u>2024</u>
Assets	\$ 95,597,000	\$ 93,232,000
Liabilities to arms-length parties	\$ 47,489,000	\$ 44,843,000
Net income (loss)	\$ 219,000	\$ (61,000)

10) Commitments and contingencies

a) Pension information

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

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

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

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

The City of Prince Rupert paid \$1,702,181 (2024 - \$1,620,543) for employer contributions while employees contributed \$1,484,146 (2024 - \$1,424,571) 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 individual employers participating in the plan.

b) Third party claims

The City has various lawsuits and claims pending by and against it, the outcomes of which are not determinable at this time. Accordingly, no provision has been made in the accounts for these matters.

The amount of loss, if any, arising from these contingencies liabilities will be recorded in the accounts in the period in which the loss is realized. The City has insurance policies and financial reserves to offset associated risks.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

10) Commitments and contingencies *(continued)*

c) *Payments in lieu of taxes*

Payments in lieu of taxes are recognized as revenue based on management's best estimates of amounts receivable. Certain property assessment values were under dispute at year-end. Subsequent to year-end, a settlement was reached, resulting in a revision to the estimate of amounts receivable. Accordingly, \$1,438,000 has been recognized as revenue in 2025, with a corresponding reduction to accounts payable and accrued liabilities.

d) *School taxes levied on Watson Island*

The Province of BC reports school taxes owing regarding Watson Island of \$1,336,414, which were previously disclosed as Taxes Due to Other Governments. The City no longer intends to sell the property. If the property were to be sold, the school taxes would then be payable by the City to the Province and a liability would be recorded at that time.

11) Net Assets

Accumulated Operating Surplus (Schedule 1)	\$ 23,073,709	\$ 14,312,161
Bylaw and Statutory Reserve Funds (Schedule 2)	42,932,120	26,762,135
Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 9)	48,108,763	48,389,763
Invested in Tangible Capital Assets (Schedule 5)	<u>188,266,115</u>	<u>152,714,681</u>
Net Assets (Statement B)	<u>\$ 302,380,707</u>	<u>\$ 242,178,740</u>

City of Prince Rupert

Operating Funds and Surplus Allocation For The Year Ended December 31

Fund	General	Water	Sewer	Solid Waste	Prince Rupert Legacy Inc.	2025 Total	2024 Total
Operating Results							
Revenue	\$ 67,031,332	\$ 26,221,707	\$ 6,453,017	\$ 7,175,900	\$ 4,871,697	\$ 111,753,653	\$ 79,041,214
Expenditure (Excludes Tangible Capital Assets)	37,622,645	3,487,326	977,546	4,770,560	-	46,858,077	48,537,961
	\$ 29,408,687	\$ 22,734,381	\$ 5,475,471	\$ 2,405,340	\$ 4,871,697	\$ 64,895,576	\$ 30,503,253
Add /(Less)							
Additions to Tangible Capital Assets (TCA)	\$ (15,616,613)	\$ (20,767,438)	\$ (6,450,333)	\$ (293,085)	\$ (275,366)	\$ (43,402,835)	\$ (49,718,326)
Proceeds of disposition of TCA	861,943	-	-	-	-	861,943	-
New Loans and Deferred Revenue to fund TCA	6,884,493	-	-	-	(297,201)	6,587,292	14,470,000
Debt payment and Actuarial Adjustments	(3,175,102)	(495,525)	(21,675)	(599,141)	-	(4,291,443)	(2,506,287)
Bylaw and Statutory Reserve Interest Income	(1,192,428)	(128,562)	(6,905)	(14,102)	-	(1,341,997)	(1,401,599)
Prince Rupert Legacy Dividend	1,786,037	1,213,963	-	-	(3,000,000)	-	-
City West Cable & Tel. Corp Loan Repayment	500,000	-	-	-	-	500,000	500,000
City West Cable & Tel. Corp (Income)/Loss	(219,000)	-	-	-	-	(219,000)	61,000
Transfer (to)/ from Reserves (Schedule 2)	(15,940,691)	(881,824)	2,127,440	(132,913)	-	(14,827,988)	890,212
	\$ (26,111,361)	\$ (21,059,386)	\$ (4,351,473)	\$ (1,039,241)	\$ (3,572,567)	\$ (56,134,028)	\$ (37,705,000)
Total Operating Surplus/(Deficit)	\$ 3,297,326	\$ 1,674,995	\$ 1,123,998	\$ 1,366,099	\$ 1,299,130	\$ 8,761,548	\$ (7,201,747)
Balance forward Surplus/(Deficit)	5,227,692	2,034,364	2,005,930	(77,017)	5,121,192	14,312,161	21,513,908
Accumulated Surplus/(Deficit)	\$ 8,525,018	\$ 3,709,359	\$ 3,129,928	\$ 1,289,082	\$ 6,420,322	\$ 23,073,709	\$ 14,312,161
Surplus/(Deficit) Allocation							
Unappropriated Surplus (deficit)	\$ 5,617,018	\$ 248,359	\$ 48,928	\$ (17,918)	\$ 4,596,322	\$ 10,492,709	\$ 6,604,161
2026 Appropriated Surplus	2,908,000	3,461,000	3,081,000	1,307,000	1,824,000	12,581,000	7,708,000
	\$ 8,525,018	\$ 3,709,359	\$ 3,129,928	\$ 1,289,082	\$ 6,420,322	\$ 23,073,709	\$ 14,312,161

City of Prince Rupert

Schedule of Bylaw and Statutory Reserve Fund Balances December 31, 2025

	<u>Opening Balance</u>	<u>Interest/Income</u>	<u>Transfer (to)/from Other Funds</u>	<u>Year End Balance</u>	RESERVE ALLOCATION		
					<u>2026 Budget Appropriation</u>	<u>Unappropriated Reserve</u>	<u>Year End Balance</u>
BYLAW & OTHER RESERVES							
General Reserves	\$ 7,635,991	\$ 235,942	\$ 44,549	\$ 7,916,482	\$ 2,705,000	\$ 5,211,482	\$ 7,916,482
Public Work Equipment Reserves	2,185,535	56,662	(813,200)	1,428,997	1,100,000	328,997	1,428,997
Ferry Maintenance Reserves	-	2,617	175,000	177,617	-	177,617	177,617
NCPG Reserve (Schedule 13)	564,860	18,546	-	583,406	650,000	(66,594)	583,406
Growing Communities Fund	4,452,924	151,636	-	4,604,560	4,456,000	148,560	4,604,560
NW BC Regional Funding Agreement	6,210,558	653,895	14,127,418	20,991,871	16,836,000	4,155,871	20,991,871
Water Asset Management Reserve	2,909,300	128,562	1,068,114	4,105,976	2,705,000	1,400,976	4,105,976
Sewer Asset Management Reserve	155,659	6,905	65,344	227,908	350,000	(122,092)	227,908
Solid Waste Asset Management Res.	339,226	14,102	132,913	486,241	-	486,241	486,241
Total Bylaw & Other Reserves	\$ 24,454,053	\$ 1,268,867	\$ 14,800,138	\$ 40,523,058	\$ 28,802,000	\$ 11,721,058	\$ 40,523,058
STATUTORY RESERVES							
Capital Assets & Land Acquisition	\$ 1,760,081	\$ 60,127	\$ 10,931	\$ 1,831,139	\$ 50,000	\$ 1,781,139	\$ 1,831,139
Parkland Reserves	8,011	249	-	\$ 8,260	-	8,260	8,260
Parking Space Requirements	220,107	7,494	-	\$ 227,601	-	227,601	227,601
Cemetery Care Trust	319,883	5,260	16,919	\$ 342,062	-	342,062	342,062
Total Statutory Reserves	\$ 2,308,082	\$ 73,130	\$ 27,850	\$ 2,409,062	\$ 50,000	\$ 2,359,062	\$ 2,409,062
TOTAL RESERVES	\$ 26,762,135	\$ 1,341,997	\$ 14,827,988	\$ 42,932,120	\$ 28,852,000	\$ 14,080,120	\$ 42,932,120

City of Prince Rupert

Consolidated Schedule of Tangible Capital Assets December 31

	Land	Buildings	Equipment	Infrastructure	Assets under construction	2025	2024
Historical Cost:							
Opening Balance	\$ 21,077,150	\$ 21,892,516	\$ 15,763,094	\$ 182,842,969	\$ 47,762,446	\$ 289,338,175	\$ 237,779,986
Additions	5,897,955	888,004	2,512,787	3,647,090	30,456,999	43,402,835	49,718,326
Transfer of completed assets, previously under construction	-	23,723,000	-	182,324	(23,905,324)	-	-
Additions (adjustments) to Asset Retirement Obligation Cost	10,000,000	-	-	-	-	10,000,000	2,087,640
Disposals/Write-Downs	(237,317)	-	-	(440,257)	-	(677,574)	(247,777)
Closing Balance	36,737,788	46,503,520	18,275,881	186,232,126	54,314,121	342,063,436	289,338,175
Accumulated Amortization:							
Opening Balance	-	11,240,834	8,839,953	65,115,587	-	85,196,374	80,489,686
Amortization Expense	-	1,042,129	1,195,152	3,055,599	-	5,292,880	4,954,465
Disposals/ Write-Downs	-	-	-	(440,257)	-	(440,257)	(247,777)
Closing Balance	-	12,282,963	10,035,105	67,730,929	-	90,048,997	85,196,374
Net Book Value	\$ 36,737,788	\$ 34,220,557	\$ 8,240,776	\$ 118,501,197	\$ 54,314,121	\$ 252,014,439	\$ 204,141,801

City of Prince Rupert

City West Cable & Telephone Corporation Statement of Financial Position December 31

	2025	2024
ASSETS		
City West Cable & Telephone Corporation		
Investment	\$ 1	\$ 1
Loan	15,632,762	16,132,762
Equity	32,476,000	32,257,000
	\$ 48,108,763	\$ 48,389,763
LIABILITIES AND EQUITY		
Equity, Beginning of Year	\$ 48,389,763	\$ 48,950,763
Net Income (Loss) of Corporation	219,000	(61,000)
Repayment of loan	(500,000)	(500,000)
Equity, End of Year	\$ 48,108,763	\$ 48,389,763

City of Prince Rupert

Schedule of Changes in Investment in Tangible Capital Assets December 31

	2025	2024
Opening Balance	\$ 152,714,681	\$ 118,426,172
Tangible Capital Assets Purchased By Operations	36,815,543	35,248,326
Debenture Debt Repayment	732,650	732,652
Actuarial Additions	134,352	138,265
Loan Repayment	3,128,638	862,781
Reduction of Deferred Capital revenue	295,803	772,589
Disposals/Writedowns of Tangible Capital Assets	(237,317)	-
Transfer from unfunded to funded ARO	300,000	1,800,000
Accretion	(325,355)	(311,639)
Amortization	(5,292,880)	(4,954,465)
Closing Balance	\$ 188,266,115	\$ 152,714,681

City of Prince Rupert

Schedule of Tax Revenues For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Real Property Taxes			
Municipal Property Tax			
Residential	\$ 9,537,000	\$ 9,536,910	\$ 8,953,953
Utilities	376,000	376,292	355,655
Major Industry	12,113,000	12,113,061	11,659,646
Light Industry	850,000	849,767	799,888
Business	7,060,000	7,043,868	6,657,036
Recreational	24,000	23,553	23,537
	<u>\$ 29,960,000</u>	<u>\$ 29,943,451</u>	<u>\$ 28,449,715</u>
Less: Tax Sharing with District of Port Edward	(965,000)	(990,625)	(977,354)
Less: Provision for Assessment Appeals	(39,000)	-	(25,000)
	<u>\$ 28,956,000</u>	<u>\$ 28,952,826</u>	<u>\$ 27,447,361</u>
Special Payments			
Port Competitiveness Tax Grant	\$ 2,093,000	\$ 2,082,568	\$ 2,051,791
Revenue Tax	\$ 324,000	\$ 300,372	\$ 312,464
Payments in Lieu of Tax			
Federal Government Properties	\$ 231,000	\$ 217,504	\$ 221,125
Prince Rupert Port Authority	675,000	2,133,013	646,410
	<u>\$ 906,000</u>	<u>\$ 2,350,517</u>	<u>\$ 867,535</u>
Grants in Lieu of Tax			
Provincial Government Properties	\$ 342,000	\$ 344,066	\$ 326,272
BC Buildings Corp.	52,000	53,081	50,369
BC Housing Commission	116,000	112,258	110,823
BC Hydro and Power Authority	102,000	116,716	97,013
Insurance Corporation of BC	14,000	12,468	12,975
	<u>\$ 626,000</u>	<u>\$ 638,589</u>	<u>\$ 597,452</u>
	<u>\$ 3,949,000</u>	<u>\$ 5,372,046</u>	<u>\$ 3,829,242</u>
Net Tax Revenue	<u><u>\$ 32,905,000</u></u>	<u><u>\$ 34,324,872</u></u>	<u><u>\$ 31,276,603</u></u>

City of Prince Rupert

Schedule of Sale of Service Revenues For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
GENERAL FUND			
Protective Services (RCMP)	\$ 27,000	\$ 29,000	\$ 30,296
Transportation Services			
Public Transit	\$ 211,000	\$ 255,838	\$ 284,126
Airport Ferry	1,185,000	1,275,760	1,203,544
	<u>\$ 1,396,000</u>	<u>\$ 1,531,598</u>	<u>\$ 1,487,670</u>
Other			
Rezoning / Subdivision Services	\$ 10,000	\$ 8,495	\$ 8,450
Parking	95,000	86,554	88,515
Franchise Fees	280,000	264,066	252,117
	<u>\$ 385,000</u>	<u>\$ 359,115</u>	<u>\$ 349,082</u>
Public Health (Cemetery)	<u>\$ 159,000</u>	<u>\$ 69,515</u>	<u>\$ 112,177</u>
Recreation and Cultural Services			
Civic Centre Rentals & Programs	\$ 423,000	\$ 402,200	\$ 446,982
Swimming Pool	536,000	525,043	495,472
Arena	276,000	285,208	270,553
	<u>\$ 1,235,000</u>	<u>\$ 1,212,451</u>	<u>\$ 1,213,007</u>
Cow Bay Marina	<u>\$ 455,000</u>	<u>\$ 473,107</u>	<u>\$ 464,918</u>
TOTAL GENERAL OPERATING FUND	\$ 3,657,000	\$ 3,674,786	\$ 3,657,150
SOLID WASTE FUND	\$ 5,343,000	\$ 6,845,948	\$ 5,033,162
WATER FUND	\$ 3,230,000	\$ 3,447,752	\$ 3,085,675
SEWER FUND	<u>\$ 3,861,000</u>	<u>\$ 3,840,517</u>	<u>\$ 2,842,581</u>
	<u>\$ 16,091,000</u>	<u>\$ 17,809,003</u>	<u>\$ 14,618,568</u>

City of Prince Rupert

Schedule of Government Transfers For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Federal Grant- Conditional			
General Fund			
Recreation other grants received	\$ 25,000	\$ 27,500	\$ -
Recreation Washrooms Accessibility	97,000	96,947	3,053
Water Fund			
DMAF Grant for BIG Project	-	6,661,259	4,108,628
Sewer Fund			
DMAF Grant for BIG Project	9,600,000	2,101,630	360,216
	<u>\$ 9,722,000</u>	<u>\$ 8,887,336</u>	<u>\$ 4,471,897</u>
Provincial Grants			
Unconditional			
General Fund - Small Community	\$ 350,000	\$ 348,000	\$ 383,700
- Traffic Fines	230,000	211,000	228,000
Total Unconditional	<u>\$ 580,000</u>	<u>\$ 559,000</u>	<u>\$ 611,700</u>
Conditional			
General Fund			
Victim Services	\$ 80,000	\$ 85,546	\$ 86,763
Casino Revenue	588,000	512,104	587,682
Two Percent (2%) Hotel Tax	357,000	494,929	397,487
Situation Tables	-	-	15,015
BCATI - Downtown Revitalization & Asset Management	-	-	50,000
Waterfront Rupert's Landing & Ferry Development	9,348,000	282,974	852,772
LGCAP - City Hall Boiler	-	-	123,000
LGCAP - Lester PAC Boiler	40,000	31,500	
LGCAP - 3rd/4th Ave Pathway	350,000	32,215	
Capacity Funding for Local Government Housing Initiative	39,000	43,259	20,650
Indigenouse Engagement - EMBC	40,000	8,898	-
BIG Project - Trench Rescue Training and equipment	-	-	36,875
BIG Project - Records Management	50,000	-	-
BIG Project - Infrastructure Replacement	-	617,687	294,828
RCMP Detachment	-	-	1,095,775
BC Hydro - Auditorium ceiling	45,000	2,500	
North Coast BC Hydrogen Hub	500,000	99,245	150,000
Northwest BC Regional Funding Agreement	20,581,000	20,580,513	6,860,171
Northern Health Vision Zero	-	-	11,640
ICBC Road Improvements	-	-	16,200
Water Fund			
BIG Project - Infrastructure Replacement	65,182,000	11,666,299	3,632,537
Water Treatment/Transmission project	8,528,000	1,174,786	-

City of Prince Rupert

Schedule of Government Transfers (continued) For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Sewer Fund			
IBA-ICIP - Wastewater Treatment Facility Project	4,030,000	313,540	-
Total Conditional	<u>\$ 109,760,025</u>	<u>\$ 35,945,995</u>	<u>\$ 14,231,395</u>
Regional and Other External Transfers - Conditional			
General Fund			
NDIT- Economic Development	\$ 50,000	\$ 50,000	\$ 50,000
NDIT- Business Façade	20,000	-	10,000
NDIT- Love Prince Rupert	-	188	-
UBCM - Community Works Fund - City Hall Boiler	53,000	23,244	267,747
UBCM - Climate Action Plan	4,000	3,498	66,328
UBCM - Social Development Plan	-	-	19,100
UBCM - Reconciliation Committee	-	-	6,590
UBCM - Housing Capacity	25,000	18,500	-
UBCM - Development Approvals Access	31,000	20,267	-
UBCM - Complete Communities Assessment	-	-	130,857
UBCM - Emergency Support Services	14,000	26,077	3,030
UBCM - Indigenous Cultural Safety & Humility Training	-	-	23,000
UBCM - Asset Management	23,000	20,750	4,250
UBCM - NG911	30,000	18,360	15,825
UBCM - EOC and Training - Radio System Reliability	-	-	28,150
PRPA - Lester Centre Roof Replacement	-	-	317,542
Sewer Fund			
FCM - Moresby Wet Land Treatment Project.	200,000	181,542	-
Solid Waste Fund			
UBCM- Community Works Fund - Landfill Closure	1,700,000	293,085	-
	<u>\$ 2,150,000</u>	<u>\$ 655,511</u>	<u>\$ 942,419</u>
Total Government Transfer	<u><u>\$ 122,212,025</u></u>	<u><u>\$ 46,047,842</u></u>	<u><u>\$ 20,257,411</u></u>

City of Prince Rupert

Schedule of Revenue from Own Sources For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Licenses and Permits	\$ 316,000	\$ 730,831	\$ 318,770
Fines	34,000	36,744	32,888
911 Service Fee	73,000	84,242	67,782
	<u>\$ 423,000</u>	<u>\$ 851,817</u>	<u>\$ 419,440</u>
Miscellaneous revenues			
Actuarial Additions	\$ -	\$ 242,283	\$ 237,439
Cemetery Care Fund	-	16,919	29,612
Miscellaneous - General Fund	571,000	754,692	665,220
Miscellaneous Grants - General Fund	769,000	238,532	113,590
Miscellaneous Grants - Sewer Fund	50,000	-	-
Penalties and Interest on Taxes	30,000	364,165	327,796
Property Rentals	252,000	310,827	265,727
Disposal of scrap/soil	-	178,182	1,015,656
Water Meter Rentals	145,000	160,732	149,823
Total Miscellaneous Revenues	<u>\$ 1,817,000</u>	<u>\$ 2,266,332</u>	<u>\$ 2,804,863</u>

City of Prince Rupert

Schedule of Expenditure by Objects of Expense For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Wages	\$ 20,904,000	\$ 19,373,505	\$ 19,146,527
Benefits	5,469,000	5,193,071	5,111,545
Professional Fees	2,219,000	2,634,014	2,767,779
Supplies	2,850,000	2,827,828	2,856,665
Services	4,866,000	5,082,333	4,577,678
Energy	1,532,000	1,466,633	1,340,531
Fiscal Expenses	2,388,600	2,651,458	2,355,289
Grants in Aid to Community Partners	1,908,000	2,004,017	1,928,402
Contracts	6,866,000	5,325,218	6,653,545
Amortization	-	5,292,880	4,954,465
(Gain) loss on disposal of Tangible Capital Assets	-	(624,626)	-
Accretion of Asset Retirement Obligations	-	325,355	311,639
Total Expenses (Statement B)	<u>\$ 49,002,600</u>	<u>\$ 51,551,686</u>	<u>\$ 52,004,065</u>

City of Prince Rupert

Schedule of Loans Payable December 31

Loan No.	Purpose	New/ Renewal	Amount of Issue	2024 Balance	Additions	Principal Payments	2025 Balance
Equipment Financing							
0004-0	Garbage Truck	2020	\$ 850,000	\$ 188,161	\$ -	\$ (188,161)	\$ -
0005-0	Single Axle Dump Truck	2023	300,000	245,504	-	(61,661)	183,843
0006-0	Solid Waste Dozer, Excavator and Garabge Tru	2023	1,317,235	1,074,761	-	(274,016)	800,745
0007-0	Fire Engine 8 Pumper Truck	2025	1,417,521	-	1,417,521	-	1,417,521
				\$ 1,508,426	\$ 1,417,521	\$ (523,838)	\$ 2,402,109
Short Term / Temporary Financing							
0695-0003	McBride Street Water Main Repair	2022	850,000	\$ 509,200	\$ -	\$ (170,400)	\$ 338,800
0695-0004	New RCMP Detachment	2023	8,500,000	19,300,000	-	(19,300,000)	-
0695-0005	Infrastructure Replacement Design	2024	3,000,000	3,000,000	-	-	3,000,000
0695-0006	Digby Island Ferry Refit	2024	670,000	670,000	-	(134,400)	535,600
				\$ 23,479,200	\$ -	\$ (19,604,800)	\$ 3,874,400
				\$ 24,987,626	\$ 1,417,521	\$ (20,128,638)	\$ 6,276,509

City of Prince Rupert

Schedule of Debenture Debt December 31

Bylaw No.	No.	Maturity Date	Amount of Issue	2024 Balance	Additions	Principal Payment	2024 Accrued Actuarial	2025 Actuarial	2025 Accrued Actuarial	2025 Balance
General Fund										
3201	Cruise Ship Dock	94	2025	\$ 3,133,056	\$ 195,077	\$ -	\$ (115,138)	\$ 22,081	\$ (102,020)	\$ -
3333	Airport Upgrade	127	2034	7,000,000	4,105,169	-	(257,332)	72,529	(98,781)	(81,681)
3484	RCMP Detachment	167	2055	17,000,000	-	17,000,000	-	-	-	-
				<u>\$ 4,300,246</u>	<u>\$ 17,000,000</u>	<u>\$ (372,470)</u>	<u>\$ 94,610</u>	<u>\$ (200,801)</u>	<u>\$ (81,681)</u>	<u>\$ 20,739,904</u>
Water Fund										
3433	Woodworth Dam	156	2046	\$ 10,000,000	\$ 9,066,926	\$ -	\$ (302,360)	\$ 5,432	\$ (20,872)	\$ (7,325)
Sewer Fund										
3201	Moresby Sewer Upgrade	94	2025	\$ 346,970	\$ 21,675	\$ -	\$ (12,792)	\$ 2,453	\$ (11,336)	\$ -
Solid Waste Fund										
3454	New Landfill Cell	156	2046	\$ 10,000,000	\$ 9,066,926	\$ -	\$ (302,360)	\$ 5,432	\$ (20,872)	\$ (7,325)
				<u>\$ 22,455,773</u>	<u>\$ 17,000,000</u>	<u>\$ (989,982)</u>	<u>\$ 107,927</u>	<u>\$ (253,881)</u>	<u>\$ (96,331)</u>	<u>\$ 38,223,506</u>

City of Prince Rupert

Schedule of Northern Capital and Planning Grant For Year Ended December 31, 2025

Grant Balance as at Jan 1, 2025	\$	564,860
Interest earned in 2025		18,546
Grant Balance as at Dec 31, 2025 (Schedule 2)	\$	583,406

This money is used at the discretion of the municipality for capital and long term planning purposes in accordance with S.32 of the Local Government Grants Regulation (BC Reg. 221/95) which cross-references with S.4(1)(a) & (c) of the Local Government Grants Act.

City of Prince Rupert

Schedule of Capacity Funding for Local Government Housing Initiatives For Year Ended December 31, 2025

Grant Balance as at Jan 1, 2025	\$	187,978
Official Community Plan and Amendments		(41,759)
Grant Balance as at Dec 31, 2025 (Note 6b)	\$	146,219

This money must be used by the municipality to help facilitate implementation and meet the new legislative requirements of Bill 44 Housing Statutes (Residential Development) Amendment Act and Bill 47 Housing Statutes (Transit-Oriented Areas) Amendment Act and to adopt new authorities under Bill 46 Housing Statutes (Development Financing) Amendment Act and Bill 16 Housing Statutes Amendment Act. This schedule is provided as required under s. 167 of the *Community Charter* and s. 377(1)(a) of the *Local Government Act*.



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Corinne Bomben, Chief Financial Officer

SUBJECT: 2025 STATEMENT OF FINANCIAL INFORMATION (SOFI)

RECOMMENDATION:

THAT Council approves the 2025 Statement of Financial Information as presented.

REASON FOR REPORT:

The *Financial Information Act* requires the City of Prince Rupert to prepare a document called the Statement of Financial Information (SOFI). This document provides information on the City's financial transactions that occurred during the past fiscal year. The SOFI must be approved by Council within six months after the end of the fiscal year.

BACKGROUND:

Most of the information that must be presented is contained in the annual Audited Financial Statements which have already been presented to Council. These are attached to the end of the SOFI to fulfil the legislative requirements. Additional information requirements include:

- A Schedule showing the remuneration and expenses incurred on behalf of all elected officials;
- A Schedule showing the remuneration and expenses incurred on behalf of all employees earning \$75,000 or more and;
- A Schedule showing the payments made to all vendors who were paid \$25,000 or more.

ANALYSIS:

The attached Statement of Financial Information has been prepared pursuant to the legislation.

LINK TO STRATEGIC PLAN:

Acceptance of the financial statements is required in accordance with *Section 2(3)* of the *Financial Information Act*.

CONCLUSION:

Council by approving the 2025 Statement of Financial Information will fulfill the requirements of the *Financial Information Act*.

Report Prepared by:

Corinne Bomben
Chief Financial Officer

Report reviewed by:

Richard Pucci
Chief Administrative Officer

Attachment:

- 2025 Statement of Financial Information

Original signature available upon request

City of Prince Rupert

2025 Statement of Financial Information

**City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025**

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City of Prince Rupert
Statement of Financial Information
For the 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 as required by the *Financial Information Act*.

Herb Pond
Mayor on behalf of Council

Corinne Bomben
Chief Financial Officer

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 9)

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Management Letter

The Financial Statements contained in the Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian Public Sector accounting standards as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada or stated accounting principles identified in the significant accounting policies in the notes to the financial statements. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Mayor and Council of the City of Prince Rupert is responsible for ensuring that management fulfils its responsibilities for financial reporting and maintaining internal controls and exercises this responsibility under the auspices of the *Local Government Act* and the *Community Charter*.

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

On behalf of the City of Prince Rupert

Corinne Bomben
Chief Financial Officer

Date

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 9)

**City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025**

Schedule of Elected Officials' Remuneration and Expenses

		Remuneration & Taxable Benefits	Expenses	Total
		<u> </u>	<u> </u>	<u> </u>
Mayor	POND, HERBERT	\$ 93,885	\$ 32,837	\$ 126,722
Councillors	ADEY, NICHOLAS	23,472	5,352	28,824
	CUNNINGHAM, BARRY	23,472	5,510	28,982
	FORSTER, TERESA	23,472	7,963	31,435
	NIESH, WADE	23,472	5,576	29,048
	RANDHAWA, GURVINDER	23,472	5,386	28,858
	SKELTON-MORVEN, REID	<u>23,472</u>	<u>10,118</u>	<u>33,590</u>
		<u>\$ 234,717</u>	<u>\$ 72,742</u>	<u>\$ 307,459</u>

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 6(2), (3), (4), (5) & (6))

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Schedule of Employees' Remuneration and Expenses

Employee	Remuneration and Taxable Benefits	Other Remuneration (Note 1)	Total Remuneration	Training, Travel & Other Expenses
ACETO, VINCE	\$ 133,323	\$ -	\$ 133,323	\$ 1,345
AHMAD, SIKANDAR	158,353	-	158,353	1,546
ANGUS, LELAND	104,789	-	104,789	4,709
ARMSTRONG, BRENDA	82,076	-	82,076	208
ATCHISON, MARCUS	119,266	-	119,266	254
AZZONI GRAVEL, ADAM	81,231	-	81,231	2,696
BARRE, STEVEN	75,809	-	75,809	4,381
BEATTIE, ROBIN	94,774	-	94,774	634
BEAUREGARD, NICOLE	127,380	-	127,380	7,349
BECKWITH, JEFFERY	207,866	-	207,866	9,493
BISHOP, BRODY	186,327	-	186,327	216
BLACKMON, DONALD	78,360	-	78,360	570
BOMBEN, CORINNE	199,836	-	199,836	10,129
BRLECIC, LAURA	105,672	-	105,672	3,596
BROOKS, RHEANNON	94,667	-	94,667	3,996
BUCHAN, ROBERT	188,603	10,184	198,787	55,255
BULLOCK, RYAN	86,265	-	86,265	1,000
BUNKOWSKI, ANDREW	106,271	-	106,271	4,598
BURROWS, JORDAN	59,658	44,142	103,800	8,499
CAM, DANIEL	100,429	-	100,429	835
CARDOSO, FERNANDO	83,281	-	83,281	173
CARTER, JARED	76,278	-	76,278	-
CHARLTON, JOYCE	83,947	-	83,947	-
COOLIN, SUNNI	86,403	-	86,403	295
COSTA, DAVID	93,289	-	93,289	-
DANIELE, JAMES	199,893	-	199,893	672
DANIELE, KAYLIA	84,967	-	84,967	-
DAVIDSON, MICHAEL	148,918	-	148,918	219
DE LA NUEZ, CAMRON	84,423	-	84,423	170
DE RUYTER DE WILDT, HEIDI	95,983	-	95,983	547
DEINSTADT, SCOTT	84,174	-	84,174	-
DOPKO, TIMOTHY	186,835	-	186,835	755
DRUMMOND, KENDAL	75,352	-	75,352	144
DUTTON, TRYSTA	106,732	-	106,732	3,657
EASINGWOOD, JEFFREY	86,356	-	86,356	3,381
EDWARDS, STEPHANIE	82,800	-	82,800	293
ELLIS, LYNDSAY	89,069	-	89,069	803
ESO, STEVEN	109,061	-	109,061	2,827
FERGUSON, CRAIG	176,687	-	176,687	605
Sub-total	\$ 4,425,403	\$ 54,326	\$ 4,479,729	\$ 135,850

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 6(2), (3), (4), (5) & (6))

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Schedule of Employees' Remuneration and Expenses

Employee	Remuneration and Taxable Benefits	Other Remuneration (Note 1)	Total Remuneration	Training, Travel & Other Expenses
FERGUSON, RICHARD	\$ 78,197	\$ -	\$ 78,197	\$ 1,220
FODOR, STEPHEN	163,833	-	163,833	1,631
FOOTE, MICHAEL	105,096	-	105,096	-
FUZI, RYAN	187,197	-	187,197	5,106
GALE, DANIEL	157,426	-	157,426	215
GERMAN, RON	101,253	-	101,253	505
GERRITSEN, JEROEN	101,444	-	101,444	2,696
GREEN, KASPER	167,654	-	167,654	6,380
GREWAL, GAGANPREET	98,744	-	98,744	893
GURNSEY, MATTHEW	165,822	-	165,822	5,490
HAINES, BROOKE	85,126	812	85,939	150
HALDANE, NATHAN	82,354	-	82,354	820
HALL, ROGER	92,062	-	92,062	1,635
HANSEN, KAREN	53,121	34,890	88,011	-
HAWKINS, KELLI	86,248	-	86,248	-
HIGGINSON, TRISTAN	148,477	-	148,477	8,229
HOFFMAN, JONATHAN	117,769	-	117,769	354
HOKANSON, SUSAN	90,299	-	90,299	6,789
HURLBURT, PAUL	174,391	-	174,391	522
JAMES, DAVID	142,213	-	142,213	182
JARDIM, MARCUS	162,707	-	162,707	939
JOHNSON, DUSTIN	143,965	-	143,965	5,812
JOHNSON, HUNTER	94,194	-	94,194	3,158
JONES, REAL	177,575	-	177,575	1,775
KESSLER, MARKO	128,027	-	128,027	1,968
KIERCE, ROBYN	83,322	-	83,322	-
KLOEPPER, CAMILLA	88,178	-	88,178	245
KNOWLAN, AUSTIN	94,382	279	94,660	222
KOOPMANS, BLAKE	108,553	-	108,553	7,416
KORMENDY, DEREK	199,546	-	199,546	580
KRISTMANSON, MICHAEL	97,356	-	97,356	4,122
LAIDLAW, JONATHAN	155,455	-	155,455	1,764
LAWRENCE, STEPHEN	160,267	-	160,267	1,705
LEIGHTON, TROY	184,857	-	184,857	759
LEWIS, JACQUELINE	88,843	-	88,843	-
LOMBA, CARLOS	81,350	-	81,350	516
MACILROY, MOYNA	85,857	-	85,857	-
MCCALLUM, BENJAMIN	75,373	-	75,373	693
MCLAUGHLIN, JAMES	86,466	-	86,466	2,696
Sub-total	\$ 4,695,000	\$ 35,981	\$ 4,730,980	\$ 77,186

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 6(2), (3), (4), (5) & (6))

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Schedule of Employees' Remuneration and Expenses

Employee	Remuneration and Taxable Benefits	Other Remuneration (Note 1)	Total Remuneration	Training, Travel & Other Expenses
MEGGISON, JOEL	86,613	-	86,613	1,849
MELO, BAILEY	69,002	8,090	77,093	895
MILLER, ROSAMARIA	178,229	-	178,229	32,184
MURRAY, TINA	81,498	-	81,498	-
NEL, SEBASTIAN	106,865	-	106,865	4,728
NELSON, KRYSTAL	81,603	-	81,603	-
NETTLES, JAMIE	85,558	-	85,558	1,263
NICHOLLS, CRAIG	136,931	-	136,931	-
NYAKAS, PHILLIP	76,552	-	76,552	544
O'CONNOR, BRITTANNE	88,757	-	88,757	3,867
O'HARA, COLIN	166,750	-	166,750	11,783
OSTROM, TANYA	147,928	70,648	218,576	64
PADDOCK, EZRA	139,663	-	139,663	1,436
PARAS DIAZ, RODOLFO	81,309	-	81,309	3,860
PATERSON, TREENA	93,734	1,465	95,199	593
PELOQUIN, FLORIAN	101,285	-	101,285	3,900
POMPONIO, REMO	124,552	90,369	214,921	1,310
POPE, MYFANNWY	132,449	-	132,449	7,375
PREISSL, COLTON	89,960	-	89,960	1,051
PREVOST, CODY	76,800	-	76,800	286
PROKSCH, GARY	93,776	-	93,776	1,247
PROVOST, STANLEY	78,528	-	78,528	1,315
PUCCI, RICHARD	229,430	-	229,430	76,370
RANKIN, JOSH	97,458	-	97,458	1,697
ROBINSON, ADRIAN	78,581	-	78,581	651
ROBINSON, ALEXANDER	89,528	-	89,528	825
ROWSE, SEAN	97,103	-	97,103	692
SAMPSON, ROBERT	80,775	-	80,775	374
SCHMIDT, JORDAN	198,948	-	198,948	31,191
SEIDEL, MARK	136,356	-	136,356	9,328
SEKHON, GURLIVLEEN	85,679	-	85,679	1,228
SHARUN, JAYNE	83,505	-	83,505	1,725
SIDONI, DYLAN	216,837	-	216,837	4,729
SINGH, JASKARAN	84,855	-	84,855	1,455
SPRACKLIN, SIDNEY	122,535	-	122,535	3,344
STAVA, BRETT	89,742	-	89,742	1,069
STEWART, VERONIKA	110,904	-	110,904	2,266
STIRLING, ALEXANDER	87,415	-	87,415	597
TEO, KIM	139,774	-	139,774	1,280
Sub-total	\$ 4,347,767	\$ 170,572	\$ 4,518,340	\$ 218,375

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 6(2), (3), (4), (5) & (6))

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Schedule of Employees' Remuneration and Expenses

Employee	Remuneration and Taxable Benefits	Other Remuneration (Note 1)	Total Remuneration	Training, Travel & Other Expenses
TOERING, ALEX	133,452	-	133,452	1,452
TREE, JONI	113,011	-	113,011	3,819
TRETHEWEY, DREW	177,245	-	177,245	1,545
UPPAL, GUNEET	146,300	-	146,300	4,119
VAN DER MEER, ANNE	77,363	-	77,363	340
VENDITTELLI, JORDAN	169,364	-	169,364	5,482
VENDITTELLI, MATTHEW	82,354	-	82,354	245
VENDITTELLI, PAUL	171,614	-	171,614	70,576
VERA, ANTONIO	130,135	-	130,135	8,509
VICK, LEAH	81,830	-	81,830	-
WARDILL, STEVEN	80,961	-	80,961	-
WEICK, RALPH	99,895	224,750	324,645	-
WEIR, JUSTIN	83,734	-	83,734	-
WESTBROOK, TRAVIS	84,943	-	84,943	-
WURST, CHARLES	82,458	-	82,458	405
ZIEBART, KRISTIN	122,206	-	122,206	2,518
Sub-total	\$ 1,836,865	\$ 224,750	\$ 2,061,615	\$ 99,009
		Employee (1st Page)	4,479,729	135,850
		Employee (2nd Page)	4,730,980	77,186
		Employee (3rd Page)	4,518,340	218,375
		Employee (4th Page)	2,061,615	99,009
		Total for employees earning more than \$75,000	\$ 15,790,663	\$ 530,419
		Total remuneration to Council members	234,717	
		Total remuneration to all other employees	4,260,064	
		Total employee remuneration and taxable benefits	<u>\$ 20,285,444</u>	

Note 1: "Other Remuneration" includes retirement allowances and tax-free payments.

