

**STUART-NECHAKO REGIONAL HOSPITAL DISTRICT  
AGENDA  
Thursday, January 29, 2026**

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**CALL TO ORDER**

**ELECTION OF CHAIRPERSON**

**ELECTION OF ACTING CHAIRPERSON**

**AGENDA & SUPPLEMENTARY AGENDA**

**January 29, 2026**

Approve

**MINUTES**

**Stuart-Nechako Regional Hospital District Meeting Minutes -  
October 23, 2025**

Page 3-8

**REPORTS**

**John Illes, Treasurer - Hospital District Audit**

Page 9-14

Receive

**John Illes, Treasurer - 2026 Financial Results and 2026 Budget  
Direction**

Page 15-20

Recommendation

**Curtis Helgesen, Secretary -Hospital District Act Reform - MOU - 2nd  
Draft**

Page 21-24

Recommendation

**VERBAL REPORTS**

**RECEIPT OF VERBAL REPORTS**

**SUPPLEMENTARY AGENDA****NEW BUSINESS****ADJOURNMENT**

**STUART-NECHAKO REGIONAL HOSPITAL DISTRICT  
MEETING MINUTES  
Thursday, October 23, 2025**

Directors Present: Chair Judy Greenaway  
Martin Elphee  
Linda McGuire - arrived at 10:22 a.m.  
Shirley Moon  
Kevin Moutray  
Mark Parker  
Michael Riis-Christianson  
Sarrah Storey  
Henry Wiebe

Directors Absent: Clint Lambert, Electoral Area E (Francois/Ootsa Lake Rural)

Staff: Curtis Helgesen, Secretary  
Cheryl Anderson, Acting Secretary  
John Illes, Treasurer  
Wendy Wainwright, Recording Secretary

Others: Jake Wray, Lakes District News - via Zoom

**CALL TO ORDER**

Chair Greenaway called the meeting to order at 10:01 a.m.

**AGENDA & SUPPLEMENTARY AGENDA**

**- October 23, 2025**

**2025-SNRHD-014**

Moved by Director Moutray

Seconded by Director Elphee

That the Stuart-Nechako Regional Hospital District Meeting Agenda of October 23, 2025 be approved; and that the Supplementary Agenda be dealt with at this meeting.

CARRIED UNANIMOUSLY

Thursday, October 23, 2025

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**MINUTES****Stuart-Nechako Regional Hospital District Meeting Minutes - September 18, 2025****2025-SNRHD-015**

Moved by Director Parker

Seconded by Director Riis-Christianson

That the Stuart-Nechako Regional Hospital District Meeting Minutes of September 18, 2025 be approved.

CARRIED UNANIMOUSLY**REPORTS****John Illes, Treasurer - Vanderhoof Primary Care Capital Grant Increase****2025-SNRHD-016**

Moved by Director Moutray

Seconded by Director Elphee

That Stuart-Nechako Regional Hospital District Capital Expenditure Bylaw No. 95 be given first, second, third reading and adoption this 23<sup>rd</sup> day of October 2025.

CARRIED UNANIMOUSLY

Discussion took place regarding:

- Next steps
- SNRHD to form a small group including District of Vanderhoof and Electoral Area F (Vanderhoof Rural) to advocate the Minister of Infrastructure regarding the Vanderhoof Primary Care Facility.

**2025-SNRHD-017**

Moved by Director Wiebe

Seconded by Director Storey

That the Board approve Chair Greenaway, Directors Moutray, Moon and staff to meet with the Honourable Bowinn Ma, Minister of Infrastructure to advocate for a decision to build the Vanderhoof Primary Care Facility.

CARRIED UNANIMOUSLY

Thursday, October 23, 2025

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**John Illes, Treasurer - Quarterly Financial Statements**

**2025-SNRHD-018**

Moved by Director Storey

Seconded by Director Wiebe

That the Board receive the Treasurer's Quarterly Financial Statements memorandum.

CARRIED UNANIMOUSLY

**Curtis Helgesen, Secretary - Hospital District Act Reform - MOU**

**2025-SNRHD-019**

Moved by Director Storey

Seconded by Director Parker

That the Board receive the Secretary's Hospital District Act Reform - MOU memorandum.

CARRIED UNANIMOUSLY

**CORRESPONDENCE**

**Corcan Meadowood Residents Association Letter to the Honourable Josie Osborne, Minister of Health**

**2025-SNRHD-020**

Moved by Director Storey

Seconded by Director Riis-Christianson

That the Board receive the Correspondence from the Corcan Meadowood Residents Association regarding a letter to the Honourable Josie Osborne, Minister of Health.

