



The Corporation of the Village of Salmo

REGULAR MEETING #12-21 MINUTES

Minutes of the Regular Meeting of the Council of the Village of Salmo held in the Salmo Valley Youth and Community Centre at 206 Seventh Street, Salmo, B.C. on Tuesday, June 22, 2021 at 7:00 p.m.

PRESENT: Mayor Diana Lockwood CFO Colin McClure (attended electronically)
Councillor Jacque Huser CAO Anne Williams
Councillor Farrell Segall Members of the Public - 2

REGRETS: Councillor Jennifer Endersby, Councillor Jonathon Heatlie.

CALL TO ORDER: The Mayor called the meeting to order at 7:00 p.m.

COUNCIL PROCEDURE BYLAW #663, 2014:

R1-12-21 Moved and seconded, that due to the exceptional circumstances created by the COVID-19 pandemic, that Council waive the requirements of *Council Procedure Bylaw #663, 2014* Section 8 Electronic Meetings, Parts (4) & (5), to allow Council and staff members to participate via electronic means in order to comply with provincially mandated physical distancing requirements and not holding public gatherings, and that provision be made for members of the public to listen electronically to the Council meeting.

Carried.

AGENDA:

R2-12-21 Moved and seconded, Meeting #12-21 of Tuesday, June 22, 2021 be adopted as amended from *Council Procedure Bylaw No. 663, 2014* Schedule "B" to include an Annual Report section, New Business section and a Public Question period.

Carried.

ANNUAL & SOFI REPORT:

Presentation - Colin McClure, CFO CFO McClure reviewed the Annual Financial Report with Council (see *Appendix A*).

R3-12-21 Moved and seconded, that Council adopt the 2020 Annual Report including the audited consolidated financial statements and the Village of Salmo's 2020 Statement of Financial Information, a copy of which will be forwarded to the Ministry of Community, Sport and Cultural Development.

Carried.

Departure CFO McClure departed at 7:20 p.m.

DELEGATIONS:

Uli Wolf, RDCK Re: Mr. Wolf reviewed and discussed the Resource Recovery Plan
Resource Recovery Plan presentation with Council (see *Appendix B*).

NEW BUSINESS:

R4-12-21 CAO Williams requested that Redwood Engineering be direct awarded
Large Equipment the contract for the required engineered drawings and inspections for
Storage Building the Large Equipment Storage Building. They have done the project
Engineered Drawings assessment and preliminary drawings to date, so it will represent a
cost-savings by direct awarding this work to them as anyone else
would have to start over. Once these drawings are complete the
project work on the building can be put out to tender.

Moved and seconded, that Redwood Engineering be direct awarded
the contract for the engineered drawings and two inspections for the
Large Equipment Storage Building in the amount of \$9,588.94.

Carried.

MINUTES:

R5-12-21 Moved and seconded, that the draft minutes of the Regular Meeting
Regular Meeting #11-21 of Tuesday, June 8, 2021 be adopted as presented.
June 8, 2021

Carried.

REFERRALS FROM DELEGATIONS: NIL

REFERRALS FROM PRIOR MEETINGS: NIL

OPERATIONAL REPORTS:

R6-12-21 Moved and seconded, that Council receive for information the written
Civic Works report provided by Civic Works Foreman Fred Paton for the period of
May 21, 2021 to June 17, 2021 (see *Appendix C*).

Carried.

R7-12-21 Moved and seconded, that Council receive for information the written
Fire Department report dated June 1, 2021 provided by Fire Chief David Hearn for the
period of May 2021 (see *Appendix C*).

Carried.

R8-12-21 Moved and seconded, that Council receive for information the written
Bylaw Enforcement report on bylaw enforcement for the period of May 2021 (see
Appendix C).

Carried.

R9-12-21 Moved and seconded, that Council receive for information the written
Administration report as presented by CAO Williams (see *Appendix C*).

Carried.

Strategic Plan NIL

FINANCIAL REPORTS:

R10-12-21 Moved and seconded, that Council receive for information the list of
Accounts Payable accounts payable cheques and electronic fund transfers from June 4,
2021 to June 17, 2021 totaling \$115,408.73. Carried.

R11-12-21 Moved and seconded, that Council receive for information the
Treasurer's Report Treasurer's Report for May 2021. Carried.