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Schedule of Grants or Contributions

AFFNO Sugar Shack Grant (in kind)	\$	1,000
BC SPCA		22,706
Guns N'Hoses Charity Game (in kind)		1,000
Halloween Festival (in kind)		5,391
National Indigenous Day (in kind)		2,500
Navy League of Canada (in kind)		4,044
Prince Rupert Arts Council		20,000
Prince Rupert Crime Stoppers		100
Prince Rupert Seniors Centre Association		1,000
Prince Rupert Skating Club (in kind)		1,600
Prince Rupert Special Events Society (in kind)		9,290
Prince Rupert Special Events Society (operating)		30,000
Prince Rupert Wildlife Rehab Shelter		6,600
Prince Rupert Golf Course (Operating)		198,500
Tourism Prince Rupert (Hotel Tax Only)		494,929
Tourism Prince Rupert (Visitors Information Centre)		17,000
Museum of Northern BC - Kwinsta Station Grant		15,000
Museum of Northern BC		159,358
Prince Rupert Library		855,000
Lester Centre of the Arts		159,000
		<hr/>
Total	\$	<u>2,004,018</u>

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7(2) b)

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Schedule of Payments to Suppliers of Goods and Services

1279608 B.C. LTD. (MACCARTHY GM TRUSTEE)	\$ 315,000
ACADIA NORTHWEST MECHANICAL INC.	63,029
ACKLANDS-GRAINGER INC.	30,268
ADAMS DIVING AND MARINE SERVICES LTD.	216,787
ALLNORTH CONSULTANTS LIMITED	92,223
AMAZON.COM.CA	58,856
ASSOCIATED ENGINEERING (B.C.) LTD.	1,742,239
ASSOCIATED FIRE SAFETY	166,443
ATAP INFRASTRUCTURE MANAGEMENT LTD.	89,271
B.C. HYDRO	712,910
B.C. TRANSIT	848,040
BLACK PRESS GROUP LTD.	26,147
BLUEWATER TRAILERS	51,501
BRANDT TRACTOR LTD.	35,560
BRENNTAG CANADA INC.	185,469
BROADWATER INDUSTRIES (2011) LTD.	2,107,815
BYTOWN DIESEL SALES LIMITED	131,870
CARTOCANADA INC.	57,058
CENTRALSQUARE CANADA SOFTWARE INC.	64,171
CES ENGINEERING	37,566
CFDC OF THE PACIFIC NORTHWEST	53,000
CHARTER TELECOM INC.	28,471
CHASE OFFICE INTERIORS	49,988
CITYWEST CABLE & TELEPHONE CORP. -	145,720
CIVIC LEGAL LLP	115,620
COAST ISLE ENGINEERING LTD.	34,605
COLLIERS PROJECT LEADERS INC.	326,414
COMMERCIAL EMERGENCY EQUIPMENT CO.	1,274,041
COMMERCIAL TRUCK EQUIPMENT CO.	196,518
CONTOUR HELICOPTERS LTD.	31,278
CORCOAT CONTRACTING LTD.	557,732
CT NORTHERN CONTRACTORS ALLIANCE LP	21,724,482
	<u>21,724,482</u>
Sub-total \$	31,570,092

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7 (1) & (2) c)

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025
Schedule of Payments to Suppliers of Goods and Services

DARKTRACE LTD.	\$ 25,387
DB PERKS & ASSOCIATES LTD	293,845
DECIBEL DIGITAL COMMUNICATIONS	28,718
EMCO CORPORATION	124,544
EMPIRE HYDROGEN	66,864
EMPIRE TREE SERVICES	55,322
FINEX PM SECURITY LTD	51,838
FINNING (CANADA)	282,884
FLOCOR INC	202,782
FNA SERVICES LTD	357,641
FRONTIER POWER PRODUCTS ULC	102,403
GITXAALA OPERATIONS LP	211,792
GLOBAL INDUSTRIAL CANADA	39,358
GREATPACIFIC CONSULTING LTD	90,872
HARBOUR MACHINING WELDING & FABRICATING	75,492
HARRIS & COMPANY	60,476
I.C.B.C	89,819
ICONIX WATERWORKS LP	189,867
IMAGINIT TECHNOLOGIES	40,706
IT BLUEPRINT SOLUTIONS INC.	42,297
J & J CONSTRUCTION	29,590
JEPSON PETROLEUM LTD. DBA NORTHWEST FUELS	391,936
JIM PATTISON DEVELOPMENTS LTD.	190,158
JOHNNY'S MACHINE SHOP LTD.	123,473
KAL TIRE	47,810
KGS GROUP	26,910
KICKSTART MOTORSPORTS	29,096
KLOHN CRIPPEN BERGER LTD.	170,330
KON KAST PRODUCTS (2005) LTD.	52,914
L & M ENGINEERING LTD	59,947
LATENT FORENSIC SERVICES INC.	34,676
LAWSON LUNDELL LLP	212,753
Sub-total	\$ 3,802,501

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7 (1) & (2) c)

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Schedule of Payments to Suppliers of Goods and Services

LED ROADWAY LIGHTING LTD.	\$ 37,474
LIGHTEN UP ELECTRIC LTD.	281,015
LINDE CANADA INC.	37,981
LOYAL ORDER OF THE MOOSE	63,125
MAGNA ENGINEERING SERVICES INC.	413,618
MANULIFE FINANCIAL	594,586
MARCAN CONSTRUCTION LTD.	55,144
MASTER SWEEPER LTD.	70,962
MCCUE ENGINEERING CONTRACTORS	295,164
MCELHANNEY LTD.	1,756,959
METLAKATLA GOVERNING COUNCIL	39,926
MIDWAY PURNEL SANITARY SUPPLY (PG) LTD.	42,544
MINISTER OF FINANCE - ENVIRONMENT & PARKS	188,190
MINISTER OF FINANCE - WATER MANAGEMENT BRANCH	117,231
MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE	25,855
MUNICIPAL FINANCE AUTHORITY VIA NCRD	5,695,506
MUNICIPAL INSURANCE ASSOCIATION OF B.C.	439,478
MUNICIPAL PENSION PLAN	1,701,992
MX WEBB CONSULTING INC.	35,670
NEILSON STRATEGIES INC.	43,418
NORS CONSTRUCTION EQUIP. CA GW LTD	39,003
NORTHLAND CHRYSLER DODGE JEEP RAM	79,989
OAKCREEK GOLF & TURF LP.	121,613
OCEAN DRY ENT. LTD. DBA SAANICH PLUMBING &	75,274
ODA ENTERPRISES LTD.	41,475
OFFICE MOVE PRO VANCOUVER	37,683
PACIFIC NORTHERN GAS LTD.	422,703
PACIFIC NORTHWEST ELECTRIC AND CONTROLS	30,820
PEMBINA INFRASTRUCTURE & LOGISTICS LP	170,902
PETERBILT PACIFIC INC.	77,447
PG SOLUTIONS INC.	30,803
PONZINI TOMMASO	31,363
Sub-total	\$ 13,094,913

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7 (1) & (2) c)

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Schedule of Payments to Suppliers of Goods and Services

PORT EDWARD HARBOUR AUTHORITY	\$ 26,398
PROGRESSIVE STEEL	37,471
PROGRESSIVE VENTURES AND CTE LP	1,860,822
PW TRANSIT CANADA LTD.	464,786
QUANTUM RECREATION LTD	25,526
RAVENHILL SMITH SEARCH INC.	44,888
RECEIVER GENERAL FOR CANADA - CITY PORTION OF EI AND CPP	1,008,149
RECEIVER GENERAL FOR CANADA - GST	194,680
RECEIVER GENERAL FOR CANADA - RCMP "E" DIVISION	4,913,313
REVENUE SERVICES OF B.C.	467,418
ROADWAY TRAFFIC PRODUCTS LTD.	27,369
ROCKY MOUNTAIN PHOENIX	48,376
ROCKY POINT ENGINEERING LTD.	33,391
ROGERS	50,455
ROSE & BRODY LTD.	82,365
RUPERT CLEANERS & LAUNDRY LTD.	85,731
RUPERT DISPOSAL LTD.	147,348
RUPERT WOOD 'N STEEL CONSTRUCTION LTD.	109,479
SEA-SPORT OUTBOARD MARINA LTD.	88,712
SECURICORE (HIVERADAR INC)	32,946
SECURIGUARD SERVICES LIMITED	185,438
SKEENA CONCRETE PRODUCTS LTD	48,232
SNAP ON TOOLS	73,410
SPATIAL TECHNOLOGIES	40,699
SPERLING HANSEN ASSOCIATES	85,783
STOREY'S EXCAVATING	387,558
STUCK ON DESIGNS	50,732
SULLIVAN MECHANICAL LTD.	44,251
SUMAS ENVIRONMENTAL SERVICES INC.	88,047
SUNCORP VALUATIONS	32,839
SYNERION NORTH AMERICA INC.	47,290
TENAQUIP LIMITED	40,249
	Sub-total \$ 10,874,148

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7 (1) & (2) c)

**City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025**

Schedule of Payments to Suppliers of Goods and Services

TERRACE TOTEM FORD	\$ 136,788
TERUS CONSTRUCTION A DIVISION OF COLAS WESTERN	219,138
TETRA TECH CANADA INC.	152,365
TYEE BUILDING SUPPLIES LP	35,573
URBAN SYSTEMS LTD.	278,751
VOHORA LLP	58,588
WAINWRIGHT MARINE SERVICES LTD.	41,633
WALMART	26,101
WEST HORIZON CONTRACTING INC.	1,253,812
WORK TRUCK WEST DIV OF WEST COAST MACHINERY LTD.	385,952
WORKSAFE BC	1,092,695
XCEL SAFETY SYSTEMS LTD.	61,320
YELLOWHEAD PAVEMENT MARKING INC.	64,879
ZULU AGGREGATES LTD.	1,459,748
Sub-total	\$ 5,267,341

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7 (1) & (2) c)

**City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025**

Schedule of Payments to Suppliers of Goods and Services

Suppliers (1st Page)	\$	31,570,092
Suppliers (2nd Page)		3,802,501
Suppliers (3rd Page)		13,094,913
Suppliers (4th Page)		10,874,148
Suppliers (5th Page)		<u>5,267,341</u>
Suppliers paid equal and over \$25,000		64,608,996
Other suppliers paid under \$25,000		<u>2,166,407</u>
Total paid to Suppliers in 2025		66,775,403
	Grants to community partners	2,004,018
Less Vendors over \$25k reported in Grants to community partners		(25,387)
	Council & employee remuneration	20,285,444
	Council & employee expenses	<u>603,161</u>
		89,642,640
	Less total additions to Tangible Capital Assets	(43,402,835)
Add back Prince Rupert Legacy Inc. additions to TCA		275,366
Add back non-cash additions to TCA		5,620,852
Amortization of Tangible Capital Assets		5,292,880
Accretion of Asset Retirement Obligations		325,355
(Gain) loss on disposal of Tangible Capital Assets		(624,626)
Net change in accrued expenses and deposits/holdback and other adjustments		2,012,177
Less principal portion of loan payments made to NCRD/MFA		(3,861,288)
Net change in Inventory		(425,196)
Amounts billed back via accounts receivable		(485,337)
Refundable sales tax included in amounts paid to vendors		(2,388,206)
Less expense reported for Prince Rupert Legacy Inc.		<u>(430,095)</u>
Expenses as per audited financial statement "B"	\$	<u>51,551,686</u>

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7 (1) & (2) c)

City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025

Statement of Severance Agreements

There were 3 severance agreements under which payment commenced between City of Prince Rupert and its non-unionized employees during fiscal year 2026. These agreements represent from 4 to 6 months of compensation based on the employees' salaries.

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

**City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025**

Schedule of Guarantee and Indemnity Agreements

Nil

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

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 5)

**City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025**

Schedule of Long-Term Debt

Information on all long-term debt is included in the audited Financial Statements in Schedule 11 – Loans Payable and Schedule 12 – Schedule of Debenture Debt.

(Prepared as required by *Financial Information Regulation*, Schedule 1, Section 4)

**City of Prince Rupert
Statement of Financial Information
For the Year Ended December 31, 2025**

**Audited 2025 Financial Statements
(Attached)**

Independent auditor's report

To the Mayor and Council of City of Prince Rupert

Qualified Opinion

We have audited the consolidated financial statements of City of Prince Rupert ("the City"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations, change in net financial assets (debt) and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of City of Prince Rupert as at December 31, 2025, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

We have determined that the City has control over the Prince Rupert Airport Authority however, has not consolidated this government organization in the consolidated financial statements. This constitutes a departure from Canadian public sector accounting standards which requires that other government organizations be consolidated into the City's consolidated financial statements. The impact of this departure from Canadian public sector accounting standards has not been determined and therefore, we were unable to determine what adjustments were necessary to financial assets, liabilities, non-financial assets, and net assets as at December 31, 2025 and January 1, 2025, and revenue over expenditures, and cash flows for the year ended December 31, 2025.

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

Other matter – previous auditor

The consolidated financial statements for the year ended December 31, 2024 were audited by another auditor who expressed an unmodified opinion on those consolidated financial statements on May 8, 2025.

Other matter – supplementary information

We draw attention to the fact that the supplementary information included in Schedules 13 and 14 are for information purposes only and do not form part of the consolidated financial statements. We have not audited or reviewed this supplementary information and accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

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

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

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

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

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

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

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

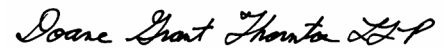
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to

the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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 audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

Prince Rupert, Canada
June 9, 2026



Chartered Professional Accountants

City of Prince Rupert

2025 Consolidated Financial Statements

City of Prince Rupert

	2025	2024
Consolidated Statement of Financial Position		
December 31		
Financial Assets		
Cash and Cash Equivalents	\$ 132,841,032	\$ 124,835,284
Taxes Receivable (Note 2a)	2,747,084	2,437,946
General Receivables (Note 2b)	13,530,527	8,983,738
Deposit-Municipal Finance Authority (Note 3)	490,773	435,523
Land Inventory for Resale (Note 4)	462,658	-
Loans to Prince Rupert Airport Authority (Note 5)	5,629,030	6,090,096
	<u>\$ 155,701,104</u>	<u>\$ 142,782,587</u>
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6a)	\$ 19,146,398	\$ 16,050,431
Deposits and Prepayments	898,451	3,011,638
Deferred Revenue (Note 6b)	71,054,907	78,576,207
Asset Retirement Obligations (Note 7)	19,628,693	9,878,788
Reserves - Municipal Finance Authority (Note 3)	93,744	91,019
Loans Payable (Schedule 11 and Note 8)	6,276,509	24,987,626
Debenture Debt (Schedule 12 and Note 8)	38,223,506	22,455,773
	<u>\$ 155,322,208</u>	<u>\$ 155,051,482</u>
Net Financial Assets (Debt) (Statement C)	<u>\$ 378,896</u>	<u>\$ (12,268,895)</u>
Non-financial Assets		
Tangible Capital Assets (Schedule 3 and Note 1c)	\$ 252,014,439	\$ 204,141,801
Inventories of Supplies (Note 1d)	1,878,609	1,916,071
Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 9)	48,108,763	48,389,763
	<u>\$ 302,001,811</u>	<u>\$ 254,447,635</u>
Net Assets (Note 11)	<u>\$ 302,380,707</u>	<u>\$ 242,178,740</u>

Signed copy available upon request. Contact City Hall administration at (250) 627 0934 or email finance@princ Rupert.ca

Corinne Bomben, CPA, CA
Chief Financial Officer

City of Prince Rupert

Consolidated Statement of Operations For The Year Ended December 31

	2025 <u>Budget</u>	2025 <u>Actual</u>	2024 <u>Actual</u>
Revenues			
Taxes (Net) (Schedule 6)	\$ 32,905,000	\$ 34,324,872	\$ 31,276,603
Sale of Services (Schedule 7)	16,091,000	17,809,003	14,618,568
Services Provided to Other Governments	120,000	121,123	135,888
Government Transfers (Schedule 8)	122,212,025	46,047,842	20,257,411
Fees, Permits, Licenses and Fines (Schedule 9)	423,000	851,817	419,440
Investment Income	1,523,000	5,241,967	6,323,628
City West Cable & Tel. Corp. (Schedule 4)	-	219,000	(61,000)
Prince Rupert Legacy Inc.	-	4,871,697	3,265,813
Miscellaneous (Schedule 9)	1,817,000	2,266,332	2,804,863
Total Revenue	<u>\$ 175,091,025</u>	<u>\$ 111,753,653</u>	<u>\$ 79,041,214</u>
Expenses			
Protection to Persons and Property	\$ 15,575,200	\$ 14,174,840	\$ 14,604,757
Water, Sewage and Solid Waste	9,965,600	8,935,432	9,499,134
Roadways and Transportation	6,612,600	6,592,502	6,193,995
Recreation and Culture	7,167,500	6,847,963	6,436,681
General Government	9,311,300	9,713,053	9,688,972
Amortization of Tangible Capital Assets	-	5,292,880	4,954,465
(Gain) loss on disposal of Tangible Capital Assets	-	(624,626)	-
Accretion of Asset Retirement Obligations	-	325,355	311,639
Other	370,400	294,287	314,422
Total Expenses (Schedule 10)	<u>\$ 49,002,600</u>	<u>\$ 51,551,686</u>	<u>\$ 52,004,065</u>
Annual Surplus	\$ 126,088,425	\$ 60,201,967	\$ 27,037,149
Opening Net Assets	<u>\$ 242,178,740</u>	<u>\$ 242,178,740</u>	<u>\$ 215,141,591</u>
Closing Net Assets (Statement A)	<u>\$ 368,267,165</u>	<u>\$ 302,380,707</u>	<u>\$ 242,178,740</u>

City of Prince Rupert

Consolidated Statement of Changes in Net Financial Asset (Debt) For The Year Ended December 31

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2024 Actual</u>
Annual Surplus (Statement B)	\$ 126,088,425	\$ 60,201,967	\$ 27,037,149
Acquisition of Tangible Capital Assets (Schedule 1 & 3)	(111,017,407)	(43,402,835)	(49,718,326)
Amortization of Tangible Capital Assets	-	5,292,880	4,954,465
Adjustments to Estimates of ARO underlying asset cost	-	(10,000,000)	(2,087,640)
City West Cable and Tel. Corp.			
(Net Income) Loss of Corporation	-	(219,000)	61,000
Repayment of loan	-	500,000	500,000
Change in Inventories of Supplies	-	37,462	115,533
Change in Net Financial Assets	<u>\$ 15,071,018</u>	<u>\$ 12,647,791</u>	<u>\$ (19,137,819)</u>
Net Financial Assets (Debt) at Beginning of Year	<u>\$ (12,268,895)</u>	<u>\$ (12,268,895)</u>	<u>\$ 6,868,924</u>
Net Financial Assets (Debt) at End of Year	<u><u>\$ 2,802,123</u></u>	<u><u>\$ 378,896</u></u>	<u><u>\$ (12,268,895)</u></u>

City of Prince Rupert

Consolidated Statement of Cash Flows For The Year Ended December 31

	2025	2024
	Actual	Actual
Operating Activities		
Annual surplus	\$ 60,201,967	\$ 27,037,149
Non-cash Items		
Amortization	5,292,880	4,954,465
Accretion of Asset Retirement Obligations	325,355	311,639
City West Cable & Tel. Corp	(219,000)	61,000
Taxes Receivable	(309,138)	(572,408)
General Receivables	(4,546,789)	(6,426,091)
Land Inventory Held for Resale	(462,658)	9,618,106
Inventories of Supplies	37,462	115,533
Accounts Payable and Accrued Liabilities	3,095,967	(3,030,441)
Deposits and Prepayments	(2,113,187)	1,851,970
Deferred Revenue	(7,521,300)	(3,497,871)
Cash Provided by Operating Activities	<u>\$ 53,781,559</u>	<u>\$ 30,423,051</u>
Financing Activities		
Loans and Debenture Debt Advanced	\$ 1,417,521	\$ 14,470,000
MFA Deposits and Reserves	(52,525)	(11,593)
Repayment (Loans) from Prince Rupert Airport Authority	461,066	420,655
Principal Repayments	(4,360,905)	(1,977,751)
Cash provided by/(applied to) Financing Activities	<u>\$ (2,534,843)</u>	<u>\$ 12,901,311</u>
Capital Activities		
Tangible Capital Assets Additions	\$ (43,402,835)	\$ (49,718,326)
Tangible Capital Assets Net Write Downs/Disposals	237,317	-
Settlement of Asset Retirement Obligations	(575,450)	(4,484,751)
Cash Provided by/(applied to) Capital Activities	<u>\$ (43,740,968)</u>	<u>\$ (54,203,077)</u>
Investing Activities		
City West Cable & Tel. Corp. Loan Repayment	500,000	500,000
Cash Provided by/(applied to) Investing Activities	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Increase/(Decrease) in Cash and Cash Equivalents	\$ 8,005,748	\$ (10,378,715)
Cash and Cash Equivalents at Beginning of Year	124,835,284	135,213,999
Cash and Cash Equivalents at End of Year	<u>\$ 132,841,032</u>	<u>\$ 124,835,284</u>

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies

a) *Basis of presentation*

It is the Municipality's policy to follow accounting principles generally accepted for British Columbia Municipalities and to apply such principles consistently. These consolidated statements include the operations of the General, Water, Sewer, Solid Waste, Capital and Reserve Funds, Prince Rupert Legacy Inc. and City West Cable & Telephone Corp. They have been prepared using guidelines issued in the Canada Public Sector Accounting Handbook.

b) *Basis of accounting*

The accrual method for reporting revenues and expenses has been used. Revenues are recognized in the period in which the transactions or events occur that give rise to the revenue. Expenses are recognized in the period in which the goods or services are acquired and a liability is incurred.

c) *Revenue recognition*

Taxes are recognized as they are levied.

Sales of services are recognized as they are delivered.

Government transfers are recognized in the financial statements as revenue in the period in which the eligibility criteria have been met and reasonable estimates of the amounts can be made. Transfers received for which the expenditures have not yet been incurred are reported as deferred revenue.

Deferred revenue includes grants, contributions and other amounts received from third parties which are specifically designated and the expenditures have not yet been incurred.

Investment income is earned as the City becomes entitled to it.

d) *Tangible capital assets*

Tangible capital assets are reported at cost less accumulated amortization. Donated assets are reported at fair market value at the time of donation. Tangible capital assets are amortized using the straight-line method over the estimated useful life of the asset as follows:

	<u>Years</u>
Buildings and Improvements	5 to 50 years
Equipment	5 to 20 years
Infrastructure	25 to 100 years

Assets under construction having a value of \$54,314,121 (2024 - 47,762,446) have not been amortized. Amortization on these assets will commence when the asset is put into service.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies *(continued)*

e) *Inventory*

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

f) *Estimates*

The preparation of financial statements in accordance with Canada Public Sector Accounting Standards requires management to make estimates and assumptions that affect the amounts reported. Estimates include the valuation of inventory, amortization rate of tangible capital assets, allowances for doubtful loans and receivables, accrued liabilities, asset retirement obligations and provisions for contingencies. Actual results could differ from those estimates.

g) *Reporting entity*

The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

The City's reporting entities include:

Prince Rupert Legacy Inc.	Controlled Entity	100%
City West Cable & Telephone Corp.	Government Business Enterprise	100%

Government business enterprises are accounted for using the modified equity method. Under the modified equity method, accounting principles are not adjusted to conform to the City's, inter-organizational transactions and balances are not eliminated and the City recognises annual earnings or losses in its statement of operations with a corresponding increase or decrease in the investment. Any distributions reduce the carrying value of the investment.

h) *Financial instruments*

All financial instruments are recorded at their cost or amortized cost except for portfolio investments in equity instruments quoted in an active market and derivatives which are recorded at their fair value with unrealized remeasurement gains and losses recorded in the statement of remeasurement gains and losses. Once realized, remeasurement gains and losses are transferred to the statement of operations. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the statement of operations.

Transaction costs related to financial instruments measured at cost or amortized cost are added to the carrying value of the financial instrument. Transaction costs related to financial instruments recorded at their fair values are expensed as incurred.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies (continued)

Financial liabilities (or part of a financial liability) are removed from the statement of financial position when, and only when, they are discharged or cancelled or expire

i) Asset Retirement Obligations

Asset Retirement Obligations ("ARO") represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use. The tangible capital assets ("TCA") include but are not limited to assets in productive use, assets no longer in productive use, and leased tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the City to incur costs in relation to a specific TCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related TCA is also recognized for underlying assets that have been recorded and reported within the TCA values presented in the financial statements. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates. In circumstances when the underlying asset is fully depreciated, the ARO will be amortized over the estimated future life until the cash disbursement is made in the future to settle the obligation.

At remediation, the City derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

2) Receivables

a) Taxes receivable	<u>2025</u>	<u>2024</u>
Current	\$ 1,182,730	\$ 1,157,050
Arrears	774,790	507,328
Tax sale properties	789,564	773,568
Net taxes receivable	<u>\$ 2,747,084</u>	<u>\$ 2,437,946</u>

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

2) **Receivables** *(continued)*

b) General receivables	<u>2025</u>	<u>2024</u>
General receivables	\$ 13,642,215	\$ 9,007,184
Allowance for doubtful accounts	<u>(111,688)</u>	<u>(23,446)</u>
Net general receivables	<u><u>\$ 13,530,527</u></u>	<u><u>\$ 8,983,738</u></u>

3) **Municipal Finance Authority reserve and deposit**

The Municipal Finance Authority of British Columbia (MFA) provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. The MFA must then use this fund if at any time there are insufficient funds to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund.

Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve Fund, less administrative expenses, becomes an obligation of the MFA to the regional districts.

Upon maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received.

4) **Land inventory held for resale**

During 2025, the City acquired land for the purposes of transferring it to a third party as a condition of receiving a grant, in exchange for land and soil/rock disposal rights. The transfer of the property is expected to complete in 2026.

5) **Loans to Prince Rupert Airport Authority (PRAA)**

	<u>2025</u>	<u>2024</u>
From Municipal Finance Authority (MFA) (details per Schedule 12)	\$ 3,739,904	\$ 4,105,169
Rescheduled payments	<u>1,051,717</u>	<u>1,051,717</u>
	<u><u>\$ 4,791,621</u></u>	<u><u>\$ 5,156,886</u></u>

The PRAA is economically dependent on commercial flights provided by Air Canada. Flight frequency has not returned to pre-COVID 19 levels. If flight frequency does not increase, the City may not be able to collect debt payments for 2026.

(Due to COVID 19 disruption, the annual combination principal and interest repayment for 2020, 2021, and 2022 from Prince Rupert Airport are rescheduled to the end of the term.)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

5) Loans to Prince Rupert Airport Authority (PRAA) *(continued)*

From Prince Rupert Legacy

Payments include interest at 2.5% per annum, secured by mortgage on Airport Lands.

\$24,080 due January 28 and July 28 each year with a final payment on January 28, 2033.	\$ 327,700	\$ 366,985
\$16,054 due April 6 and October 6 each year with a final payment on April 6, 2033.	218,466	244,656
\$9,030 due June 20 and December 20 each year with a final payment on June 20, 2033.	130,298	144,850
\$10,033 due February 28 and August 28 each year with a final	160,945	176,719
	\$ 837,409	\$ 933,210
Total loans to Prince Rupert Airport Authority	\$ 5,629,030	\$ 6,090,096

6) Accounts payable, accrued liabilities and deferred revenue

	<u>2025</u>	<u>2024</u>
a) Accounts payable and accrued liabilities		
Trade payables	\$ 13,089,872	\$ 10,003,875
Accrued liabilities	\$ 40,450	\$ 48,487
Accrued interest payable - MFA	\$ 256,244	\$ 141,156
Taxes due to other governments	\$ 455,376	\$ 435,396
Salaries, wages, other payroll payables	\$ 5,304,456	\$ 5,421,517
	\$ 19,146,398	\$ 16,050,431
b) Deferred revenue		
Prepaid taxes	\$ 1,760,151	\$ 1,418,276
Community works - gas tax	1,681,770	1,331,129
Federal - rock and soil disposal	5,169,771	-
LG Housing Initiatives (Schedule 14)□	146,219	187,978
Prince Rupert Legacy	1,470,104	1,836,448
Provincial - Rupert Landing	9,064,254	9,347,228
Provincial - water distribution	48,739,341	61,035,759
UBCM - Next Generation 9-1-1	1,714,551	1,739,507
Other	1,308,746	1,679,882
	\$ 71,054,907	\$ 78,576,207

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

7) Asset Retirement Obligations

	<u>2025</u>	<u>2024</u>
Funded		
Balance, beginning of the year	\$ 2,695,249	\$ 5,380,000
Liabilities settled	(575,450)	(4,484,751)
Change in estimate	300,000	1,800,000
Balance, end of the year	\$ 2,419,799	\$ 2,695,249
Unfunded		
Balance, beginning of the year	7,183,539	6,584,260
Liabilities incurred	10,000,000	2,087,640
Transfer from (to) Funded	(300,000)	(1,800,000)
Accretion expense	325,355	311,639
Balance, end of the year	\$ 17,208,894	\$ 7,183,539
Estimated total liability	\$ 19,628,693	\$ 9,878,788

Asbestos and Lead

The City owns and operates assets which contain asbestos and/or lead paint, and therefore, the City is legally required to perform abatement activities upon renovation or demolition of the assets. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost in 2028 through 2043 of \$9.94 million. The estimated total liability of \$5.47 million (2024- \$5.23 million) is based on the sum of discounted future cash flows for abatement activities using a discount rate of 4.56% and assuming annual inflation of 3%. The municipality has not designated funds for settling the abatement activities.

Phase	Net Phase Capacity (m ³)	Capacity Utilitized (m ³)	Capacity Remaining (m ³)	Capacity Utilitized (%)	Capacity Remaining (%)
Developed Phases					
Phase 1 – West	95,369	95,369	0	100%	0%
Phase 2 – North	170,877	120,050	50,827	70%	30%
Total - developed	266,246	215,419	50,827	81%	19%
Undeveloped Phases					
Phase 2 – South	444,369	0	444,369	0%	100%
Phase 3	577,359	0	577,359	0%	100%
Total - undeveloped	1,021,728	0	1,021,728	0%	200%
Grand Total	1,287,974	215,419	1,072,555	17%	83%

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

7) Asset Retirement Obligations (continued)

Landfill - Ridley Island Road

Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Management Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 102-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Phase 1 - West is fully utilized and closure was completed in 2025. Only "Phase 2 - North" is currently operational. Before "Phase 2 South" and "Phase 3" can be utilized, they must be developed at estimated costs of \$3.6 million and \$4.3 million (2021 dollars), respectively. The estimated remaining capacity of the landfill without this development is 19% – 50,827 cubic metres (2024 – 32%, 84,835 cubic metres) of its total estimated useable capacity of 266,246 cubic metres and its estimated remaining life is 3 years (2024 – 7 years).

The estimated remaining capacity of the landfill with development of "Phase 2 - South" and "Phase 3" is 83% – 1,072,555 cubic metres (2024 - 86% – 1,106,563) of its total estimated capacity of 1,287,974 cubic metres and its estimated useful life would be extended to 52 years. The period for post-closure care is estimated to be 50 years, beginning after closure is completed in 2076.

Landfill - Watson Island

During prior fiscal years, the City became the owner of Watson Island through the tax sale process and remediated the pulp mill installation in partnership with the Ministry of Environment. Watson Island includes a landfill that was opened and filled by the previous owner(s). During 2025, the Ministry of Environment has informed the City that a full closure plan must be completed for this landfill. Closure and post-closure costs have been estimated at \$10 million (2025 dollars). No formal dates for closure have been set nor have sources of funding been agreed.

Landfill - Wantage Road

The City owns a landfill that is already closed on Wantage Road. The Ministry of Environment has informed the City that further monitoring and remediation actions will be required, but as of yet, the extent, plans, and cost are not known so a reasonable estimate cannot be made and no Asset Retirement Obligation has been recorded.

8) Debenture debt and loans payable

Debenture debt and loans are with the Municipal Finance Authority and are being repaid in accordance with approved bylaws and agreements. See *Schedule 12*.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

9) Investment in City West Cable & Telephone Corp.

Financial information for the Company
as at December 31 is as follows

	<u>2025</u>	<u>2024</u>
Assets	\$ 95,597,000	\$ 93,232,000
Liabilities to arms-length parties	\$ 47,489,000	\$ 44,843,000
Net income (loss)	\$ 219,000	\$ (61,000)

10) Commitments and contingencies

a) Pension information

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

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

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

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

The City of Prince Rupert paid \$1,702,181 (2024 - \$1,620,543) for employer contributions while employees contributed \$1,484,146 (2024 - \$1,424,571) 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 individual employers participating in the plan.

b) Third party claims

The City has various lawsuits and claims pending by and against it, the outcomes of which are not determinable at this time. Accordingly, no provision has been made in the accounts for these matters.

The amount of loss, if any, arising from these contingencies liabilities will be recorded in the accounts in the period in which the loss is realized. The City has insurance policies and financial reserves to offset associated risks.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

10) Commitments and contingencies *(continued)*

c) *Payments in lieu of taxes*

Payments in lieu of taxes are recognized as revenue based on management's best estimates of amounts receivable. Certain property assessment values were under dispute at year-end. Subsequent to year-end, a settlement was reached, resulting in a revision to the estimate of amounts receivable. Accordingly, \$1,438,000 has been recognized as revenue in 2025, with a corresponding reduction to accounts payable and accrued liabilities.

d) *School taxes levied on Watson Island*

The Province of BC reports school taxes owing regarding Watson Island of \$1,336,414, which were previously disclosed as Taxes Due to Other Governments. The City no longer intends to sell the property. If the property were to be sold, the school taxes would then be payable by the City to the Province and a liability would be recorded at that time.

11) Net Assets

Accumulated Operating Surplus (Schedule 1)	\$ 23,073,709	\$ 14,312,161
Bylaw and Statutory Reserve Funds (Schedule 2)	42,932,120	26,762,135
Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 9)	48,108,763	48,389,763
Invested in Tangible Capital Assets (Schedule 5)	<u>188,266,115</u>	<u>152,714,681</u>
Net Assets (Statement B)	<u>\$ 302,380,707</u>	<u>\$ 242,178,740</u>

City of Prince Rupert

Operating Funds and Surplus Allocation For The Year Ended December 31

Fund	General	Water	Sewer	Solid Waste	Prince Rupert Legacy Inc.	2025 Total	2024 Total
Operating Results							
Revenue	\$ 67,031,332	\$ 26,221,707	\$ 6,453,017	\$ 7,175,900	\$ 4,871,697	\$ 111,753,653	\$ 79,041,214
Expenditure (Excludes Tangible Capital Assets)	37,622,645	3,487,326	977,546	4,770,560	-	46,858,077	48,537,961
	\$ 29,408,687	\$ 22,734,381	\$ 5,475,471	\$ 2,405,340	\$ 4,871,697	\$ 64,895,576	\$ 30,503,253
Add /(Less)							
Additions to Tangible Capital Assets (TCA)	\$ (15,616,613)	\$ (20,767,438)	\$ (6,450,333)	\$ (293,085)	\$ (275,366)	\$ (43,402,835)	\$ (49,718,326)
Proceeds of disposition of TCA	861,943	-	-	-	-	861,943	-
New Loans and Deferred Revenue to fund TCA	6,884,493	-	-	-	(297,201)	6,587,292	14,470,000
Debt payment and Actuarial Adjustments	(3,175,102)	(495,525)	(21,675)	(599,141)	-	(4,291,443)	(2,506,287)
Bylaw and Statutory Reserve Interest Income	(1,192,428)	(128,562)	(6,905)	(14,102)	-	(1,341,997)	(1,401,599)
Prince Rupert Legacy Dividend	1,786,037	1,213,963	-	-	(3,000,000)	-	-
City West Cable & Tel. Corp Loan Repayment	500,000	-	-	-	-	500,000	500,000
City West Cable & Tel. Corp (Income)/Loss	(219,000)	-	-	-	-	(219,000)	61,000
Transfer (to)/ from Reserves (Schedule 2)	(15,940,691)	(881,824)	2,127,440	(132,913)	-	(14,827,988)	890,212
	\$ (26,111,361)	\$ (21,059,386)	\$ (4,351,473)	\$ (1,039,241)	\$ (3,572,567)	\$ (56,134,028)	\$ (37,705,000)
Total Operating Surplus/(Deficit)	\$ 3,297,326	\$ 1,674,995	\$ 1,123,998	\$ 1,366,099	\$ 1,299,130	\$ 8,761,548	\$ (7,201,747)
Balance forward Surplus/(Deficit)	5,227,692	2,034,364	2,005,930	(77,017)	5,121,192	14,312,161	21,513,908
Accumulated Surplus/(Deficit)	\$ 8,525,018	\$ 3,709,359	\$ 3,129,928	\$ 1,289,082	\$ 6,420,322	\$ 23,073,709	\$ 14,312,161
Surplus/(Deficit) Allocation							
Unappropriated Surplus (deficit)	\$ 5,617,018	\$ 248,359	\$ 48,928	\$ (17,918)	\$ 4,596,322	\$ 10,492,709	\$ 6,604,161
2026 Appropriated Surplus	2,908,000	3,461,000	3,081,000	1,307,000	1,824,000	12,581,000	7,708,000
	\$ 8,525,018	\$ 3,709,359	\$ 3,129,928	\$ 1,289,082	\$ 6,420,322	\$ 23,073,709	\$ 14,312,161

City of Prince Rupert

Schedule of Bylaw and Statutory Reserve Fund Balances December 31, 2025

	<u>Opening Balance</u>	<u>Interest/Income</u>	<u>Transfer (to)/from Other Funds</u>	<u>Year End Balance</u>	RESERVE ALLOCATION		
					<u>2026 Budget Appropriation</u>	<u>Unappropriated Reserve</u>	<u>Year End Balance</u>
BYLAW & OTHER RESERVES							
General Reserves	\$ 7,635,991	\$ 235,942	\$ 44,549	\$ 7,916,482	\$ 2,705,000	\$ 5,211,482	\$ 7,916,482
Public Work Equipment Reserves	2,185,535	56,662	(813,200)	1,428,997	1,100,000	328,997	1,428,997
Ferry Maintenance Reserves	-	2,617	175,000	177,617	-	177,617	177,617
NCPG Reserve (Schedule 13)	564,860	18,546	-	583,406	650,000	(66,594)	583,406
Growing Communities Fund	4,452,924	151,636	-	4,604,560	4,456,000	148,560	4,604,560
NW BC Regional Funding Agreement	6,210,558	653,895	14,127,418	20,991,871	16,836,000	4,155,871	20,991,871
Water Asset Management Reserve	2,909,300	128,562	1,068,114	4,105,976	2,705,000	1,400,976	4,105,976
Sewer Asset Management Reserve	155,659	6,905	65,344	227,908	350,000	(122,092)	227,908
Solid Waste Asset Management Res.	339,226	14,102	132,913	486,241	-	486,241	486,241
Total Bylaw & Other Reserves	\$ 24,454,053	\$ 1,268,867	\$ 14,800,138	\$ 40,523,058	\$ 28,802,000	\$ 11,721,058	\$ 40,523,058
STATUTORY RESERVES							
Capital Assets & Land Acquisition	\$ 1,760,081	\$ 60,127	\$ 10,931	\$ 1,831,139	\$ 50,000	\$ 1,781,139	\$ 1,831,139
Parkland Reserves	8,011	249	-	\$ 8,260	-	8,260	8,260
Parking Space Requirements	220,107	7,494	-	\$ 227,601	-	227,601	227,601
Cemetery Care Trust	319,883	5,260	16,919	\$ 342,062	-	342,062	342,062
Total Statutory Reserves	\$ 2,308,082	\$ 73,130	\$ 27,850	\$ 2,409,062	\$ 50,000	\$ 2,359,062	\$ 2,409,062
TOTAL RESERVES	\$ 26,762,135	\$ 1,341,997	\$ 14,827,988	\$ 42,932,120	\$ 28,852,000	\$ 14,080,120	\$ 42,932,120

City of Prince Rupert

Consolidated Schedule of Tangible Capital Assets December 31

	Land	Buildings	Equipment	Infrastructure	Assets under construction	2025	2024
Historical Cost:							
Opening Balance	\$ 21,077,150	\$ 21,892,516	\$ 15,763,094	\$ 182,842,969	\$ 47,762,446	\$ 289,338,175	\$ 237,779,986
Additions	5,897,955	888,004	2,512,787	3,647,090	30,456,999	43,402,835	49,718,326
Transfer of completed assets, previously under construction	-	23,723,000	-	182,324	(23,905,324)	-	-
Additions (adjustments) to Asset Retirement Obligation Cost	10,000,000	-	-	-	-	10,000,000	2,087,640
Disposals/Write-Downs	(237,317)	-	-	(440,257)	-	(677,574)	(247,777)
Closing Balance	36,737,788	46,503,520	18,275,881	186,232,126	54,314,121	342,063,436	289,338,175
Accumulated Amortization:							
Opening Balance	-	11,240,834	8,839,953	65,115,587	-	85,196,374	80,489,686
Amortization Expense	-	1,042,129	1,195,152	3,055,599	-	5,292,880	4,954,465
Disposals/ Write-Downs	-	-	-	(440,257)	-	(440,257)	(247,777)
Closing Balance	-	12,282,963	10,035,105	67,730,929	-	90,048,997	85,196,374
Net Book Value	\$ 36,737,788	\$ 34,220,557	\$ 8,240,776	\$ 118,501,197	\$ 54,314,121	\$ 252,014,439	\$ 204,141,801