CARRIED UNANIMOUSLY

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**SUPPLEMENTARY AGENDA****REPORT****John Illes, Treasurer - Northern Health and Hospital District Annual Meeting  
2025-SNRHD-021**

Moved by Director Storey

Seconded by Director Elphee

That the Board receive the Treasurer's Northern Health and Hospital District Annual Meeting memorandum.

CARRIED UNANIMOUSLY**VERBAL REPORTS**Village of Burns Lake - Director Wiebe

- One new physician is expected to arrive in the community fall 2025 and two new physicians in fall of 2026.

Village of Fraser Lake - Director Storey

- Attended the Mental Health and Addictions Symposium October 15, 2025 in Prince George
  - Great session
  - Discussed with Village of Fraser Lake staff supports available for staff and Elected Officials
  - Pros and cons of involuntary care
  - Age Friendly Action Plans
  - Third space
    - First space - one's home
    - Second space- one's place of work
    - Third space - one's social environment and where one can make connections
    - Using BC 211 to find resources in community
    - Rural and remote strategies for mental and psychological health
- Chair of UBCM's Health and Social Development Committee.

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District of Fort St. James - Director Elphee

- Following UBCM Chair Greenaway and Director Elphee met with Ciro Panessa, President and CEO, Megan Hunter, Health Services Administrator, Omineca and Doctor Shannon Douglas, Northern Health regarding the interior of Northern Health having only one recruiter
- Three physician contracts in Fort St. James expire March 31, 2026
- Chair Greenaway and Director Elphee, along with a member of the Primary Care Team met with Nak'azdli Whut'en to work together regarding emergency room closures in Fort St. James
- Nats'oojeh (Fort St. James) Hospital and Health Centre driveway paving is complete with some landscaping still to be completed.

Electoral Area B (Burns Lake Rural) - Director Riis-Christianson

- Lakes District Hospital and Health Centre was closed again on the night of October 22<sup>nd</sup>
- Attended the Regional Health Authority Fall Meeting in Prince George

Village of Granisle - Director McGuire

- Granisle Health Clinic emergency door will potentially be completed by Christmas 2025
- Met with Lisa Puglas, Health Services Administrator, Lakes, Northern Health
  - A third Nurse Practitioner will start to visit the community at the end of October 2025
  - Two new doctors will be arriving in Burns Lake in fall of 2026 which will hopefully see physician visits return to Granisle.

Chair's Update - Electoral Area C (Fort St. James Rural) - Chair Greenaway

- Attended the Mental Health and Addictions Symposium October 15, 2025 in Prince George
- Met with Lisa Puglas, Health Services Administrator, Lakes, Northern Health and discussed physician recruitment and will set up a meeting in Fort St. James to work on further
- There have been 50 emergency room closures in Fort St. James since January, 2025
  - an entire weekend closure counts as one closure
- First Nations communities are also recognizing challenges

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- First Nations Primary Health Care, scheduled to open soon, is also looking for physicians and health care professionals
- Discussed with Northern Health the helicopter pad at Nats'oojeh Hospital in Fort St. James and the expectation is it will be operational by end of 2025.

### **RECEIPT OF VERBAL REPORTS**

Moved by Director Storey

Seconded by Director Wiebe

That the Verbal Reports of the various Directors be received.

CARRIED UNANIMOUSLY

### **ADJOURNMENT**

Moved by Director Wiebe

Seconded by Director Storey

That the meeting be adjourned at 10:26 a.m.

CARRIED UNANIMOUSLY

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Judy Greenaway, Chairperson

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Wendy Wainwright, Deputy Director of Corporate Services



## Stuart-Nechako Regional Hospital District Board of Directors

**To:** Chair Greenaway and Board

**From:** John Illes, Treasurer

**Date:** January 29, 2026

**Subject:** Hospital District Audit

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**RECOMMENDATION:** (all/directors/majority)

Receive

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### BACKGROUND

Attached to this memo is the Audit Planning Letter from Beswick Hildebrandt and Lund. The Hospital District financial audit has begun on January 15, 2026 and is hoped to conclude at the end of February.

There is nothing out of the ordinary contained in the planning letter.

### ATTACHMENTS:

Hospital District Audit Planning Letter



January 14, 2026

Board of Directors  
Stuart-Nechako Regional Hospital District  
PO Box 820  
Burns Lake, BC  
V0J 1E0

Dear Board of Directors:

### **Re: Audit Planning**

We are writing this letter in connection with our audit of the financial statements for the year ending December 31, 2025.

Our purpose in writing is to ensure effective two-way communication between us in our role as auditors and yourselves with the role of overseeing the financial reporting process. In this letter we will:

- a. Address our responsibilities as independent auditors and provide information about the planned scope and timing of our audit.
- b. Request a response to some audit questions and any additional information you may have that could be relevant to our audit.