CORRESPONDENCE REQUIRING A COUNCIL DECISION

R12-12-21 Moved and seconded, that Council support the request and direct staff
Cathy Peters Re: to write to the Provincial Premier and Solicitor General stating that this
Kamloops and Update crime is a priority in BC that needs to have considerable
on Human Sex funding/training for Provincial law enforcement as well as a Provincial
Trafficking in BC and Awareness Campaign in order to combat the problem. Carried.
How to Stop it - #63

CORRESPONDENCE FOR INFORMATION ONLY:

R13-12-21 Moved and seconded, that Council receive for information the
following correspondence from:

(1) Ministry of Municipal Affairs Re: June 2021 Regional Call - #64
(2) Ministry of Municipal Affairs Re: Update on Investing in Canada
Infrastructure Program, COVID-19 Resilience Infrastructure Stream -
Large Equipment Storage Building Refurbishment - #65
(3) City of Pitt Meadows Re: Truth and Reconciliation Commission's Call
to Action 75 - #66
(4) The Corporation of the Township of Spallumcheen Re: Residential
Rate Review - #67

Carried.

MEMBER REPORTS & INQUIRIES:

Councillor Heatlie See *Appendix D*.

Councillor Huser See *Appendix D*.

Councillor Segall Nothing to report.

Mayor Lockwood See *Appendix D*.

R14-12-21 Moved and seconded, that the verbal and written reports of Mayor
Verbal & Written and Council be received for information. Carried.
Reports of Mayor &
Council

PUBLIC QUESTION PERIOD: No Questions

IN CAMERA

RESOLUTION:

R15-12-21
9:00 p.m.

Moved and seconded, that the meeting be closed to the public under Sections 90(1)(e)(g) of the *Community Charter*.

Carried.

RE-OPEN PUBLIC MEETING:

Council reopened the meeting at 9:26 p.m.

ADJOURNMENT:
R16-12-21

Moved, that the meeting be adjourned at 9:27 p.m.

Carried.

I hereby certify the preceding to be a true and correct account of the Regular Meeting of Council held on Tuesday, June 22, 2021.

Originally Signed By:

Diana Lockwood

Mayor

Anne Williams

Chief Administrative Officer

APPENDIX A

ANNUAL FINANCIAL REPORT



2020 ANNUAL

REPORT



For the year ending December 31, 2020

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MESSAGE FROM THE MAYOR



It is my pleasure to provide this update on municipal services in the Village of Salmo for 2020.

We have met our statutory requirements for our financial reporting, and we have received a positive audit.

As Municipal Director of the RDCK, for Salmo, I continue to sit on the West Kootenay Transit, Economic Trust Southern Interior – BC (ETSI-BC) formerly SIDIT, and Community Sustainable Living Advisory Committees. I am pleased to say that working with these committees brings greater attention to Salmo.

The Village of Salmo shares several regional services, mostly with Area G, but we also share regional parks services with Nelson and Area E and F through the Regional District of Central Kootenay (RDCK).

Salmo does what Salmo does best – help each other. When our community was faced with a cluster of cases of COVID-19, people stepped up to help anyone who was in need.

As we move towards containing COVID-19 here in BC we will hopefully be enjoying family gatherings sooner rather than later.

This past year we relocated and transformed the recycling centre into an appealing but functional resource with fencing which includes an art wall featuring a new stone mural. We will be having two painted murals on either side of the stone mural to complete the art wall.

It is an honour to be a part of this community as we continue to move forward. Volunteerism continues in our community with pride in all the contributions and contributors that help make our community successful. With the dedication of Council and Staff, we will continue to prosper and grow.

Sincerely,

Diana L. D. Lockwood, Mayor

REPORT FROM THE CHIEF ADMINISTRATIVE OFFICER

2020 was another busy year for the village in which we faced an entirely new challenge – COVID-19. It affected the personal and professional lives of staff and Villagers alike. Admin staff quickly adapted to the “new normal” of working from home, as the Civic Works crew continued to keep the Village running, while frequently sanitizing equipment and trucks. Many thanks go to the Village’s fantastic staff who adeptly juggled multiple priorities and projects while endeavouring to keep everyone safe and COVID-free.

We saw the completion of two major projects – a new Official Community Plan (OCP) and the waste water treatment system upgrade, although fine-tuning of new systems continues. 2020 highlights include, but are not limited to:

- Completing all major construction and equipment installation for the extensive Waste Water Treatment Plant (WWTP) upgrade on Lagoon Road being by year end. A grant of approximately \$1.7 million was obtained from the Federal/Provincial Clean Water & Waste Water funding stream for this project.
- Adopting the Village’s new Official Community Plan (OCP) 2020 bylaw #687 – Sustainable Salmo on January 14, 2020 completing a journey begun in 2017. The OCP was funded in large part by Federal Gas Tax Funds and a convening grant from the Columbia Basin Trust.
- Completing the first new stone mural in two decades. Located on the centre panel of the fence in front of the recycling centre on Glendale Avenue at Lions Park. It features days past when salmon frequented the Salmo River. The mural was visualized and designed by local artist Tia Reyden. Stonemason Jason Bourne brought her vision to life. The other two mural panels will be painted by local artists in the summer of 2021. This project is part of the Village’s initiative to beautify public spaces.
- The design and build a display of historical mining equipment, donated by generous locals, along the old railbed began. An army of volunteers are assisting with this project which is being managed by the Salmo Valley Chamber of Commerce. A Heritage, Museum and Archive grant was received from the CBT for the project.
- Promoting WaterSmart and watering restrictions and the FireSmart and BearSmart programs.
- Bylaws adopted in 2020:
 - 726 Property Tax Exemption 2021
 - 725 Municipal Utilities User Fees Bylaw Amendment #725, 2020
 - 723 Miscellaneous Fees Bylaw
 - 722 Annual Tax Rate Bylaw 2020
 - 721 Financial Plan Bylaw 2020-2024
 - 719 Fire Prevention Bylaw 2020
 - 718 Utility Bylaw 2020
 - 716 Heritage Design Guidelines
 - 687 Sustainable Salmo Official Community Plan 2020

Anne Williams
Chief Administrative Officer

VILLAGE OF SALMO COUNCIL

ELECTED REPRESENTATIVES 2020

Mayor	Diana Lockwood
Councillors	Jennifer Endersby
	Jonathan Heatlie
	Jacque Huser
	Farrell Segall

Due to COVID, Regular Council Meetings were held electronically.

APPOINTED OFFICIALS

Chief Administrative Officer/Corporate Officer (CAO)	Anne Williams
Chief Financial Officer (CFO)	Colin McClure
Auditors	Grant Thornton
Bank	Kootenay Savings Credit Union

DECLARATION AND IDENTIFICATION OF DISQUALIFIED COUNCIL MEMBERS

During the year 2020 the village has not made, nor is the village aware of electors of the Village of Salmo having made, an application to court for a declaration of disqualification of a person elected or appointed to office on the Council of the Village of Salmo.



Lions Park / Recycling Depot Fence Stone Mural

VILLAGE OFFICE

The four members of the village office team are the communications link between Council and the general public, providing assistance and advice to citizens with respect to Council/Committee processes, reporting procedures and decisions. Staff are responsible for: drafting bylaws, resolutions and agreements for the village; maintaining minutes and overseeing record keeping for all Council and committee meetings; ensuring access to all public records (Freedom of Information); accounts payable and receivable; taxation and utility billing; overseeing general bylaw enforcement; administering, monitoring and seeking compliance with the bylaws enacted by the Mayor and Council to regulate the conduct of affairs in the village; facilitating internal and external communications, providing legislative service, administering oaths and taking affirmations, affidavits and declarations; and overseeing policy development.

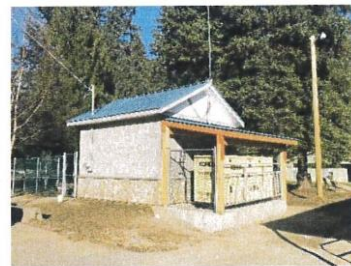
CIVIC WORKS

The four-person Civic Works team, lead by Civic Works Foreman Fred Paton, is responsible for the maintenance and upkeep of Village-owned existing buildings, lands, utilities, and infrastructure. They are assisted each summer by three university students who are mainly responsible for parks and public spaces maintenance. The health and safety of our citizens is the top priority of the Civic Works department. Some of the functions regularly performed by the Civic Works crew are:

- Utilities - Maintenance and upgrades to: The municipal water distribution network comprising approximately 15 km of water mains, 491 water connections as well as 2 well sites. The sanitary sewer collection system comprising approximately 14 km of pipes with 485 connections, plus the extensive storm water collection system.
- Roads and Sidewalks - Maintenance and upgrades to municipal traffic signals, road markings and signage; municipal curbs, sidewalks, and roads; street sweeping; snow and ice clearing.
- Parks and Green Space - Civic Works maintains approximately 20 hectares of public parks including playing fields, a campground, washrooms, trails, and green space.
- Maintaining a 14-unit fleet comprised of construction, snow removal and parks equipment plus mowers, weed whackers, flood pumps and other small tools. Ensuring that all the village's vehicles and associated municipal equipment are serviced, maintained, and inspected to meet the requirements of the Commercial Vehicle Service Enforcement Agency, allowing them to operate in a safe manner on the highways.
- Internments, grave marker placement and maintenance at the Salmo Cemetery.