City of Prince Rupert

City West Cable & Telephone Corporation Statement of Financial Position December 31

	2025	2024
ASSETS		
City West Cable & Telephone Corporation		
Investment	\$ 1	\$ 1
Loan	15,632,762	16,132,762
Equity	32,476,000	32,257,000
	\$ 48,108,763	\$ 48,389,763
LIABILITIES AND EQUITY		
Equity, Beginning of Year	\$ 48,389,763	\$ 48,950,763
Net Income (Loss) of Corporation	219,000	(61,000)
Repayment of loan	(500,000)	(500,000)
Equity, End of Year	\$ 48,108,763	\$ 48,389,763

City of Prince Rupert

Schedule of Changes in Investment in Tangible Capital Assets December 31

	2025	2024
Opening Balance	\$ 152,714,681	\$ 118,426,172
Tangible Capital Assets Purchased By Operations	36,815,543	35,248,326
Debenture Debt Repayment	732,650	732,652
Actuarial Additions	134,352	138,265
Loan Repayment	3,128,638	862,781
Reduction of Deferred Capital revenue	295,803	772,589
Disposals/Writedowns of Tangible Capital Assets	(237,317)	-
Transfer from unfunded to funded ARO	300,000	1,800,000
Accretion	(325,355)	(311,639)
Amortization	(5,292,880)	(4,954,465)
Closing Balance	\$ 188,266,115	\$ 152,714,681

City of Prince Rupert

Schedule of Tax Revenues For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Real Property Taxes			
Municipal Property Tax			
Residential	\$ 9,537,000	\$ 9,536,910	\$ 8,953,953
Utilities	376,000	376,292	355,655
Major Industry	12,113,000	12,113,061	11,659,646
Light Industry	850,000	849,767	799,888
Business	7,060,000	7,043,868	6,657,036
Recreational	24,000	23,553	23,537
	<u>\$ 29,960,000</u>	<u>\$ 29,943,451</u>	<u>\$ 28,449,715</u>
Less: Tax Sharing with District of Port Edward	(965,000)	(990,625)	(977,354)
Less: Provision for Assessment Appeals	(39,000)	-	(25,000)
	<u>\$ 28,956,000</u>	<u>\$ 28,952,826</u>	<u>\$ 27,447,361</u>
Special Payments			
Port Competitiveness Tax Grant	\$ 2,093,000	\$ 2,082,568	\$ 2,051,791
Revenue Tax	\$ 324,000	\$ 300,372	\$ 312,464
Payments in Lieu of Tax			
Federal Government Properties	\$ 231,000	\$ 217,504	\$ 221,125
Prince Rupert Port Authority	675,000	2,133,013	646,410
	<u>\$ 906,000</u>	<u>\$ 2,350,517</u>	<u>\$ 867,535</u>
Grants in Lieu of Tax			
Provincial Government Properties	\$ 342,000	\$ 344,066	\$ 326,272
BC Buildings Corp.	52,000	53,081	50,369
BC Housing Commission	116,000	112,258	110,823
BC Hydro and Power Authority	102,000	116,716	97,013
Insurance Corporation of BC	14,000	12,468	12,975
	<u>\$ 626,000</u>	<u>\$ 638,589</u>	<u>\$ 597,452</u>
	<u>\$ 3,949,000</u>	<u>\$ 5,372,046</u>	<u>\$ 3,829,242</u>
Net Tax Revenue	<u><u>\$ 32,905,000</u></u>	<u><u>\$ 34,324,872</u></u>	<u><u>\$ 31,276,603</u></u>

City of Prince Rupert

Schedule of Sale of Service Revenues For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
GENERAL FUND			
Protective Services (RCMP)	\$ 27,000	\$ 29,000	\$ 30,296
Transportation Services			
Public Transit	\$ 211,000	\$ 255,838	\$ 284,126
Airport Ferry	1,185,000	1,275,760	1,203,544
	<u>\$ 1,396,000</u>	<u>\$ 1,531,598</u>	<u>\$ 1,487,670</u>
Other			
Rezoning / Subdivision Services	\$ 10,000	\$ 8,495	\$ 8,450
Parking	95,000	86,554	88,515
Franchise Fees	280,000	264,066	252,117
	<u>\$ 385,000</u>	<u>\$ 359,115</u>	<u>\$ 349,082</u>
Public Health (Cemetery)	<u>\$ 159,000</u>	<u>\$ 69,515</u>	<u>\$ 112,177</u>
Recreation and Cultural Services			
Civic Centre Rentals & Programs	\$ 423,000	\$ 402,200	\$ 446,982
Swimming Pool	536,000	525,043	495,472
Arena	276,000	285,208	270,553
	<u>\$ 1,235,000</u>	<u>\$ 1,212,451</u>	<u>\$ 1,213,007</u>
Cow Bay Marina	<u>\$ 455,000</u>	<u>\$ 473,107</u>	<u>\$ 464,918</u>
TOTAL GENERAL OPERATING FUND	\$ 3,657,000	\$ 3,674,786	\$ 3,657,150
SOLID WASTE FUND	\$ 5,343,000	\$ 6,845,948	\$ 5,033,162
WATER FUND	\$ 3,230,000	\$ 3,447,752	\$ 3,085,675
SEWER FUND	<u>\$ 3,861,000</u>	<u>\$ 3,840,517</u>	<u>\$ 2,842,581</u>
	<u>\$ 16,091,000</u>	<u>\$ 17,809,003</u>	<u>\$ 14,618,568</u>

City of Prince Rupert

Schedule of Government Transfers For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Federal Grant- Conditional			
General Fund			
Recreation other grants received	\$ 25,000	\$ 27,500	\$ -
Recreation Washrooms Accessibility	97,000	96,947	3,053
Water Fund			
DMAF Grant for BIG Project	-	6,661,259	4,108,628
Sewer Fund			
DMAF Grant for BIG Project	9,600,000	2,101,630	360,216
	<u>\$ 9,722,000</u>	<u>\$ 8,887,336</u>	<u>\$ 4,471,897</u>
Provincial Grants			
Unconditional			
General Fund - Small Community	\$ 350,000	\$ 348,000	\$ 383,700
- Traffic Fines	230,000	211,000	228,000
Total Unconditional	<u>\$ 580,000</u>	<u>\$ 559,000</u>	<u>\$ 611,700</u>
Conditional			
General Fund			
Victim Services	\$ 80,000	\$ 85,546	\$ 86,763
Casino Revenue	588,000	512,104	587,682
Two Percent (2%) Hotel Tax	357,000	494,929	397,487
Situation Tables	-	-	15,015
BCATI - Downtown Revitalization & Asset Management	-	-	50,000
Waterfront Rupert's Landing & Ferry Development	9,348,000	282,974	852,772
LGCAP - City Hall Boiler	-	-	123,000
LGCAP - Lester PAC Boiler	40,000	31,500	
LGCAP - 3rd/4th Ave Pathway	350,000	32,215	
Capacity Funding for Local Government Housing Initiative	39,000	43,259	20,650
Indigenouse Engagement - EMBC	40,000	8,898	-
BIG Project - Trench Rescue Training and equipment	-	-	36,875
BIG Project - Records Management	50,000	-	-
BIG Project - Infrastructure Replacement	-	617,687	294,828
RCMP Detachment	-	-	1,095,775
BC Hydro - Auditorium ceiling	45,000	2,500	
North Coast BC Hydrogen Hub	500,000	99,245	150,000
Northwest BC Regional Funding Agreement	20,581,000	20,580,513	6,860,171
Northern Health Vision Zero	-	-	11,640
ICBC Road Improvements	-	-	16,200
Water Fund			
BIG Project - Infrastructure Replacement	65,182,000	11,666,299	3,632,537
Water Treatment/Transmission project	8,528,000	1,174,786	-

City of Prince Rupert

Schedule of Government Transfers (continued) For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Sewer Fund			
IBA-ICIP - Wastewater Treatment Facility Project	4,030,000	313,540	-
Total Conditional	<u>\$ 109,760,025</u>	<u>\$ 35,945,995</u>	<u>\$ 14,231,395</u>
Regional and Other External Transfers - Conditional			
General Fund			
NDIT- Economic Development	\$ 50,000	\$ 50,000	\$ 50,000
NDIT- Business Façade	20,000	-	10,000
NDIT- Love Prince Rupert	-	188	-
UBCM - Community Works Fund - City Hall Boiler	53,000	23,244	267,747
UBCM - Climate Action Plan	4,000	3,498	66,328
UBCM - Social Development Plan	-	-	19,100
UBCM - Reconciliation Committee	-	-	6,590
UBCM - Housing Capacity	25,000	18,500	-
UBCM - Development Approvals Access	31,000	20,267	-
UBCM - Complete Communities Assessment	-	-	130,857
UBCM - Emergency Support Services	14,000	26,077	3,030
UBCM - Indigenous Cultural Safety & Humility Training	-	-	23,000
UBCM - Asset Management	23,000	20,750	4,250
UBCM - NG911	30,000	18,360	15,825
UBCM - EOC and Training - Radio System Reliability	-	-	28,150
PRPA - Lester Centre Roof Replacement	-	-	317,542
Sewer Fund			
FCM - Moresby Wet Land Treatment Project.	200,000	181,542	-
Solid Waste Fund			
UBCM- Community Works Fund - Landfill Closure	1,700,000	293,085	-
	<u>\$ 2,150,000</u>	<u>\$ 655,511</u>	<u>\$ 942,419</u>
Total Government Transfer	<u><u>\$ 122,212,025</u></u>	<u><u>\$ 46,047,842</u></u>	<u><u>\$ 20,257,411</u></u>

City of Prince Rupert

Schedule of Revenue from Own Sources For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Licenses and Permits	\$ 316,000	\$ 730,831	\$ 318,770
Fines	34,000	36,744	32,888
911 Service Fee	73,000	84,242	67,782
	<u>\$ 423,000</u>	<u>\$ 851,817</u>	<u>\$ 419,440</u>
Miscellaneous revenues			
Actuarial Additions	\$ -	\$ 242,283	\$ 237,439
Cemetery Care Fund	-	16,919	29,612
Miscellaneous - General Fund	571,000	754,692	665,220
Miscellaneous Grants - General Fund	769,000	238,532	113,590
Miscellaneous Grants - Sewer Fund	50,000	-	-
Penalties and Interest on Taxes	30,000	364,165	327,796
Property Rentals	252,000	310,827	265,727
Disposal of scrap/soil	-	178,182	1,015,656
Water Meter Rentals	145,000	160,732	149,823
Total Miscellaneous Revenues	<u>\$ 1,817,000</u>	<u>\$ 2,266,332</u>	<u>\$ 2,804,863</u>

City of Prince Rupert

Schedule of Expenditure by Objects of Expense For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Wages	\$ 20,904,000	\$ 19,373,505	\$ 19,146,527
Benefits	5,469,000	5,193,071	5,111,545
Professional Fees	2,219,000	2,634,014	2,767,779
Supplies	2,850,000	2,827,828	2,856,665
Services	4,866,000	5,082,333	4,577,678
Energy	1,532,000	1,466,633	1,340,531
Fiscal Expenses	2,388,600	2,651,458	2,355,289
Grants in Aid to Community Partners	1,908,000	2,004,017	1,928,402
Contracts	6,866,000	5,325,218	6,653,545
Amortization	-	5,292,880	4,954,465
(Gain) loss on disposal of Tangible Capital Assets	-	(624,626)	-
Accretion of Asset Retirement Obligations	-	325,355	311,639
Total Expenses (Statement B)	\$ 49,002,600	\$ 51,551,686	\$ 52,004,065

City of Prince Rupert

Schedule of Loans Payable December 31

Loan No.	Purpose	New/ Renewal	Amount of Issue	2024 Balance	Additions	Principal Payments	2025 Balance
Equipment Financing							
0004-0	Garbage Truck	2020	\$ 850,000	\$ 188,161	\$ -	\$ (188,161)	\$ -
0005-0	Single Axle Dump Truck	2023	300,000	245,504	-	(61,661)	183,843
0006-0	Solid Waste Dozer, Excavator and Garabge Tru	2023	1,317,235	1,074,761	-	(274,016)	800,745
0007-0	Fire Engine 8 Pumper Truck	2025	1,417,521	-	1,417,521	-	1,417,521
				\$ 1,508,426	\$ 1,417,521	\$ (523,838)	\$ 2,402,109
Short Term / Temporary Financing							
0695-0003	McBride Street Water Main Repair	2022	850,000	\$ 509,200	\$ -	\$ (170,400)	\$ 338,800
0695-0004	New RCMP Detachment	2023	8,500,000	19,300,000	-	(19,300,000)	-
0695-0005	Infrastructure Replacement Design	2024	3,000,000	3,000,000	-	-	3,000,000
0695-0006	Digby Island Ferry Refit	2024	670,000	670,000	-	(134,400)	535,600
				\$ 23,479,200	\$ -	\$ (19,604,800)	\$ 3,874,400
				<u>\$ 24,987,626</u>	<u>\$ 1,417,521</u>	<u>\$ (20,128,638)</u>	<u>\$ 6,276,509</u>

City of Prince Rupert

Schedule of Debenture Debt December 31

Bylaw No.	No.	Maturity Date	Amount of Issue	2024 Balance	Additions	Principal Payment	2024 Accrued Actuarial	2025 Actuarial	2025 Accrued Actuarial	2025 Balance
General Fund										
3201	Cruise Ship Dock	94	2025	\$ 3,133,056	\$ 195,077	\$ -	\$ (115,138)	\$ 22,081	\$ (102,020)	\$ -
3333	Airport Upgrade	127	2034	7,000,000	4,105,169	-	(257,332)	72,529	(98,781)	(81,681)
3484	RCMP Detachment	167	2055	17,000,000	-	17,000,000	-	-	-	-
				<u>\$ 4,300,246</u>	<u>\$ 17,000,000</u>	<u>\$ (372,470)</u>	<u>\$ 94,610</u>	<u>\$ (200,801)</u>	<u>\$ (81,681)</u>	<u>\$ 20,739,904</u>
Water Fund										
3433	Woodworth Dam	156	2046	\$ 10,000,000	\$ 9,066,926	\$ -	\$ (302,360)	\$ 5,432	\$ (20,872)	\$ (7,325)
Sewer Fund										
3201	Moresby Sewer Upgrade	94	2025	\$ 346,970	\$ 21,675	\$ -	\$ (12,792)	\$ 2,453	\$ (11,336)	\$ -
Solid Waste Fund										
3454	New Landfill Cell	156	2046	\$ 10,000,000	\$ 9,066,926	\$ -	\$ (302,360)	\$ 5,432	\$ (20,872)	\$ (7,325)
				<u>\$ 22,455,773</u>	<u>\$ 17,000,000</u>	<u>\$ (989,982)</u>	<u>\$ 107,927</u>	<u>\$ (253,881)</u>	<u>\$ (96,331)</u>	<u>\$ 38,223,506</u>

City of Prince Rupert

Schedule of Northern Capital and Planning Grant For Year Ended December 31, 2025

Grant Balance as at Jan 1, 2025	\$	564,860
Interest earned in 2025		18,546
Grant Balance as at Dec 31, 2025 (Schedule 2)	\$	583,406

This money is used at the discretion of the municipality for capital and long term planning purposes in accordance with S.32 of the Local Government Grants Regulation (BC Reg. 221/95) which cross-references with S.4(1)(a) & (c) of the Local Government Grants Act.

City of Prince Rupert

Schedule of Capacity Funding for Local Government Housing Initiatives For Year Ended December 31, 2025

Grant Balance as at Jan 1, 2025	\$	187,978
Official Community Plan and Amendments		(41,759)
Grant Balance as at Dec 31, 2025 (Note 6b)	\$	146,219

This money must be used by the municipality to help facilitate implementation and meet the new legislative requirements of Bill 44 Housing Statutes (Residential Development) Amendment Act and Bill 47 Housing Statutes (Transit-Oriented Areas) Amendment Act and to adopt new authorities under Bill 46 Housing Statutes (Development Financing) Amendment Act and Bill 16 Housing Statutes Amendment Act. This schedule is provided as required under s. 167 of the *Community Charter* and s. 377(1)(a) of the *Local Government Act*.



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15th, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Veronika Stewart, Manager of Communications, Engagement and Social Development

SUBJECT: CONSIDERATION OF THE 2025 ANNUAL REPORT FOR PUBLIC CIRCULATION

RECOMMENDATION:

THAT Council approve the circulation of the 2025 Annual Report;

AND THAT Council set the date of June 29, 2026, for the public meeting on the Annual Report.

BACKGROUND:

Preparation of an Annual Report is a statutory requirement of the Community Charter. The scope of the report is specified in the Charter.

The City of Prince Rupert must also set the date, time and place of an Annual Public Meeting for consideration of the Report in accordance with the provisions of the Act regarding Public Notice. The meeting allows the public to make submissions and ask questions about the report.

The date of the Annual Meeting must be at least fourteen (14) days after the annual report is available for public inspection. The Annual report has been placed on the City's website under notices and printed copies made available for public inspection on Friday, June 12th, 2026. The Regular Council meeting scheduled for June 29th, 2026 will enable adequate time for the public to review the report.

ANALYSIS:

The 2025 Annual Report has been completed and is attached. Updates have been provided following the goals identified in the Strategic Plan, with additional statistics,

detailed project descriptions, reporting linked to different planning documents, and financial information also supplied.

COST AND BUDGET IMPLICATIONS:

Preparation of the Annual Report is completed by City staff with Notice and the draft Report is posted on the City website. Notice of the Report is additionally posted in the local newspaper, at an approximate cost of \$300. A few paper copies are printed on our color photocopier. All photographs are taken by staff or donated.

CONCLUSION:

Council by approving the circulation of the 2025 Annual Report and setting the date of June 29th, 2026 for the Public Meeting at the Committee of the Whole Meeting will enable the City to meet its Annual Report legislated obligations.

Report Prepared By:

Report Reviewed By:

Veronika Stewart
Manager of Communications, Engagement
and Social Development

Richard Pucci,
Chief Administrative Officer

Original signature available upon request

Attachment(s):

- 2025 Annual Report for Circulation

2025 Annual Report



FOR THE YEAR ENDED DEC 31st, 2025





Welcome to Lax K'xeen/Prince Rupert
City of Rainbows

WHAT'S INSIDE

The City of Prince Rupert 2025 Annual Report has been prepared in compliance with the Community Charter. The purpose of the report is to provide the citizens of the community with financial and non-financial information regarding the operations of the Municipality during the calendar year.

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MESSAGE FROM THE MAYOR



This document is our yearly taking stock of what we've achieved and where we need to go. 2025 was the final full year for this Council, and so this Annual Report focuses on reporting out on the strategic objectives we've set and achieved, projects still under way, and what's next. With a new Council in October, we may have some shifting priorities, but there will be critical ones that can't change – namely our laser focus on renewal of water and sewer infrastructure.

We've been moving in the right direction. Not only by getting going with pipe replacement and a sewer treatment facility on Park Ave, but also with critical social needs like housing. Since 2019, the City has provided the land to build 200 additional housing units that are either fully built or under construction from across the spectrum of housing in the community. This includes the new development on 9th Ave West, transitional housing units on Park Avenue, the 70 unit development by Lax Kw'alaams Business Development, and the newest development currently under way on Bellis Road in Seal Cove. There is more to do to reach the targets set out in our housing needs assessment, and we remain open to future opportunities to partner to deliver homes for our community.

The entrance to the community has seen big transformation. What used to be a 'gap toothed smile' is gradually being filled in, and there's more to come. The RCMP station was a big part of that, and something this and the previous Council can be proud to put a bow on. The mandated replacement was a requirement that plagued successive Councils. Through the hard work of staff we have been able to deliver that project under budget and with no need to increase taxes to service the debt for it. It's now a building that will serve the community for generations to come.

We've also moved the dial to put ourselves in a better financial position. We've secured a funding agreement for resource benefits in this term, and have resolved our PILT dispute with the Port Authority. Watson Island has seen increasing interest and brings in about ~\$5 million annually to our wholly owned company, Legacy Inc. The dividends the City receives from Legacy financed the debt for the dam, have supported contributions to water and sewer renewal, are enabling us to rehome Public Works to a safer location, and much more.

I hope that around you and in this document, you can see the signs of a bright future ahead. I know I do, and I'm grateful for being a part of this pivotal moment in our community's history.

In your service,

Mayor Herb Pond

MESSAGE FROM THE CITY MANAGER

It is an honour and privilege to serve as the Chief Administrative Officer for the City of Prince Rupert, the community where I was born, raised, and continue to proudly call home.

Having spent most of my life in Prince Rupert and working for the City for the past 17 years, I have developed an intimate understanding of our community, its people, and the unique challenges we face. Over that time, I have witnessed firsthand the evolution of our city from periods of economic uncertainty to renewed growth and opportunity driven by industry, transportation, tourism, and major infrastructure investment. Through it all, one constant has remained: the resilience and pride of the people who call Prince Rupert home.

During my first year as your CAO, my focus has been on strengthening the organization from within by connecting with staff, improving communication and collaboration across departments, and continuing to support the delivery of reliable core municipal services for our residents. We are working to build alignment across the organization, support our employees, and ensure the City continues operating with professionalism, accountability, and pride in service delivery.

I am also proud to work alongside a Council that is deeply committed to the future of Prince Rupert. Council continues to advocate strongly for our community, make difficult decisions in the best interests of residents, and support long-term investments that will benefit Prince Rupert for generations to come. I appreciate the collaborative working relationship we have built together and the shared commitment to moving our community forward.

I am equally incredibly proud of the team we have. Every day, I have the privilege of working alongside dedicated employees who care deeply about this community and who continue to show up, often under challenging circumstances, to deliver essential services to our residents. Their commitment and passion for public service are what keep this community moving forward, and I am proud to come to work every day to help lead **YOUR** community alongside them.

At the same time, we continue to advocate strongly for the long-term infrastructure investments our community requires. One of our most critical priorities remains securing Provincial and Federal support for a water treatment facility. Access to safe, reliable drinking water is fundamental, and we will continue advocating to ensure Prince Rupert receives the investment and attention our community deserves. As billions of dollars of industrial and economic activity continue to flow through our region, it is essential that our local infrastructure keeps pace and that our residents benefit from those investments.

Prince Rupert is a community with enormous potential. We are strategically positioned, resilient, hardworking, and filled with people who care deeply about our future. While challenges remain, I am confident that through collaboration, strong leadership, and continued investment in our people and infrastructure, we will continue moving this community in the right direction.

Thank you for your continued support, trust, and commitment to our city.

Sincerely,



Richard Pucci, P.L.Eng.
Chief Administrative Officer

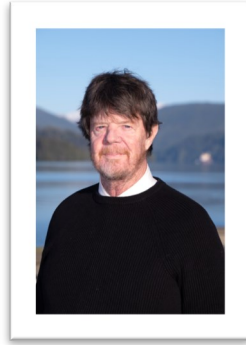


MAYOR & COUNCIL



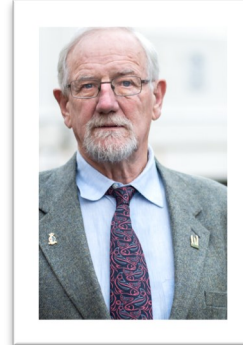
**Mayor
Herb Pond**

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mayor
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**Councillor
Nick Adey**

Email:
nick.adey
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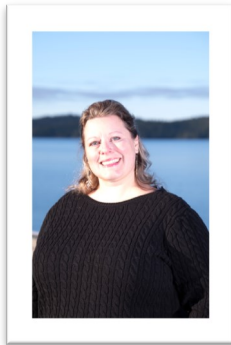
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**Councillor
Gurvinder Randhawa**

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**Councillor Reid
Skelton-Morven**

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@princerupert.ca

2026 City Council Schedule

January

12th—Monday
26th—Monday

February

9th—Monday
23rd—Monday

March

9th—Monday
23rd—Monday

April

13th—Monday
27th—Monday

May

11th—Monday
25th—Monday

June

15th—Monday
29th—Monday

July

27th—Monday

August

24th—Monday

September

8th—Tuesday
28th—Monday

October

13th—Tuesday
26th—Monday

November

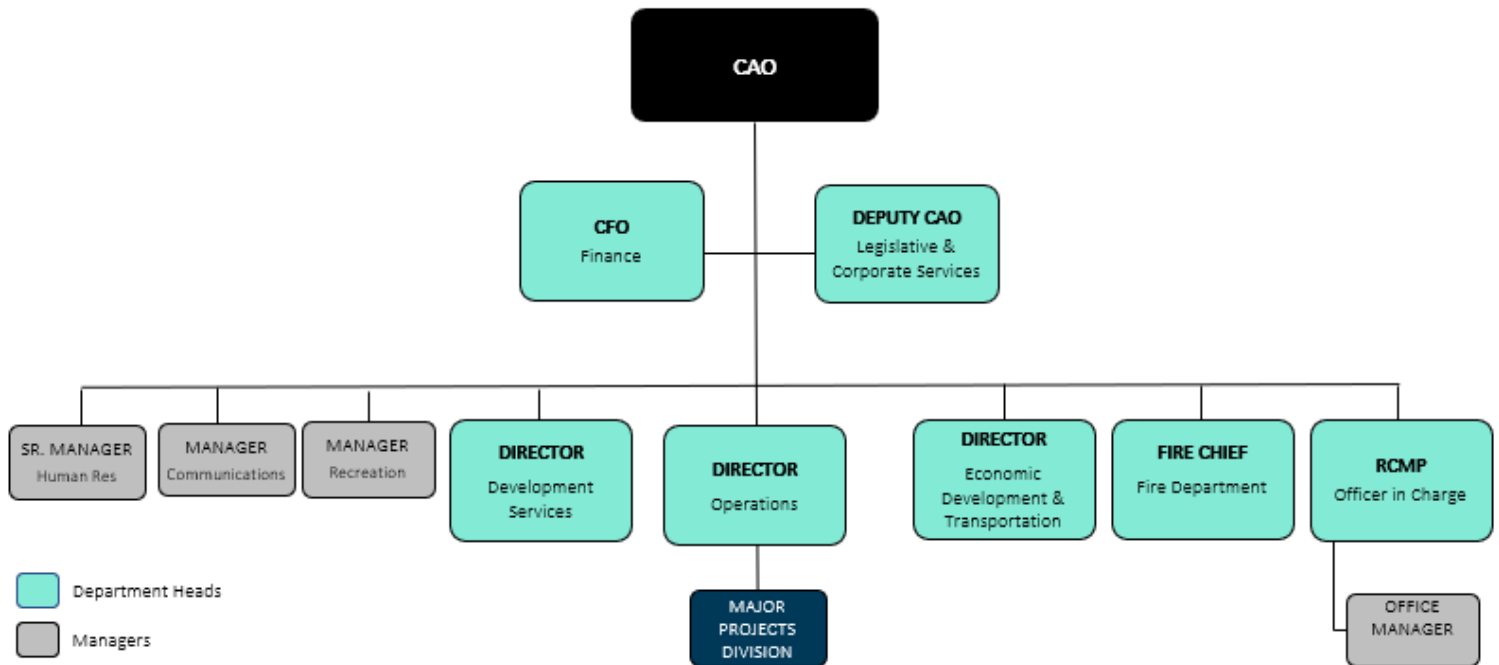
9th—Monday
23rd—Monday

December

14th—Monday

Organizational Chart: City of Prince Rupert

(As of June, 2026)



The City of Prince Rupert has approximately 250 full and part time staff who perform a range of functions for our municipality.

We pride ourselves on improving services in our community; we live here too!

If you have any feedback on the services you receive, please feel free to contact City Hall by:

Phone: (250) 627 1781

Email: cityhall@princerupert.ca

Regular Mail: 424 3rd Avenue West
Prince Rupert, BC
V8J 1L7

Get to know us...

Governance + Administration

In their roles as your Mayor and Council, our elected officials make policy decisions for the community based on both best practices and public input, and participate in a number of committees relating to important local issues.

The City's Administration Department ensures the continuity of service provision throughout Prince Rupert, and implements policy at the direction of Mayor and Council. In addition, Administration staff prepare bylaws, develop and review contracts, oversee communications and human resources functions, and advocate for local needs with other levels of Government.

In addition, the Administration Department also oversees bylaw enforcement for the City.

Budget + Finance

The City of Prince Rupert's Finance department prepares and manages the City's budget and other financial matters, including support for City administration on policy matters, internal controls, contract negotiations, insurance and risk management. Finance staff also report to Council on any variances to the budget throughout the year, prepare financial reports, and oversee the preparation of the Annual Financial Report and Statements.

Want to know more about what the future holds? The City's Finance Department has developed a Financial Plan Document that addresses many of the details you may be looking for. This report is available online [on the City's website](#) or at City Hall.

Operations (Engineering + Public Works)

The primary role of the City's Operations department is to plan for and oversee the maintenance and renewal of our infrastructure including:

- Major infrastructure projects
- The municipal roads and street network, including street lights, traffic signs, bridges, sidewalks and pathways
- The potable water supply and distribution system
- Liquid waste management
- Solid waste collection and disposal
- City parks and playgrounds
- The Fairview Cemetery

Recreation Department

The Recreation Department provides indoor and outdoor health and wellness opportunities for our community by delivering programs and services for the Jim Ciccone Civic Centre, Arena, Earl Mah Aquatic & Fitness Centre, Parks and Playfields.

Recreation experiences foster physical literacy as the gateway to physical activity, fitness, leisure and sport. In partnership with many community organizations, the recreation team supports and facilitates opportunities for accessibility initiatives, socialization, creativity, as well as, participation in cultural or educational experiences.

Emergency, Police + Victim Services

The City's emergency services includes the City's Fire Department, RCMP and Victim Services. Each day, our community's first responders go to a variety of emergency and non emergency calls. Emergency 911 dispatch services are provided through the local Fire Department, which patches through calls for local fire, police and ambulance. In addition, emergency personnel provide a prevention-focused function – with programs like D.A.R.E, Fire Prevention Week, and domestic violence prevention and Emergency Social Services (ESS) programming through RCMP Victim Services.

Planning, Building, + Development Services

The Planning and Development Services Departments at the City oversee land development and permitting, including building, planning, engineering, business licensing. The department also provides customer services and community planning functions, as well as the administration of cemetery services.

Alongside the work of our planning and development services staff are our building inspectors, who provide inspections to ensure that when work is done on the buildings where we live, work and play, it is done safely.

Economic Development

The City's Economic Development Office works to make Prince Rupert and the surrounding area the premier location for new business ventures. As the community's lead economic development agency, staff work with businesses to facilitate growth, expedite local, national and international business investment opportunities, collaborate with all levels of government and promote sustainable economic growth.

A primary focus of the Economic Development Office in recent years has been the redevelopment of Watson Island, but also administration of programs to support small business, including the Business Façade Improvement Program.

Want to know more?

To contact our City Departments and to learn more about available programs and services, check out:

www.princerupert.ca



And Like and Follow us on Facebook



OUR VISION

Prince Rupert, a World Class Port City, is:

Vibrant
Resilient
Sustainable
Prosperous
Active and Vital
Safe and Beautiful
Healthy and Active
Proud of its Heritage
Inclusive and Equitable
Proud of its Community
Nestled Carefully in Nature
A Place That People Want to be

Our Guide for Annual Objectives

In January of 2023, City Council adopted a **Strategic Plan for 2023–2026** that will guide priority-setting and budgeting for this term of Council. This Plan has also been amended in October of 2024 with a progress update and new priorities. Below is a summary of the broad objectives identified. If you'd like to see the full version of the City's Strategic Plan, head to: princerupert.ca/city-hall/strategic-plan

****Note that following the 2026 Election, incoming Council will look to updating the Strategic Plan for the following Council term.**

Strategic Plan Goals

The following statements are the Strategic Plan goals intended to achieve the Strategic Plan Vision, described left.



The City of Prince Rupert will prioritize its actions to improve its **fiscal health**.



The City of Prince Rupert will provide **appropriate laws and services** to cost effectively provide for the needs of residents in their use and enjoyment of private and public lands.



The City of Prince Rupert will aggressively work towards **replacing and renewing its infrastructure** in a cost effective and strategic way working with Provincial and Federal ministries, departments and agencies to secure and mobilize resources and undertake improvements with haste.



The City of Prince Rupert will support and encourage **new and renewed housing** working with industry, senior government and First Nations.



The City of Prince Rupert will provide **good governance** by working with other governments, residents, neighbouring communities to ensure collaboration and open government.



The City of Prince Rupert will encourage, support, and undertake **community renewal** to ensure it becomes a world class port city.



The City of Prince Rupert will **foster its local economic, social, cultural and environmental well being** so its residents and businesses have a sustainable and prosperous future.



Prince Rupert adopted a Climate Adaptation Plan in early 2025, which was developed over 2023-2024. [Learn more here.](#)

Strategic Priorities Reporting 2025 + 2026



(Pictured left) The official opening of the new RCMP Station was in the Spring of 2025, including a public BBQ event to celebrate.



Fiscal Health

Action	Project Status
Continue to pursue negotiations and advocacy with the Federal and Provincial Government to ensure the City has the revenue sources required to run the city and service industry. This includes a focus on the Port Tax Cap, Payment in Lieu of Taxes (PILT), Resource Benefits Agreement (RBA), and Federal Stipend.	Ongoing discussions with Provincial and Federal Ministries of Finance. Continuing work on PILT appeals process throughout 2025, with a long-term agreement on PILT struck in 2026.
Continue to meet with the Province and regional partners to advocate for Resource Benefits Agreement (RBA), new Mayor continuing to co-Chair Committee	5 year RBA Signed in 2024, with funding plan adopted in 2025 and updated in 2026. RBA group continuing to work on extending the Agreement in perpetuity.
Support development of Watson Island and Lot 444	Energy Conferences attended throughout 2025-2026 for both domestic and international opportunities. Development and sharing of Industry-specific promotional materials and feasibility study.
Explore and advocate for fully subsidized ferry agreement with the Province	Ongoing, met with relevant Ministries at UBCM in 2025.
Encourage and support development of renewable energy projects in Prince Rupert	Lease option signed for feasibility investigations of hydrogen based project on Watson Island. Request for proposals initiated in 2025. Exploration of development options ongoing with several proponents.
Pursue amendment to landfill authorization on Watson Island to allow us to accept soils and generate funds for closure accruals	Staff are actively working with the Minister's office on this file and application, submitted in 2025.



Appropriate Laws + Services

Action	Project Status
Develop Bylaw Enforcement Policy	Anticipated to be provided to Council in Summer of 2026.
Explore transfer of landfill operations to the North Coast Regional District	Ongoing discussions.
Continue to encourage review and amendments to Federal Medical Cannabis legislation	Continuing throughout 2025 and into 2026.
Develop Recreation and Wellness Plan	Engagement occurred throughout 2025 with final plan delivery anticipated in 2026.
Renew Recreation Fees Bylaw	Review of regional and provincial fee schedules started in 2025 and ongoing through 2026.
Improvements to Community Safety Programming and Capacity	COMPLETE in 2025 with addition of Peace Officer in 2025 Budget and improved coordination with local RCMP.



(Pictured left) During the 2025 Union of BC Municipalities conference, Council attended to meet with various Ministries about strategic priorities

Strategic Priorities Reporting 2025+2026



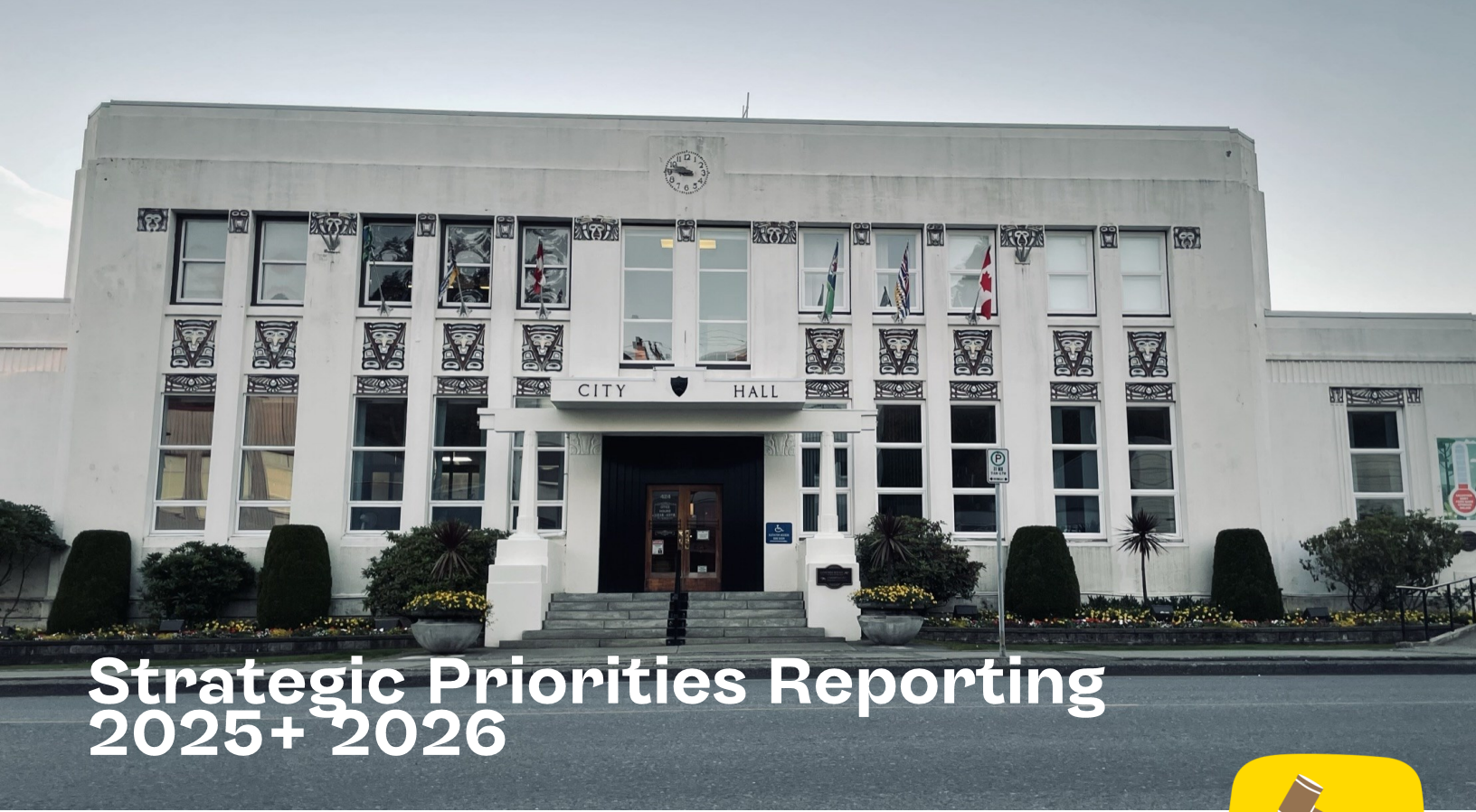
Replacing + Renewing Infrastructure

Action	Project Status
Initiate Infrastructure Replacement strategy (BIG Project) for 26 km of priority water/ sewer mains	Movement into residential areas started in 2025 on Crestview, Bacon Street, Alfred Street, 9th Ave West, and 11th Avenue East. Bacon Street fully complete with other areas continuing. Additional information available, here .
Relocate Public Works/Operations yard	In progress, with Engineering and Utility staff moved into the existing facility in early 2026. The new adjacent building is anticipated to be complete in late summer of 2026 and the majority relocation of the Department will follow.
Continue to work to implement water treatment	Ongoing discussions with Federal/Provincial government on grant and funding opportunities . Council approved budget for an additional chlorination facility on Kaien Island. Design and procurement are anticipated in 2026. Engineering and testing work to select the appropriate water treatment technology is continuing through 2026 in advance of achieving funds to fully implement the new treatment facility.
Explore/pursue development of a new Fire Hall Building subject to securing adequate funding and priority review	Ongoing discussion with the Prince Rupert Port Authority.
Proceed with developing sanitary/ sewer treatment and securing sufficient funding	Park Ave wetland wastewater project construction RFP issued April, 2025 with construction started in Spring of 2026. The City was unsuccessful in a grant application for a similar wetland treatment system to be installed in the Omineca area, but is continuing to look for available funding to roll out treatment throughout the community.
Advance commitment to Federal Directive Adherence on Wastewater	Work in progress. Discussions ongoing with the Federal Government on project timelines. Council adopted policy Q1 2025. Outfall amalgamation ongoing. Rushbrook Outfall amalgamation completed in 2025 with additional areas planned for 2026.