### **Auditor Responsibilities**

The respective responsibilities of ourselves and of management in relation to the audit of financial statements are set out in the engagement letter that was signed by management and a representative of the board on January 13, 2026. Please refer to the engagement letter for more information.

### **Planned Scope and Timing of Our Audit**

Our objective as auditors is to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards (PSAS).

In developing our audit plan, we worked with management to understand the nature of the entity Stuart-Nechako Regional Hospital District and to identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error. Our audit plan has been designed to focus on the identified areas of risk.

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#### **Partners**

Allison Beswick CPA, CA  
Norm Hildebrandt CPA, CA  
Robin Lund CPA, CGA

Dane Soares CPA  
Taylor Turkington CPA

Beswick Hildebrandt Lund CPA  
556 North Nechako Road, Suite 10,  
Prince George BC, Canada V2K 1A1  
T: +1 250 564 2515, F: +1 250 562 8722

### **Materiality**

For the current period, we have determined an overall materiality amount of \$149,000. We have also considered misstatements that could be material in qualitative financial statement disclosures. Materiality will be used to:

- a. Plan and perform the audit; and,
- b. Evaluate the effects of identified and uncorrected misstatements on the audit procedures performed as well as on the financial statements.

The materiality amount will be reassessed at period end to ensure it remains appropriate.

### **Significant Changes During the Period**

The significant changes that we addressed in planning the audit for the current period are set out below:

- a. Entity operations and personnel;  
No significant changes were identified
- b. Accounting and control systems;  
No significant changes were identified
- c. Accounting and auditing standards; and  
No significant changes were identified
- d. Other.  
No other significant changes were identified

### **Internal Control**

To help identify and assess the risks of material misstatement in the financial statements, we obtain an understanding of internal control relevant to the audit. This understanding is used in the design of appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control. Should we identify any significant deficiencies in the internal control and accounting systems, we will communicate them to you in our audit findings letter.

### **Significant Risks**

In planning our audit, we identify significant financial reporting risks that, by their nature, require special audit consideration. The significant risks we have identified and our proposed audit response are outlined below:

If there are specific areas that warrant our particular attention during the audit or where you would like us to undertake some additional procedures, please let us know.

Significant Risks	Proposed Audit Response
<p><b>Revenue Recognition</b></p> <p>Auditing standards assume a rebuttable presumption, that there is a significant risk of fraud in revenue recognition in <b>all</b> organizations.</p> <p>We have considered the following criteria in assessing this risk:</p> <ul style="list-style-type: none"> <li>• Complexity of revenue recognition policy and type of transactions;</li> <li>• Incentive/pressure to misstate revenue transactions or related balances;</li> <li>• Potential opportunity and rationalization.</li> </ul>	<p>The Regional Hospital District's significant sources of revenue consist of tax requisition, interest and grants in lieu of taxes. The risk of fraud in revenue recognition lies in revenue from these revenues. There is a risk that revenue from these sources may be recorded in the wrong period or not complete.</p> <p>We will perform the following procedures:</p> <ul style="list-style-type: none"> <li>• Update our understanding of the potential risk of fraud and error related to revenue recognition and understood and evaluated the related internal controls;</li> <li>• Test revenue sources substantively and through analytical procedures where appropriate;</li> <li>• Examine a selection of journal entries related to revenue recognition;</li> <li>• Substantively test revenue cut-off; and</li> <li>• Where applicable agreed on a test basis, deferred revenue amounts to underlying documentation to verify that revenue was appropriately recognized or deferred.</li> </ul>
Significant Risks, continued	Proposed Audit Response, continued
<p><b>Management Override of Controls</b></p> <p>Auditing standards require that the risk of material misstatement due to management override of controls be considered a significant risk on every audit engagement.</p> <p>The risk relates to the manipulation of the financial reporting process by recording inappropriate or unauthorized journal entries or by making adjustments to amounts reported in the financial statements that are not reflected in the journal entries.</p>	<p>We will perform the following procedures:</p> <ul style="list-style-type: none"> <li>• Inquired with the Board of Directors and Management to determine whether they were aware of the occurrence of actual or suspected fraud;</li> <li>• Updated our understanding of management's process for initiating, recording and approving journal entries;</li> <li>• Examined a sample of journal entries meeting certain criteria;</li> <li>• Examined management's assessment of current year estimates and the outcome of prior year estimates;</li> <li>• Considered management biases in our testing of estimates and provision, and the application of accounting policies; and</li> <li>• Incorporated elements of unpredictability in our audit approach.</li> </ul>

## Uncorrected Misstatements

Where we identify uncorrected misstatements during our audit, we will communicate them to management and request that they be corrected. If not corrected by management, we will then request that you correct them. If not corrected by you, we will also communicate the effect that they may have individually, or in aggregate, on our audit opinion.