2020 Highlights Include:

- Completion of the upgrade work at the waste treatment facility on Lagoon Road.
- Sloping floors and installing new floor drains in the Fire Hall truck bays and levelling and installing a new floor in the upper Hall.
- New roofs on the Fire Hall and ambulance bay.
- Beginning a three-year upgrade to provincial standards on our ball fields.
- Hosting and mentoring practicum students from Selkirk College's Waste Water Treatment Plant Operator Course.
- Installation of the new Sayward Well generator.
- Installing new showers in the KP Park washrooms.



Sayward Well House & Generator

FIRE PROTECTION SERVICES

The Salmo Volunteer Fire Department (FD) consists of Chief David Hearn, a Deputy Chief, 4 Captains, and 21 volunteer firefighters. The department supplies fire suppression, fire investigation and fire prevention services for homes, businesses, and brush fires, as well as rescue services and attendance at motor vehicle incidents, plus rope rescue to the citizens of Salmo and parts of surrounding Area G.

In the 2020 calendar year the FD responded to 54 emergency calls of varying nature and continued their public FireSmart education program. Our call volume was down due to the COVID-19 pandemic, with people staying close to home and doing less traveling.

Communications continue to be an ongoing challenge, but work-around solutions are being found. Last spring, during the flooding we again lost cell and internet service. The lack of reliable communication during an emergency is very concerning.

The *Garmin In Reach GPS* is still proving to be a very reliable device that marks the locations of all FD calls and sends the location by satellite messaging to all FD members. They are also able to text with this device from anywhere.

The RDCK's Emergency Operations Centre (EOC) purchased a satellite phone for the Salmo Fire Department to use on more remote calls, or in the case of a major emergency and all the phone lines are down. This new satellite phone works as a Wi-Fi hub for FD cell phones and enables the FD to make calls and send texts. It may only be used on an emergency task and when provided a task number from Emergency Management BC. Lack of any communication service at the top of Kootenay Pass is still a major concern to all first responders.



STATEMENT OF PERMISSIVE TAX EXEMPTIONS

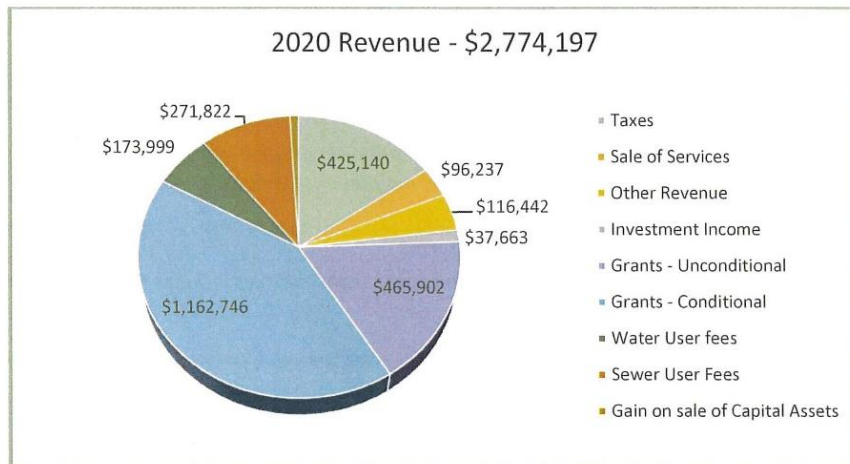
In accordance with Part 7, Division 7, Section 224(2) of the *Community Charter*, the following properties in the Village of Salmo were provided permissive property tax exemptions by Council in 2020.

Legal Description	Civic Address	Organization	Value of Permissive Exemption
Lot 24 and Lot 25, Block 22, Plan 622A, DL206A, Kootenay Land District	402 Baker Ave	Roman Catholic Bishop of Nelson	\$146.80
Lot 1 and Lot 2, Block 23, Plan 622A, DL206A, Kootenay Land District	304 Main Street	Salmo Community Memorial Church Assoc.	\$190.09
Lot 1 and Lot 2, Block 2, Plan 2599, DL206A, Kootenay Land District	12-4 th Street	Pentecostal Assemblies of Canada	\$207.99
Lot 3, Plan 15447, DL206, Kootenay Land District	430 Cady Road	Salmo Baptist Church	\$315.74
Lot 1, Plan 11031, District Lot 206, Kootenay Land District	1003 Glendale Ave	Salmo Valley Curling and Rink Association	\$3,619.22
Lot B, Plan EPP9579, District Lot 206 and 206A, Kootenay Land District	206-7 th Street	Salmo Valley Youth and Community Centre	\$20,584.83
Parcel D (Being a Consolidation of Lots 1-3, See LB472515) Block 5, Plan 622, DL 206A, Kootenay Land District	104-4 th Street	Salmo Square Society	\$1,792.09
Lot 2, Plan NEP 71801, DL 206 and DL 206A, Kootenay Land District	730 Railway Ave	Salmo & Area Supportive Housing Society	\$5,867.05
Lot A, Plan NEP75263, DL206A, Kootenay Land District	311 Railway Ave.	Salmo Community Resource Society	\$1,631.37