Community Renewal



Activity	Project Status
Undertake waterfront development (at future airport ferry dock location/ Kwinitisa Stn area)	Preliminary designs, cost estimating and engineering assessments ongoing throughout 2025 and continuing in 2026 with public engagement. Construction start anticipated in 2027.
Prepare a public realm (streetscape Plan)	Design is complete for 2nd Avenue, and grant applications submitted in 2025 that were unsuccessful. Project has been put on hold until funding is obtained.
Support work initiated by Tourism Prince Rupert on Mariners Park redesign and grant writing efforts	The City has secured funding for a memorial to Japanese Canadians and is funding revitalization of the memorial wall in the same location. Design occurred over 2025 with construction anticipated in 2026. In addition, the Rotary Club is currently fundraising and completing design work for a bandshell as part of broader renewal efforts.
Complete a Placemaking Plan	Best practices review completed Q4 2024. Piecemeal grant-funded student projects being used to support more comprehensive plan. Ongoing as staff availability permits, but overall low priority.
Exploration of paid parking implementation with proceeds towards downtown renewal	This project may be explored with a broader review of the Traffic Bylaw to support better options for parking across the community. May begin late 2026, depending on new Council direction.
Renew Memorial Programming	Direction received from Council in 2025. Draft policy under way. Replacement of Mariners Memorial Wall under way with anticipated construction in 2026.
Implement Transportation Improvements Program – Bus Shelters	3 Bus Shelters installed in 2025 with grant funding, 1 additional applied for funding for 2025-2026.
Implement Transportation Improvements Program – Intersection safety	Reviewing grants for identified intersection upgrades in Transportation Plan.
Undertake community and cultural renewal at the Recreation Complex	More regular updating of displays occurred over 2025, Raven Lounge improvements were planned in 2025, to be completed in 2026.



Strategic Priorities Reporting 2025+ 2026



Good Governance

Activity	Project Status
Further develop prosperity agreements with First Nations	Ongoing discussions.
Comprehensive review of City policies	COMPLETE in 2025 , with additional ad-hoc policy review ongoing as needed.
Align local policies and programming with Indigenous Engagement Requirements within the Emergency and Disaster Management Act (EDMA), as per Provincial Directive (Section 55 of EDMA)	Joint Cultural Safety Program substantially complete in 2025, COMPLETE in 2026 . Work on communications protocol ongoing through 2025-2026.
Develop funding guide to assist with implementation of strategic goals.	Draft developed for Recreation Assets. Review of available opportunities ongoing as part of annual budget processes.
Address restrictive covenants on select City held properties (999 year leases).	On going discussion with the Province on the process to remove the covenants in ongoing into 2025/2026.

Strategic Priorities Reporting 2025 + 2026



Encourage New + Renewed Housing

Activity	Project Status
Pursue housing funding, partnerships and projects and when appropriate using municipally owned land	As of Spring, 2026, over 200 additional housing units now completed or under way on City provided properties since 2019, providing everything from supportive to affordable to non-market housing
Develop an affordable housing strategy to complement Housing Acceleration Plan pursuant to new Provincial legislation	On pause due to Council priority shifts and staff capacity. Affordable policy directives included in the Housing Acceleration Plan. Staff continuing to work closely to support affordable developments through provision of land, permitting supports.
Align policies and bylaws with Provincial legislation on short-term rentals	COMPLETE in 2025
Update to Official Community Plan to comply with Provincial directives	COMPLETE in 2025





Strategic Priorities Reporting 2025 + 2026



Foster Local Economic, Social, Cultural, + Environmental Well-Being

Activity	Project Status
Implement Reconciliation Policy	Committee established in 2024. Funding achieved for Action Plan with engagement over 2025. Draft plan presented to Council and community in 2026.
Continue to implement the recommendations of the City's Child Care Action Plan	Permissive Zoning passed in 2024. Supporting lease of City property and development of Aboriginal Headstart Daycare. Looking at other policy support for childcare opportunities as outlined in the plan.
Develop Food Strategy	Engagement complete, including participation in a Food Symposium-YUM event and surveying, in 2025. Plan complete in 2026 and under review by Administration prior to being brought forward to Council for their consideration.
Support for low barrier work program	Staff provided policy brief to Sr Mgmt for review in 2025.

Strategic Priorities Reporting 2023–2026

COMPLETED ACTIONS SINCE PLAN ADOPTION

Activity	Project Status
<i>Goal A: Appropriate Laws + Services</i>	
Review developer incentives for effectiveness	COMPLETE in 2025. Incentives extended through to 2029.
Update Solid Waste Management Bylaw to improve waste disposal controls	COMPLETE in 2024
Update Fire Protection Bylaw	COMPLETE in 2025.
Improvements to Community Safety Programming and Capacity	COMPLETE in 2025 with addition of Peace Officer in 2025 Budget and improved coordination with local RCMP.
<i>Goal B: Fiscal Health</i>	
Continue to pursue negotiations and advocacy with the Federal and Provincial Government to ensure the City has the revenue sources required to run the city and service industry. This includes a focus on the Port Tax Cap, PILT, RBA, and Federal Stipend.	5 year RBA funding Agreement COMPLETE in 2024. Long term PILT Settlement Agreement COMPLETE in 2026.
<i>Goal C: Replacing and Renewing Infrastructure</i>	
RCMP building replacement	COMPLETE in 2025.
<i>Goal D: Community Renewal</i>	
Adopt Interim Parking Strategy and proposed Parking Specified Area to remove parking minimums from a section of the downtown core.	COMPLETE in 2023.
Develop Complete Communities Plan	COMPLETE 2024

<i>Goal E: Good Governance</i>	
Comprehensive Review of City Policies Policy	COMPLETE in 2024
Develop long and short term strategic plans	COMPLETE in 2024, to renew with new Council term
Prepare Council Code of Conduct policy	COMPLETE in 2024
Develop City strategy to advocate for quality local health care services	COMPLETE in 2024, with continued advocacy through 2025.
Clarify roles/responsibilities with respect to Council Committee appointments	COMPLETE in 2024.
<i>Goal F: Encourage New and Renewed Housing</i>	
Align local policies and bylaws with Provincial legislation on housing density (in line with implementation of Housing Acceleration Plan + Affordability initiatives)	Zoning amendment deadlines COMPLETE in 2024.
Align policies and bylaws with Provincial legislation on short-term rentals	COMPLETE in 2025
Update to Housing Needs Assessment to comply with Provincial directives	COMPLETE in 2024
Update to Official Community Plan to comply with Provincial directives	COMPLETE in 2025
<i>Goal G: Foster Local Economic, Social, Cultural and Environmental Well-Being</i>	
Prepare a Climate Action Plan	COMPLETE in 2025
Prepare a Social Development Strategy (addressing mental health, addictions, homelessness)	COMPLETE in 2024
Develop Diversity, Equity and Inclusion Policy	Administrative Equity Lens Policy COMPLETE in 2024
Develop City strategy to advocate for quality local health care services	COMPLETE in 2025 with recruitment efforts ongoing

Department Facts & Stats

Communications



6166 followers on Facebook, **up 13% from 2024**



26,192 interactions (comments, likes and shares) with users on Facebook—**up 82% from 2024**



Fire Department



Took in **12,062** calls to 911 Dispatch



Responded to **960** Emergency incidents (fires, vehicle incidents, ambulance, and more)



\$925,234 recorded in property loss; **\$21,741,065** in property saved

Development Stats



31 DPs (Development Permits), **and 11 DVPs** (Development Variance Permits) issued.



There are roughly **240 new residential units** in various stages of development



Building Permits were issued for **100** new residential units; **5** Accessory Dwelling Units and **24** commercial projects

There's an app for that!



The City of Prince Rupert has a mobile application where you can sign up for notifications on traffic disruptions and other service notifications, information on events, City policies, locations of interest in the community, and other information.

Download it for free from your app store.

Find it here:





Promoting an Active, Healthy + Accessible Community

We're here to share highlights of what we have gotten up to in 2025 at our Recreation Department, and what's in store for 2026. For more information on all that we have to offer, check out our [Active Living Guide](#), and give us a ["Like/Follow" on Facebook!](#)

Supporting Healthy People



Northern Savings Unplug and Play Event—23 Organizations, 51 Events



22,806 annual visits to the Earl Mah Aquatic Centre



4 training workshops/ programs hosted to support enhanced safety and professional development with 25 participants

2025 Recreation Department Wins

Working with Partners and Enhancing Accessibility

- MOU with Northern Savings to support Unplug and Play, Recreation Access Programming and programming during school breaks. A total \$15,000 commitment over three years (2025-2027)
- Accessibility upgrades to upstairs washroom at the Civic Centre completed. Three separate gender neutral washrooms and other accessibility features installed thanks to Federal Enabling Accessibility Funding.



Accessibility Plan in Action

A New Official Community Plan!

Official Community Plans set the long-term vision for a community and outline the objectives and policies that guide land-use and development decisions. In recent years, the Province, through the Housing Statutes (Residential Development) Amendment Act, required all local governments to update their OCPs to reflect the findings of their most recent Housing Needs Reports. Although the City's OCP had been updated fairly recently (2020), this change required us to make some additional tweaks to the document.

The approved amendments to the Official Community Plan (OCP) have ensured that the City complies Provincial requirements by aligning our OCP with our recent Housing needs report (2024). We also took the opportunity to integrate some of the work we have been doing to plan for transportation, recreation, and climate change, so that the new OCP aligned with these new initiatives. These weren't new policy directives, but rather making sure that all of our documents 'talk' to each other and are consistent.

Mandated changes related to Provincial legislation required:

- Accommodating a wider range of housing forms that are compatible in scale and character with existing single-family neighbourhoods.
- Using the standardized provincial method for calculating housing needs.
- Ensuring the OCP can support projected housing demand over the next 20 years.

Want to know more? Check out the full, updated OCP document by scanning the QR code, checking our website or contacting City Hall!



The image shows the cover of the City of Prince Rupert Official Community Plan. It features a scenic view of a harbor with a rainbow, a sun, and mountains in the background. In the foreground, there are colorful illustrations of buildings, a car, and trees. The text on the cover includes the City of Prince Rupert logo, the title 'City of Prince Rupert Official Community Plan', and 'Bylaw #3460'. A QR code is located in the bottom right corner of the cover.

Want to have a read of the new Official Community Plan? Scan the QR code (right) with your smartphone, head to our website, or request a copy at City Hall.

2025 Reporting on Accessibility



The City and our partners have been working towards actions and priorities identified in our Accessibility Plan, adopted in 2024. **See below for a snapshot of some of the key actions that were initiated or completed in 2025 – >**



Recreation programming: Neurodiverse swim lessons available, wheelchair and chair yoga offered, low-impact senior's fitness classes, wheelchair basketball sessions hosted by Northern Adapted Sports Association, and more.



Accessibility upgrades to 2nd floor washroom at Rec Complex – Completed in the Summer of 2025 thanks to funding from the Federal Enhancing Accessibility Fund.



Annual Trolley tour event: Trolley tour for Acropolis residents and Special Olympics athletes was offered for a third year in 2025, with funding from the Prince Rupert Port Authority and blankets donated to seniors this year.



Accessibility Lift Installed at the Wheelhouse: A City owned building, an accessibility lift for the staircase was installed at the historic rail station building, enabling all to be able to access the waterfront views of the top floor atrium area.



Bus shelters: 3 new accessible standard bus shelters were installed in Summer 2025.

A photo snapped during the Acropolis Manor holiday light trolley tour, generously sponsored by the Prince Rupert Port Authority and organized by the City of Prince Rupert in collaboration with Northern Health.



Key Project Updates



Sewer Treatment Construction Awarded and Site Clearing

The City is continuing to work with our partners in the Federal and Provincial governments to implement a sewage treatment plan that will bring us in line with Federal and Provincial environmental standards.

To avoid the expense of standard forms of treatment and look to a more sustainable approach, the City completed designs in 2022 to treat sewage with a wetland system small scale project, which is an innovative and environmentally friendly approach to treating community wastewater used elsewhere in the world. In addition, this is a low maintenance approach that will reduce overall operating cost and capacity requirements for the future. This project will support a small number of homes in the area surrounding Park Avenue. Construction was awarded in 2025 to Spur Construction and is occurring over the Summer of 2026.

Did you know?

The City has developed a quick video explaining how this wetland system will work. **Check it out on our Youtube Channel @CityofPR**



Installation of 3 new transit shelters to improve transit amenities



This work was a recommendation of the City's newly adopted [Connect Rupert Transportation Plan](#) that provided the recommendation to improve overall amenities associated with transit for users. In 2024 the pads were installed for three new shelters at the Prince Rupert Hospital, Charles Hays High School, and the Kootenay and McKay areas, with construction of the shelters completed in May, 2025. These areas were identified as high priority and/or equity deserving locations based on the Transportation Plan.

Shelters are an all-weather model and will have seating as well as accessibility inclusive access. The City will also consider applying to the same grant program to continue to expand shelter offerings in areas of identified need in future years.



Transportation Plan in Action



New RCMP Detachment Complete in 2025

The multi-year RCMP replacement project received occupancy in Spring of 2025. The existing RCMP station was no longer compliant to meet their needs, and the City is obligated to provide adequate accommodation as part of our municipal policing agreement. The detachment project has taken GHG emissions into account in construction, and will be an asset to serve the community for decades to come.



Council completed a tour of the facility early 2025



Continuation of Waterfront Development Project

Design work continued through 2025 that helps provide direction for future development of this key waterfront area, based on the original 2030 Vision, incorporating past public engagement and input about waterfront access and community amenity needs. In 2026, additional engagement has occurred on play structures to be installed at a playground area, and design and procurement is proceeding to relocate Kwinitsa Rail Station, in partnership with Tourism Prince Rupert and the Museum of Northern BC.

For more information on this project, head to: [Waterfront Enhancement project | Engage Prince Rupert](#)



Ongoing Construction Works for the new Home for Public Works



(Pictured above) The refurbished dealership building is now occupied by the City's Engineering staff, with occupancy of the fully new building anticipated over Summer 2026

Works on the new Public Works building have continued throughout 2025. This included both upgrades to the existing facility and the development of a new, purpose-built facility to house public works staff. Work on these buildings continued throughout 2025, with occupancy of both buildings anticipated in 2026.

Costs of the project inclusive of property purchase are being covered by a dividend from Prince Rupert Legacy Inc., the City's wholly owned Development Corporation, and grant funds from the Resource Benefits Agreement- sources outside of property taxes.





City continuing to support community-led effort to install new equipment at Odd Eidsvik Park



Throughout 2025 the City continued to work on fundraising efforts to support the renewal of Odd Eidsvik Park, and the City has continued to carry forward contributory funding. Based on grant availability and award notice timing, we anticipate construction may not begin until 2027. Staff have continued to submit grant applications for the project.

This area has been identified as an underserved/in-need playground asset in the City’s Parks and Outdoor Recreation Plan, adopted in 2023.



Pictured above—detailed playground design provided for the purpose of fundraising (illustrative only).



Completion of Climate Adaptation Plan

In 2022, the City successfully achieved funds from the Province of BC through the Union of BC Municipalities to complete a Climate Adaptation and Action Plan, with engagement occurring over 2023-2024. The plan received adoption by Council in January of 2025.

For more information, check out the full plan, here:

<https://www.princerupert.ca/building-development/community-planning/climate-action-planning>



Renovation on 2nd Floor Washrooms at Civic Centre



Following the achievement of grant funds from Economic and Social Development Canada, the City has opened an accessible and gender neutral washroom configuration on the 2nd floor of the Civic Centre, completed in 2025. The new facilities include:

- Three full-privacy, gender-neutral and wheelchair-accessible toilet stalls
- One wheelchair-accessible shower room
- One janitor’s room with a mop sink
- A common sink area featuring accessible fixtures and a baby change table
- An accessible water bottle filling station in the corridor outside the washrooms

(Pictured above) Washroom upgrades have been welcomed by the community



Design work complete for memorial on the impacts of Japanese Canadian internment, revitalization of Mariners Park walls



Throughout 2025 the City worked on design plans and interpretive information for a memorial to Japanese Canadians in Mariners Park, funded primarily through grants. The project aligns with plans for the park initiated by Tourism Prince Rupert that see the proposed location as a 'contemplative zone'. To build off of the available funding, Council also allocated \$150,000 in the 2025 budget toward the reconceptualization and replacement of the existing memorial walls in the area, which are experiencing structural failures. This project is continuing into 2026.

The project will give residents and visitors alike the opportunity to sit and reflect on the history of Japanese internment in Canada, as well as the specific contributions and stories of the Japanese Canadian population of Prince Rupert. Meanwhile, the coinciding replacement of the memorial walls in the area will enable more spaces to be generated for the program and for greater accessibility of the existing names, which will all be carried forward.



Outfall rerouting occurred throughout the summer/fall of 2025 at the end of George Hills Way



Rerouting of Outfall at Rushbrook Area as part of the City's efforts to implement wastewater treatment in the future



Over the Summer/Fall of 2025, City contractors worked on the rerouting of "Outfall J" (which ran under Rushbrook docks, as part of overall work towards streamlining outfall infrastructure and future wastewater treatment. This is part of overall work towards the a Federal Directive with respect to our wastewater infrastructure, in preparation for wastewater treatment. This project was supported with funding from the Northwest BC Regional Funding Agreement with the Province.



BIG Project in Review



The City of Prince Rupert is now in its third year of delivering the Big Infrastructure Gap (BIG) Project, a multi-year initiative to renew critical water, sewer, and storm infrastructure across the community.

Since launching in 2024, the program has completed several key corridors, with additional construction and design work progressing across priority areas. These upgrades are improving the reliability and resilience of essential services for residents and businesses.

During this phase of the program, the City and its partners are advancing the design of upcoming work to better plan and coordinate future construction. Design development is currently underway for upcoming program years, helping to ensure work is delivered efficiently and effectively.

At the same time, procurement and market engagement activities have attracted strong interest from contractors, supporting continued progress. Overall, the BIG Project continues to move forward steadily and represents a significant investment in Prince Rupert's long-term infrastructure.

Budget Overview

Total spent to date:
\$31.9 million (16.5% of available project spending completed)

Remaining budget to be spent:
\$161 million

Progress Update

KM of pipe installed:
~3 km of the identified priority 26 kms (11 %) have been completed to date

Roads completed/reopened: 6

Number of active work zones: 2



Scan the QR code to check out the BIG Project website for more information or go to engage.princerupert.ca/big

Watson Island:

From Derelict Pulp Mill to Revenue Generator

Over the past decade, Watson Island has evolved into a successful deep-sea port and industrial hub, with six active tenants currently operating on site and continued development driving new opportunities for growth. What was once a liability costing taxpayers more than \$1 million annually in environmental management and security expenses has been transformed into a major economic asset for the community. Today, the site generates approximately \$5 million in annual revenue and is becoming an increasingly important economic engine for the region, supporting industry, employment, and long-term investment. Redevelopment of the site has been a long-time strategic priority for successive City Councils. Although once unwilling owners, the innovative approach that the City has taken to playing a part in its rebirth is now paying literal dividends.

Quick Facts

6

tenants on Watson Island.: Ambipar, SGS Canada, Ceva Logistics, Horizon North Camp, Pembina, CN Rail,

3

Proposed projects currently in feasibility phase.

~\$5M

In revenue generated annually on Watson Island—servicing debt from the dam replacement as well as other infrastructure needs.





2025 in Photos



Mayor Herb Pond represented Prince Rupert's interests in the Alaska Ferry at the Southeast Alaska Conference in 2025



Council met with Premier David Eby and other Provincial representatives at the 2025 Union of BC Municipalities Conference



2025 was the first National Indigenous Veterans Day event in Prince Rupert, coordinated by the Indigenous Relations committee, local Canadian Rangers and Prince Rupert & District Metis Society



Repainting of the parking stall lines at the Lester Centre was one of many road painting projects completed around the City in 2025



Full replacement of both water and sewer infrastructure occurred on the back half of Crestview Drive over 2025 as well as repaving of a first layer of pavement. Full repaving is occurring in 2026 of all of Crestview.

APPENDIX A:

Section 98 of Community Charter

Excerpt from Community Charter

Annual municipal report

- 98** (1) Before June 30 in each year, a council must
- A) prepare an annual report;
 - B) make the report available for public inspection under section 97; and,
 - C) have the report available for public inspection at the meeting required under section 99.
- (2) The annual report must include the following:
- A) the audited annual financial statements referred to in section 167 (4) for the previous year;
 - B) for each tax exemption provided by a council under Division 7 *[Permissive Tax Exemptions]* of Part 7 *[Municipal Revenue]*, the amount of property taxes that would have been imposed on the property in the previous year if it were not exempt for that year;
 - C) a report respecting municipal services and operations for the previous year;
 - D) a progress report respecting the previous year in relation to the objectives and measures established for that year under paragraph (F);
 - E) any declarations of disqualification made under section 111 *[application to court for declaration of disqualification]* in the previous year, including identification of the council member or former council member involved and the nature of the disqualification;
 - F) a statement of municipal objectives, and the measures that will be used to determine progress respecting those objectives, for the current and next year; and,
 - G) any other information the Council considers available.

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Independent auditor's report

To the Mayor and Council of City of Prince Rupert

Qualified Opinion

We have audited the consolidated financial statements of City of Prince Rupert ("the City"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations, change in net financial assets (debt) and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of City of Prince Rupert as at December 31, 2025, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

We have determined that the City has control over the Prince Rupert Airport Authority however, has not consolidated this government organization in the consolidated financial statements. This constitutes a departure from Canadian public sector accounting standards which requires that other government organizations be consolidated into the City's consolidated financial statements. The impact of this departure from Canadian public sector accounting standards has not been determined and therefore, we were unable to determine what adjustments were necessary to financial assets, liabilities, non-financial assets, and net assets as at December 31, 2025 and January 1, 2025, and revenue over expenditures, and cash flows for the year ended December 31, 2025.

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

Other matter – previous auditor

The consolidated financial statements for the year ended December 31, 2024 were audited by another auditor who expressed an unmodified opinion on those consolidated financial statements on May 8, 2025.

Other matter – supplementary information

We draw attention to the fact that the supplementary information included in Schedules 13 and 14 are for information purposes only and do not form part of the consolidated financial statements. We have not audited or reviewed this supplementary information and accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to

the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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 audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

Doane Grant Thornton LLP

Chartered Professional Accountants

Prince Rupert, Canada
June 9, 2026

City of Prince Rupert

2025 Consolidated Financial Statements

City of Prince Rupert

Consolidated Statement of Financial Position December 31

	<u>2025</u>	<u>2024</u>
Financial Assets		
Cash and Cash Equivalents	\$ 132,841,032	\$ 124,835,284
Taxes Receivable (Note 2a)	2,747,084	2,437,946
General Receivables (Note 2b)	13,530,527	8,983,738
Deposit-Municipal Finance Authority (Note 3)	490,773	435,523
Land Inventory for Resale (Note 4)	462,658	-
Loans to Prince Rupert Airport Authority (Note 5)	5,629,030	6,090,096
	<u>\$ 155,701,104</u>	<u>\$ 142,782,587</u>
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6a)	\$ 19,146,398	\$ 16,050,431
Deposits and Prepayments	898,451	3,011,638
Deferred Revenue (Note 6b)	71,054,907	78,576,207
Asset Retirement Obligations (Note 7)	19,628,693	9,878,788
Reserves - Municipal Finance Authority (Note 3)	93,744	91,019
Loans Payable (Schedule 11 and Note 8)	6,276,509	24,987,626
Debenture Debt (Schedule 12 and Note 8)	38,223,506	22,455,773
	<u>\$ 155,322,208</u>	<u>\$ 155,051,482</u>
Net Financial Assets (Debt) (Statement C)	<u>\$ 378,896</u>	<u>\$ (12,268,895)</u>
Non-financial Assets		
Tangible Capital Assets (Schedule 3 and Note 1c)	\$ 252,014,439	\$ 204,141,801
Inventories of Supplies (Note 1d)	1,878,609	1,916,071
Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 9)	48,108,763	48,389,763
	<u>\$ 302,001,811</u>	<u>\$ 254,447,635</u>
Net Assets (Note 11)	<u>\$ 302,380,707</u>	<u>\$ 242,178,740</u>

Signed copy available upon request. Contact City Hall
administration at (250) 627 0934 or email
finance@princ Rupert.ca

Corinne Bomben, CPA, CA
Chief Financial Officer

City of Prince Rupert

Consolidated Statement of Operations For The Year Ended December 31

	2025 <u>Budget</u>	2025 <u>Actual</u>	2024 <u>Actual</u>
Revenues			
Taxes (Net) (Schedule 6)	\$ 32,905,000	\$ 34,324,872	\$ 31,276,603
Sale of Services (Schedule 7)	16,091,000	17,809,003	14,618,568
Services Provided to Other Governments	120,000	121,123	135,888
Government Transfers (Schedule 8)	122,212,025	46,047,842	20,257,411
Fees, Permits, Licenses and Fines (Schedule 9)	423,000	851,817	419,440
Investment Income	1,523,000	5,241,967	6,323,628
City West Cable & Tel. Corp. (Schedule 4)	-	219,000	(61,000)
Prince Rupert Legacy Inc.	-	4,871,697	3,265,813
Miscellaneous (Schedule 9)	1,817,000	2,266,332	2,804,863
Total Revenue	<u>\$ 175,091,025</u>	<u>\$ 111,753,653</u>	<u>\$ 79,041,214</u>
Expenses			
Protection to Persons and Property	\$ 15,575,200	\$ 14,174,840	\$ 14,604,757
Water, Sewage and Solid Waste	9,965,600	8,935,432	9,499,134
Roadways and Transportation	6,612,600	6,592,502	6,193,995
Recreation and Culture	7,167,500	6,847,963	6,436,681
General Government	9,311,300	9,713,053	9,688,972
Amortization of Tangible Capital Assets	-	5,292,880	4,954,465
(Gain) loss on disposal of Tangible Capital Assets	-	(624,626)	-
Accretion of Asset Retirement Obligations	-	325,355	311,639
Other	370,400	294,287	314,422
Total Expenses (Schedule 10)	<u>\$ 49,002,600</u>	<u>\$ 51,551,686</u>	<u>\$ 52,004,065</u>
Annual Surplus	<u>\$ 126,088,425</u>	<u>\$ 60,201,967</u>	<u>\$ 27,037,149</u>
Opening Net Assets	<u>\$ 242,178,740</u>	<u>\$ 242,178,740</u>	<u>\$ 215,141,591</u>
Closing Net Assets (Statement A)	<u>\$ 368,267,165</u>	<u>\$ 302,380,707</u>	<u>\$ 242,178,740</u>

City of Prince Rupert

Consolidated Statement of Changes in Net Financial Asset (Debt) For The Year Ended December 31

	2025 <u>Budget</u>	2025 <u>Actual</u>	2024 <u>Actual</u>
Annual Surplus (Statement B)	\$ 126,088,425	\$ 60,201,967	\$ 27,037,149
Acquisition of Tangible Capital Assets (Schedule 1 & 3)	(111,017,407)	(43,402,835)	(49,718,326)
Amortization of Tangible Capital Assets	-	5,292,880	4,954,465
Adjustments to Estimates of ARO underlying asset cost City West Cable and Tel. Corp.	-	(10,000,000)	(2,087,640)
(Net Income) Loss of Corporation	-	(219,000)	61,000
Repayment of loan	-	500,000	500,000
Change in Inventories of Supplies	-	37,462	115,533
Change in Net Financial Assets	<u>\$ 15,071,018</u>	<u>\$ 12,647,791</u>	<u>\$ (19,137,819)</u>
Net Financial Assets (Debt) at Beginning of Year	<u>\$ (12,268,895)</u>	<u>\$ (12,268,895)</u>	<u>\$ 6,868,924</u>
Net Financial Assets (Debt) at End of Year	<u><u>\$ 2,802,123</u></u>	<u><u>\$ 378,896</u></u>	<u><u>\$ (12,268,895)</u></u>

City of Prince Rupert

Consolidated Statement of Cash Flows For The Year Ended December 31

	2025 <u>Actual</u>	2024 <u>Actual</u>
Operating Activities		
Annual surplus	\$ 60,201,967	\$ 27,037,149
Non-cash Items		
Amortization	5,292,880	4,954,465
Accretion of Asset Retirement Obligations	325,355	311,639
City West Cable & Tel. Corp	(219,000)	61,000
Taxes Receivable	(309,138)	(572,408)
General Receivables	(4,546,789)	(6,426,091)
Land Inventory Held for Resale	(462,658)	9,618,106
Inventories of Supplies	37,462	115,533
Accounts Payable and Accrued Liabilities	3,095,967	(3,030,441)
Deposits and Prepayments	(2,113,187)	1,851,970
Deferred Revenue	(7,521,300)	(3,497,871)
Cash Provided by Operating Activities	<u>\$ 53,781,559</u>	<u>\$ 30,423,051</u>
Financing Activities		
Loans and Debenture Debt Advanced	\$ 1,417,521	\$ 14,470,000
MFA Deposits and Reserves	(52,525)	(11,593)
Repayment (Loans) from Prince Rupert Airport Authority	461,066	420,655
Principal Repayments	(4,360,905)	(1,977,751)
Cash provided by/(applied to) Financing Activities	<u>\$ (2,534,843)</u>	<u>\$ 12,901,311</u>
Capital Activities		
Tangible Capital Assets Additions	\$ (43,402,835)	\$ (49,718,326)
Tangible Capital Assets Net Write Downs/Disposals	237,317	-
Settlement of Asset Retirement Obligations	(575,450)	(4,484,751)
Cash Provided by/(applied to) Capital Activities	<u>\$ (43,740,968)</u>	<u>\$ (54,203,077)</u>
Investing Activities		
City West Cable & Tel. Corp. Loan Repayment	500,000	500,000
Cash Provided by/(applied to) Investing Activities	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Increase/(Decrease) in Cash and Cash Equivalents	\$ 8,005,748	\$ (10,378,715)
Cash and Cash Equivalents at Beginning of Year	124,835,284	135,213,999
Cash and Cash Equivalents at End of Year	<u>\$ 132,841,032</u>	<u>\$ 124,835,284</u>

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies

a) *Basis of presentation*

It is the Municipality's policy to follow accounting principles generally accepted for British Columbia Municipalities and to apply such principles consistently. These consolidated statements include the operations of the General, Water, Sewer, Solid Waste, Capital and Reserve Funds, Prince Rupert Legacy Inc. and City West Cable & Telephone Corp. They have been prepared using guidelines issued in the Canada Public Sector Accounting Handbook.

b) *Basis of accounting*

The accrual method for reporting revenues and expenses has been used. Revenues are recognized in the period in which the transactions or events occur that give rise to the revenue. Expenses are recognized in the period in which the goods or services are acquired and a liability is incurred.

c) *Revenue recognition*

Taxes are recognized as they are levied.

Sales of services are recognized as they are delivered.

Government transfers are recognized in the financial statements as revenue in the period in which the eligibility criteria have been met and reasonable estimates of the amounts can be made. Transfers received for which the expenditures have not yet been incurred are reported as deferred revenue.

Deferred revenue includes grants, contributions and other amounts received from third parties which are specifically designated and the expenditures have not yet been incurred.

Investment income is earned as the City becomes entitled to it.

d) *Tangible capital assets*

Tangible capital assets are reported at cost less accumulated amortization. Donated assets are reported at fair market value at the time of donation. Tangible capital assets are amortized using the straight-line method over the estimated useful life of the asset as follows:

	<u>Years</u>
Buildings and Improvements	5 to 50 years
Equipment	5 to 20 years
Infrastructure	25 to 100 years

Assets under construction having a value of \$54,314,121 (2024 - 47,762,446) have not been amortized. Amortization on these assets will commence when the asset is put into service.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies *(continued)*

e) Inventory

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

f) Estimates

The preparation of financial statements in accordance with Canada Public Sector Accounting Standards requires management to make estimates and assumptions that affect the amounts reported. Estimates include the valuation of inventory, amortization rate of tangible capital assets, allowances for doubtful loans and receivables, accrued liabilities, asset retirement obligations and provisions for contingencies. Actual results could differ from those estimates.

g) Reporting entity

The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

The City's reporting entities include:

Prince Rupert Legacy Inc.	Controlled Entity	100%
City West Cable & Telephone Corp.	Government Business Enterprise	100%

Government business enterprises are accounted for using the modified equity method. Under the modified equity method, accounting principles are not adjusted to conform to the City's, inter-organizational transactions and balances are not eliminated and the City recognises annual earnings or losses in its statement of operations with a corresponding increase or decrease in the investment. Any distributions reduce the carrying value of the investment.

h) Financial instruments

All financial instruments are recorded at their cost or amortized cost except for portfolio investments in equity instruments quoted in an active market and derivatives which are recorded at their fair value with unrealized remeasurement gains and losses recorded in the statement of remeasurement gains and losses. Once realized, remeasurement gains and losses are transferred to the statement of operations. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the statement of operations.

Transaction costs related to financial instruments measured at cost or amortized cost are added to the carrying value of the financial instrument. Transaction costs related to financial instruments recorded at their fair values are expensed as incurred.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

1) Significant accounting policies (continued)

Financial liabilities (or part of a financial liability) are removed from the statement of financial position when, and only when, they are discharged or cancelled or expire

i) Asset Retirement Obligations

Asset Retirement Obligations ("ARO") represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use. The tangible capital assets ("TCA") include but are not limited to assets in productive use, assets no longer in productive use, and leased tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the City to incur costs in relation to a specific TCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related TCA is also recognized for underlying assets that have been recorded and reported within the TCA values presented in the financial statements. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates. In circumstances when the underlying asset is fully depreciated, the ARO will be amortized over the estimated future life until the cash disbursement is made in the future to settle the obligation.

At remediation, the City derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

2) Receivables

a) Taxes receivable	<u>2025</u>	<u>2024</u>
Current	\$ 1,182,730	\$ 1,157,050
Arrears	774,790	507,328
Tax sale properties	789,564	773,568
Net taxes receivable	<u>\$ 2,747,084</u>	<u>\$ 2,437,946</u>

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

2) Receivables (continued)

b) General receivables	<u>2025</u>	<u>2024</u>
General receivables	\$ 13,642,215	\$ 9,007,184
Allowance for doubtful accounts	<u>(111,688)</u>	<u>(23,446)</u>
Net general receivables	<u><u>\$ 13,530,527</u></u>	<u><u>\$ 8,983,738</u></u>

3) Municipal Finance Authority reserve and deposit

The Municipal Finance Authority of British Columbia (MFA) provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. The MFA must then use this fund if at any time there are insufficient funds to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund.

Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve Fund, less administrative expenses, becomes an obligation of the MFA to the regional districts.

Upon maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received.

4) Land inventory held for resale

During 2025, the City acquired land for the purposes of transferring it to a third party as a condition of receiving a grant, in exchange for land and soil/rock disposal rights. The transfer of the property is expected to complete in 2026.

5) Loans to Prince Rupert Airport Authority (PRAA)

	<u>2025</u>	<u>2024</u>
From Municipal Finance Authority (MFA) (details per Schedule 12)	\$ 3,739,904	\$ 4,105,169
Rescheduled payments	<u>1,051,717</u>	<u>1,051,717</u>
	<u><u>\$ 4,791,621</u></u>	<u><u>\$ 5,156,886</u></u>

The PRAA is economically dependent on commercial flights provided by Air Canada. Flight frequency has not returned to pre-COVID 19 levels. If flight frequency does not increase, the City may not be able to collect debt payments for 2026.

(Due to COVID 19 disruption, the annual combination principal and interest repayment for 2020, 2021, and 2022 from Prince Rupert Airport are rescheduled to the end of the term.)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

5) Loans to Prince Rupert Airport Authority (PRAA) (continued)

From Prince Rupert Legacy
Payments include interest at 2.5% per annum, secured by mortgage on Airport Lands.

\$24,080 due January 28 and July 28 each year with a final payment on January 28, 2033.	\$ 327,700	\$ 366,985
\$16,054 due April 6 and October 6 each year with a final payment on April 6, 2033.	218,466	244,656
\$9,030 due June 20 and December 20 each year with a final payment on June 20, 2033.	130,298	144,850
\$10,033 due February 28 and August 28 each year with a final payment on August 28, 2033.	160,945	176,719
	\$ 837,409	\$ 933,210
Total loans to Prince Rupert Airport Authority	\$ 5,629,030	\$ 6,090,096

6) Accounts payable, accrued liabilities and deferred revenue

	<u>2025</u>	<u>2024</u>
a) Accounts payable and accrued liabilities		
Trade payables	\$ 13,089,872	\$ 10,003,875
Accrued liabilities	\$ 40,450	\$ 48,487
Accrued interest payable - MFA	\$ 256,244	\$ 141,156
Taxes due to other governments	\$ 455,376	\$ 435,396
Salaries, wages, other payroll payables	\$ 5,304,456	\$ 5,421,517
	\$ 19,146,398	\$ 16,050,431
b) Deferred revenue		
Prepaid taxes	\$ 1,760,151	\$ 1,418,276
Community works - gas tax	1,681,770	1,331,129
Federal - rock and soil disposal	5,169,771	-
LG Housing Initiatives (Schedule 14)□	146,219	187,978
Prince Rupert Legacy	1,470,104	1,836,448
Provincial - Rupert Landing	9,064,254	9,347,228
Provincial - water distribution	48,739,341	61,035,759
UBCM - Next Generation 9-1-1	1,714,551	1,739,507
Other	1,308,746	1,679,882
	\$ 71,054,907	\$ 78,576,207

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

7) Asset Retirement Obligations

	<u>2025</u>	<u>2024</u>
Funded		
Balance, beginning of the year	\$ 2,695,249	\$ 5,380,000
Liabilities settled	(575,450)	(4,484,751)
Change in estimate	300,000	1,800,000
Balance, end of the year	\$ 2,419,799	\$ 2,695,249
Unfunded		
Balance, beginning of the year	7,183,539	6,584,260
Liabilities incurred	10,000,000	2,087,640
Transfer from (to) Funded	(300,000)	(1,800,000)
Accretion expense	325,355	311,639
Balance, end of the year	\$ 17,208,894	\$ 7,183,539
Estimated total liability	\$ 19,628,693	\$ 9,878,788

Asbestos and Lead

The City owns and operates assets which contain asbestos and/or lead paint, and therefore, the City is legally required to perform abatement activities upon renovation or demolition of the assets. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost in 2028 through 2043 of \$9.94 million. The estimated total liability of \$5.47 million (2024- \$5.23 million) is based on the sum of discounted future cash flows for abatement activities using a discount rate of 4.56% and assuming annual inflation of 3%. The municipality has not designated funds for settling the abatement activities.