## Timing

The proposed timing of our audit (as discussed with management) is as follows:

Action	Planned date
Planning	January 14, 2026
Start of audit field work	January 14, 2026
End of audit field work	January 30, 2026
Review Audit Findings with Board of Directors	To be determined
Approval of financial statements by the Board of Directors	To be determined
Provide the audit opinion on financial statements	To be determined

## Engagement Team

Our engagement team for this audit will consist of the following personnel:

Name	Role	Contact details
Taylor Turkington	Partner	778-764-2654

## Audit Findings

At the conclusion of our audit, we will prepare an audit findings letter to assist you with your review of the financial statements. This letter will include our views and comments on matters such as:

- Significant matters, if any, arising from the audit that were discussed with management;
- Significant difficulties, if any, encountered during the audit;
- Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- Uncorrected misstatements; and
- Any other audit matters of governance interest.

## Audit Questions and Requests

### ***Fraud***

To help us in identifying and responding to the risks of fraud within the entity, we would appreciate your responses to the following questions:

- What oversight, if any, do you provide over management's processes for identifying and responding to fraud risks? Management's processes could include policies, procedures, programs or controls that serve to prevent, detect and deter fraud.
- Do you have any knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the financial statements, affecting the entity? If so, please provide details and how the fraud or allegations of fraud were addressed.

### ***Other Matters***

Would you please bring to our attention any significant matters or financial reporting risks, of which

you are aware, that may not have been specifically addressed in our proposed audit plan. This could include such matters as future plans, contingencies, events, decisions, non-compliance with laws and regulations, potential litigation, specific transactions (such as with related parties or outside of the normal course of business) and any additional sources of audit evidence that might be available.

### **Fees**

Our proposed audit fee of \$3,300, for the period ending December 31, 2025, is based on the nature, extent and timing of our planned audit procedures as described above.

We recognize your significant role in the oversight of the audit and would welcome any observations on our audit plan.

This letter was prepared for the sole use of those charged with governance of Stuart-Nechako Regional Hospital District to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,

A handwritten signature in black ink that reads "Beswick Hildebrandt Lund". The script is cursive and fluid.

Beswick Hildebrandt Lund Chartered Professional Accountants

## **Stuart-Nechako Regional Hospital District Board of Directors**

**To:** Chair and Board  
**From:** John Illes, Treasurer  
**Date:** January 29, 2026  
**Subject:** **2026 Financial Results and 2026 Budget Direction**

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**RECOMMENDATION:** **(all/directors/majority)**

That the financial results for 2026 be received and that the Board direct staff to prepare a budget bylaw with a requisition of \$7.0 million.

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### **BACKGROUND**

#### **Executive Summary**

The 2026 Financial results and the draft budget for discussion is shown on the first page of the attachment. The 2026 Financial results showed a net income of \$6.8 million (the approved budget estimated a net income of \$3.5 million). The results are directly related to the delay in the construction of the Vanderhoof Primary Care building and the delay in the installation of major equipment and other smaller projects from 2025 to 2026.

The draft budget for discussion shows a steady \$7.0 million requisition until the tax rate per \$1,000 reach \$1.00 and at that time holding this tax rate steady by increasing the requisition. The tax rate is estimated to reach \$1.00 per \$1,000 in this model (assuming a gradual increase in assessments). The tax rate is proposed to drop by \$0.031 per \$1,000 in 2026 (as compared to 2025).

#### **Assessments**

The net assessments for the hospital district have increased by 3.6% while the weighted hospital districts have increased by 2.8%. The decline in major industry assessments has been mitigated by an increase in residential construction and the increased market price of residential property.

If the requisition were to be maintained at \$7.0 million, because of the increase in assessments, the tax rate would fall to \$1.102 per \$1,000 from \$1.133 per \$1,000 a decrease of 2.84%. This means that a residential property owner that had an increase in value of their property by 2.84% would pay the same amount of taxes in 2026 as it did in 2025. Residential properties that increased by more than this would have an increased tax bill and those that increased by less than this amount (or that decreased) would pay less tax.

## **Proposed Projects in 2026 and 2027**

The list of proposed projects in 2026 and 2027 must be listed in the appendix of the budget. The second page of the attachment lists the projects proposed by Northern Health within the Hospital District. The largest and only major project is the Vanderhoof Primary Care Building that is currently planned to be complete in 2027.