Phase	Net Phase Capacity (m ³)	Capacity Utilitized (m ³)	Capacity Remaining (m ³)	Capacity Utilitized (%)	Capacity Remaining (%)
Developed Phases					
Phase 1 – West	95,369	95,369	0	100%	0%
Phase 2 – North	170,877	120,050	50,827	70%	30%
Total - developed	266,246	215,419	50,827	81%	19%
Undeveloped Phases					
Phase 2 – South	444,369	0	444,369	0%	100%
Phase 3	577,359	0	577,359	0%	100%
Total - undeveloped	1,021,728	0	1,021,728	0%	200%
Grand Total	1,287,974	215,419	1,072,555	17%	83%

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

7) Asset Retirement Obligations (continued)

Landfill - Ridley Island Road

Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Management Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 102-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Phase 1 - West is fully utilized and closure was completed in 2025. Only "Phase 2 - North" is currently operational. Before "Phase 2 South" and "Phase 3" can be utilized, they must be developed at estimated costs of \$3.6 million and \$4.3 million (2021 dollars), respectively. The estimated remaining capacity of the landfill without this development is 19% – 50,827 cubic metres (2024 – 32%, 84,835 cubic metres) of its total estimated useable capacity of 266,246 cubic metres and its estimated remaining life is 3 years (2024 – 7 years).

The estimated remaining capacity of the landfill with development of "Phase 2 - South" and "Phase 3" is 83% – 1,072,555 cubic metres (2024 - 86% – 1,106,563) of its total estimated capacity of 1,287,974 cubic metres and its estimated useful life would be extended to 52 years. The period for post-closure care is estimated to be 50 years, beginning after closure is completed in 2076.

Landfill - Watson Island

During prior fiscal years, the City became the owner of Watson Island through the tax sale process and remediated the pulp mill installation in partnership with the Ministry of Environment. Watson Island includes a landfill that was opened and filled by the previous owner(s). During 2025, the Ministry of Environment has informed the City that a full closure plan must be completed for this landfill. Closure and post-closure costs have been estimated at \$10 million (2025 dollars). No formal dates for closure have been set nor have sources of funding been agreed.

Landfill - Wantage Road

The City owns a landfill that is already closed on Wantage Road. The Ministry of Environment has informed the City that further monitoring and remediation actions will be required, but as of yet, the extent, plans, and cost are not known so a reasonable estimate cannot be made and no Asset Retirement Obligation has been recorded.

8) Debenture debt and loans payable

Debenture debt and loans are with the Municipal Finance Authority and are being repaid in accordance with approved bylaws and agreements. See *Schedule 12*.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

9) Investment in City West Cable & Telephone Corp.

Financial information for the Company as at December 31 is as follows

	<u>2025</u>	<u>2024</u>
Assets	\$ 95,597,000	\$ 93,232,000
Liabilities to arms-length parties	\$ 47,489,000	\$ 44,843,000
Net income (loss)	\$ 219,000	\$ (61,000)

10) Commitments and contingencies

a) Pension information

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

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

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

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

The City of Prince Rupert paid \$1,702,181 (2024 - \$1,620,543) for employer contributions while employees contributed \$1,484,146 (2024 - \$1,424,571) 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 individual employers participating in the plan.

b) Third party claims

The City has various lawsuits and claims pending by and against it, the outcomes of which are not determinable at this time. Accordingly, no provision has been made in the accounts for these matters.

The amount of loss, if any, arising from these contingencies liabilities will be recorded in the accounts in the period in which the loss is realized. The City has insurance policies and financial reserves to offset associated risks.

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2025

10) Commitments and contingencies *(continued)*

c) Payments in lieu of taxes

Payments in lieu of taxes are recognized as revenue based on management's best estimates of amounts receivable. Certain property assessment values were under dispute at year-end. Subsequent to year-end, a settlement was reached, resulting in a revision to the estimate of amounts receivable. Accordingly, \$1,438,000 has been recognized as revenue in 2025, with a corresponding reduction to accounts payable and accrued liabilities.

d) School taxes levied on Watson Island

The Province of BC reports school taxes owing regarding Watson Island of \$1,336,414, which were previously disclosed as Taxes Due to Other Governments. The City no longer intends to sell the property. If the property were to be sold, the school taxes would then be payable by the City to the Province and a liability would be recorded at that time.

11) Net Assets

Accumulated Operating Surplus (Schedule 1)	\$ 23,073,709	\$ 14,312,161
Bylaw and Statutory Reserve Funds (Schedule 2)	42,932,120	26,762,135
Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 9)	48,108,763	48,389,763
Invested in Tangible Capital Assets (Schedule 5)	188,266,115	152,714,681
Net Assets (Statement B)	\$ 302,380,707	\$ 242,178,740

City of Prince Rupert

Schedule 1

Operating Funds and Surplus Allocation For The Year Ended December 31

Fund	General	Water	Sewer	Solid Waste	Prince Rupert Legacy Inc.	2025 Total	2024 Total
Operating Results							
Revenue	\$ 67,031,332	\$ 26,221,707	\$ 6,453,017	\$ 7,175,900	\$ 4,871,697	\$ 111,753,653	\$ 79,041,214
Expenditure (Excludes Tangible Capital Assets)	37,622,645	3,487,326	977,546	4,770,560	-	46,858,077	48,537,961
	\$ 29,408,687	\$ 22,734,381	\$ 5,475,471	\$ 2,405,340	\$ 4,871,697	\$ 64,895,576	\$ 30,503,253
Add/(Less)							
Additions to Tangible Capital Assets (TCA)	\$ (15,616,613)	\$ (20,767,438)	\$ (6,450,333)	\$ (293,085)	\$ (275,366)	\$ (43,402,835)	\$ (49,718,326)
Proceeds of disposition of TCA	861,943	-	-	-	-	861,943	-
New Loans and Deferred Revenue to fund TCA	6,884,493	-	-	-	(297,201)	6,587,292	14,470,000
Debt payment and Actuarial Adjustments	(3,175,102)	(495,525)	(21,675)	(599,141)	-	(4,291,443)	(2,506,287)
Bylaw and Statutory Reserve Interest Income	(1,192,428)	(128,562)	(6,905)	(14,102)	-	(1,341,997)	(1,401,599)
Prince Rupert Legacy Dividend	1,786,037	1,213,963	-	-	(3,000,000)	-	-
City West Cable & Tel. Corp Loan Repayment	500,000	-	-	-	-	500,000	500,000
City West Cable & Tel. Corp (Income)/Loss	(219,000)	-	-	-	-	(219,000)	61,000
Transfer (to)/ from Reserves (Schedule 2)	(15,940,691)	(881,824)	2,127,440	(132,913)	-	(14,827,988)	890,212
	\$ (26,111,361)	\$ (21,059,386)	\$ (4,351,473)	\$ (1,039,241)	\$ (3,572,567)	\$ (56,134,028)	\$ (37,705,000)
Total Operating Surplus/(Deficit)	\$ 3,297,326	\$ 1,674,995	\$ 1,123,998	\$ 1,366,099	\$ 1,299,130	\$ 8,761,548	\$ (7,201,747)
Balance forward Surplus/(Deficit)	5,227,692	2,034,364	2,005,930	(77,017)	5,121,192	14,312,161	21,513,908
Accumulated Surplus/(Deficit)	\$ 8,525,018	\$ 3,709,359	\$ 3,129,928	\$ 1,289,082	\$ 6,420,322	\$ 23,073,709	\$ 14,312,161
Surplus/(Deficit) Allocation							
Unappropriated Surplus (deficit)	\$ 5,617,018	\$ 248,359	\$ 48,928	\$ (17,918)	\$ 4,596,322	\$ 10,492,709	\$ 6,604,161
2026 Appropriated Surplus	2,908,000	3,461,000	3,081,000	1,397,000	1,824,000	12,581,000	7,708,000
	\$ 8,525,018	\$ 3,709,359	\$ 3,129,928	\$ 1,289,082	\$ 6,420,322	\$ 23,073,709	\$ 14,312,161

City of Prince Rupert

Schedule 2

Schedule of Bylaw and Statutory Reserve Fund Balances
December 31, 2025

RESERVE ALLOCATION

	Opening Balance	Interest/Income	Transfer (to)/from Other Funds	Year End Balance	2026 Budget		Unappropriated Reserve	Year End Balance
					Addition			
BYLAW & OTHER RESERVES								
General Reserves	\$ 7,635,991	\$ 235,942	\$ 44,549	\$ 7,916,482	\$ 2,705,000	\$ 5,211,482	\$ 7,916,482	
Public Work Equipment Reserves	2,185,535	56,662	(813,200)	1,428,997	1,100,000	328,997	1,428,997	
Ferry Maintenance Reserves	-	2,617	175,000	177,617	-	177,617	177,617	
NCPG Reserve (Schedule 13)	564,880	18,546	-	583,406	650,000	(66,594)	583,406	
Growing Communities Fund	4,452,924	151,636	-	4,604,560	4,456,000	148,560	4,604,560	
NW BC Regional Funding Agreement	6,210,558	653,895	14,127,418	20,991,871	16,836,000	4,155,871	20,991,871	
Water Asset Management Reserve	2,909,300	128,562	1,068,114	4,105,976	2,705,000	1,400,976	4,105,976	
Sewer Asset Management Reserve	155,659	6,905	65,344	227,908	350,000	(122,092)	227,908	
Solid Waste Asset Management Res.	339,226	14,102	132,813	486,241	-	486,241	486,241	
Total Bylaw & Other Reserves	\$ 24,454,053	\$ 1,298,867	\$ 14,800,138	\$ 40,523,058	\$ 28,802,000	\$ 11,721,058	\$ 40,523,058	
STATUTORY RESERVES								
Capital Assets & Land Acquisition	\$ 1,760,081	\$ 60,127	\$ 10,931	\$ 1,831,139	\$ 50,000	\$ 1,781,139	\$ 1,831,139	
Parkland Reserves	8,011	249	-	8,260	-	8,260	8,260	
Parking Space Requirements	220,107	7,494	-	227,601	-	227,601	227,601	
Cemetary Care Trust	319,883	5,260	16,919	342,062	-	342,062	342,062	
Total Statutory Reserves	\$ 2,308,082	\$ 73,130	\$ 27,850	\$ 2,409,062	\$ 50,000	\$ 2,359,062	\$ 2,409,062	
TOTAL RESERVES	\$ 26,762,135	\$ 1,341,997	\$ 14,827,988	\$ 42,932,120	\$ 28,852,000	\$ 14,080,120	\$ 42,932,120	

City of Prince Rupert

Schedule 3

Consolidated Schedule of Tangible Capital Assets
December 31

	Land	Buildings	Equipment	Infrastructure	Assets under construction	2025	2024
Historical Cost:							
Opening Balance	\$ 21,077,150	\$ 21,892,516	\$ 15,763,094	\$ 182,842,969	\$ 47,762,446	\$ 289,338,175	\$ 237,779,986
Additions	5,897,955	888,004	2,512,787	3,647,090	30,456,999	43,402,835	49,718,326
Transfer of completed assets, previously under construction	-	23,723,000	-	182,324	(23,905,324)	-	-
Additions (adjustments) to Asset Retirement Obligation Cost	10,000,000	-	-	-	-	10,000,000	2,087,640
Disposals/Write-Downs	(237,317)	-	-	(440,257)	-	(677,574)	(247,777)
Closing Balance	36,737,788	46,503,520	18,275,881	186,232,126	54,314,121	342,063,436	289,338,175
Accumulated Amortization:							
Opening Balance	-	11,240,834	8,839,953	65,115,587	-	85,196,374	80,489,686
Amortization Expense	-	1,042,129	1,195,152	3,055,599	-	5,292,880	4,954,465
Disposals/Write-Downs	-	-	-	(440,257)	-	(440,257)	(247,777)
Closing Balance	-	12,282,963	10,035,105	67,730,929	-	90,048,997	85,196,374
Net Book Value	\$ 36,737,788	\$ 34,220,557	\$ 8,240,776	\$ 118,501,197	\$ 54,314,121	\$ 252,014,439	\$ 204,141,801

City of Prince Rupert

City West Cable & Telephone Corporation Statement of Financial Position December 31

	2025	2024
ASSETS		
City West Cable & Telephone Corporation		
Investment	\$ 1	\$ 1
Loan	15,632,762	16,132,762
Equity	32,476,000	32,257,000
	\$ 48,108,763	\$ 48,389,763
LIABILITIES AND EQUITY		
Equity, Beginning of Year	\$ 48,389,763	\$ 48,950,763
Net Income (Loss) of Corporation	219,000	(61,000)
Repayment of loan	(500,000)	(500,000)
Equity, End of Year	\$ 48,108,763	\$ 48,389,763

City of Prince Rupert

**Schedule of Changes in Investment in Tangible Capital Assets
December 31**

	<u>2025</u>	<u>2024</u>
Opening Balance	\$ 152,714,681	\$ 118,426,172
Tangible Capital Assets Purchased By Operations	36,815,543	35,248,326
Debenture Debt Repayment	732,650	732,652
Actuarial Additions	134,352	138,265
Loan Repayment	3,128,638	862,781
Reduction of Deferred Capital revenue	295,803	772,589
Disposals/Writedowns of Tangible Capital Assets	(237,317)	-
Transfer from unfunded to funded ARO	300,000	1,800,000
Accretion	(325,355)	(311,639)
Amortization	<u>(5,292,880)</u>	<u>(4,954,465)</u>
Closing Balance	<u>\$ 188,266,115</u>	<u>\$ 152,714,681</u>

City of Prince Rupert

Schedule of Tax Revenues For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Real Property Taxes			
Municipal Property Tax			
Residential	\$ 9,537,000	\$ 9,536,910	\$ 8,953,953
Utilities	376,000	376,292	355,655
Major Industry	12,113,000	12,113,061	11,659,646
Light Industry	850,000	849,767	799,888
Business	7,060,000	7,043,868	6,657,036
Recreational	24,000	23,553	23,537
	<u>\$ 29,960,000</u>	<u>\$ 29,943,451</u>	<u>\$ 28,449,715</u>
Less: Tax Sharing with District of Port Edward	(965,000)	(990,625)	(977,354)
Less: Provision for Assessment Appeals	(39,000)	-	(25,000)
	<u>\$ 28,956,000</u>	<u>\$ 28,952,826</u>	<u>\$ 27,447,361</u>
Special Payments			
Port Competitiveness Tax Grant	\$ 2,093,000	\$ 2,082,568	\$ 2,051,791
Revenue Tax	\$ 324,000	\$ 300,372	\$ 312,464
Payments in Lieu of Tax			
Federal Government Properties	\$ 231,000	\$ 217,504	\$ 221,125
Prince Rupert Port Authority	675,000	2,133,013	646,410
	<u>\$ 906,000</u>	<u>\$ 2,350,517</u>	<u>\$ 867,535</u>
Grants in Lieu of Tax			
Provincial Government Properties	\$ 342,000	\$ 344,066	\$ 326,272
BC Buildings Corp.	52,000	53,081	50,369
BC Housing Commission	116,000	112,258	110,823
BC Hydro and Power Authority	102,000	116,716	97,013
Insurance Corporation of BC	14,000	12,468	12,975
	<u>\$ 626,000</u>	<u>\$ 638,589</u>	<u>\$ 597,452</u>
	<u>\$ 3,949,000</u>	<u>\$ 5,372,046</u>	<u>\$ 3,829,242</u>
Net Tax Revenue	<u><u>\$ 32,905,000</u></u>	<u><u>\$ 34,324,872</u></u>	<u><u>\$ 31,276,603</u></u>

City of Prince Rupert

Schedule of Sale of Service Revenues For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
GENERAL FUND			
Protective Services (RCMP)	\$ 27,000	\$ 29,000	\$ 30,296
Transportation Services			
Public Transit	\$ 211,000	\$ 255,838	\$ 284,126
Airport Ferry	1,185,000	1,275,760	1,203,544
	<u>\$ 1,396,000</u>	<u>\$ 1,531,598</u>	<u>\$ 1,487,670</u>
Other			
Rezoning / Subdivision Services	\$ 10,000	\$ 8,495	\$ 8,450
Parking	95,000	86,554	88,515
Franchise Fees	280,000	264,066	252,117
	<u>\$ 385,000</u>	<u>\$ 359,115</u>	<u>\$ 349,082</u>
Public Health (Cemetery)	\$ 159,000	\$ 69,515	\$ 112,177
Recreation and Cultural Services			
Civic Centre Rentals & Programs	\$ 423,000	\$ 402,200	\$ 446,982
Swimming Pool	536,000	525,043	495,472
Arena	276,000	285,208	270,553
	<u>\$ 1,235,000</u>	<u>\$ 1,212,451</u>	<u>\$ 1,213,007</u>
Cow Bay Marina	\$ 455,000	\$ 473,107	\$ 464,918
TOTAL GENERAL OPERATING FUND	<u>\$ 3,657,000</u>	<u>\$ 3,674,786</u>	<u>\$ 3,657,150</u>
SOLID WASTE FUND	\$ 5,343,000	\$ 6,845,948	\$ 5,033,162
WATER FUND	\$ 3,230,000	\$ 3,447,752	\$ 3,085,675
SEWER FUND	\$ 3,861,000	\$ 3,840,517	\$ 2,842,581
	<u>\$ 16,091,000</u>	<u>\$ 17,809,003</u>	<u>\$ 14,618,568</u>

City of Prince Rupert

Schedule of Government Transfers For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Federal Grant- Conditional			
General Fund			
Recreation other grants received	\$ 25,000	\$ 27,500	\$ -
Recreation Washrooms Accessibility	97,000	96,947	3,053
Water Fund			
DMAF Grant for BIG Project	-	6,661,259	4,108,628
Sewer Fund			
DMAF Grant for BIG Project	9,600,000	2,101,630	360,216
	<u>\$ 9,722,000</u>	<u>\$ 8,887,336</u>	<u>\$ 4,471,897</u>
Provincial Grants			
Unconditional			
General Fund - Small Community	\$ 350,000	\$ 348,000	\$ 383,700
- Traffic Fines	230,000	211,000	228,000
Total Unconditional	<u>\$ 580,000</u>	<u>\$ 559,000</u>	<u>\$ 611,700</u>
Conditional			
General Fund			
Victim Services	\$ 80,000	\$ 85,546	\$ 86,763
Casino Revenue	588,000	512,104	587,682
Two Percent (2%) Hotel Tax	357,000	494,929	397,487
Situation Tables	-	-	15,015
BCATI - Downtown Revitalization & Asset Management	-	-	50,000
Waterfront Rupert's Landing & Ferry Development	9,348,000	282,974	852,772
LGCAP - City Hall Boiler	-	-	123,000
LGCAP - Lester PAC Boiler	40,000	31,500	
LGCAP - 3rd/4th Ave Pathway	350,000	32,215	
Capacity Funding for Local Government Housing Initiative	39,000	43,259	20,650
Indigenouse Engagement - EMBC	40,000	8,898	-
BIG Project - Trench Rescue Training and equipment	-	-	36,875
BIG Project - Records Management	50,000	-	-
BIG Project - Infrastructure Replacement	-	617,687	294,828
RCMP Detachment	-	-	1,095,775
BC Hydro - Auditorium ceiling	45,000	2,500	
North Coast BC Hydrogen Hub	500,000	99,245	150,000
Northwest BC Regional Funding Agreement	20,581,000	20,580,513	6,860,171
Northern Health Vision Zero	-	-	11,640
ICBC Road Improvements	-	-	16,200
Water Fund			
BIG Project - Infrastructure Replacement	65,182,000	11,666,299	3,632,537
Water Treatment/Transmission project	8,528,000	1,174,786	-

City of Prince Rupert

Schedule of Government Transfers (continued) For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Sewer Fund			
IBA-ICIP - Wastewater Treatment Facility Project	4,030,000	313,540	-
Total Conditional	<u>\$ 109,760,025</u>	<u>\$ 35,945,995</u>	<u>\$ 14,231,395</u>
Regional and Other External Transfers - Conditional			
General Fund			
NDIT- Economic Development	\$ 50,000	\$ 50,000	\$ 50,000
NDIT- Business Façade	20,000	-	10,000
NDIT- Love Prince Rupert	-	188	-
UBCM - Community Works Fund - City Hall Boiler	53,000	23,244	267,747
UBCM - Climate Action Plan	4,000	3,498	66,328
UBCM - Social Development Plan	-	-	19,100
UBCM - Reconciliation Committee	-	-	6,590
UBCM - Housing Capacity	25,000	18,500	-
UBCM - Development Approvals Access	31,000	20,267	-
UBCM - Complete Communities Assessment	-	-	130,857
UBCM - Emergency Support Services	14,000	26,077	3,030
UBCM - Indigenous Cultural Safety & Humility Training	-	-	23,000
UBCM - Asset Management	23,000	20,750	4,250
UBCM - NG911	30,000	18,360	15,825
UBCM - EOC and Training - Radio System Reliability	-	-	28,150
PRPA - Lester Centre Roof Replacement	-	-	317,542
Sewer Fund			
FCM - Moresby Wet Land Treatment Project	200,000	181,542	-
Solid Waste Fund			
UBCM- Community Works Fund - Landfill Closure	1,700,000	293,085	-
	<u>\$ 2,150,000</u>	<u>\$ 655,511</u>	<u>\$ 942,419</u>
Total Government Transfer	<u><u>\$ 122,212,025</u></u>	<u><u>\$ 46,047,842</u></u>	<u><u>\$ 20,257,411</u></u>

City of Prince Rupert

Schedule of Revenue from Own Sources For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Licenses and Permits	\$ 316,000	\$ 730,831	\$ 318,770
Fines	34,000	36,744	32,888
911 Service Fee	73,000	84,242	67,782
	<u>\$ 423,000</u>	<u>\$ 851,817</u>	<u>\$ 419,440</u>
Miscellaneous revenues			
Actuarial Additions	\$ -	\$ 242,283	\$ 237,439
Cemetery Care Fund	-	16,919	29,612
Miscellaneous - General Fund	571,000	754,692	665,220
Miscellaneous Grants - General Fund	769,000	238,532	113,590
Miscellaneous Grants - Sewer Fund	50,000	-	-
Penalties and Interest on Taxes	30,000	364,165	327,796
Property Rentals	252,000	310,827	265,727
Disposal of scrap/soil	-	178,182	1,015,656
Water Meter Rentals	145,000	160,732	149,823
Total Miscellaneous Revenues	<u>\$ 1,817,000</u>	<u>\$ 2,266,332</u>	<u>\$ 2,804,863</u>

City of Prince Rupert

Schedule of Expenditure by Objects of Expense For The Year Ended December 31

	2025 Budget	2025 Actual	2024 Actual
Wages	\$ 20,904,000	\$ 19,373,505	\$ 19,146,527
Benefits	5,469,000	5,193,071	5,111,545
Professional Fees	2,219,000	2,634,014	2,767,779
Supplies	2,850,000	2,827,828	2,856,665
Services	4,866,000	5,082,333	4,577,678
Energy	1,532,000	1,466,633	1,340,531
Fiscal Expenses	2,388,600	2,651,458	2,355,289
Grants in Aid to Community Partners	1,908,000	2,004,017	1,928,402
Contracts	6,866,000	5,325,218	6,653,545
Amortization	-	5,292,880	4,954,465
(Gain) loss on disposal of Tangible Capital Assets	-	(624,626)	-
Accretion of Asset Retirement Obligations	-	325,355	311,639
Total Expenses (Statement B)	\$ 49,002,600	\$ 51,551,686	\$ 52,004,065

City of Prince Rupert

Schedule 11

Schedule of Loans Payable December 31

Loan No.	Purpose	New/ Renewal	Amount of Issue	2024 Balance	Additions	Principal Payments	2025 Balance
Equipment Financing							
0004-0	Garbage Truck	2020	\$ 850,000	\$ 188,161	\$ -	\$ (188,161)	\$ -
0005-0	Single Axle Dump Truck	2023	300,000	245,504	-	(61,661)	183,843
0006-0	Solid Waste Dozer, Excavator and Garabge Tru	2023	1,317,235	1,074,761	-	(274,016)	800,745
0007-0	Fire Engine 8 Pumper Truck	2025	1,417,521	-	1,417,521	-	1,417,521
			<u>\$ 1,508,426</u>	<u>\$ 1,417,521</u>	<u>\$ (523,838)</u>	<u>\$ 2,402,109</u>	
Short Term / Temporary Financing							
0695-0003	McBride Street Water Main Repair	2022	850,000	\$ 509,200	\$ -	\$ (170,400)	\$ 338,800
0695-0004	New RCMP Detachment	2023	8,500,000	19,300,000	-	(19,300,000)	-
0695-0005	Infrastructure Replacement Design	2024	3,000,000	3,000,000	-	-	3,000,000
0695-0006	Digby Island Ferry Refit	2024	670,000	670,000	-	(134,400)	535,600
			<u>\$ 23,479,200</u>	<u>\$ -</u>	<u>\$ (19,604,800)</u>	<u>\$ 3,874,400</u>	
			<u>\$ 24,987,626</u>	<u>\$ 1,417,521</u>	<u>\$ (20,128,638)</u>	<u>\$ 6,276,509</u>	

City of Prince Rupert

Schedule 12

Schedule of Debenture Debt
December 31

Bylaw No.	No.	Maturity Date	Amount of Issue	2024 Balance	Additions	Principal Payment	2024 Actuarial	2025 Actuarial	2025 Actuarial	2025 Balance
General Fund										
3201	94	2025	\$ 3,133,056	\$ 195,077	\$ -	\$ (115,138)	\$ 22,081	\$ (102,020)	\$ -	\$ -
3333	127	2034	7,000,000	4,105,169	-	(257,332)	72,529	(98,781)	(81,681)	3,739,904
3484	167	2055	17,000,000	-	17,000,000	-	-	-	-	17,000,000
				<u>\$ 4,300,246</u>	<u>\$ 17,000,000</u>	<u>\$ (372,470)</u>	<u>\$ 94,610</u>	<u>\$ (200,801)</u>	<u>\$ (81,681)</u>	<u>\$ 20,739,904</u>
Water Fund										
3433	156	2046	\$ 10,000,000	\$ 9,066,926	\$ -	\$ (302,360)	\$ 5,432	\$ (20,872)	\$ (7,325)	\$ 8,741,801
Sewer Fund										
3201	94	2025	\$ 346,970	\$ 21,675	\$ -	\$ (12,792)	\$ 2,453	\$ (11,336)	\$ -	\$ -
Solid Waste Fund										
3454	156	2046	\$ 10,000,000	\$ 9,066,926	\$ -	\$ (302,360)	\$ 5,432	\$ (20,872)	\$ (7,325)	\$ 8,741,801
				<u>\$ 22,455,773</u>	<u>\$ 17,000,000</u>	<u>\$ (989,982)</u>	<u>\$ 107,927</u>	<u>\$ (253,981)</u>	<u>\$ (96,331)</u>	<u>\$ 38,223,506</u>

City of Prince Rupert

Schedule of Northern Capital and Planning Grant For Year Ended December 31, 2025

Grant Balance as at Jan 1, 2025	\$ 564,860
Interest earned in 2025	18,546
Grant Balance as at Dec 31, 2025 (Schedule 2)	\$ 583,406

This money is used at the discretion of the municipality for capital and long term planning purposes in accordance with S.32 of the Local Government Grants Regulation (BC Reg. 221/95) which cross-references with S.4(1)(a) & (c) of the Local Government Grants Act.

City of Prince Rupert

Schedule of Capacity Funding for Local Government Housing Initiatives For Year Ended December 31, 2025

Grant Balance as at Jan 1, 2025	\$	187,978
Official Community Plan and Amendments		(41,759)
Grant Balance as at Dec 31, 2025 (Note 6b)	\$	146,219

This money must be used by the municipality to help facilitate implementation and meet the new legislative requirements of Bill 44 Housing Statutes (Residential Development) Amendment Act and Bill 47 Housing Statutes (Transit-Oriented Areas) Amendment Act and to adopt new authorities under Bill 46 Housing Statutes (Development Financing) Amendment Act and Bill 16 Housing Statutes Amendment Act. This schedule is provided as required under s. 167 of the *Community Charter* and s. 377(1)(a) of the *Local Government Act*.

APPENDIX C:

2025 Permissive Tax Exemptions

Registered Owner/ Occupier Identity/ Facility	2025 Exemption
Bishop of New Caledonia (Anglican Cathedral)	\$ 528.40
Prince Rupert Congregation of Jehovah's Witnesses	503.43
Church of Jesus Christ of Latter Day Saints Church	756.81
Cornerstone Mennonite Brethren Church	360.72
Fellowship Baptist Church	460.58
The Salvation Army	1,535.27
Harvest Time United Pentecostal Church	206.78
Indo-Canadian Sikh Association Temple	192.64
Prince Rupert Church of Christ Church	86.96
Prince Rupert Native Pentecostal Revival Church	416.06
Prince Rupert Sikh Missionary Society Temple	998.13
First United Church	41.19
First United Church (parking lot)	895.81
First United Church (parking lot)	895.81
St. Paul's Lutheran Church of Prince Rupert	208.03
Sub-total Places of Worship	\$ 8,086.61
Other Properties	
School District No. 52 (Prince Rupert) (Pacific Coast School)	\$ 8,373.45
School District No. 52 (Prince Rupert) (Pacific Coast School)	142.26
Prince Rupert Senior Citizen's Housing Society	3,025.93
Kaien Senior Citizen's Housing	97.00
Prince Rupert Loyal Order of Moose/Moose Lodge	793.43
Prince Rupert Salmon Enhancement Society	3,407.62
BC Society for the Prevention of Cruelty to Animals	3,889.97
BC Society for the Prevention of Cruelty to Animals	18,093.93
BC Society for the Prevention of Cruelty to Animals	2,333.98
Prince Rupert Curling Club	22,117.28
Prince Rupert Racquet Association	5,397.85
Prince Rupert Performing Arts Centre Society	146,107.40
Prince Rupert Rod & Gun Club	1,898.31
Cultural Dance Centre & Carving House	14,626.30
Museum of Northern BC	46,479.63
Prince Rupert Golf Club	27,162.26
Prince Rupert Golf Club	6,075.54
Prince Rupert Golf Club	1,658.24
Prince Rupert Golf Club	489.03
Jim Pattison Ind. Ltd (Canfisco Municipal Boat Launch Facility and building, 37.5% of the lands and improvements)	48,702.47
Prince Rupert Gymnastics Association	8,367.11
North Coast Community Services Society	7,335.38
Friendship House Association of Prince Rupert	17,459.61
Prince Rupert Senior Centre Association	1,110.88
Kaien Island Daycare Services Family Resource Centre	1,476.06
Prince Rupert Aboriginal Community Services Society	2,885.70
The Royal Canadian Legion Branch 27 (Only area used by Legion)	1,067.61
Navy League Prince Rupert Branch	1,131.69
Cedar Village Housing Society (Only area assessed as "Residential/Not-for-profit")	20,649.05
Prince Rupert Rowing & Yachting Club (Only area assessed as "Recreation/Non-Profit")	3,482.43
Prince Rupert Indigenous Housing Society (Only area assessed as "Residential/Not-for-profit")	14,349.43
1279608 BC LTD (Municipal Public Works Facility)	38,677.45
Sub-total other Properties	\$ 478,864.27
Estimated Annual Total Permissive Property Tax Exemptions	\$ 486,950.89
Additional Annual Revitalization Tax Exemptions for Qualifying Properties	\$ 501.00

APPENDIX C:

2025 Community Enhancement Grants

Community Enhancement Grant Recipient	Amount
AFFNO Sugar Shack Grant (in kind)	1,000
Guns N'Hoses Charity Game (in kind)	1,000
Halloween Festival (in kind)	5,391
National Indigenous Day (in kind)	2,500
Navy League of Canada (in kind)	4,044
Prince Rupert Arts Council	20,000
Prince Rupert Skating Club (in kind)	1,600
Prince Rupert Special Events Society (in kind)	9,290
Prince Rupert Special Events Society (operating grant)	30,000
Prince Rupert Wildlife Shelter	6,600
Prince Rupert Crime Stoppers (in kind)	100
Prince Rupert Seniors Centre	1,000
Total Grants	82,525
Major Grants	
BC SPCA	22,706
Equipment for Golf Course	-
Prince Rupert Golf Course (Operating)	198,500
Tourism Prince Rupert hotel tax transfer (regulatory requirement)	494,929
Visitors Information Centre	17,000
Museum of Northern BC. - Kwinitisa Station Grant	15,000
Museum of Northern BC. - Insurance on Artifacts	5,358
Museum of Northern BC - Museum Grant	154,000
Prince Rupert Library	855,000
Lester Centre	159,000
Total Major Grants	1,921,493
Total 2025 Community Enhancement Grants and partner contributions	2,004,018

APPENDIX E:

City Contact Information

City of Prince Rupert

424 3rd Avenue West

Prince Rupert, BC

Canada V8J 1L7

Tel: 250-627-1781

Fax: 250-627-0999

Website: www.princerupert.ca

Office Hours

9:30 am to 4:30 pm

Monday through Friday

Senior Management Team

Richard Pucci, Chief Administrative Officer

250-627-0956

richard.pucci@princerupert.ca

Rosamaria Miller, Deputy Chief
Administrative Officer, Director of
Corporate and Legislative Services

250-627-0963

rosamaria.miller@princerupert.ca

Corinne Bomben, CPA, CA,

Chief Financial Officer

250-627-0935

corinne.bomben@princerupert.ca

Jeff Beckwith, Fire Chief

(250) 627 1248

jeff.beckwith@princerupert.ca

Jordan Schmidt, Director of Operations

250-627-2828

jordan.schmidt@princerupert.ca

Myfannwy Pope, City Planner and Director of Development Services

250-627-2822

myfannwy.pope@princerupert.ca

Paul Vendittelli, Director of Economic Development and Transportation

250-627-5138

paul.vendittelli@princerupert.ca

City Services

Public Works

Water/Sewer/ Roads/Parks: 250-624-6795

Garbage Collection/Landfill: 250-624-5482

Streetlight Repair Reporting: 250-627-0988

Engineering

General Office Line: 250-627-0950

Can call for:

- Cemetery Arrangements
- Permits (City Property)
- Blasting Permits

Emergency Lines

After Hours: 250-624-3000

Weekends: 250-624-1037 (or 624-3000)

Non-Emergency Police & Fire

Fire Department: 250-627-1248

RCMP: 250-624-2136



Thanks for reading!





REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15, 2026
TO: Mayor & Council
FROM: Richard Pucci, Chief Administrative Officer

SUBJECT: REGULATIONS & COMPLIANCE REPORT

RECOMMENDATION:

THAT Council receives this Report for information purposes.

Executive Summary:

The City of Prince Rupert has experienced a significant and sustained escalation in environmental regulatory requirements governing wastewater outfalls and landfill operations. Over the past several decades, regulatory frameworks administered by both the Province of British Columbia and the Government of Canada have evolved from relatively flexible, monitoring-based systems to highly prescriptive and enforcement-driven regimes.

This transition has resulted in a continuous increase in compliance expectations, often without proportional consideration of the City's unique geographic, climatic, and infrastructure conditions. As a result, the City is now subject to increasingly stringent operational requirements, accelerated timelines, and a growing number of enforcement actions, including administrative penalties.

Recent penalties issued to the City include \$18,460 related to sewer outfalls, \$26,000 associated with the Wantage Road Landfill, and \$121,000 for the Prince Rupert Landfill. At the same time, the City faces significant capital requirements to meet modern regulatory standards, including an estimated investment ranging from \$150 million to \$200 million for wastewater treatment infrastructure.

This report outlines the evolution of regulatory frameworks, identifies the resulting impacts on the City, and highlights the need for a more balanced, risk-based, and context-sensitive approach to environmental compliance.

Purpose:

The purpose of this report is to document the evolution of environmental permitting requirements for wastewater and landfill systems, analyze the impacts of increasing regulatory expectations on the City of Prince Rupert, identify systemic challenges associated with compliance, and provide a technical basis to support advocacy efforts for regulatory flexibility and enhanced funding support.

This report focuses specifically on wastewater outfall permitting and compliance under both provincial and federal regulatory frameworks; landfill permitting and leachate management requirements; enforcement trends, including administrative penalties; and the operational, financial, and environmental implications for the City.

Regulatory Evolution:

The City's wastewater and landfill systems were originally developed during a period characterized by minimal environmental regulation. Wastewater was discharged directly into Prince Rupert Harbour through multiple outfalls, while landfill operations were conducted without engineered containment systems such as liners or leachate collection infrastructure.

During this period, monitoring activities were limited and primarily focused on general environmental conditions, including shoreline sampling and harbour monitoring programs. Regulatory oversight was largely observational in nature and did not impose strict performance-based requirements on municipalities.

The introduction of the Liquid Waste Management Plan (LWMP) framework marked a significant transition toward structured, long-term environmental planning. Under this framework, municipalities were required to assess existing systems and develop staged plans for improvement, with a strong emphasis on stakeholder engagement and consensus-building.

Regulatory agencies adopted a more collaborative approach during this period, focusing on partnership and planning rather than enforcement. The City of Prince Rupert progressed through Stages 1 and 2 of the LWMP process and began evaluating long-term wastewater treatment strategies. However, implementation timelines remained flexible, and enforcement mechanisms were limited.

The implementation of the Wastewater Systems Effluent Regulations (WSER) under the Fisheries Act represented a fundamental shift in regulatory expectations. These regulations introduced mandatory secondary treatment requirements, strict effluent quality standards for key parameters, and comprehensive monitoring and reporting obligations through federal systems.

Under this framework, Prince Rupert has been classified as a high-risk system and is required to achieve full compliance with secondary treatment standards by 2030. At the same time, provincial landfill regulations have evolved to include greater leachate

quality standards, increased monitoring and reporting obligations, and a greater emphasis on engineered environmental protection systems.

Escalation of Compliance Requirements:

Current regulatory expectations require the City to monitor all wastewater outfalls, regardless of discharge volume or environmental impact. This includes conducting sampling at offshore end-of-pipe locations and maintaining continuous reporting and documentation.

These requirements represent a significant departure from earlier practices, which permitted representative monitoring at a single primary outfall.

Landfill compliance requirements have similarly intensified, particularly with respect to leachate management. Since approximately 2017, regulatory thresholds for leachate discharge quality have become increasingly stringent.

As a result, systems that were previously considered compliant have become non-compliant due to evolving standards. This has increased operational complexity and required greater reliance on engineered systems and monitoring infrastructure.

The regulatory enforcement model has shifted toward a more punitive approach, characterized by increased inspections, stricter oversight, and the application of administrative penalties for both operational and administrative non-compliance.

Under federal legislation, including the Fisheries Act, non-compliance can result in significant fines, with each day of violation potentially constituting a separate offence.

Impacts on the City of Prince Rupert:

The City's infrastructure presents significant limitations in meeting modern regulatory expectations. Much of the sewer system dates back to the early 1900s, with approximately 40 kilometres of pipe installed prior to 1960. The system includes nine separate outfalls discharging into a deep marine environment and is currently operating in a deteriorated condition with frequent failures.

These factors significantly constrain the City's ability to rapidly adapt to modern compliance requirements.

Prince Rupert's unique geographic and environmental conditions further complicate compliance efforts. The City experiences approximately 3,000 millimetres of annual precipitation, which contributes to high volumes of landfill leachate. Coastal conditions, including king tides, affect outfall performance and sampling accuracy, while the depth of the harbour and offshore discharge locations make monitoring logistically challenging.

In addition, access to key infrastructure is often limited due to private and federal land ownership, creating further operational constraints.

The financial burden associated with achieving compliance is substantial. Wastewater treatment infrastructure alone is estimated to cost between \$250 million and \$300 million. Given the City's relatively small population base, these costs translate into disproportionately high per-capita expenses.

In addition to capital costs, the City continues to incur administrative penalties and increasing operational costs associated with compliance activities.

The City has experienced a notable increase in enforcement actions, including penalties related to wastewater discharge, landfill leachate exceedances, and delays in infrastructure upgrades. These penalties are publicly reported and contribute to both financial strain and reputational impact.

Current Initiatives and Response:

In response to these challenges, the City is actively pursuing a number of initiatives aimed at improving compliance and advancing long-term solutions. These include developing an innovative wetland-based wastewater treatment system, implementing a staged approach to achieve secondary treatment by 2030, and targeted separation of stormwater and sanitary systems.

The wetland treatment approach offers the potential for significant capital cost savings, potentially exceeding \$100 million, while also reducing operational complexity and providing environmental benefits aligned with natural treatment processes.

The evolution of environmental regulations has resulted in a compliance framework that, while well-intentioned, presents significant challenges for small, remote municipalities with legacy infrastructure. Regulatory standards continue to evolve, effectively raising the compliance bar over time, while enforcement mechanisms increasingly prioritize strict adherence over contextual considerations.

The City's unique environmental and geographic conditions are not sufficiently reflected in standardized regulatory frameworks, and financial and operational constraints limit the ability to meet accelerated compliance timelines. While the City remains committed to environmental stewardship, there is a clear need for greater flexibility to achieve practical and sustainable outcomes.

Conclusions:

The City of Prince Rupert is operating within an increasingly stringent regulatory environment that has evolved significantly over the past two decades. This evolution has resulted in escalating compliance requirements, increased financial and operational pressures, and a higher frequency of enforcement actions and penalties.

There remains a clear misalignment between regulatory expectations and local conditions. Achieving full compliance, including wastewater treatment by 2030, will require sustained investment, regulatory flexibility, and continued collaboration with provincial and federal authorities.

Next Steps:

It is recommended that the City continue to engage with provincial and federal regulators to advocate risk-based compliance frameworks, recognition of representative monitoring approaches, and flexibility in interim compliance requirements.

It is further recommended that the City continue to engage with senior levels of government to provide targeted funding for wastewater and landfill infrastructure, support innovative treatment technologies, and align regulatory timelines with the realities of infrastructure delivery.

Finally, the City should maintain its current course of action, including advancing the wetland treatment system, enhancing monitoring and reporting practices, and implementing phased infrastructure improvements.

Closing Statement:

The City of Prince Rupert recognizes the importance of environmental protection and remains committed to achieving regulatory compliance. However, the path to compliance must acknowledge the realities of legacy infrastructure, geographic constraints, and financial capacity.

A collaborative, flexible, and context-sensitive approach will be essential to achieving long-term environmental and community outcomes.

Report Prepared By:

Richard Pucci
Chief Administrative Officer

Original signature available upon request



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15th, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Rodolfo Paras, Planner

SUBJECT: TEMPORARY USE PERMIT 26-01 (TUP-26-01) - 171 Mish-Aw Road

RECOMMENDATION:

THAT Council proceed with the statutory notification process for Temporary Use Permit (TUP) #26-01 and include as a permit condition that the City retains a \$5000 cash bond until the temporary use is discontinued.

REASON FOR REPORT:

An application was received for a Temporary Use Permit for the property located at 171 Mish-Aw Road.

The application involves:

1. A request to have a shipwrecking yard and to store, handle, and sell scrap material on the subject property for up to three years.

The Site Plan is included as Attachment 1.

BACKGROUND:

The applicant is seeking approval for a new Temporary Use Permit to allow the operation of a shipwrecking yard, including the storage, handling, and sale of scrap material on the subject property. The applicant currently holds a similar Temporary Use Permit for 191 Metlakatla Road (TUP 22-03, renewed in 2023), which is set to expire in October of this year (October 3rd, 2026).

On October 3, 2022, following completion of the required application and notification procedures, the City of Prince Rupert issued Temporary Use Permit 22-03, permitting the operation of a shipwrecking yard and the storage, handling, and sale of scrap material on the property for a period of up to one year. Although the permit was subsequently renewed in 2023, the applicant has advised that they were unable to secure a shipwrecking contract during the term of the permit. The applicant remains interested in pursuing future opportunities and is therefore applying for a new Temporary Use Permit for a different site.

The applicant has indicated that the Temporary Use Permit is intended to accommodate potential vessel disposal contracts that may be awarded by the Canadian Coast Guard. If awarded such a contract, vessels would be towed to the subject property using pneumatic airbags positioned beneath the vessels. Once on site, the vessels would be dismantled and cut into sections, with the resulting scrap metal transported by barge to Vancouver, BC for further processing. No permanent buildings or structures are proposed as part of the operation.

The subject property is currently zoned M3 (Waterfront Industrial Zone). While the M3 zone permits shipbuilding and ship repair uses, it does not permit shipwrecking yards or the storage, handling, and sale of scrap materials. The applicant wishes to retain the existing M3 zoning and proceed through the Temporary Use Permit process rather than pursue a rezoning application.

The draft Temporary Use Permit is included as Attachment 1.

LINK TO STRATEGIC PLAN:

By permitting this temporary land use, the City would support local economic activity and investment, consistent with Goal G of the City's Strategic Plan: "The City of Prince Rupert will foster its local economic, social, cultural, and environmental well-being so its residents and businesses have a sustainable and prosperous future."

ANALYSIS:

As the surrounding area is zoned M3 and accommodates a range of industrial land uses, including marine fuel stations, automotive body and repair shops, vehicle sales and rental businesses, and light industrial operations, staff are not aware of any significant negative impacts that may result from the proposed request. Nevertheless, members of the public have been provided the opportunity to comment during the public consultation process.

To help ensure compliance with the proposed temporary use, the draft Temporary Use Permit includes a condition allowing the City to retain the \$5,000 security bond submitted under the original permit until the temporary use has been discontinued.

Additionally, the draft Temporary Use Permit includes the following conditions:

- No hazardous materials may be brought onto or stored on the subject property.
- All hazardous materials must be removed from ships prior to being brought onto or stored on lands within the City of Prince Rupert.
- It is the responsibility of the applicant/owner(s) to obtain any permits or approvals required by other government agencies prior to commencing the temporary use.

Property owners and members of the public have had the opportunity to provide input throughout the public consultation period.

LINKS TO COUNCIL PLANS AND POLICY DIRECTION:

[Link to the Development Permit Area Guidelines for Industrial Areas](#)

The property located in an industrial area. And the proposal will need to comply with the requirements laid out on the guidelines.

Other Considerations

The applicants would be responsible for mitigating any negative impacts the development may cause up to the satisfaction of City Staff, and the property will be subject to all City Bylaws, including noise and nuisance bylaws. The permit will be contingent on these Bylaws being followed. The applicant will be required to comply with all Provincial and Federal requirements

STATUARY NOTIFICATION PROCESS:

No feedback regarding this application was received by the Development Services Department from neighbouring property owners or members of the public.

COST:

The approval or denial of this Temporary Use Permit request will have no budgetary impacts.

CONCLUSION:

This Temporary Use Permit application is recommended for approval.

Report Prepared By:

Report Reviewed By:

Rodolfo Paras Diaz,
Planner

Richard Pucci,
Chief Administrative Officer

Original signature available upon request

Attachment(s):

- Attachment 1: Draft Temporary Use Permit
- Attachment 2: Site Plan



TEMPORARY USE PERMIT - RENEWAL
FILE NO. TUP-26-01

PERMIT ISSUED BY: The City of Prince Rupert (the City), a municipality incorporated under the *Local Government Act*, 424 3rd Avenue, Prince Rupert, BC, V8J 1L7

PERMIT ISSUED TO OWNER(S): AMIX REAL ESTATE HOLDINGS LTD.

APPLICANT: AMIX REAL ESTATE HOLDINGS LTD.

1. This Temporary Use Permit is issued subject to compliance with all of the bylaws of the City of Prince Rupert applicable thereto, except as specifically varied or supplemented in this permit.
2. This Temporary Use Permit applies to those lands within the City of Prince Rupert that are described below and, any and all buildings, structures, and other development thereon:

LEGAL DESCRIPTION:

LOT 1 DISTRICT LOT 251 RANGE 5 COAST DISTRICT PLAN 9641

CIVIC ADDRESS(ES):

171 MISH-AW ROAD

3. Pursuant to Division 8 in Part 14 of the *Local Government Act*, this permit authorizes the owner(s) and applicant to have a shipwrecking yard and store, handle, and sell scrap material on the subject property, in accordance with the Site Plan attached as Schedule 1, for up to three years.

SUBJECT TO the following conditions to the satisfaction of the City:

- a. The City retains a \$5000 cash bond until the temporary use is discontinued.
- b. No hazardous materials are brought to, or stored on, the subject property.
- c. All hazardous materials are removed from ships before they are brought to, or stored on, lands within the City of Prince Rupert.
- d. In the event that hazardous materials are discovered on a ship after it has been brought to the property, the owner is responsible for containment, removal, and, if necessary, any remediation. In such an event, the City must be immediately notified.

- e. The applicant/owner(s) is responsible for ensuring that any required permits from other government agencies have been secured prior to commencing the temporary use.
4. The following plans and specifications are attached to and form part of this permit:
- a. Schedule 1: Site Plan

ISSUED ON THIS ___ DAY OF _____, 2026.

CITY OF PRINCE RUPERT
By an authorized signatory

Rosamaria Miller
Deputy Chief Administrative Officer



50 m
200 ft



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Corinne Bomben, Chief Financial Officer

SUBJECT: ELECTION PROCEDURES BYLAW NO. 3561, 2026

RECOMMENDATION:

THAT Council proceed with consideration of repealing Elections Voting Procedure and Automated Vote Counting System Authorization Bylaw No. 3496, 2022; and,

THAT Council proceed with consideration of the Election Procedures Bylaw No. 3561, 2026.

REASON FOR REPORT:

This year is a general local election year. The current elections bylaw has been reviewed and updated.

ANALYSIS:

The *Local Government Act* allows local governments with a population of 5,000 or more to set the number of nominators at either 10 or 25. This bylaw increases the number of nominators to the highest number permitted to ensure baseline community support and encourage sincere consideration into the decision to run for office. These factors have the effect of keeping the candidate pool focused thereby affording voters a readable ballot sheet for which to choose elected officials from.

Finally, the updated bylaw includes a table of contents to improve referencing and readability.

COST:

There are no financial implications expected through the addition of these changes.

CONCLUSION:

The Election bylaw must be adopted by July 3, 2026. Council is asked to give three readings to the election bylaw as presented.

Report Prepared By:

Report Reviewed By:

Corinne Bomben
Chief Financial Officer

Richard Pucci
Chief Administrative Officer

Original signature available upon request

Attachment:

- Election Procedures Bylaw No. 3561, 2026



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Rosamaria (Rosa) Miller, Deputy CAO

SUBJECT: Cemetery Bylaw 3562, 2026

RECOMMENDATION:

THAT Council consider adoption of the City of Prince Rupert Cemetery Bylaw No. 3562, 2026, which repeals and replaces Cemetery Bylaw No. 3237, 2007 and any amendments thereto.

REASON FOR REPORT:

The purpose of this report is to present an updated Cemetery Bylaw that modernizes and replaces the existing Cemetery Bylaw No. 3237, 2007, to improve clarity, administration, and alignment with current practices and legislation.

BACKGROUND:

Cemetery Bylaw No. 3237, 2007 has governed cemetery operations for nearly two decades. While the bylaw remains functional, it contains outdated provisions, legacy governance structures, and older drafting conventions that no longer reflect current administrative practices.

The proposed 2026 bylaw has been prepared to:

- modernize language and structure
- reflect current operational practices
- improve clarity and usability
- ensure continued alignment with provincial legislation

1. Structural Modernization

The proposed bylaw introduces a clearer, more modern structure organized into logical parts, improving readability and ease of use for both staff and the public.

2. Administrative Updates

The bylaw removes outdated governance provisions, including references to a Cemetery Board of Trustees and Advisory Board, and reflects the current administrative model under the City's established operational structure.

3. Licensing and Financial Provisions

Updates include:

- clearer licensing and transfer provisions
- refined repurchase terms, including an administrative fee
- simplified care fund language aligned with legislative requirements

These changes improve administrative efficiency and financial clarity.

4. Interment Procedures

The bylaw updates and clarifies interment processes, including:

- increasing required notice for interments
- revising standard interment hours
- streamlining application and permit requirements

These changes reflect current operational practices and improve service delivery.

5. Memorial and Cemetery Standards

The bylaw strengthens provisions respecting memorials and cemetery aesthetics by:

- clearly defining permitted memorial types and sizes
- reinforcing installation and approval processes
- improving consistency across cemetery sections

This supports long-term maintenance and preservation of the cemetery environment.

6. Public Health and Safety

The communicable disease provisions have been modernized to:

- remove outdated disease-specific references
- ensure flexibility
- maintain compliance with public health direction

7. Removal of Outdated Provisions

The new bylaw removes provisions that are no longer required or are addressed through other mechanisms, including:

- detailed internal financial administration requirements
- indigent fee waiver provisions

Section	Bylaw 3237 (2007)	Proposed Bylaw 3562, 2026	Key Impact
Structure	Traditional numbering with complex formatting	Clear Part-based structure (Parts 1–16)	Improved readability and usability
Governance	Includes Board of Trustees and advisory structure	Governance references removed	Aligns with current operational model
Administration	More prescriptive and role-specific (multiple administrative roles)	Streamlined under Engineer	Clearer authority and accountability
Cemetery Facilities	Established through separate provisions	Consolidated into one section	More accessible and easier to interpret
Licensing & Transfers	Basic provisions, less detail	Expanded and clarified conditions and processes	Improved administrative clarity
Repurchase of Plots	Original price only	Deduction of Care Fund and 20% administrative fee	Greater financial control and fairness
Interment Notice	Minimum 36 hours	Minimum 72 hours	Improved operational planning
Interment Hours	8:30 a.m. – 3:00 p.m.	10:00 a.m. – 2:00 p.m.	Reflects current staffing and operations
Interment Procedures	Detailed but less structured	Streamlined and clarified	Easier for staff and public to follow
Communicable Disease	Prescriptive and disease-specific	Simplified and flexible	Modern public health approach
Memorial Regulations	Present but less structured	More detailed and clearly defined	Improved consistency and enforceability
Care Fund Provisions	Highly detailed financial administration	Simplified; relies on legislation	Reduced administrative burden
Indigent Provisions	Contains discretionary fee waiver	Removed	May require separate policy if needed
General Provisions	Substantively similar	Improved formatting and clarity	No material change
Enforcement	Standard offence provisions	Same provisions, clearer wording	No material change

Summary of Changes

The proposed bylaw does not significantly alter the core operation of the cemetery but

represents a comprehensive modernization, including:

- elimination of outdated governance structures
- clearer and more consistent administrative processes
- updated interment procedures reflecting current operations
- strengthened memorial standards to support long-term maintenance
- simplified financial and care fund provisions
- improved readability and structure

These changes are primarily administrative and operational improvements, with limited policy changes.

COST:

No direct financial impacts arise from the adoption of this bylaw. Fees and charges will continue to be established through Schedule "A".

CONCLUSION:

The proposed Cemetery Bylaw No. 3562, 2026 represents a comprehensive modernization of the City's existing cemetery regulations. It maintains the core operational framework while improving clarity, administration, and alignment with current practices and legislative requirements.

Report Prepared By:

Report Reviewed By:

Rosamaria (Rosa) Miller
Deputy CAO

Richard Pucci,
Chief Administrative Officer



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Rosamaria (Rosa) Miller, Deputy CAO

SUBJECT: Good Neighbour Bylaw No. 3558, 2025 – Summary of Revisions Following Staff Review

RECOMMENDATION:

THAT Council receive this report for information outlining the substantive changes made to the Good Neighbour Bylaw since the March 2025 draft, reflecting an extensive staff review and refinement process.

REASON FOR REPORT:

The purpose of this report is to summarize the key differences between the version of the Good Neighbour Bylaw presented in March 2025 and the current draft, and to outline how staff review has improved clarity, enforceability, and administrative consistency.

BACKGROUND:

In March 2025, a draft Good Neighbour Bylaw was presented to Council. Following that presentation, the bylaw underwent a comprehensive internal review by staff, including administrative, enforcement, and operational perspectives.

The current version reflects refinements to:

- improve clarity and internal consistency
- strengthen enforcement provisions
- align definitions with practical application
- resolve ambiguities identified during review.

The current version of the Good Neighbour Bylaw reflects a thorough refinement process following its initial presentation in March 2025. While the intent and structure remain consistent, the updated draft significantly improves clarity, enforceability, and administrative alignment as a result of detailed staff review.

Key improvements include strengthened definitions to support enforcement and interpretation. Notably, “Excessive Nuisance Abatement Fees” have been clearly defined as a cost recovery mechanism based on actual costs incurred by the City, aligning with the Community Charter and reducing ambiguity. Additional refinements, such as clarifying the roles of the Licence Inspector and Manager, and introducing a definition for “Recreational Vehicle”, enhance consistency and reduce interpretation risk.

Administrative authority has been modernized by assigning responsibility to the Chief Administrative Officer or designate, improving organizational flexibility and ensuring continuity. Noise regulation provisions have also been refined to better reflect operational realities, including clearer permitting language and adjusted time allowances.

The property maintenance section has been streamlined, with corrected cross-references and clearer obligations. Updates such as revised recreational vehicle limits and improved alignment with other bylaws further strengthen consistency across the City’s regulatory framework.

Vacant building provisions have been significantly strengthened, with clearer criteria, reduced discretionary ambiguity, and improved alignment with Schedule “A.” Authority between staff and Council has been clarified, particularly with respect to demolition decisions. Administrative processes have also been refined through clearer timelines and standardized compliance expectations.

Finally, enforcement provisions have been enhanced through a clear cost recovery framework, ensuring that the City can recover actual costs associated with repeat nuisance properties in a transparent and defensible manner.

Overall, the revised bylaw maintains its original intent while providing a clearer, more consistent, and enforceable framework that better reflects operational realities and supports effective implementation.

COST:

The proposed Good Neighbour Bylaw is not expected to result in any significant new financial burden to the City, but it does introduce mechanisms that both clarify cost recovery and may have modest administrative and operational impacts.

CONCLUSION:

The current version of the Good Neighbour Bylaw reflects a thorough and comprehensive staff review process. The revisions improve clarity, administrative consistency, and enforceability while maintaining the original intent of enhancing quality of life and supporting good neighbour relations within the City.

Report Prepared By:

Report Reviewed By:

Rosamaria (Rosa) Miller
Deputy CAO

Richard Pucci,
Chief Administrative Officer



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15, 2026
TO: Richard Pucci, Chief Administrative Officer
FROM: Jordan Schmidt, Director of Operations
SUBJECT: RFT 70017 - 11TH AVENUE EAST WATERMAIN REPLACEMENT

RECOMMENDATION:

THAT Council award RFT 70017 for the 11th Avenue East Watermain Replacement to Infracon Construction Inc. in the amount of \$14,270,891.00, excluding GST.

REASON FOR REPORT:

As part of the City's ongoing water infrastructure renewal under the Watermain Replacement Program (BIG Project), the next section of work has been advanced using the City's new delivery strategy of issuing competitive tenders rather than completing work through the previous Master Services Agreement model. The design for the 11th Avenue East Watermain Replacement Project has been completed, and this construction package was issued as RFT 70017. Based on the evaluation of submissions, staff are bringing forward a recommendation to award the contract to the lowest compliant tenderer so that this critical phase of the BIG Project can proceed in the 2026 construction season.

ANALYSIS:

The Operations Department issued Request for Tender RFT 70017 for the 11th Avenue East Watermain Replacement Project. The tender was publicly advertised on BC Bid and closed at 2:00 p.m. on Thursday, June 4, 2026, with five compliant submissions received. The tender prices received are as follows (GST excluded):

Contractor	Bid Price
Infracon Construction Inc	\$14,270,891.00
CT Northern Contractors Alliance Limited Partnership	\$14,582,519.60
TwinCon Enterprises Ltd	\$14,613,369.00
Hazelwood Construction Services Inc	\$15,222,639.27
CTE and Progressive Ventures LP	\$18,949,437.75
<i>Class A Cost Estimate (based on 90% design)</i>	\$10,814,825.00

All tenders were checked for errors. The submissions from TwinCon Enterprises Ltd. and CTE and Progressive Ventures LP contained arithmetic errors, and the prices shown have been adjusted in accordance with Article 15.4 of the MMCD Instructions to Tenderers – Part II. All tenders included bid bonds and required appendices, and no material irregularities or non-compliances were identified.

The lowest compliant tender was submitted by Infracon Construction Inc. at \$14,270,891.00. This is approximately 32% higher than the Class A estimate prepared at the 90% design stage. The variance is attributed to market conditions, contractor availability, design development between the 90% and issued-for-tender stages, and risk allowances reflected in contractor pricing. Four of the five tenders fall within 7% of the low bid, indicating a competitive tender and providing confidence that the prices reflect current market value.

The City's contract administrator (WSP) reviewed the Infracon submission in detail and confirmed that both the contractor and the proposed superintendent have sufficient experience. City staff reviewed the listed subcontractors and identified no concerns with Infracon or its subcontractors. Two items were identified to be managed through contract administration rather than as grounds for disqualification: (1) the preliminary construction schedule submitted with the tender lacks detail, and Infracon will be required under the Contract Documents to submit an acceptable Baseline Construction Schedule within 15 days of the written Notice to Award; and (2) one project reference noted challenges with project planning and site management, which will be tracked as a project risk and underscores the importance of active contract administration on the City's behalf.

Awarding this contract to the lowest compliant tenderer allows the next section of the BIG Project to proceed under the City's new competitive tendering strategy while delivering best value to the City and maintaining a fair, defensible procurement process.

COST:

This project forms part of the Council-approved Watermain Replacement Program under the City's BIG Project Capital Plan. The recommended award of \$14,270,891.00 (excluding GST) is fully accommodated within the program's approved multi-year funding envelope.

CONCLUSION:

THAT Council award RFT 70017 for the 11th Avenue East Watermain Replacement to Infracon Construction Inc. in the amount of \$14,270,891.00, excluding GST, subject to confirmation of project funding.

Report Prepared By:

Report Reviewed By:

Jordan Schmidt
Director of Operations

Richard Pucci
Chief Administrative Officer



ELECTION PROCEDURES BYLAW NO. 3561, 2026

The purpose of this Bylaw is to authorize various procedures for the conduct of elections and other voting, including the use of automated voting machines and mail ballots.

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WHEREAS the Council of the City of Prince Rupert wishes to establish various voting procedures and requirements under the authority of the *Local Government Act*;

NOW THEREFORE, the Council of the City of Prince Rupert, in an open meeting assembled, enacts as follows:

PART 1 – INTERPRETATION

Title

- 1 This Bylaw may be cited as the “Election Procedures Bylaw”.

Definitions & interpretation

- 2 (1) In this Bylaw

“acceptable mark”

means a mark that is identifiable by the vote tabulating unit, and is made by an elector in the space provided on the ballot opposite the name of any candidate or opposite either ‘yes’ or ‘no’ on a question.

“automated vote counting system”

means a system that counts and records votes, processes and stores election results, and is comprised of the following equipment having the functions indicated:

- (a) a number of ballot-scanning vote tabulating units, each of which rests on a ballot box, and
- (b) a number of portable ballot boxes;

“ballot”

means a single automated ballot card designed for use in an automated vote counting system, which shows

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

“ballot return override procedure”

means the use, by an election official, of a device on a vote tabulating unit, that causes the unit to accept a returned ballot;

“election headquarters”

means Jim Ciccone Civic Centre, 1000 McBride Street, Prince Rupert, British Columbia;

“election”

means an election for the number of persons required to fill an office on the City Council;

“elector”

means a resident elector or non-resident property elector of the City;

“general local election”

means the election held in 2026 and in every 4th year after 2026 for the mayor and councillors of the City.

“general voting day”

means

- (a) for a general local election, the 3rd Saturday of October in the year of the election,
- (b) for elections other than a general local election, the date set under sections 54, 55 of the *Local Government Act*,
- (c) for other voting, the date set under section 174 of the *Local Government Act*;

“memory card”

means the storage device that stores all of the permanent results for the vote tabulating unit;

“other voting”

means voting on a matter referred to in section 170 of the *Local Government Act*;

“portable ballot box”

means a ballot box that is used as a voting place where a vote tabulating unit is not being used or is not functioning;

“question”

means the bylaw or other matter on which the assent or the opinion of the electors is sought by other voting;

“register tape”

means the printed record, generated from a vote tabulating unit at the close of voting on general voting day, that shows the number of votes

- (a) for each candidate for the office of Mayor and each office of councillor, and
- (b) for and against each question;

“returned ballot”

means a voted ballot, inserted into a vote tabulating unit, that is not accepted and is returned by the unit to the elector with an explanation of the marking error that caused the ballot to be unacceptable;

“secrecy sleeve”

means an open-ended folder or envelope used to cover ballots to conceal the choices made by each elector;

“vote tabulating unit”

means a device into which voted ballots are inserted, and that scans each ballot and records the number of votes for each candidate and for and against each question.

- (2) Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto, as amended, revised, consolidated or replaced from time to time.
- (3) If any part, section, sentence, clause, phrase or word of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder which shall continue in full force and effect and be construed as if the Bylaw had been adopted without the invalid portion.

Application

- 3 This Bylaw applies to all elections and all other voting.

PART 2 – CONDUCT OF ELECTIONS & OTHER VOTING

Nomination deposits

- 4 (1) A nomination for election to hold office as a member of Council must be accompanied by the following nomination deposits:
- (a) \$100.00 for each candidate for the office of Mayor;
 - (b) \$100.00 for each candidate for the office of councillor.
- (2) A nomination deposit must be held and dealt with by the chief election officer in accordance with section 88 of the *Local Government Act*.

Number of nominators

- 5 A nomination for election to hold office as a member of Council must be made by at least the following number of qualified nominators:
- (1) 25 for each candidate for the office of Mayor;
 - (2) 25 for each candidate for the office of councillor.

Order of names

- 6 The order of names of candidates on the ballot will be determined by lot in accordance with section 117 of the *Local Government Act*.

Number of scrutineers at voting places

- 7 As authorized under section 120 of the *Local Government Act*, the number of scrutineers for each candidate that may attend at an election is one scrutineer for each ballot box in use.

Provincial list of voters

- 8 (1) As authorized under section 76 of the *Local Government Act*, the most current Provincial list of voters prepared under the *Election Act*, available at the time an election or other voting is to be held, is the register of resident electors for the City.
- (2) The Provincial list of voters becomes the register of resident electors no later than 52 days before general voting day for each election or other voting.
- (3) A person who, on the basis of the Provincial list of voters, appears to meet the qualifications to be registered as a resident elector of the City is deemed to be registered as a resident elector of the City.

Voter identification

- 9 (1) The chief election officer or the presiding election official is authorized to require an elector to produce identification in the form of any class of document set out in section 3 of B.C. Regulation 380/93 [*Local Government Elections Regulation*].
- (2) The chief election officer or the presiding election official may take other reasonable precautions to ensure that an elector is qualified to vote and votes only once in an election.

Additional general voting opportunities

- 10 As authorized under sections 106 and 170 of the *Local Government Act*, additional voting opportunities for general voting day shall be held as follows:
- (a) electors, who for medical reasons (or because of infirmity) cannot leave their residence for general voting day, can request a mobile voting station operated by City of Prince Rupert voting staff to attend their place of residence to allow that person to vote. Requests to have a mobile voting station attend a residence on general voting day must be received by the chief election officer or a designate before 4:30 p.m. of the second day before the general voting day; and
 - (b) authorize the chief election officer to designate the voting hours for the additional voting opportunities under subsection (a) within the notice requirements and limits set out in section 106(2)-(4) of the *Local Government Act*.

Required advance voting opportunities

- 11 As required under sections 107, 170 and 175 of the *Local Government Act*, advance voting opportunities must be held, for each election and for other voting, on the following days before general voting day:
- (a) on the 10th day before general voting day; and
 - (b) on the 3rd day before general voting day.

Additional advance voting opportunities

- 12 As authorized under section 108, 170 and 175 of the *Local Government Act*, the chief election officer is authorized to establish dates for additional advance voting opportunities and to designate the voting places and set the dates and voting hours for those additional advance voting opportunities.

Special voting opportunities

- 13
- (1) The chief election officer must establish the dates and voting hours when and the places where special voting opportunities will be conducted for each election or other voting in accordance with this section and any additional requirements under the *Local Government Act*.
 - (2) The only electors who may vote at a special voting opportunity are
 - (a) electors who, on the date on which the special voting opportunity is held and before the end of the voting hours for that special voting opportunity, have been admitted as patients to the hospital or are residents at Northern Health Authority's long term care facility. Bedside voting through a mobile poll, operated by election officials will be provided to enable electors to vote.
 - (b) staff of the designated special voting location will be eligible to vote at a stationary voting space within the special voting location.
 - (3) The voting hours for a special voting opportunity must not be earlier than 9:00 a.m. or later than 4:00 p.m. of the day on which the special voting opportunity takes

place.

- (4) The chief election officer may limit the number of candidates' representatives who may be present at a special voting opportunity, subject to section 109(3) of the *Local Government Act*.

PART 3 – AUTOMATED VOTING

Use of voting machines

- 14 As authorized under section 112 of the *Local Government Act*, voting may be conducted in a general local election and other voting in the City by using an automated vote counting system.

Automated voting procedures

- 15 (1) When an elector enters a voting place, and before a ballot is issued to the elector, the presiding election official must direct an election official to provide a demonstration of the method for voting by using an automated vote counting system to the elector, if requested by the elector.
- (2) After receiving a demonstration under subsection (1), if applicable, an elector must proceed to the election official responsible for issuing ballots.
- (3) The election official responsible for issuing ballots
- (a) must ensure that the elector
- (i) is qualified to vote in the election, and
- (ii) completes the voting book as required by the *Local Government Act*; and
- (b) after satisfying paragraph (a), must give to the elector a ballot, a secrecy sleeve if the elector requests it, and any further instructions requested by the elector.
- (4) After receiving a ballot, an elector
- (a) must proceed immediately to a voting compartment;
- (b) may vote only by making an acceptable mark on the ballot
- (i) beside the name of each candidate of choice up to the maximum number of candidates to be elected for the office of mayor and for each office of councillor, and
- (ii) beside either 'yes' or 'no' in the case of each question;
- (c) must place the marked ballot into a secrecy sleeve, if applicable, proceed to the vote tabulating unit, and under the supervision of the election official in attendance, insert the ballot directly into the vote tabulating unit; and

- (d) may request a replacement ballot from the election official in attendance if
 - (i) before inserting a ballot into the vote tabulating unit the elector decides that they made a mistake when marking the ballot, or
 - (ii) a ballot is returned by the vote tabulating unit.
- (5) The presiding election official or alternate presiding election official must carry out the following procedures if an elector requests a replacement ballot in accordance with subsection (4)(d):
 - (a) issue the replacement ballot to the elector;
 - (b) mark as “spoiled” the ballot that is being replaced; and
 - (c) retain all spoiled ballots separately from all other ballots.
- (6) Spoiled ballots must not be included in the counting of votes on ballots.
- (7) For the purpose of counting acceptable marks, the presiding election official must reinsert a returned ballot into the vote tabulating unit by using the ballot return override procedure if the elector
 - (a) has not damaged the returned ballot to the extent that it cannot be reinserted; and
 - (b) does not want a replacement ballot.
- (8) A ballot counted by the vote tabulating unit is valid and all acceptable marks contained on that ballot must be counted subject to a determination made under a judicial recount.
- (9) An elector must immediately leave the voting place after the vote tabulating unit indicates that the elector’s ballot has been accepted.
- (10) The election official supervising a vote tabulating unit must insert into a portable ballot box all ballots delivered by electors during a time when the vote tabulating unit is not functioning and is not replaced.
- (11) An election official must carry out the following procedures under the supervision of the presiding election official as soon as is reasonably possible after a nonfunctioning vote tabulating unit becomes operational or is replaced with another vote tabulating unit:
 - (a) remove the ballots contained in the portable ballot box that temporarily replaced the nonfunctioning vote tabulating unit; and
 - (b) insert into the functioning vote tabulating unit the ballots removed under paragraph (a).

- (12) For the purpose of counting acceptable marks after the close of voting on general voting day, and under the supervision of the presiding election official, an election official must use the ballot return override procedure to reinsert into a vote tabulating unit ballots that were temporarily stored in a portable ballot box under subsection (10) and that are treated as returned ballots by the vote tabulating unit into which they were placed under subsection (11).

Advance voting opportunity procedures

- 16 (1) Vote tabulating units must be used to conduct the vote at all advance voting opportunities.
- (2) Voting procedures at advance voting opportunities must follow as closely as possible those described in section 15.
- (3) At the close of voting at each advance voting opportunity the presiding election official must ensure that
- (a) no additional ballots are inserted in the vote tabulating unit;
 - (b) the portable ballot box is sealed to prevent insertion of any ballots;
 - (c) the register tapes in the vote tabulating unit are not generated; and
 - (d) the memory card of the vote tabulating unit is secured.
- (4) At the close of voting at the final advance voting opportunity the presiding election official must
- (a) ensure that any remaining ballots in the portable ballot box are inserted into the vote tabulating unit;
 - (b) secure the vote tabulating unit so that no more ballots can be inserted; and
 - (c) deliver the vote tabulating unit together with the memory card and all other materials used in the election to the chief election officer at election headquarters.

Special voting opportunity procedures

- 17 (1) A portable ballot box must be used for all special voting opportunities unless the chief election officer determines that it is practical to use a vote tabulating unit.
- (2) The presiding election official at a special voting opportunity must proceed in accordance with
- (a) sections 15(2), (3), and (4)(a), (b), and (c) to the extent that they are applicable when a portable ballot box is being used; and
 - (b) section 16 when a vote tabulating unit is being used.

- (3) The presiding election official at a special voting opportunity
 - (a) must ensure that a portable ballot box is secured when not in use; and
 - (b) at the close of voting at the final special voting opportunity must seal a portable ballot box and return it together with all other election materials to the chief election officer.

PART 4 – MAIL BALLOTS

Mail ballot voting and registration authorized

- 18 (1) Voting by mail ballot is authorized.
- (2) All electors may apply to vote by mail ballot in accordance with section 19.
- (3) Once a mail ballot package has been accepted by the chief election officer, that elector may only vote by mail ballot.
- (4) Eligible mail ballot voters must have registered to vote 53 days prior to general voting day with Elections BC and be included on the Provincial list.
- (5) The chief election officer is authorized to establish time limits in relation to voting by mail ballot.

Application procedure for mail ballot

- 19 (1) An elector must only apply to vote by mail ballot in the manner and form required by the chief election officer, within the time limits established by the chief election officer,
- (2) The chief election officer must make mail ballot applications available at least 21 days in advance of an election.
- (3) Upon receipt of a request for a mail ballot and as soon as practicable, the chief election officer or designated election official must:
 - (a) make available to the applicant, a mail ballot package as specified in section 110(7) of the *Local Government Act*; and
 - (b) record and, upon request, make available for inspection:
 - (i) the name and address of the person to whom the mail ballot package was issued; and
 - (ii) information as to whether or not the person is registered as an elector.

Voting procedure for mail ballot

- 20 (1) In order to vote using a mail ballot, the elector must mark the ballot in accordance with the instructions contained in the mail ballot package provided by the chief election officer.
- (2) After marking the mail ballot, the elector must:
- (a) place the mail ballot in the secrecy sleeve, and seal the secrecy sleeve;
 - (b) place the secrecy sleeve in the certification envelope, complete and sign the certification on such envelope, and then seal the certification envelope;
 - (c) place the certification envelope, in the outer envelope, and then seal the outer envelope; and
 - (d) return the outer envelope and its contents to the chief election officer at the address specified so that it is received no later than the close of voting on general voting day.

Mail ballot acceptance or rejection

- 21 (1) The chief election officer or designated election official must:
- (a) record the date a mail ballot package is received;
 - (b) examine the certification envelope and make a mark on the certification envelope as “accepted” if satisfied or “rejected” if not satisfied as to:
 - (i) the identity and entitlement to vote of the elector;
 - (ii) the completeness of the certification envelope;
 - (iii) whether the mail ballot has been received before the close of general voting day; and
 - (c) retain certification envelopes to deal with a challenge of an elector under section 23.
- (2) If a certification envelope is marked as rejected under subsection 1(b), the chief election officer or designated election official must note the reasons for the rejection and the mail ballot must not be counted in the election.

Counting of mail ballots through vote tabulating unit

- 22 (1) The following procedures must be followed in counting mail ballots accepted under section 21(1):
- (a) certification envelopes must only be opened by the chief election officer or designated election official in the presence of at least one other person, including any scrutineers present;
 - (b) the chief election officer or designated election official must place all secrecy envelopes into a designated ballot box;
 - (c) under the direction of the chief election officer, after the secrecy envelopes have been placed in the designated ballot box, then:
 - (i) the ballot box containing the secrecy envelopes must be opened;
 - (ii) the secrecy envelopes must be removed and opened; and
 - (iii) the ballots contained in the secrecy envelopes must be inserted into a vote tabulating unit.
- (2) The chief election officer must initiate the process in subsection (1) at least two days before the general voting day but, in order to process a high volume of mail ballots, may carry out the process every day between 9:00 a.m. to 6:00 p.m. beginning on the Monday five days prior to general voting day until the close of general voting day.
- (3) The chief election officer or a designated election official must notify candidates of the scheduled dates and times for counting mail ballots by vote tabulating units at least 24 hours prior to the count.

Challenge of elector: mail ballots

- 23 (1) A person exercising the right to vote by mail ballot may be challenged in accordance with, and on the grounds specified in section 126 of the *Local Government Act* from the time a mail ballot package is requested up until 4 p.m. on the day the mail ballot package is received by the chief election officer or designated election official.
- (2) The provisions of section 126(2) to (5) of the *Local Government Act* apply when challenging a person's right to vote.
- (3) If a challenge has been resolved and the person is permitted to vote, the chief election officer must process the mail ballot package in accordance with section 22(1) and keep a record in accordance with section 126(5) of the *Local Government Act*.

Elector's name already used

- 24 Where, upon receiving a request for a mail ballot, the chief election officer determines that another person has voted or has already been issued a mail ballot in that elector's name, the provisions of section 127 of the *Local Government Act* apply.

Replacement of spoiled mail ballot

- 25 (1) Where an elector unintentionally spoils a mail ballot before returning it to the chief election officer, the elector may request a replacement ballot by advising the chief election officer or designated election official and returning the spoiled ballot to the chief election officer or designated election official.
- (2) Where a request has been made in accordance with subsection (1), the chief election officer or a designated election official must issue a new mail ballot package in accordance with subsection (1) until the close of general voting day.
- (3) The chief election officer must keep a record of returned spoiled mail ballot packages.

PART 5 – POST-ELECTION PROCEDURES**Procedures after close of voting on general voting day**

- 26 (1) After the close of voting on general voting day, each presiding election official at a voting opportunity, other than advance and special voting opportunities in an election must
- (a) ensure that any remaining ballots in the portable ballot box are inserted into the vote tabulating unit;
 - (b) secure the vote tabulating unit so that no more ballots can be inserted;
 - (c) generate three copies of the register tape from the vote tabulating unit; and
 - (d) deliver one copy of the register tape together with the vote tabulating unit to the chief election officer at election headquarters.
 - (e) account for the unused, spoiled and voted ballots and place them, packaged and sealed separately, into the election materials transfer box along with one copy of the register tape;
 - (f) complete the ballot account and place the duplicate copy in the election materials transfer box;
 - (g) seal the election materials transfer box;

- (h) place the voting books, the original copy of the ballot account, one copy of the register tape, completed registration cards, keys and all completed administrative forms into the election materials box; and
 - (i) transport all equipment and election materials to election headquarters.
- (2) At the close of voting on general voting day the chief election officer must direct the presiding election official for the advance voting opportunity and any special voting opportunities where vote tabulating units were used, to proceed in accordance with subsections (1) and (2).
- (3) Under the direction of the chief election officer, at the close of voting on general voting day the following procedures must be followed:
- (a) all portable ballot boxes used in the election must be opened;
 - (b) all ballots in portable ballot boxes must be removed and for counting be inserted into a vote tabulating unit;
 - (c) after the procedures set out in paragraphs (a) and (b), the procedures set out in subsections (1) and (2) must be followed to the extent that they are applicable.