Abbreviations:

SJH St. John Hospital Vanderhoof	PINES "The Pines" Burns Lake
BLH Burns Lake Hospital	FLH Fraser Lake Health Care Centre
SNM "Stuart Nechako Manor" Vanderhoof	SOUTHSIDE A Helipad located in the vicinity of the Southside Wellness Centre in Area E

## **Budget Summary**

A 2026 budget with a requisition of \$7.0 million would result in a loss of just under \$1 million in 2026 if all the planned projects were to finish to completion. This loss would be covered from the investments and surplus of previous years.

Large surpluses would be expected in 2027 and 2028 and these amounts would be used to fund the Hospital District's share of the replacement for the St. John Hospital in Vanderhoof.

Alternative requisition amounts are presented in the third page of the attachment. Alternatives that have been presented are maintaining the same tax rate as in 2025, increasing the requisition by 2.2% (or the current estimated inflation amount), and setting the tax rate at \$1.00 per \$1,000 and at \$0.75 per \$1,000.

With the current projects listed creating a deficit of nearly \$1.0 million (assuming a requisition of \$7.0 million) and the need to fund a new hospital in Vanderhoof in the immediate planning horizon, it is not recommended reducing the requisition in 2026. Similarly, with the very mixed changes in assessments and the shift towards residential taxation rather than taxation of heavy industry, an increase in requisition – even an increase to take into account inflationary pressures – is not recommended.

## **ATTACHMENTS:**

Budget and Requisition Information – 3 Pages

Hospital District taxes for Representative Houses for Communities in BC



## Stuart Nechako Regional Hospital District - 2026 Budget and 2027 Provisional Budget

Bylaw XX SCHEDULE A		2025 Budget	2025 Actual	2026 Budget	2027 Provisional Budget	2028 Preliminary Budget	2029 Preliminary Budget	2030 Preliminary Budget	2031 Preliminary Budget	2032 Preliminary Budget
<b>INCOME</b>										
Grant In Lieu of Taxes		25,000	24,902	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Taxation		7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,140,000	7,354,200	7,574,826
Interest		307,958	425,974	395,219	388,376	491,229	628,552	782,203	938,588	1,104,102
		<u>\$ 7,332,958</u>	<u>\$ 7,450,875</u>	<u>\$ 7,420,219</u>	<u>\$ 7,413,376</u>	<u>\$ 7,516,229</u>	<u>\$ 7,653,552</u>	<u>\$ 7,947,203</u>	<u>\$ 8,317,788</u>	<u>\$ 8,703,928</u>
<b>EXPENSES</b>										
Business Planning										
Major Capital Project >\$5M		2,800,000	183,397	5,757,563	1,170,000					3,600,000
Major Capital Project <\$5M		617,320	212,486	1,824,550	1,586,640	949,680	1,036,447	1,036,447	1,036,447	
Major Equipment and Maintenance Capital		208,000	-	511,600	97,920	818,280	120,000	200,000	200,000	200,000
Building Integrity and Minor Capital Grant Grant		210,800	210,800	213,600	217,200	220,800	220,800	220,800	220,800	220,800
IT Projects Grant		-	-	64,308	192,970	-	95,680	200,000	200,000	200,000
Administration		20,000	19,947	22,500	22,055	22,055	22,055	22,055	25,000	25,000
Directors Remuneration		10,000	9,926	12,500	12,500	12,500	12,500	12,500	15,000	15,000
		<u>\$ 3,866,120</u>	<u>\$ 636,555</u>	<u>\$ 8,406,622</u>	<u>\$ 3,299,285</u>	<u>\$ 2,023,315</u>	<u>\$ 1,507,482</u>	<u>\$ 1,691,802</u>	<u>\$ 1,697,247</u>	<u>\$ 4,260,800</u>
<b>NET INCOME AT END OF YEAR</b>		3,466,838	6,814,320	(986,402)	4,114,091	5,492,914	6,146,070	6,255,402	6,620,542	4,443,128
<b>ADD: SURPLUS CARRY FORWARD FROM PREVIOUS YEAR</b>		\$ 9,707,140	\$ 9,707,140	\$ 16,521,460	\$ 15,535,058	\$ 19,649,149	\$ 25,142,063	\$ 31,288,133	\$ 37,543,534	\$ 44,164,076
<b>NET ACCOUNT BALANCE AT END OF YEAR</b>		\$ 13,173,978	\$ 16,521,460	\$ 15,535,058	\$ 19,649,149	\$ 25,142,063	\$ 31,288,133	\$ 37,543,534	\$ 44,164,076	\$ 48,607,204
<b>ESTIMATED TAX RATE</b>		1.130		1.102	1.070	1.040	1.010	1.000	1.000	1.000