Recount procedure

- 27 If a recount is required, it must be conducted under the direction and supervision of the chief election officer using the automated vote counting system and in accordance with the following procedures:
- (a) the memory cards of all vote tabulating units must be cleared;
 - (b) vote tabulating units must be designated for each voting place;
 - (c) all ballots must be removed from the sealed ballot boxes; and
 - (d) all ballots, except spoiled ballots, must be reinserted in the vote tabulating units.
 - (e) any ballots returned by the vote tabulating unit during the recount process shall be reinserted in the vote tabulating unit using the ballot return override procedure set out in section 15(7) to ensure that any acceptable marks are counted; and
 - (f) to obtain election results, the chief election officer or designate shall place the results of each voting place on spreadsheets to tally the total election result.

Tie votes after judicial recount

- 28 A tie vote that exists after a judicial recount will be resolved by conducting a lot in accordance with section 151 of the *Local Government Act*.

PART 6 – GENERAL

Repeal

29 Bylaw No. 3496-2022, the Elections Voting Procedure and Automated Vote Counting System Authorization Bylaw, is repealed.

Effective date

30 This Bylaw comes into force on adoption.

READ A FIRST TIME the	th	day of	June	2026
READ A SECOND TIME the	th	day of	June	2026
READ A THIRD TIME the	th	day of	June	2026
ADOPTED on the	th	day of		2026

Mayor

Corporate Administrator



CEMETERY BYLAW NO. 3562, 2026

A BYLAW RELATING TO THE OPERATION, REGULATION, AND MAINTENANCE OF THE CITY OF PRINCE RUPERT CEMETERY, COLUMBARIUM, AND OSSUARY

WHEREAS the Council of the City of Prince Rupert has authority under the Local Government Act and the Cremation, Interment and Funeral Services Act to regulate cemeteries and cemetery operations within the City;

AND WHEREAS Council wishes to repeal and replace Cemetery Bylaw No. 3237, 2007 with an updated and modernized bylaw;

NOW THEREFORE the Council of the City of Prince Rupert, in open meeting assembled, enacts as follows:

PART 1 – DEFINITIONS AND INTERPRETATION

1. Title

This Bylaw may be cited as the “City of Prince Rupert Cemetery Bylaw No. 3562, 2026.”

2. Definitions

In this Bylaw:

“**Adult**” means a person twelve (12) years of age or older.

“**Cemetery**” means land designated, owned, maintained, or operated by the City for interments and includes columbaria and mausoleums.

“**Cemetery Care Fund**” means money collected and maintained for the perpetual care and maintenance of the cemetery.

“**City**” means the City of Prince Rupert.

“**Columbarium**” means a structure containing niches for the interment of cremated remains.

“**Engineer**” means the City official responsible for administering this Bylaw or their authorized designate.

“**Interment**” means the burial or placement of human remains or cremated remains.

“**Niche**” means a compartment within a columbarium.

“**Non-resident**” means a person who does not meet the definition of Resident immediately prior to death.

“**Ossuary**” means a communal underground container for cremated remains.

“**Plot**” means a designated area of land within the cemetery for interment.

“**Plot Liner**” means a rigid shell or container placed over a casket.

“**Resident**” means a person who resided in or owned property within Prince Rupert for at least one (1) year immediately prior to death.

“**Standard Memorial**” means a flat memorial marker installed flush with ground level.

“**Urn**” means a container designed to hold cremated human remains.

PART 2 – APPLICATION AND ADMINISTRATION

Application of Bylaw and Cremation, Interment and *Funeral Services Act*

3. Application

This Bylaw applies to all cemeteries, columbaria, and ossuaries owned, operated, or maintained by the City, and to any real or personal property now or hereafter acquired by the City for cemetery purposes, whether within or outside the City.

All interments, use of plots, niches and the ossuary, and all management, operation, and preservation of cemetery facilities shall be carried out in accordance with this Bylaw and in conformity with the *Cremation, Interment and Funeral Services Act* and the regulations made under that Act.

4. Cemetery Designation

The real property owned by the City and dedicated for cemetery purposes shall continue to be used, operated, and maintained as a municipal cemetery known as Fairview Cemetery, and shall not be used for any other purpose.

5. Cemetery Facilities

The City establishes, maintains, and operates within Fairview Cemetery:

- cemetery plots for interment;
- columbaria units containing niches; and
- an ossuary,

all of which shall be managed and regulated in accordance with this Bylaw.

6. Administration

This Bylaw shall be administered by the Engineer, who is responsible for:

- issuing all licences and permits required under this Bylaw;
- maintaining records necessary for the administration and management of the cemetery; and
- fulfilling all record-keeping and administrative requirements under the *Cremation, Interment and Funeral Services Act*.

PART 3 – CEMETERY LICENSING

7. Cemetery Licenses

A Cemetery Licence may be issued for one or more vacant and unlicensed plots or niches upon payment of the applicable fees set out in Schedule “A”, for the exclusive right of use by the licence holder.

The City may refuse to issue licences for more than two (2) plots or niches to any one person.

8. Licence Conditions

All Cemetery Licences are issued subject to this Bylaw and all applicable City bylaws and regulations in force at the time of issuance and at the time of interment.

9. Applications

Applications for Cemetery Licences shall be made at City Hall during regular business hours on forms provided by the City.

10. Form of License

All Cemetery Licences shall be issued in the form approved by the Engineer.

11. Transfers

No sale, assignment, or transfer of a Cemetery Licence, plot, niche, or interment right shall be made without the prior written approval of the City.

After an interment has occurred, no transfer shall be permitted except to an immediate relative of the Cemetery Licence holder.

The right to use a vacant plot or niche may be transferred provided that:

- the licence holder or legal representative submits a written request to the City;
- full particulars of the proposed transferee are provided;

- any unpaid Cemetery Care Fund contribution is paid in accordance with Schedule “A”;
- where applicable, the difference between resident and non-resident licence fees is paid;
- a transfer fee, as set out in Schedule “A”, is paid; and
- all future interments remain subject to applicable Interment Permit fees and other charges in effect at the time of interment.

12. Repurchase

The City may, upon application by the licence holder, repurchase an unused and vacant plot or niche at the original purchase price, less the Care Fund contribution and an administrative fee.

Repurchase shall not be permitted where an exhumation has occurred.

13. Licensing Errors

Where an error has occurred in the sale, description, or transfer of a plot or niche and the plot or niche is unavailable, the City shall either:

- provide an alternative plot or niche of equal or greater value and similar location acceptable to the licence holder or the person entitled to control disposition under the *Cremation, Interment and Funeral Services Act*; or
- cancel the licence and refund all monies paid, together with accrued interest at the prescribed rate.

PART 4 – INTERMENT

14. Authorization for Interment

No person shall inter human remains within a municipal cemetery except in accordance with this Bylaw and applicable legislation.

No remains other than deceased human remains or cremated human remains shall be interred in the cemetery.

15. Interment Permit Required

No interment of a body or cremated remains shall occur unless an Interment Permit has first been obtained from the City.

16. Issuance of Interment Permit

An Interment Permit may be issued to the holder of a valid Cemetery Licence upon

payment of all applicable Interment Permit fees and related service fees as set out in Schedule "A."

Interment Permits shall be obtained not less than seventy-two (72) hours in advance of the interment, excluding Saturdays, Sundays, and statutory holidays, unless:

- a Health Officer directs otherwise pursuant to applicable health legislation; or
- the Engineer authorizes a shorter notice period due to exceptional circumstances.

17. Interment Permit Applications

Applications for an Interment Permit shall be made during regular business hours by the immediate relatives of the deceased, or by a representative authorized in writing, using forms provided by the City.

Applicants shall provide all information required by the City, including but not limited to:

- the name, age, and address of the deceased;
- the date of death and proposed interment details;
- applicable disposition and death documentation; and
- any additional information reasonably required to ensure compliance with this Bylaw and applicable legislation.

18. Form of Permit

All Interment Permits shall be issued in the form approved by the Engineer.

19. Number of Interments

The maximum permitted interments are as follows:

- Large plot: one (1) adult or child body plus up to six (6) cremated remains
- Small plot: one (1) body in a casket not exceeding 1.22 metres (4 feet) plus up to two (2) cremated remains
- Cremation plot: one (1) cremated remains or one (1) double urn
- Columbarium niche: two (2) single urns or one (1) double urn
- Ossuary: cremated remains, space permitting

A single Cemetery Licence is sufficient for multiple interments within the applicable limits; however, separate Interment Permits and applicable fees are required for each interment.

20. Interment Standards

All body interments shall be made using a plot liner.

Minimum earth cover shall be:

- Body interment: not less than 0.8 metres (2.6 feet) above the plot liner;
- Cremated remains: not less than 0.4 metres (1.3 feet) above the urn.

Urns used for interment in plots shall be of approved non-deteriorative material and shall not exceed 29 centimetres (11.5 inches) in height.

A temporary plot marker identifying the deceased shall be supplied and installed by the City following each interment for record-keeping purposes and is distinct from a memorial.

21. Interment Hours

Interments shall normally take place Monday to Friday between 10:00 a.m. and 2:00 p.m.

Saturday interments or interments outside regular hours may occur only with prior written approval of the Engineer and payment of additional fees set out in Schedule "A."

22. Authorized Personnel

Only City-authorized personnel may open, close, or otherwise disturb plots, niches, or the ossuary.

Interment of cremated remains into the ossuary shall be conducted only by authorized personnel.

23. Reserved Areas

Interments within cemetery areas reserved for specific organizations or groups require written authorization confirming eligibility from the organization concerned.

24. Interment Errors

Where remains are interred in error, the City shall:

- disinter and re-inter the remains in the correct location if available; or
- re-inter the remains in an alternative location acceptable to the person entitled to control disposition under the *Cremation, Interment and Funeral Services Act*.

The City shall notify the registrar of any disinterment and re-interment within thirty (30) days.

PART 5 – COMMUNICABLE DISEASE

All interments subject to public health direction shall comply with the orders of the Medical Health Officer.

The Corporate Officer, the Engineer, or the Caretaker shall immediately report to the Medical Health Officer any request to handle a body where Medical Health Officer direction is required.

Where the *Medical Health Officer* directs, pursuant to the *Health Act Communicable Disease Regulations* or otherwise, that a body be buried in a *cemetery* during any period when the *City's* offices are closed, permission to inter in a *cemetery* shall be obtained from the *Engineer*, or in his absence, the *Corporate Administrator*, or the *caretaker*.

Where a body delivered to a *cemetery* for *interment* is subject to directions of the *Medical Health Officer* under the terms of the *Health Act Communicable Disease Regulations*, the person delivering the body to the *cemetery* shall inform the *caretaker* of the directions given by the *Medical Health Officer* respecting the *interment* and those directions shall be fully and completely followed by all those who perform the *interment*.

The caretaker who performs an interment under these circumstances shall provide full particulars of the interment to the Manager of Operations as soon as practicable after the *City's* offices reopen.

The representative of the deceased shall provide all required information and pay all applicable fees in accordance with this Bylaw and Schedule "A" as soon as practicable following the interment.

Any person who authorized the interment shall report the matter to the Manager of Operations as soon as practicable after the *City's* offices reopen.

PART 6 – EXHUMATION

No person shall exhume the remains of a deceased person who has been interred in a *plot* unless:

- (a) they have obtained a written order or permit in accordance with the requirements of the "*Cremation, Interment and Funeral Services Act*" and presented that order to the *Engineer*; or
- (b) the *Engineer* receives a written request to do so from a person with the right to control the disposition of the human remains in accordance with the "*Cremation, Interment and Funeral Services Act*" and the *Engineer* issues his permission in writing to disinter or exhume the body; and
- (c) they have paid the fees for disinterment/exhumation set out in Schedule "A".

Prior to the execution of the said order or request, any person wishing to exhume the remains of a deceased person must provide the *Engineer* with written proof of whether or not the deceased person at the time of death was known to have had an infectious or contagious disease or other disease dangerous to public health.

Upon receiving an order for exhumation from the proper authority, or after granting permission in writing to exhume, the Engineer shall notify the caretaker before the time of the intended exhumation, giving the name of the deceased and the number and location of the plot and tier concerned.

During exhumation, the caretaker or other person duly authorized by the *Engineers* shall open to the top of the casket only. The Funeral Director must be present to complete the exhumation.

PART 7 – CEMETERY PLOT SPACES

Plot Spaces

Plot Spaces developed in areas before the year 2002 shall be of the following sizes:

- (a) Large Size - *Plots* not less than 2.75 metres (9 feet) in length by 1.2 metres (3.94 feet) in width;
- (b) Small Size - *Plots* not less than 1.5 metres (4.92 feet) in length by 0.9 metres (2.95 feet) in width; and
- (c) Cremation - *Plots* not less than 0.9 metres (2.95 feet) in length by 0.9 metres (2.95 feet) in width.

Plots developed in the year 2002, and any future cemetery development henceforth, shall be of the following sizes:

- (a) Large Size - *Plots* not less than 2.75 metres (9 feet) in length by 1.4 metres (4.6 feet) in width;
- (b) Small Size - *Plots* not less than 1.5 metres (4.92 feet) in length by 1.0 metres (3.28 feet) in width; and
- (c) Cremation - *Plots* not less than 0.6 metres (1.96 feet) in length by 0.6 metres (1.96 feet) in width.

PART 8 – NICHEs

The size of the *niche* and the size of the cremation *urns* limit the number of *urns* permitted within a *niche* but in general each *niche* may contain a maximum of two (2) single *urns* and their *cremated remains* or one (1) double *urn* and its *cremated remains*.

*Urn*s to be placed in *niche*s shall be made of metal, stone, porcelain, or other pre-approved non-deteriorative material, and must be manufactured for the express purpose of containing *cremated remains*.

No alterations or embellishments of the *columbarium* or *niche*s shall be undertaken without written approval of the *City*.

The *City* reserves and shall have the right to remove, alter or change any improvements, alterations or embellishments made without written *City* approval at the expense of the *niche* licensee.

The dimensions of a *niche*, which may vary in size, shall be those designed for and provided to the *City*. Memorial urn to not be more than 12” in height.

PART 9 – OSSUARY

The size of the *ossuary* dictates the number of cremated remains that can be interred. Cremated remains are interred into a communal container (*ossuary*) and once the cremated remains are interred they cannot be removed.

No containers holding individual cremated remains can be interred into the *ossuary*.

No individual or third-party alterations or embellishments of the *ossuary* area can be made. The *City* reserves and shall have the right to remove, alter or change any improvements, alterations or embellishments made.

PART 10 – MEMORIALS

Flowers, Wreaths, and Landscaping

No person other than an employee of the *City* authorized to do so, shall plant, remove, cut down, or destroy any trees, shrubs, plants, flowers, bulbs, fences or rocks in the *cemetery*.

In the *cemetery* artificial flowers or cut flowers, wreaths and floral offerings may be placed on *plots*.

At the *columbarium*, fresh cut or artificial flowers may only be placed in the flower vases built into the approved, attached *niche* memorial nameplates.

The *caretaker* may remove any artificial flowers or cut flowers, wreaths and floral offerings from *plots*, *niches* or the *ossuary* area when, in his opinion, their condition deters from the beauty of the *cemetery*, *columbarium* or *ossuary area*.

Memorials – General

All memorials in the *cemetery*, including *columbarium* memorial nameplates and memorial portrait enclosures, shall be:

- (a) consistent with the provisions of this Bylaw and supplied at the expense of the licensee; and
- (b) installed, or removed, only by the *caretaker*, unless written authorization otherwise has been provided by the *Engineer*.

No person shall place, or cause to have placed, any memorial on any plot or *niche*, until the Cemetery Licence, Interment Permit, Care Fund, and all other cemetery fees and charges set out in Schedule “A” are fully paid, including the installation fees and Care Fund fees in respect of each memorial to be placed.

The *City* shall not be responsible for damage to memorials caused by natural weathering or deterioration, vandalism, or faulty construction.

The *City* will not be responsible for any damage or loss to pictures on memorials, *niche* nameplates, or portraits or their enclosures, except where it can be determined to be a result of maintenance operations.

Cemetery Plot Memorials

No *plot* shall be defined by a fence, railing, coping, curbing, hedge, or by other markings except by a memorial as set out in Part 10 or approved under Part 10.

A tablet-type memorial shall be considered 'standard', and one (1) may be installed on *plots* for each interment therein provided the requirements of Part 10 are fulfilled, and subject to the following:

- (a) the memorial must be of either stone or bronze waterproof material, capable of resisting wear and decay, and shall be of one piece construction;
- (b) the memorial must be laid flush with ground level and be devoid of curbs;
- (c) the size of the memorial and its placement on a plot shall at no time result in the memorial extending beyond the boundaries of the *plot*; and
- (d) no memorial shall have a greater length than 75 centimetres (29.5 inches), a greater width than 50 centimetres (19.7 inches), nor a greater depth than 15 centimetres (5.9 inches), nor be less than 7.62 centimetres (3 inches) in depth, though notwithstanding the foregoing, in the case of memorials for *cremated remains* within *plot* tiers or within cremation *plots* the maximum size memorial permitted may be excessive relative to the actual *plot* space available for such memorials and this must be taken into consideration by the person wishing to install the memorial so that the placement of the memorial does not exceed the boundaries of the *plot*.

Any person wishing to install on any *plot* a memorial other than as set out in Part 10 of this Bylaw shall submit to the *Engineer*, a Memorial Structure Application prior to creation of the memorial, a plan of the memorial, showing its size by dimension, siting on the *plot*, elevation, design, and type of material.

The *Engineer*, upon receiving an application in accordance with Part 10, will review the application, and may grant permission to erect such a memorial if, in his opinion, it will not: create undue maintenance difficulties; extend beyond the boundaries of the *plot*; pose any safety hazards to visitors or workers; or, is not out of character for the cemetery, and provided the applicant enters into any special agreement with the *City* deemed necessary regarding any aspect of the memorial including its installation, care and maintenance, temporary or permanent removal.

Any application to install a memorial in accordance with Part 10 will not be considered within one (1) year from the date of an *interment* in the *plot*, to allow for settlement of the ground within the *plot*.

To preserve an aesthetic memorial lawn appearance, only flat, flush-to-ground memorials are permitted in Section GG at Fairview Cemetery.

Memorials cannot be placed prior to an interment.

Memorials are only for individuals interred at Fairview Cemetery.

Temporary Removal of Memorials

The *caretaker* may arrange for the temporary removal of a memorial without the owner's permission if, during the excavation of an adjoining *plot*, the memorial is found to be a hazard to the safety of workers in the excavation or to gain access to a *plot* for grave site preparation, provided that the memorial is replaced in its original position on the *plot* from which it was removed as soon as possible after the excavation has been filled, and provided that the owner of the memorial is not charged with the cost of the work, and provided also that the *City* repairs at its expense any damage occasioned to the marker so removed and replaced except in cases where the memorial removed was previously installed without proper authorization, or except where the owner of the memorial has entered into an agreement with the *City* in accordance with Part 10 which makes him responsible for such costs, or unless he is also the owner of the *plot* in which the excavation is being made.

Columbarium Memorials

Columbarium niche memorials permitted shall consist solely of nameplates and portrait enclosures, and shall be consistent in design, finish, and manufacture throughout the *columbarium*.

In order to maintain continuity of design of the *columbarium*, and to ensure that all niches with *cremated remains* interred are memorialized, the cost of a *niche* memorial nameplate, and its installation fee, in accordance with the fees established in **Schedule "A"** are included in the *Cemetery Licence* fee for a *niche*.

One memorial nameplate is permitted for each *niche*, conforming to the following specifications for columbaria units with bronze nameplates:

- (a) purchased through the City's Engineering Department; and
- (b) cast in bronze alloy with burgundy background; and
- (c) inscriptions shall consist solely of given names and/or initials and surname together with years of birth and death; and
- (d) "RIBBON" font or alternate font as approved by the *Engineer*, is to be used with surname lettering to be 1.27 centimetres (.5 inches) in height, given name and initials lettering, and dates to be 1.0 centimetres (.39 inches) in height; and
- (e) the castings are to be true and free from defects and roughness, and the colour finish is to be secured by chemical means.

A maximum of two (2) memorial portrait enclosures are permitted per *niche* conforming to the following specifications for columbaria units with bronze

nameplates:

- (a) purchased through the City's Engineering Department; and
- (b) cast in bronze alloy; and
- (c) only pictures of the deceased are allowed to be affixed to the face of a *niche*; and
pictures must be secured in the portrait frames by appropriate adhesives or sealants.

One memorial nameplate is permitted for each *niche*, conforming to the following specifications for columbaria units with etched nameplates:

- (a) purchased through the City's Engineering Department; and
- (b) etched by the approved supplier; and
- (c) inscriptions shall consist of given names and/or initials and surname together with dates of birth and death; and with either an epitaph or photo.

Ossuary Memorials

No Ossuary memorials are permitted.

PART 11 – CEMETERY CARETAKER

Cemetery Caretaker

Caretakers may be appointed by the *Engineer* and the duties of the *caretaker* so appointed shall, among other things, be:

- (a) to dig and prepare, open and close all *plots* required, open and close all *niches* required, and open and close the *ossuary* when required, whenever ordered to do so by the *Engineer*;
- (b) to install all memorials, and to install all *niche* portraits;
- (c) to ensure the general maintenance work of the *cemetery* that is necessary to keep it in a neat and tidy condition is carried out, including, but not limited to the maintenance of landscaping features, lawns, paths, gates, fences and other *cemetery* improvements;
- (d) to maintain records as required and submit to the *Engineer* whatever reports are required by him;
- (e) to complete such other work as may be directed by the *Engineer* or any person acting for him; and
- (f) to direct all funerals to the correct *plot*, tier or *niche*, or to the *ossuary* in the *cemetery*.

PART 12 – FEES AND CARE FUND

All fees are set out in Schedule “A”.

Fees and Charges

The fees for *Cemetery Licenses*, *Interment Permits* or *Disinterment* services, use and care of *plots*, use and care of *niches*, use of the *ossuary*, memorials and their installation, and the charges for goods offered for sale by the *City* for use in the *cemetery*, and any other *cemetery* fees, shall be those set out in Schedule “A” attached to and forming part of this Bylaw.

Where extra labour charges are incurred, after regular business hours, excluding *interments* and *disinterment’s* on Saturdays which have a fee established in Schedule “A”, these charges will be done through a work order and invoiced accordingly as set out in Schedule “A”.

Payment

The fees set out in **Schedule “A”**, shall be paid in advance at the *City’s* offices at the time of application for a *Cemetery Licence*, *Interment Permit*, or *disinterment* permission, and at the time of purchasing any goods or services sold by the *City* in connection with the operation of the *cemetery*.

Cemetery Care Fund

A Cemetery Care Fund shall be maintained in compliance with provincial legislation.

PART 13 – GENERAL

No person shall damage, destroy, mutilate, deface, injure, or remove, any *plot*, *niche*, tomb, vault, marker, monument, memorial, fence, gate, railing, or other work, structure or any other improvement in the *cemetery*.

No person shall willfully destroy, cut, break, or injure any shrub or plant in the *cemetery*.

No person shall play any game or sport in the *cemetery*.

No person shall willfully or unlawfully disturb persons assembled for the purpose of interring a body or *cremated remains* in the *cemetery*.

No person shall commit a nuisance, or behave in an indecent and unseemly manner, at any time in the *cemetery*.

Any person not behaving with proper decorum within the *cemetery*, or disturbing the quiet and good order of the *cemetery*, may be evicted by the *caretaker*.

No person shall deposit any rubbish or offensive matter or thing in the *cemetery*.

No person shall drive a vehicle in the *cemetery* at a speed exceeding 20 kilometres per hour.

All vehicle movements within the *cemetery* grounds shall be subject to the direction and orders of the *caretaker*.

All persons and funeral processions in the *cemetery* shall obey the reasonable instructions of the *caretaker*.

The *cemetery* shall be deemed open to visitors at 8:30 a.m. every morning and shall be deemed closed to all persons every evening at either sunset or at 9:30 p.m., whichever comes first.

No person shall enter or remain in the *cemetery* before it is deemed open or after it is deemed closed without special permission of the *Engineer* or the *caretaker*.

No person shall solicit orders for markers, tablets, memorials, or like works within the limits of the *cemetery*.

PART 14 – OFFENSES AND PENALTIES

Every *person* who violates any of the provisions of this Bylaw, or who causes, suffers, or permits any act or thing to be done in contravention or in violation of any of the provisions of this Bylaw, or who refuses, neglects or refrains from doing anything required to be done by any of the provisions of this Bylaw, or who fails to comply with any order, direction or notice given under this Bylaw, is guilty of committing an offence against this Bylaw and is liable on summary conviction to a fine not exceeding Ten Thousand Dollars (\$10,000.00) or to imprisonment for not more than six (6) months, or to both, and the cost of prosecution.

Where an offence under this Bylaw is of a continuing nature, each day that the offence continues or is permitted to exist shall constitute a separate offence.

This Bylaw may be enforced by means of a Municipal Ticket Information Bylaw.

PART 15 – SEVERABILITY

If any section, subsection, clause, sub clause, phrase or any other part, of this Bylaw is for any reason held to be invalid, void or ineffective by the decision of any court of competent jurisdiction, the part in question is to be severed from the rest of this Bylaw and that does not affect the validity of the remainder of this Bylaw, which is to be interpreted and applied as if this Bylaw had been enacted without the severed part.

PART 16 – REPEAL

25. Repeal

The City of Prince Rupert Cemetery Bylaw No. 3237, 2007, and any amendments thereto, is repealed.

READ THE FIRST TIME this ____ day of _____, 2026.

READ THE SECOND TIME this ____ day of _____, 2026..

READ THE THIRD TIME this ____ day of _____, 2026.

READ A FOURTH AND FINAL TIME this ____ day of _____, 2026.

MAYOR

Corporate Officer

BL 3562, 2026 SCHEDULE "A" CEMETERY FEES AND CHARGES			
INTERMENT - Monday to Friday - 8:30 am to 3:00 pm (except Statutory holidays)			
Ground Burial	Cemetery Licence Fee	Interment Fee	TOTAL
Large Plot	\$ 1,055.00	\$ 2,108.00	\$ 3,163.00
Small Plot	\$ 704.00	\$ 2,108.00	\$ 2,812.00
Cremation Plot	\$ 457.00	\$ 393.00	\$ 850.00
Cremated remains in Ossuary		\$ 309.00	\$ 309.00
Disinterment/Exhumation from Plot			\$ 3,394.00
Cremated remains Disinterment from Plot			\$ 970.00
Cremated remains Disinterment from Niche			\$ 970.00
Columbarium	Cemetery Licence Fee	Interment Fee	TOTAL
Niche - Level 1 (bottom)	\$ 3,551.00	\$ 309.00	\$ 3,860.00
Niche - Level 2	\$ 3,693.00	\$ 309.00	\$ 4,002.00
Niche - Level 3	\$ 4,118.00	\$ 309.00	\$ 4,427.00
Niche - Level 4 (top)	\$ 4,118.00	\$ 309.00	\$ 4,427.00
INTERMENT - Saturday			
Ground Burial	Cemetery Licence Fee	Interment Fee	TOTAL
Large Plot	\$ 1,055.00	\$ 3,394.00	\$ 4,449.00
Small Plot	\$ 704.00	\$ 3,394.00	\$ 4,098.00
Cremation Plot	\$ 457.00	\$ 970.00	\$ 1,427.00
Cremated remains in Ossuary		\$ 970.00	\$ 970.00
Disinterment/Exhumation from Plot			\$ 4,364.00
Cremated remains Disinterment from Plot			\$ 970.00
Cremated remains Disinterment from Niche			\$ 970.00
Columbarium	Cemetery Licence Fee	Interment Fee	TOTAL
Niche - Level 1 (bottom)	\$ 3,551.00	\$ 970.00	\$ 4,521.00
Niche - Level 2	\$ 3,693.00	\$ 970.00	\$ 4,663.00
Niche - Level 3	\$ 4,118.00	\$ 970.00	\$ 5,088.00
Niche - Level 4 (top)	\$ 4,118.00	\$ 970.00	\$ 5,088.00
MEMORIALS AND SERVICES FEE			TOTAL
Temporary Plot Mark			\$ 71.00
Standard Plot Memorial Installation			\$ 231.00
Grave Liner (when not supplied)			\$ 250.00
Niche Memorial Wreath or Portrait			at cost plus 15%
Niche Memorial Nameplate Engraving			at cost plus 15%
Niche Nameplate Installation			\$ 212.00
Niche Portrait Enclosure Installation			\$ 212.00
Supply and attach 2nd Date Bar			\$ 211.00
Opening/Closing Niche by request			\$ 154.00
Extra Plot Depth - charge for every two feet			\$ 588.00
Interment after 3 pm - per hour or portion thereof			\$ 421.00
Cemetery Licence Transfer Fee			\$ 155.00
NON-RESIDENT: An additional charge of 30% will apply to all fees detailed above.			
All fees shown above are before applicable taxes.			



CITY OF PRINCE RUPERT

GOOD NEIGHBOUR BYLAW NO. 3558, 2025

A BYLAW TO ENHANCE THE QUALITY OF LIFE FOR THE
CITIZENS OF THE CITY OF PRINCE RUPERT

WHEREAS, the Council for the City of Prince Rupert desires to protect Quality of Life for its citizens, and endeavors to promote civic responsibility, and further, strives to encourage good relationships between neighbours;

AND WHEREAS the *Community Charter* authorizes officers, employees and agents of the municipality to enter at all reasonable times on any property to ascertain compliance with the municipality's bylaws;

AND WHEREAS Council deems it appropriate to require an OWNER of property to safeguard, secure and protect abandoned or unoccupied buildings from property damage, unauthorized entry or occupation for the protection of PERSONS and property;

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

1. INTERPRETATION:

- 1.1. This Bylaw may be cited as "CITY OF PRINCE RUPERT GOOD NEIGHBOUR BYLAW NO. 3558, 2025.
- 1.2. Words or phrases defined in the British Columbia *Interpretation Act*, *Motor Vehicle Act*, *Local Government Act* or *Community Charter*, or any successor legislation, shall have the same meaning when used in this Bylaw unless otherwise defined in this Bylaw.
- 1.3. In this Bylaw, unless the context otherwise requires, the singular shall include the plural, and the masculine includes all genders.
- 1.4. The headings contained in this Bylaw are for convenience only and are not to be construed as defining, or in any way limiting, the scope or the intent of the provisions of this Bylaw.

DEFINITIONS

"ACCUMULATION" means a buildup, growth or collection, either scattered amassed or piled, existing at the time of inspection.

"BOARD OR BOARDED OR BOARDING" shall mean a building whose doors and windows have been covered with plywood or other material for the purpose of preventing entry into the building by PERSONS or animals. The boarding requirements are outlined in Schedule "B".

"BOULEVARD" means that portion of highway between the curb lines or the lateral boundary lines of a roadway and the adjoining property or between the curbs on median strips or islands, but does not include curbs, sidewalks, ditches or driveways.

"BUILDING INSPECTOR" includes The Chief Building Inspector and Building Inspectors, and Planners designated by the City of Prince Rupert.

"BYLAW ENFORCEMENT OFFICER" means the PERSONS duly appointed by Council as such and shall include any PEACE OFFICER.

"CERTIFIED PROFESSIONAL" means a PERSON who is a member, in good standing, of the Association of Professional Engineers and Geoscientists of the Province of British Columbia.

"CHIEF BUILDING INSPECTOR" means the PERSON appointed from time to time as the Building INSPECTOR for the City of Prince Rupert.

"CITY" means the City of Prince Rupert or the area within the municipal boundaries as the context may require.

"COUNCIL" means the Council of the City of Prince Rupert.

"DERELICT" (dilapidated) shall mean a building or structure deserted by an OWNER or keeper, abandoned.

"DERELICT VEHICLE" means any vehicle or part thereof, propelled otherwise than by muscle power which:

- Is physically wrecked or disabled; and
- Is not capable of operating under its' own power.

"DISCARDED MATERIALS" includes the ACCUMULATION of wood, appliances, furniture, mattresses, motor vehicle parts or tires, construction materials, toys, recreational or sporting equipment carpeting or any other materials or equipment whereby its placement upon the REAL PROPERTY is not consistent with its intended normal use or due to its condition and or state of disrepair is not usable for its normal intended use.

"EXCESSIVE NUISANCE ABATEMENT FEES" include, but are not limited to the following costs and expenses incurred while responding to a NUISANCE SERVICE CALL for the purpose of abating nuisance conduct, activity or condition:

1. The cost of Police and CITY staff salaries, including any benefits;
2. The cost of using Police, Fire and CITY equipment and vehicles;
3. The administration costs incurred by the CITY in responding to a NUISANCE SERVICE CALL and abating a nuisance; and
4. The cost of repairs to damaged CITY equipment, vehicles or property.

"EXTINGUISHED" shall mean no visible flame, sparks, glowing embers or SMOKE.

"FILTH" means foul or putrid matter.

"FIRE CHIEF" means the PERSON appointed from time to time as the Chief of the Fire Department by the COUNCIL of the City of Prince Rupert or Designate.

"FIREWOOD" includes pieces of logs, split logs, tree limbs or branches, pruning's, lumber, scrap wood, manufactured logs or any other wood based materials.

"GRASS" shall include plants that are commonly known or referred to as grass.

"HAZARD OR HAZARDOUS" shall mean a physical condition created by neglect, a controlled substance property, fire or flood damage and is considered unsafe for habitation or storage without remedial action. Hazardous conditions could arise from:

- Substantial mold growth;
- Water damage which could contribute to mold or structural failure;
- Subsiding of foundations which could lead to water damage and structural failure;
- Incomplete construction (expired permit) which could deteriorate and lead to structural failure or hazards to adjacent properties and or general public;
- Incomplete demolition or standing water in excess of 24" in depth; and
- Electrical, plumbing, mechanical or a combination of which could adversely affect structural integrity.

"HIGHWAY or OTHER PUBLIC PLACE" includes every STREET, road, land, boulevard, sidewalk, LANE, bridge, viaduct and any other way open to public use and any park, building, conveyance, private place or passageway to which the public has, or is permitted to have access or is invited.

"INSPECTOR" means a BYLAW ENFORCEMENT OFFICER, PEACE OFFICER, FIRE CHIEF or his designate.

"LANE" means a public thoroughfare or way which affords only a secondary means of access to a lot at the side or rear.

"LICENCE INSPECTOR" means the PERSON from time to time duly appointed as a LICENCE INSPECTOR for the City of Prince Rupert, any PERSON acting in that capacity, and includes the MANAGER, BUILDING INSPECTOR, Bylaw Officer.

"MANAGER" means the City Manager or Deputy City Manager or City Clerk.

"MONITORING" shall mean a periodic site review to ascertain whether the:

- Buildings that are the subject to complaints;
- Buildings that are dilapidated;
- Buildings that are eyesores (nuisance);
- Buildings that are dangerous (hazard);
- BOARDED buildings; and
- Buildings that have been vacant for extended periods of time.

"NOXIOUS WEED" means any WEED designated by regulation to be a NOXIOUS WEED pursuant to the *British Columbia Weed Control Act*, or successive legislation.

"NUISANCE" means anything that annoys or gives trouble, or that which is offensive, irritating or a pest to anyone residing within the CITY; or any building, structure or property that does not meet the standards set forth under Schedule "A" of this Bylaw:

- Exterior not up to Code;
- Windows and/or doors are BOARDED, not ready for occupancy;
- Structure is a neighborhood blight and may include debris or broken windows;
- Structure attracts transients, pests or crime;
- Structure is neglected by OWNER;
- Outdoor light casting directly into a neighbouring window or that "unreasonably interferes" with a neighbour's enjoyment of the land;
- Paint peeling throughout structure; and
- Standing water.

"NUISANCE SERVICE CALL" means a CITY or Police response to and abatement of any NUISANCE or other activity, conduct or condition occurring on or near REAL PROPERTY which substantially and unreasonably interferes with another PERSON'S use and enjoyment of a public place or of REAL PROPERTY occupied by that PERSON, or which causes injury to the health, comfort or convenience of an occupier of REAL PROPERTY and which is caused by or arises from a PERSON'S failure to comply with the requirements of this Bylaw.

"OCCUPANT" includes:

- A PERSON residing on or in the property;
- The PERSON entitled to the possession of property if there is no PERSON residing on or in the property; and
- A leaseholder, and shall include the agent of any such PERSON.

"OFFENSIVE MATTER" means physical objects which are objectionable to the public.

"OWNER" means the PERSON (s) or organization listed as the registered OWNER on a property's legal Certificate of Title.

"PEACE OFFICER" has the same meaning as in the *British Columbia Interpretation Act* and includes a BYLAW ENFORCEMENT OFFICER.

"PERSON" includes a natural persons, company, corporation, partnership, firm, association, society, or party and the personal or other legal representatives of a person, whether acting by themselves or by a servant, agent, or employee, and the heirs, executors, administrators, or assigns to whom the context can apply according to law.

"REAL PROPERTY" means land, with or without improvements so affixed to the land as to make them in fact and in law a part of the real property, and includes, as the context requires, individual premises located on the real property.

"RUBBISH", in addition to its common dictionary meaning, shall include decaying or non- decaying solid and semi-solid wastes, including, but not limited to, both combustible and non- combustible wastes, such as paper, trash, refuse, cardboard, waste material, cans, glass, bedding, mattresses, crates, rags, barrels, boxes, lumber not neatly piled, scrap iron, tin and other metal, scrap paving material, construction and demolition waste, DERELICT VEHICLES and other vessels, tires, machinery, mechanical or metal parts, discarded or dilapidated appliances, discarded or dilapidated furniture, ashes from fireplaces and on-site incinerators, yard clippings and brush, wood, dry vegetation, dirt, WEEDS, dead trees and branches, stumps, and piles of earth mixed with any of the above.

"SMOKE" means the gases, particulate matter and all other products of combustion emitted into the atmosphere when a substance or material is burned, including without limitation smoke, dust, gas, sparks, ash, soot, cinders and fumes.

"SPECIAL SAFETY INSPECTION" means a specific on-site review to ascertain the status of health, structural and life safety conditions of a building and may include the BUILDING INSPECTOR, the FIRE CHIEF of the CITY, a member of the Royal Canadian Mounted Police of the CITY, a Provincial Health INSPECTOR, BC Safety Authority INSPECTOR or the deputy or designate of such a PERSON.

"STORED VEHICLE" means a motor vehicle that is stored or parked upon a REAL PROPERTY and is not licenced and insured for operation on public HIGHWAYS.

"STREET" means any HIGHWAY, roadway, sidewalk, BOULEVARD, place or right of way which the public is ordinarily entitled or may be permitted to use for the passage of vehicles or pedestrians and includes a structure located in any of those areas;

"UNSIGHTLY", in addition to its common dictionary meaning and regardless of the condition of other properties in the neighbourhood, shall include property having any one or more of the following characteristics:

- (i) The storage, location or ACCUMULATION visible to a PERSON standing on a public HIGHWAY or on nearby property, or in a building or structure situate on a public HIGHWAY or nearby property, of FILTH, RUBBISH, graffiti or any other DISCARDED MATERIALS;
- (ii) The untidy storage, location or placement of building materials on a site where construction is not taking place, except where they cannot be seen from a public HIGHWAY or from nearby property, or from a building or structure situate on a public HIGHWAY or nearby property;
- (iii) Landscaping or vegetation that is dead or characterized by uncontrolled growth or lack of maintenance, or is damaged; and
- (iv) Any other similar conditions of disrepair, dilapidation, or deterioration.

"VACANT BUILDING" shall mean a building or structure, which is without lawful resident or OCCUPANT or which is not being put to a lawful commercial, residential, or industrial use for a continuous period of over forty-five (45) days within a consecutive sixty (60) day period or which, may be unoccupied and unsecured; occupied and secured by BOARDING or other similar means; unoccupied and deemed a NUISANCE or hazardous building or structure or no longer hold a valid building permit.

"WEED" means any unplanned or uncultivated plant growth or bush and shall include any landscaping that is damaged, excessively overgrown or characterized by a lack of maintenance, but does not include any tree.

2. SEVERABILITY:

- 2.1. If any part of this Bylaw is for any reason held invalid by any court of competent jurisdiction, the invalid portion shall be severed and the severance shall not affect the validity of the remainder.

3. GENERAL REGULATIONS:

- 3.1. No PERSON shall obstruct or interfere with a BYLAW ENFORCEMENT OFFICER in the exercise of his duties.
- 3.2. A BYLAW ENFORCEMENT OFFICER shall have the right to enter upon the property of any owner or occupant at all reasonable times and in a reasonable manner for the purposes of inspecting property and declaring whether the property is UNSIGHTLY or otherwise not in determining compliance with the provisions of this Bylaw.

4. ADMINISTRATION:

- 4.1. The Building and Permitting MANAGER is hereby appointed to administer and carry out the provisions of this Bylaw.
- 4.2. Words defining responsibilities and authority shall be construed to be an internal

administrative direction and not as creating a duty.

5. STREET NUISANCES: Restrictions on General NUISANCES

- 5.1 No PERSON shall apply graffiti on walls, fences or elsewhere on or adjacent to any park or public place.
- 5.2 No PERSON shall possess drug paraphernalia used for the purposes of storing, transporting or using illegal drugs in any park or public place.
- 5.3 No PERSON shall relieve oneself on a HIGHWAY, sidewalk, BOULEVARD or in any public place except those places so designated for such purposes.
- 5.4 No PERSON shall create a NUISANCE or disturbance upon any portion of a HIGHWAY or OTHER PUBLIC PLACE by participating in a fight or other similar physical confrontation between consenting or non-consenting PERSONS.

6. NOISE REGULATION:

Exemptions

- 6.1. Notwithstanding anything contained herein, no PERSON shall be guilty of an infraction of this Bylaw while:
 - 6.1.1. Operating any vehicle or equipment of the Municipality, Fire Department, the RCMP or any other public body engaged in carrying out a public service or carrying out work in or on a HIGHWAY, park or the Municipal Public Works Yard.
 - 6.1.2. Performing works of an emergency nature for the preservation or protection of life, health or property, provided that, the onus shall be on the PERSON performing the work to show cause that the work was of an emergency nature.
 - 6.1.3. Lawfully carrying on a trade or industry at a commercial, industrial or light industrial zoned area, provided that the sound or noise therefrom does not exceed the sound or noise common to such trade or industry where carried out in accordance with generally accepted industry standards using equipment and facilities in good operating order.
 - 6.1.4. Operating residential household equipment including, but not limited to heating and cooling units, exhaust fans, hot tub pumps, provided that the sound or noise therefrom does not exceed the sound or noise common to such household equipment when in good operating order and being used in accordance with generally accepted industry standards.
 - 6.1.5. Approved Special Event Permit
 - 6.1.6. The use of a lawnmower between the hours of 0700 hrs. and 2100 hrs. on any

day.

Special Exemptions Construction Exemptions:

6.2 Where the CITY's CHIEF BUILDING INSPECTOR considers that it is impossible or impractical for a PERSON to comply with Section 6.7 (e) and (f) the CHIEF BUILDING INSPECTOR may, grant an exemption to carry out work that is found to be necessary, at designated hours on designated days and on such other terms and conditions as the CHIEF BUILDING INSPECTOR considers reasonable in the circumstances.

Community Notification

6.2.1 Where an exemption to the noise bylaw is granted the applicant will notify businesses and residents within 45 meters of the parcel property lines. The applicant will also send a copy of the community notification to relevant CITY departments and the R.C.M.P. The notification will be in writing and forwarded at least 24 hours and no more than 7 days prior to the exempted noise. The notification shall include:

The applicant's information:

- i) The company and or construction company name, address, and telephone number;
- ii) The project name and address of the construction site;
- iii) The 24 hour monitored contact name and contact number.

The details of the exempted work:

- i) Potential disruptions and other relevant activity including lights construction cranes, trucks, etc.;
- ii) The reasons why the noise exempted work is necessary.
- iii) Information about the exemption granted as well as any limitations or conditions imposed by the CITY regarding the exemption as well as a description of any steps taken or planned to minimize the noise NUISANCE.
- iv) Telephone numbers for the "City of Prince Rupert and the RCMP."

General Prohibitions:

6.3 No PERSON shall make or cause, or permit to be made or caused, any noise in or on a HIGHWAY or OTHER PUBLIC PLACE in the CITY which disturbs or tends to disturb the quiet, peace, rest, enjoyment, comfort or convenience of any PERSON or PERSONS in the neighbourhood or vicinity of that place.

6.4 No PERSON being the OWNER, occupier or tenant of REAL PROPERTY shall allow or permit such REAL PROPERTY to be used so that noise or sound which occurs thereon or emanates there from, disturbs or tends to disturb the quiet, peace, rest, enjoyment, comfort or convenience of any PERSON or PERSON on the same

property or in the neighbourhood or vicinity of that property.

Specific Prohibitions:

6.5 Without limiting the generality of Sections 6.5 and 6.6 herein:

- {a) No PERSON shall play or operate any radio, stereophonic equipment or other instrument or any apparatus for the production or amplification of sound either in or on private premises or on any HIGHWAY or OTHER PUBLIC PLACE in such a manner as to disturb the quiet, peace, rest, enjoyment, comfort or convenience of any PERSON or PERSONS in the neighbourhood or vicinity of those premises or place.
- (b) No PERSON being the OWNER, occupier or tenant of REAL PROPERTY shall allow or permit his REAL PROPERTY to be used by a PERSON or PERSONS for playing or operating any radio or stereophonic equipment or other instrument or other apparatus for the production or amplification of sound in such a manner as to disturb the quiet, peace, rest, enjoyment, comfort or convenience of any PERSON or PERSONS in the neighbourhood or vicinity of said REAL PROPERTY.
- (c) Subject to Sub-Section 6.2 (c), no PERSON shall own, keep or harbour any animal or bird, but excluding dogs, which by its cries or sounds unduly disturbs the peace, quiet, rest or tranquility of the surrounding neighbourhood or of PERSONS in the vicinity. If a dog's barking is constant, loud and disruptive, it can be considered NUISANCE.
- (d) No PERSON may operate, or cause, suffer or permit the operation of, any motorized lawn-grooming or garden equipment in the CITY between the hours of 2100 hours and 0700 hours.
- (e) Subject to Section 6.3, no PERSON in the CITY shall, on any day before 0700 hours or after 2100 hours, construct, erect, reconstruct, alter, repair or demolish any building, structure or thing, or excavate or fill in land in any manner which causes noise or sounds in or on a HIGHWAY or elsewhere in the CITY which disturbs or tends to disturb, the quiet, peace, rest, enjoyment, comfort or convenience of any PERSON or PERSONS in the neighbourhood or vicinity.
- (f) Subject to Section 6.3, no OWNER of REAL PROPERTY shall, on any day before 0700 hours or after 2100 hours, cause, permit or allow a PERSON to construct, erect, reconstruct, alter, repair or demolish any building, structure or thing, or excavate or fill in land in any manner which causes noise or sounds in or on any REAL PROPERTY, a HIGHWAY or elsewhere in the CITY which disturbs the quiet, peace, rest, enjoyment, comfort or convenience of any PERSON or PERSONS in the neighbourhood or vicinity.

7. PROPERTY MAINTENANCE:

Exemptions

- 7.1 Part 7 of this Bylaw does not apply to the orderly outdoor storage of goods and chattels when permitted by the City of Prince Rupert Zoning Bylaw No. 3462, 2021 and amendments thereto and as amended from time to time.

Regulations

- 7.2 Except as permitted under Section 7.1.1 and 7.1.2 of this Bylaw, no OWNER or occupier of REAL PROPERTY shall cause, suffer or permit:
- (a) **RUBBISH, Garbage and Discarded Material:** All OWNERS shall not permit the ACCUMULATION of RUBBISH, Garbage or Discarded Material upon REAL PROPERTY and shall remove the same therefrom.
 - (b) **ACCUMULATION of Offensive Matter:** All OWNERS shall not permit Offensive Matter upon REAL PROPERTY in plain sight and shall remove the same therefrom.
 - (c) **ACCUMULATION of Water:** No OWNER shall permit water to collect or accumulate or otherwise hold water upon a REAL PROPERTY that has become sufficiently stagnant as to permit the breeding of mosquitoes which may result in the spread of West Nile virus or other harmful disease-bearing insects.
 - (d) **ACCUMULATION of the Vegetation:** No OWNER shall permit the ACCUMULATION of dead landscaping, vegetation, NOXIOUS WEEDS or other growths to occur or to remain on the REAL PROPERTY.
 - (e) **ACCUMULATION of FIREWOOD:** Unless otherwise regulated by the Fire & Life Safety Bylaw, all OWNERS shall not permit the ACCUMULATION of FIREWOOD upon REAL PROPERTY, and shall remove the FIREWOOD therefrom unless stored in open stacked rows and not exceeding 1.2 meters (4 feet) in width and 1.5 meters (5feet) high.
 - (f) **ACCUMULATION of Motor Vehicle Parts or Other Mechanical Parts:** Except where the storage of motor vehicles parts is a permitted use pursuant to the City of Prince Rupert, OWNERS shall not permit the ACCUMULATION of motor vehicle parts or other mechanical parts upon REAL PROPERTY and shall remove the same except where the storage of motor vehicles is a permitted use pursuant to the City of Prince Rupert Bylaws.
 - (g) **Motor Vehicles:** Except where the storage or parking of motor vehicles is a permitted use pursuant to the City of Prince Rupert's Bylaws, all OWNERS shall not permit the ACCUMULATION of motor vehicles that are not registered, licensed and insured to operate on a public HIGHWAY and shall remove the same therefrom, save and except where the storage or parking of motor vehicles is a permitted use pursuant to the City of Prince Rupert Bylaws or one (1)

STORED VEHICLE.

- (h) **Recreational Vehicles:** In residential zones no more than one (1) recreational vehicle may be parked per dwelling unit on the OWNER'S property and not on CITY property. Additional recreational vehicles may be parked or stored on the property such that the vehicle is entirely enclosed within a building.
- (i) **CITY Infrastructure:** No OWNERS shall permit trees or bushes or their root systems located on their property to become injurious to or interfere with CITY roadways, sidewalks, electrical utilities or other utilities or works and shall remove the offending trees and or bushes or the offending portions of trees and or bushes therefrom.
- (j) **Graffiti:** All OWNERS shall not permit graffiti to remain on REAL PROPERTY for which they are the OWNER thereof and shall remove the graffiti therefrom.
- (k) **ACCUMULATION of Building Materials:** All OWNERS shall not permit the ACCUMULATION of building materials upon REAL PROPERTY and shall remove the same therefrom except that building materials that are permitted upon REAL PROPERTY where the OWNER is in possession of a valid and existing building permit issued by the CITY or is otherwise in the process of construction or improvements upon the REAL PROPERTY.

CITY BOULEVARD & LANES

- 7.3 No OWNER or occupier of REAL PROPERTY adjacent to a BOULEVARD or LANE, or any other PERSON, shall deposit or permit the deposit of any garden or vegetation waste materials containing WEEDS on or upon a BOULEVARD or LANE adjacent to the REAL PROPERTY.

Snow and RUBBISH Removal

- 7.4 Every OWNER or occupier of any building or premises within the CITY shall remove from the roofs, gutters, projections, or cornices or buildings situated upon such buildings or premises, all ACCUMULATIONS of ice, icicles, snow, RUBBISH or dirt that could slip, slide, fall or be blown upon or across any sidewalk or STREET.
- 7.5 Every OWNER or occupier of any building or premises, including any vacant lot, within the CITY, shall clear the sidewalk of snow and ice adjacent to the property before the hour of twelve o'clock (12:00 pm) on the day following the snow event.
- 7.6 Every OWNER or occupier of any building or premises, including any vacant lot, within the CITY, shall not deposit snow, ice or RUBBISH onto a CITY HIGHWAY or portion thereof.

VACANT BUILDINGS

Regulations

- 7.7 Except as permitted under Section 7.6 of this Bylaw, every OWNER or occupier of a REAL PROPERTY that contains a VACANT BUILDING shall:
- (a) Maintain \$2M in liability insurance and obtain a VACANT BUILDING Registration (VBR) permit within thirty (30) days of an order by a BYLAW ENFORCEMENT OFFICER.
 - (b) Maintain the building in compliance with the standards set out in Schedule "A".
 - (c) BOARD the building in compliance with the standards set out in Schedule "B".

Exemptions

- 7.8 No PERSON shall allow a building or structure for human, industrial, or commercial use, or occupancy to stand vacant for more than sixty (60) days unless one of the following applies:
- (a) The building is the subject of an active building permit for repair or rehabilitation, or a valid permit for demolition, and the OWNER is progressing diligently to complete the repair or rehabilitation.
 - (b) The building meets all applicable codes, does not contribute to blight, is ready for occupancy and is actively being offered for sale, lease, or rent. The building is to be supplied with minimum utilities to maintain the proper functioning of the facilities as well as to prevent damage to mechanical and plumbing facilities from freezing. Commercial buildings that are classified to have a fire alarm and or fire suppression systems must maintain electrical and heating systems to maintain these life safety components.
 - (c) The BUILDING INSPECTOR determines that the building does not contribute a NUISANCE or hazardous condition requiring building permits for remedial work or demolition.

Permits and Inspections

- 7.9 Where a BYLAW ENFORCEMENT OFFICER reasonably believes the building or structures on property are considered a VACANT BUILDING, the BYLAW ENFORCEMENT OFFICER shall notify the OWNER of the VACANT BUILDING in writing to:
- (a) Apply for VACANT BUILDING Registration Permit; or
 - (b) Apply for a Building Permit to renovate a building or structure to a state of safe occupancy as per Section 7.8(b) or this Bylaw; or

- (c) Demolish the structure(s) within ninety (90) days in compliance with City of Prince Rupert Building Bylaw 3314, 2012 as amended from time to time; and
- (d) The BUILDING INSPECTOR may require in addition to the above, a Certified Professional licensed or registered to practice in British Columbia to perform a field evaluation of an existing structure and any required remedial work to make the structure safe for occupation or further inspections.

Inspections of Exterior of VACANT BUILDING without Notice

7.10 A BYLAW ENFORCEMENT OFFICER may enter onto land without notice to and without the consent of the OWNER in order to monitor a building that is BOARDED or appears to be vacant in order to determine:

- (a) Whether the building is vacant;
- (b) Whether a VACANT BUILDING is to be BOARDED; and
- (c) Whether the building complies with this bylaw.

VACANT BUILDING Registration Permit

7.11 In order to obtain a VACANT BUILDING Registration (VBR) permit, an OWNER must:

- (a) Apply to the CHIEF BUILDING INSPECTOR for a SPECIAL SAFETY INSPECTION within thirty (30) days of receiving an order and pay the fee hereby imposed for such SPECIAL SAFETY INSPECTION as specified in Schedule "C" of this Bylaw.
- (b) Provide an address for service of notices and orders during the period that the permit is valid and thereafter, provide prompt notice of any change in the address given for service.
- (c) Pay any application or permit fee as established within Schedule "C" of this Bylaw.
- (d) Provide the BUILDING INSPECTOR with a copy of the Certificate of Insurance required in paragraph 7.7(a) above.
- (e) Ensure that all combustible materials within a VACANT BUILDING are removed to reduce any potential fire load.

Commercial, Multi-family, Industrial Permit

7.12 Upon payment of permit fees, the OWNER of a commercial, multi-family or industrial building(s) may obtain a permit for a period of 24 months from the date

it is issued. The permit is automatically transferred to the next OWNER of the property.

Residential - (Single and Two Family Properties)

7.13 Upon payment of the permit fees, the OWNER of a vacant residential building is entitled to obtain a single permit for the building(s), valid for a period of one (1) year from the date it is issued. The permit is automatically transferred to the next OWNER of the building.

Display of Permits

7.14 OWNERS shall display the permit in a prominent location as determined by the BUILDING INSPECTOR

MONITORING Inspections

7.15 Every OWNER with a permit shall allow for entry of a BYLAW ENFORCEMENT OFFICER no less than on a monthly basis into a VACANT BUILDING for the purposes of ensuring:

- (a) The building is maintained as per Schedule "A" of this bylaw; or
- (b) The building is secured against unauthorized entry as per Schedule "B" of this bylaw; and to ensure
 - (i) That all combustible materials within a VACANT BUILDING are removed to reduce any potential fire load;
 - (ii) There is no illegal occupancy; and
 - (iii) There is no existence of rodents or any other potential health or safety risks to the community.

No Additional Permits without COUNCIL Approval

7.16 Once a permit has been issued, no additional permit may be issued in respect to the building until and unless COUNCIL has approved an additional permit to be issued under Section 7.18.

Partial Refund of Permit Fee

7.17 The current OWNER of a permit is entitled to a partial refund of the permit fee referred to in Sub-Sections 7.11(c) if the building is brought into compliance with Section 7.8 of this Bylaw. Any outstanding fees, utility charges or penalties imposed on the OWNER pursuant to this or another Bylaw are to be deducted from any refund paid.

COUNCIL May Order Additional Permit to be Issued

7.18 Upon application by an OWNER whose VACANT BUILDING has been issued a permit under Section 7.11 or, and payment of any additional fees or penalties, COUNCIL may direct the CHIEF BUILDING INSPECTOR to issue an additional permit in respect of the building(s).

Criteria for Additional Permit

7.19 In determining whether to approve an additional permit, COUNCIL must take into account:

- (a) That the building(s) do not create a HAZARD or NUISANCE on adjacent buildings and the surrounding neighbourhood;
- (b) The viability and credibility of the OWNER'S plans to bring the building into compliance and maintain it thereafter in compliance with this Bylaw and other bylaws;
- (c) The likelihood that building will be re-occupied or demolished in the future; and
- (d) The OWNER'S record of compliance or non-compliance with this Bylaw and other bylaws of the CITY and the subject property and elsewhere.

Conditions of Additional Permit

7.20 In approving the issuance of an additional permit, COUNCIL may require that any conditions it considers reasonable are imposed on the additional permit. The permit is valid for twelve (12) months and may be cancelled by the CHIEF BUILDING INSPECTOR who concludes that the conditions imposed on it have not been met or have been breached.

Additional Permit Fees

7.21 An additional permit issued under Section 7.17 is conditional upon payment as described in the applicable bylaw.

7.22 Any additional inspections performed by staff beyond MONITORING inspections of the permit as described in the applicable bylaw.

Demolition of VACANT BUILDING s by CITY

7.23 If the OWNER is unable to comply with the requirements of this Bylaw or COUNCIL determines that the VACANT BUILDING is a NUISANCE or HAZARD to the community, then the CITY may order the OWNER to remove the VACANT BUILDING (s) on thirty (30) days' notice by the CITY. If the OWNER does not remove the VACANT BUILDING (s) within thirty (30) days, the CITY or its contractors, employees or agents may enter onto the property and perform the

required work to remove the VACANT BUILDING (s) and the cost of such removal may be added to the property taxes for the property. The OWNER may seek reconsideration by COUNCIL of the Order requiring the removal of the VACANT BUILDING (s) within fourteen (14) days of receiving the order by delivering written notice to the CITY.

Recovery of CITY Costs through Sale of Property

7.24 Under the *Community Charter*, if remedial action requirements have not been satisfied by the date specified for compliance, the CITY may sell the matter or thing in relation to which the requirement was imposed or any part or material of it.

Compliance Orders

7.25 If, in the opinion of the BYLAW ENFORCEMENT OFFICER, the OWNER of REAL PROPERTY or other responsible PERSON fails to comply with a requirement of this Bylaw, the BYLAW ENFORCEMENT OFFICER may issue an order requiring that the OWNER or other responsible PERSON bring the REAL PROPERTY into compliance with the provisions of this Bylaw within such time as the BYLAW ENFORCEMENT OFFICER considers appropriate in the circumstances.

Service of an Order

7.26 Service of an Order referred to in Section 7.25 will be sufficient if a copy of the order is:

- (a) Served personally or mailed by prepaid registered mail to the OWNER of the REAL PROPERTY as shown on the current year's REAL PROPERTY assessment roll; and
- (b) Either posted on the REAL PROPERTY or delivered or mailed by regular mail to the occupier of the REAL PROPERTY.

7.27 Notice issued under Section 7.25 herein must state:

- (a) The civic address of the subject REAL PROPERTY;
- (b) The legal description of the subject REAL PROPERTY;
- (c) The particulars of the UNSIGHTLY nature of the REAL PROPERTY or other non-compliance with this Bylaw to be remedied;
- (d) That the UNSIGHTLY nature of the property or other non-compliance with this Bylaw must be remedied within fourteen (14) days of the date of delivery of the notice, or, in the case of snow, ice or RUBBISH on a sidewalk or footpath, within 24 hours from the time the snow, ice or RUBBISH is deposited thereon;
- (e) That if the OWNER or OCCUPANT fails to comply with the notice, the CITY may, without further notice, proceed to carry out the work required, and the cost

of such work will be added to the taxes of the REAL PROPERTY, and the OWNER or OCCUPANT or both may be subjected to prosecution for an offence under this Bylaw.

- 7.28 Notice issued under Section 7.25 herein may give specific instructions to remedy the UNSIGHTLY nature of the REAL PROPERTY or other non-compliance with this Bylaw including, but not limited to, any one or more of the following directions:
- (a) Remove UNSIGHTLY ACCUMULATIONS of materials or RUBBISH from the REAL PROPERTY;
 - (b) Remove snow, ice or RUBBISH from sidewalks and footpaths;
 - (c) Clean, stack or cover any material;
 - (d) Clear the REAL PROPERTY of brush, trees, NOXIOUS WEEDS or other growths;
 - (e) Cut GRASS or WEEDS present on the REAL PROPERTY;
 - (f) Prune trees or shrubs;
 - (g) Remove RUBBISH, or cut GRASS, WEEDS or other growth from adjacent BOULEVARDS or LANEWAYS;
 - (h) Obtain a VACANT BUILDING Registration Permit;
 - (i) Maintain a building as outlined in Schedule "A";
 - 0) Secure a building as outlined in Schedule "B"; and
 - (k) Otherwise remediate, maintain or repair the REAL PROPERTY or buildings as specified in the notice, so as to bring it into compliance with this Bylaw.
- 7.29 If the OWNER of REAL PROPERTY or other responsible PERSON fails to comply with the BYLAW ENFORCEMENT OFFICER'S compliance order within the time period specified in such notice, the CITY, by its workers or others, may at all reasonable times and in a reasonable manner, enter the REAL PROPERTY and bring about such compliance at the cost of the defaulting OWNER or other responsible PERSON. Such costs shall consist of all costs and expenses incurred by the CITY to achieve compliance with this Bylaw including, without limitation, administrative costs, costs to attend property by CITY employees or its contractors and the costs of removal, clean up and disposal.
- 7.30 If an OWNER of REAL PROPERTY or other responsible PERSON defaults in paying the cost referred to in Section 7.27 to the CITY within thirty (30) days after receipt of a demand for payment from the CITY, the CITY may either recover from the OWNER or other responsible PERSON, in any court of competent jurisdiction, the cost as a debt due to the CITY, or direct that the amount of the cost be added to the REAL PROPERTY tax roll as a charge imposed in respect of work or service provided to the REAL PROPERTY of the OWNER, and be collected in the same manner as property taxes.
- 7.31 Service of a demand for payment referred to in Section 7.28 will be sufficient if a

copy of the demand is served personally or mailed by regular mail to the OWNER of the REAL PROPERTY as shown on the current year's REAL PROPERTY assessment roll.

8. NUISANCE SMOKE:

- 8.1 This Bylaw applies to campfires, wood burning appliances and outdoor fireplaces as defined and regulated by the CITY bylaws.
- 8.2 No PERSON may set out, start or kindle a fire that emits opaque or dense SMOKE, or noxious odours.
- 8.3 An INSPECTOR may order the extinguishing of any fire producing SMOKE in violation of this Bylaw.
- 8.4 Every fire ordered EXTINGUISHED under this bylaw must be EXTINGUISHED immediately. Any fire that continues to burn after an Order to Extinguish has been issued may be EXTINGUISHED by the City of Prince Rupert Fire Department under the orders of the FIRE CHIEF. All costs for the response may be recovered under the provisions of the *Community Charter*.

9. ENFORCEMENT AND PENALTY:

Enforcement

- 9.1 The provisions of this Bylaw may be enforced by any BYLAW ENFORCEMENT OFFICER.

Penalty

- 9.2 Every PERSON who contravenes or violates any provision of this Bylaw, or who suffers or permits any act or thing to be done in contravention or in violation of any provision of this Bylaw, or who neglects to do or refrains from doing anything required to be done by any provision of this Bylaw, commits an offence and, upon conviction, shall be liable to a fine or penalty not less than \$100.00, and not exceeding \$10,000, and a jail term as outlined by the courts.
- 9.3 Where the offence is a continuing one, each day the offence continues shall be a separate offence.

10. REPEAT NUISANCE SERVICE CALLS:

- 10.1 Where a member of the RCMP, a BYLAW ENFORCEMENT OFFICER, or other CITY Official is required to respond to a REAL PROPERTY for:
 - (a) More than one NUISANCE SERVICE CALL within a twenty-four (24) hour period; or
 - (b) More than three (3) NUISANCE SERVICE CALLS within a twelve (12) month period; the OWNER of the REAL PROPERTY shall be liable to pay an Excessive

NUISANCE Abatement Fee in accordance with the amounts prescribed in the current City of Prince Rupert Fees and Charges Bylaw for each additional NUISANCE SERVICE CALL responded to at the same REAL PROPERTY within the twelve (12) month period following the date of the notice referred to in Section 10.3.

- 10.2 Despite Section 10.1, where legal title to a REAL PROPERTY is transferred, NUISANCE SERVICE CALLS made before the date that the new OWNER obtains legal title to the REAL PROPERTY shall not apply to a determination under Section 10.1 of whether EXCESSIVE NUISANCE ABATEMENT FEES are payable. The new OWNER shall, in any event, be liable for all unpaid Excessive NUISANCE fees imposed against the REAL PROPERTY in respect of past NUISANCE SERVICE CALLS.
- 10.3 Before imposing an Excessive NUISANCE Abatement Fee, written notice shall first be provided to the OWNER of the REAL PROPERTY:
- (a) Describing in reasonable detail the nature of the NUISANCE conduct, activity or condition that occurred, or was maintained or permitted in, on or near the REAL PROPERTY; and
 - (b) Advising the OWNER that EXCESSIVE NUISANCE ABATEMENT FEES will be imposed for each additional NUISANCE SERVICE CALL to the same REAL PROPERTY and that the imposition of such fees is in addition to the CITY'S right to seek other legal remedies or actions for abatement of the NUISANCE.
- 10.4 Service of the Notice Referred to in Section 10.3 will be sufficient if the notice:
- (a) In the case of service on an individual, is served personally or mailed by prepaid registered mail to the address of the OWNER shown on the current year's REAL PROPERTY assessment roll for the REAL PROPERTY for which the notice is issued;
 - (b) In the case of service on a corporation, is served personally on a director, officer or MANAGER of the corporation or by leaving it at or mailing it by prepaid registered mail to the registered office of the corporation.
- 10.5 EXCESSIVE NUISANCE ABATEMENT FEES shall be paid by the OWNER on receipt of an invoice from the CITY. If the amount of each invoice is not paid in full before the 31st day of December in the year received, on written notice to the OWNER, the amount shall be added to and form part of the taxes on the REAL PROPERTY, as taxes in arrears.
- 10.6 An OWNER may, within thirty (30) days of receipt of an invoice demanding payment of EXCESSIVE NUISANCE ABATEMENT FEES, require that COUNCIL reconsider the requirement to pay, or the amount of, the EXCESSIVE NUISANCE

ABATEMENT FEES, at which time the OWNER of the REAL PROPERTY shall have an opportunity to be heard by COUNCIL.

Read a First time this ____ day of _____, 2025.

Read a Second time this ____ day of _____, 2025.

Read a Third time this ____ day of _____, 2025.

Read a Fourth & Final time this ____ day of _____, 2025.

MAYOR

CORPORATE OFFICER

SCHEDULE "A"

The OWNER of a VACANT BUILDING must comply with the following maintenance standards of this Schedule.

Exterior walls

1(1) The exterior of every building must be constructed, repaired and maintained in a manner that;

- (a) Ensures the integrity of the building envelope to protect the building from the weather and from infestations of insects, rodents and other pests; and
- (b) Prevents a substantial depreciation in property values in the immediate neighbourhood.

1(2) Without restricting the general obligation set out in subsection (1):

- (a) All exterior surfaces must consist of materials that provide adequate protection from the weather;
- (b) All exterior walls and their components, including coping and flashing, must be maintained in good repair;
- (c) All exterior walls must be free of holes, breaks, loose or rotting boards or timbers and any other condition which might permit the entry of insects, rodents or other pests to the interior of the wall or the interior of the building;
- (d) Exterior wood surfaces must be adequately protected against deterioration by the periodic application of paint, stain or other protective coating;
- (e) No more than 25% percent of any painted area of any exterior wall may be blistered, cracked, flaked, scaled, or chalked away;
- (f) The mortar of any masonry or stone exterior wall may not be loose or dislodged.
- (g) The exterior of every building must be free of graffiti; and
- (h) Loose material must be removed from exterior walls, doors and window openings.

Roofs

2(1) Roofs must be constructed and maintained so as to prevent:

- (a) Rainwater or melting snow falling on the roof from entering the building;
- (b) Rainwater or melting snow falling on the roof from negatively affecting

neighbouring buildings or properties; and

(c) Objects and materials from falling from the roof.

2(2) Without restricting the general obligation set out in subsection (1):

(a) Roofs, including fascia boards, soffits, cornices, flashing, eaves, gutters and downspouts must be maintained in a watertight condition.

(b) Roof drainage must be controlled in order to eliminate or minimize runoff to neighbouring properties that:

(i) Accumulates or causes ground erosion;

(ii) Causes dampness in the walls, ceilings or floors of any portion of any neighbouring building; and

(iii) Accumulates on sidewalks or stairs in a manner so as to create a hazardous condition.

(c) Loose or unsecured objects and materials, including ACCUMULATIONS of snow or ice or both that are likely to fall on passersby or are likely to result in the collapse of the roof, must be removed from the roof of a building or an accessory building.

Fire protection systems

3(1) Unless a fire protection system has been decommissioned by permission of the FIRE CHIEF, it must be maintained in an operational condition.

3(2) Unless a fire alarm system has been decommissioned by permission of the FIRE CHIEF, it must be connected to an approved fire signal receiving centre in compliance with all appropriate regulations, adopted and published by the Underwriters' Laboratories of Canada, so as to notify the Fire Department of a fire alarm activation in the building.

SCHEDULE "B"

The OWNER of a VACANT BUILDING must comply with either **Part I** or **Part II** of this Schedule.

PART I

In order to comply with Part I of this Schedule, the OWNER of a VACANT BUILDING in a residential or commercial area must ensure that:

- (a) All exterior doors to the dwelling are operational, fit tightly within their frames when closed and are locked so as to prevent entry;
- (b) All windows are either permanently sealed or locked so as to prevent entry;
- (c) All windows, doors, basement and attic hatchways and their frames are so constructed and maintained to completely exclude rain and substantially exclude wind from entering the building; and
- (d) All windows are in good repair, and properly glazed.

PART II

In order to comply with Part II of this Schedule, the OWNER of a VACANT BUILDING in a residential area must ensure that the following requirements are met:

- (a) All doors, windows and other openings, other than the principal entrance, at the basement and main (first) floor levels must be covered in compliance with this Part with a solid piece of plywood, at least 11 millimeters thick and secured with coated spikes at least 75 millimeters in length, spaced not more than 150 millimeters on centre.
- (b) The principal entrance must be covered in compliance with this Part with a solid piece of plywood, at least 11 millimeters thick, adequately secured with screws at least 50 millimeters in length, spaced not more than 150 millimeters on centre.
- (c) Windows, doors and other openings at the second floor level must be covered in compliance with this Part with a solid piece of plywood, at least 8 millimeters thick and secured with coated spikes at least 75 millimeters in length, spaced not more than 150 millimeters on centre.
- (d) Windows, doors and other openings at the third floor level or higher must be either:
 - i. Secured in accordance with Part I of this Schedule; or
 - ii. Covered in compliance with this Part with a solid piece of plywood, at least 8 millimeters thick and secured with coated spikes at least 75 millimeters in length, spaced not more than 150 millimeters on centre.
- (e) Windows, doors and other openings at the third floor level or higher may be secured from inside the building; plywood applied to all other openings must

be secured from the exterior.

- (f) Plywood applied to openings must be installed and maintained in a way that is weather-tight and must be protected from the elements with at least two coats of white paint. A hole must be cut in the plywood just large enough for the door hardware to protrude.
- (g) All floors above the first floor must be rendered inaccessible to entry by raising fire escapes and ladders to a height of at least four meters or guarding them in some other manner acceptable to an Enforcement Officer.
- (h) All areaways must be adequately secured either by:
 - i. Filling them with concrete or unshrinkable fill; or
 - ii. Covering opening to them with a metal plate of at least 8 millimeters thick and securing it so as to prevent it from shifting.
- (i) Electricity, natural gas and water must not be cut off if they are necessary to maintain fire protection systems or fire alarms.
- (j) Where it is not necessary to maintain fire protection systems or fire alarms, electricity, natural gas and water must not be cut off except in a manner satisfactory to an Enforcement Officer.

SCHEDULE "C"

VACANT BUILDING Registration Fees

VACANT BUILDING Registration Application Fee	\$540.00
Fee for SPECIAL SAFETY INSPECTION prior to registration permit	\$500.00
Fee for subsequent inspections not related to VACANT BUILDING Registration Permit	\$130.00 per inspection
Fee for VACANT BUILDING Registration Permit (12 months. Max.) For each building or structure located on a single or two family zoned properties	\$1,500.00
Fee for VACANT BUILDING Registration Permit (24 months. Max.) for each building or structure located on all other zoned properties	\$3,500.00
Fee for additional VACANT BUILDING Registration (12 months. Max)	\$1,500.00
Attendance by City of Prince Rupert Fire Services	Actual costs incurred by the CITY for related labour, materials, & equipment.
Fee reduction for VACANT BUILDING Registration Permit Notwithstanding any outstanding fees, utility charges, or penalties imposed on the OWNER.	75% of VACANT BUILDING Permit Fee may be refunded if it is remediated or demolished withing first six months of registration.



CITY OF PRINCE RUPERT

CITY OF PRINCE RUPERT TICKET INFORMATION AMENDMENT BYLAW NO. 3559, 2025

A BYLAW TO AMEND THE TICKET INFORMATION BYLAW NO. 2783, 1992

The Community Charter, SBC 2003, Chapter 26, authorizes Council to adopt and amend bylaws relating to the providing of services or the exercise of its authority to regulate, prohibit or impose requirements;

NOW THEREFORE the Council of the City of Prince Rupert in an open meeting assembled, enacts as follows:

1. Schedule "A" of the Ticket Information Bylaw No. 2783, 1992 is amended as indicated in Attachment 1 of this bylaw to include the City of Prince Rupert Solid Waste Management Bylaw No. 3550, 2024.
2. Addition of Schedule "L" as indicated in Attachment 2 of this Bylaw to add municipal ticket penalties for violation of the Good Neighbour Bylaw No. 3558, 2025.
3. This Bylaw may be cited as **"City of Prince Rupert Ticket Information Amendment Bylaw No. 3559, 2025"**.

Read a First time this 10th day of March, 2025.

Read a Second time this 10th day of March, 2025.

Read a Third time this ____ day of _____, 2026.

Read and Fourth & Final time ____ day of _____, 2026.

Mayor

Corporate Officer

ATTACHMENT 1

SCHEDULE "A"

Add:

Column 1

Designated Bylaws

12. City of Prince Rupert Solid Waste
Management Bylaw No. 3550, 2024

Column 2

Designated Bylaw Enforcement Officers

City Planner
Bylaw Officer
Approving Officer
Public Works Director
Corporate Administrator
Chief Administrative Officer

ATTACHMENT 2

SCHEDULE "L"

City of Prince Rupert
Good Neighbour Bylaw No. 3558, 2025

BYLAW SECTION
SCHEDULE "C"

Column 1

Column 2

FEE REQUIRED

FEE

Vacant Building Registration Application Fee	\$540.00
Fee for special safety inspection prior to registration permit	\$500.00
Fee for subsequent inspections not related to Vacant Building Registration Permit	\$130.00 per inspection
Fee for Vacant Building Registration Permit (12 months. Max.) For each building or structure located on a single or two family zoned properties	\$1,500.00
Fee for Vacant Building Registration Permit (24 months. Max.) for each building or structure located on all other zoned properties	\$3,500.00
Fee for additional Vacant Building Registration (12 months. Max)	\$1,500.00
Attendance by City of Prince Rupert Fire Services	Actual costs incurred by the City for related labour, materials, & equipment.
Fee reduction for Vacant Building Registration Permit Notwithstanding any outstanding fees, utility charges, or penalties imposed on the owner.	75% of Vacant Building Permit Fee may be refunded if it is remediated or demolished withing first six months of registration.



CITY OF PRINCE RUPERT

**CITY OF PRINCE RUPERT TICKET INFORMATION AMENDMENT BYLAW NO. 3560,
2025**

A BYLAW TO AMEND THE TICKET INFORMATION BYLAW NO. 2783, 1992

The Community Charter, SBC 2003, Chapter 26, authorizes Council to adopt and amend bylaws relating to the providing of services or the exercise of its authority to regulate, prohibit or impose requirements;

NOW THEREFORE the Council of the City of Prince Rupert in an open meeting assembled, enacts as follows:

1. Schedule "A" of the Ticket Information Bylaw No. 2783, 1992 is amended as follows:
 - a) Amend references to the "City of Prince Rupert Building Bylaw No. 2420, 1982" to "City of Prince Rupert Building Bylaw No. 3314, 2012";
 - b) Amend references to the "City of Prince Rupert Trade or Business Licence Bylaw No. 2426, 1982" to "City of Prince Rupert Trade or Business Licence Bylaw No. 3532, 2024";
 - c) Add Peace Officer/Bylaw Officer as a designated Bylaw Enforcement Officers for the City of Prince Rupert Business Regulations & Licensing Bylaw (Rentals) Bylaw No. 3476, 2021;
 - d) Amend references to the "City of Prince Rupert Cemetery Bylaw No. 3238, 2007" and any amendments thereto to "City of Prince Rupert Cemetery Bylaw No. 3562" and add schedule A of same.

2. This Bylaw may be cited as **"City of Prince Rupert Ticket Information Amendment Bylaw No. 3560, 2025"**.

Read a First time this ____ day of _____, 2025.

Read a Second time this ____ day of _____, 2025.

Read a Third time this ____ day of _____, 2025.

Read and Fourth & Final time ____ day of _____, 2025.

Mayor

Corporate Officer

ATTACHMENT 1

SCHEDULE "A"

Add:

Column 1

Designated Bylaws

12. City of Prince Rupert Good Neighbour Bylaw
No. 3558, 2025

Column 2

Designated Bylaw Enforcement Officers

Bylaw Officer / Peace Officer
Building Inspector
Corporate Administrator
Chief Administrative Officer

ATTACHMENT 2

SCHEDULE "L"

City of Prince Rupert
Good Neighbour Bylaw No. 3558, 2025

BYLAW SECTION
SCHEDULE "C"

Column 1

Column 2

FEE REQUIRED

FEE

Vacant Building Registration Application Fee	\$540.00
Fee for special safety inspection prior to registration permit	\$500.00
Fee for subsequent inspections not related to Vacant Building Registration Permit	\$130.00 per inspection
Fee for Vacant Building Registration Permit (12 months. Max.) For each building or structure located on a single or two family zoned properties	\$1,500.00
Fee for Vacant Building Registration Permit (24 months. Max.) for each building or structure located on all other zoned properties	\$3,500.00
Fee for additional Vacant Building Registration (12 months. Max)	\$1,500.00
Attendance by City of Prince Rupert Fire Services	Actual costs incurred by the City for related labour, materials, & equipment.
Fee reduction for Vacant Building Registration Permit Notwithstanding any outstanding fees, utility charges, or penalties imposed on the owner.	75% of Vacant Building Permit Fee may be refunded if it is remediated or demolished withing first six months of registration.