## Schedule B Bylaw XX

## Major Capital Projects Approved and Continuing:

*Vanderhoof Primary Care*

## Major Capital Projects Funded:

<b>2026</b>	<i>Current Year</i>	<i>Previous Years</i>
<b>A. Vanderhoof Primary Care</b>	<b>5,757,563</b>	<b>230,437</b>
1. SJH FM FIRE PANEL REPLACEMENT	617,320	
2. SJH DOMESTIC HOT WATER	102,505	85,967
3. PINES COOLING AND DMH	67,125	126,519
4. BLH LIGHTING CONTROLS	344,400	
5. PINE IT NETWORK REFRESH	44,000	
6. SJH AIR HANDLING UNIT #1	292,800	
7. SJH CHEM ANALYZER	222,800	258,400
8. BLH CHEM ANALYZER	208,000	
9 SJH MEDICATION DISPENSER	80,800	
15. FLH CHILLER REPLACEMENT	356,400	
<b>Total</b>	<b><u>8,093,714</u></b>	<b><u>442,922</u></b>
<b>2027</b>		
<b>A. Vanderhoof Primary Care</b>	<b>1,170,000</b>	
6. SJH AIR HANDLING UNIT #1	292,800	
10. SJH AIR HANDLING UNIT #2	633,120	
11. SNM IT REFRESH	111,360	
12. SJH AIR HANDLING UNIT #3	316,560	
13. SOUTHSIDE HELIPAD	232,800	
14. BLH PHONE SYSTEM	97,920	
<b>Total</b>	<b><u>2,854,560</u></b>	

## Based on 2026 Completed Tax Roll

	2025 Total Hosp. Assessments	2026 Total Hosp. Assessments	2025 Converted Assessments	2026 Converted Assessments	2025 Tax Requisition	2026 Tax Requisition
<b><u>Municipalities:</u></b>						
Burns Lake	212,656,440	220,923,775	29,873,746	30,921,787	338,576	340,786
Fort St. James	240,574,830	264,007,065	42,910,628	45,945,674	486,331	506,363
Fraser Lake	125,263,724	118,706,265	23,558,651	20,318,941	267,004	223,933
Granisle	29,618,700	34,038,100	3,440,296	3,898,026	38,991	42,960
Vanderhoof	723,290,271	730,610,711	100,900,018	100,222,205	1,143,557	1,104,539
Subtot. MUNICIPALITIES	1,331,403,965	1,368,285,916	200,683,339	201,306,632	2,274,459	2,218,580
<b><u>Rural Areas: - for taxation purposes</u></b>						
Jurisdiction 755	873,447,949	893,839,976	143,274,028	149,304,548	1,623,807	1,645,470
Jurisdiction 756	1,760,894,911	1,847,706,404	273,676,686	284,545,764	3,101,734	3,135,950
Subtot. Electoral Areas	2,634,342,860	2,741,546,380	416,950,714	433,850,312	4,725,541	4,781,420
TOTAL for REGION	3,965,746,825	4,109,832,296	\$617,634,053	\$635,156,944	\$7,000,000	\$7,000,000
<i>Est. Res. Tax Rate per \$1,000</i>					\$1.133	\$ 1.102

## Approximations for Discussion Only

Electoral Area	App Requisition	<b><i>The Tax Rate decrease suggests that if a residential property increased in value by 2.84% from 2025 to 2026 that it would pay the same amount of taxes in 2026 as it did in 2025.</i></b>			
Area "B"	\$ 568,289	Tax Rate		Requisition	
Area "C"	\$ 865,707	1.130	Last Year's Tax Rate	7,178,501	
Area "D"	\$ 956,936	1.102	Maintain \$7 Million	7,000,000	
Area "E"	\$ 1,065,621	1.126	\$7 Million + Inflation of 2.2%	7,154,000	
Area "F"	\$ 1,324,867	1.000	Reduce Tax Rate	6,351,569	
	\$ 4,781,420	0.750	Reduce Tax Rate	4,763,677	

Municipalities	RD	House Value¹	Hospital
Northern Rockies		169,334	13
Greenwood	KOO	267,189	42
Zeballos	STR	172,185	43
Tahsis	STR	205,535	52
Midway	KOO	343,851	54
Pemberton	SQL	1,361,957	59
Salmo	CKO	373,810	59
Slocan	CKO	401,792	63
Trail	KOO	406,057	64
Hope	FVR	644,691	65
Grand Forks	KOO	421,754	66
Port Alberni	ALB	516,390	66
New Denver	CKO	425,598	67
Squamish	SQL	1,517,821	67
Warfield	KOO	436,593	69
Clinton	TNR	229,242	70
Nakusp	CKO	442,420	70
Fruitvale	KOO	456,027	72
Sechelt	SUN	996,935	73
Montrose	KOO	470,548	74
Port Alice	MW	297,385	74
Silverton	CKO	479,603	75
Gibsons	SUN	1,053,440	77
Gold River	STR	306,160	77
Kent	FVR	769,491	78
Alert Bay	MW	317,283	79
Princeton	OKS	372,791	79
Castlegar	CKO	526,529	83
Kaslo	CKO	524,768	83
Harrison Hot Springs	FVR	846,537	86
Cache Creek	TNR	289,803	88
Lytton	TNR	293,245	89
Port Hardy	MW	357,135	89
Chilliwack	FVR	917,389	93
Keremeos	OKS	470,740	95
Stewart	KIT	176,520	95
Sayward	STR	383,292	96
Sooke	CAP	820,034	101
Port McNeill	MW	420,687	104
Rossland	KOO	661,727	104
Ucluelet	ALB	831,617	107
Granisle	BUL	96,186	109
Hudson's Hope	PEA	193,333	110
Nelson	CKO	704,985	111
New Hazelton	KIT	222,597	114
Mission	FVR	1,133,024	115
Tumbler Ridge	PEA	203,521	116
Abbotsford	FVR	1,152,779	117
Ashcroft	TNR	394,557	120
Barriere	TNR	400,768	122
Langford	CAP	985,994	122
Lillooet	SQL	402,228	122
Port Clements	NCRD	227,371	123
Enderby	NOK	536,565	124
Clearwater	TNR	417,586	127
Mackenzie	FFG	174,164	128
Masset	NCRD	237,666	128
Oliver	OKS	633,370	129
Sicamous	COL	556,716	129
Colwood	CAP	1,046,742	130
Sidney	CAP	1,052,989	130
Esquimalt	CAP	1,050,527	131
Lumby	NOK	558,518	131
Pouce Coupe	PEA	237,033	135
Wells	CAR	183,373	135
Logan Lake	TNR	455,778	138
Merritt	TNR	459,630	139
View Royal	CAP	1,132,275	140
Chetwynd	PEA	256,302	142
Houston	BUL	265,737	143

Municipalities	RD	House Value¹	Hospital
Taylor	PEA	251,143	143
Hazelton	KIT	292,402	144
Spallumcheen	NOK	653,567	144
Central Saanich	CAP	1,175,181	145
Chase	TNR	478,008	145
Victoria	CAP	1,204,449	149
Armstrong	NOK	649,453	150
Elkford	EKO	371,495	150
Osoyoos	OKS	732,293	151
Penticton	OKS	747,566	154
Port Edward	NCRD	304,372	155
Salmon Arm	COL	666,664	155
Whistler	SQL	3,569,071	157
Metchosin	CAP	1,279,703	158
Saanich	CAP	1,284,451	158
Dawson Creek	PEA	285,482	163
Highlands	CAP	1,334,087	165
Sparwood	EKO	409,327	165
Canal Flats	EKO	414,952	167
McBride	FFG	227,409	167
Creston	CKO	435,965	176
Radium Hot Springs	EKO	448,712	180
Campbell River	STR	716,653	181
Summerland	OKS	874,427	181
Peachland	COK	949,065	187
Vernon	NOK	813,522	188
North Saanich	CAP	1,563,864	193
Courtenay	COM	767,746	194
Revelstoke	COL	860,026	198
Cumberland	COM	794,664	199
Kitimat	KIT	371,500	201
West Kelowna	COK	1,020,737	202
Fort St. John	PEA	359,043	205
Daajing Gids	NCRD	399,716	206
Cranbrook	EKO	514,921	208
Lake Country	COK	1,065,614	208
Powell River	qRD	601,795	208
Kelowna	COK	1,058,892	210
Kamloops	TNR	716,608	218
Duncan	COW	585,499	223
Fraser Lake	BUL	197,882	224
shishálh Nation Government District	SUN	535,314	224
Comox	COM	888,312	227
Kimberley	EKO	572,175	230
Tofino	ALB	1,798,385	231
Prince Rupert	NCRD	429,918	232
Telkwa	BUL	431,009	233
Coldstream	NOK	1,011,130	234
Oak Bay	CAP	1,939,831	241
Golden	COL	599,653	242
Valemount	FFG	330,530	242
Lake Cowichan	COW	653,704	249
Fort St. James	BUL	232,388	263
Terrace	KIT	492,883	265
Quesnel	CAR	358,188	269
Smithers	BUL	499,480	270
Ladysmith	COW	721,217	274
100 Mile House	CAR	383,436	280
North Cowichan	COW	761,839	290
Burns Lake	BUL	262,049	298
Williams Lake	CAR	412,729	306
Invermere	EKO	772,151	311
Prince George	FFG	467,684	344
Fernie	EKO	924,478	372
Vanderhoof	BUL	334,293	379
Nanaimo	NAN	787,743	425
Parksville	NAN	794,822	429
Sun Peaks	TNR	1,559,008	473
Qualicum Beach	NAN	1,045,345	564
Lantzville	NAN	1,159,571	626

## Stuart-Nechako Regional Hospital District Board of Directors

**To:** Chair Greenaway and Board  
**From:** Curtis Helgesen, Secretary  
**Date:** January 29, 2026  
**Subject:** ***Hospital District Act Reform - MOU - 2<sup>nd</sup> Draft***

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**RECOMMENDATION:** **(all/directors/majority)**

That the Board approve the *Hospital District Act Reform* Memorandum of Understanding; and further, that the Chair be authorized to sign the MOU.

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**BACKGROUND**

At the October 23, 2025 SNRHD Meeting the Board received the Draft Memorandum of Understanding - *Hospital District Act Reform* from the Fraser-Fort George Regional Hospital District. The MOU is to provide an outline to address the continued joint advocacy with the Province and Northern Health regarding concerns around the *Hospital District Act* and the financial sustainability, fairness and equity to our taxpayers.

The MOU was reviewed by the partnering Regional Hospital Districts and two changes were made to Appendix A: Commitments of the Parties.

At the time of writing this report, there were still some ongoing discussions around the terms consensus voting and majority vote.

The document is attached for review.

**ATTACHMENTS:**

Draft Memorandum of Understanding – *Hospital District Act Reform* – ***Changes Bolded***

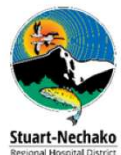
# Memorandum of Understanding for Hospital District Act Reform

This Memorandum of Understanding (MOU) establishes a collaborative framework among the undersigned local governments to jointly advocate for changes to the current Regional Hospital District funding requirements and revisions to the *Hospital District Act*.

We, the undersigned six northern Regional Hospital Districts, share the following concerns about the current Hospital District funding structure in BC:

- current state of affordability for Regional Hospital Districts and their taxpayers
- absence of equity in financial contributions and taxation across the province as northern Regional Hospital District taxpayers pay more than our southern counterparts
- increasing annual funding requests for major capital projects
- lack of consistency and equity in the negotiation process for priority investments
- ambiguity of capital streams required to be funded by Regional Hospital Districts
- outdated percentage funding requirements that are unaffordable for taxpayers
- inaccuracy in future year budgeting and expected contributions

Our six northern Regional Hospital Districts pay some of the highest requisition rates annually and per average household in the province. These amounts are not sustainable for our taxpayers and fairness relating to Regional Hospital District costs is in question.



# Memorandum of Understanding for Hospital District Act Reform

Our goals for joint advocacy are to work collaboratively with the Ministry of Infrastructure to:

- reduce the overall annual funding requests made to Regional Hospital Districts and the financial burden that places on taxpayers
- examine what taxpayers across the province contribute to their Regional Hospital District to evaluate fairness with consideration to tax rates and average household contributions
- develop a long-term capital planning framework that accurately predicts future contribution requirements

Joan Atkinson, Chair  
Fraser-Fort George  
Regional Hospital District

Al Richmond, Chair  
Cariboo-Chilcotin  
Regional Hospital District

Barry Pages, Chair  
North West  
Regional Hospital District

Rob Fraser, Chair  
Northern Rockies  
Regional Hospital District

Leonard Hiebert, Chair  
Peace River  
Regional Hospital District

Judy Greenaway, Chair  
Stuart-Nechako  
Regional Hospital District



## Appendix A

### Commitments of the Parties

We commit to:

- meeting at least twice per calendar year with a maximum of three representatives designated from each Regional Hospital District – typically the Chairs, Vice Chairs and Chief Administrative Officers
- **making decisions based on group consensus (majority vote), including in the event of a tie vote by adjusting the proposed decision until consensus is reached**
- budgeting annually for a financial contribution towards consultancy services to advance advocacy efforts to a maximum of \$10,000 per calendar year per Regional Hospital District
- draw funding based on group consensus (majority vote) and an **equitable** apportionment between the signatories
- a board representative from the Fraser-Fort George Regional Hospital District and a board representative selected from one of the other five Regional Hospital Districts to serve as the primary spokespersons for the parties
- the Fraser-Fort George Regional Hospital District providing administrative support for the organization of the parties and advocacy efforts
- ensuring our joint advocacy efforts are complimentary to those undertaken by UBCM and other local government organizations
- maintaining confidentiality regarding content reviewed and discussions held by the parties
- reviewing and renewing this agreement annually to ensure continued alignment and effectiveness