2020 MUNICIPAL SERVICES AND OPERATIONS

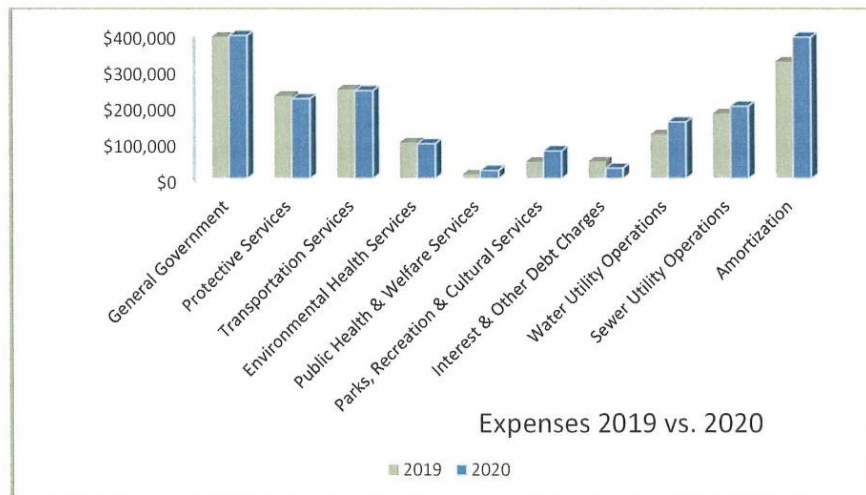
REVENUES

The village collected \$425,140 in taxes; \$96,237 in the sale of services; \$116,442 other revenue from own sources; \$37,663 in investment income, \$465,902 in unconditional grants and \$1,162,746 in conditional grants (mainly for the waste treatment plant project). Water and sewer user fees totalled \$356,266. Sale of tangible assets resulted in a gain of \$24,246.



The total revenue collected does not include taxes collected for other agencies, such as school, regional district, or hospital taxes, etc.

EXPENSES



GENERAL GOVERNMENT

\$396,127 – 21.6% of expenditures in 2020 - *General government includes the cost of the administration, including Council operations, legal and auditing services, training, liability insurance and other general overhead expenditures.*

PROTECTIVE SERVICES

\$220,718 – 12.1% of expenditures in 2020 - *Protective services include the operation of the fire department, bylaw enforcement, dog control, and emergency measures such as flood control.*

TRANSPORTATION SERVICES

\$243,131 – 13.3% of expenditures in 2020 - *Transportation services include the cost of the civic works shop, all the village's equipment, winter and summer road maintenance, sidewalks and streetlights.*

ENVIRONMENTAL HEALTH SERVICES

\$96,137 – 5.3% of expenditures in 2020 - *Environmental health services includes the cost of garbage collection and Spring and Fall clean-up.*

PUBLIC HEALTH AND WELFARE SERVICES

\$22,114. – 1.4% of expenditures in 2020 - *Public health and welfare services include the operation and maintenance of the Wellness Centre and the cemetery.*

PARKS, RECREATION AND CULTURAL SERVICES

\$75,924. – 4.1% of expenditures in 2020 - *Parks, recreation and cultural services include the operation and maintenance of KP Park, Lion's Park, Springboard Park, and the Esso lots.*

INTEREST AND OTHER DEBT CHARGES

\$28,255 – 1.5% of expenditures in 2020 - *Interest and other debt interest and fiscal services includes the interest on borrowing and bank service charges.*

WATER UTILITY OPERATIONS

\$156,175 – 8.5% of expenditures in 2020 - *Water utility operations includes water supply and distribution.*

SEWER UTILITY OPERATIONS

\$200,091 – 10.9% of expenditures in 2020 - *Sewer utility operations includes sewage collection and treatment.*

AMORTIZATION

\$391,828 – 21.4% of expenditures in 2020 - *This is the amount of annual depreciation of the village assets.*

2020 BUILDING ACTIVITIES SUMMARY

The Regional District of Central Kootenay provides building inspection services for the Village of Salmo. The assigned Building Official is responsible for the administration and enforcement of the BC Building Code and scrutinizes all building plans to ensure that the structural integrity, fire safety and plumbing are all in compliance with the Building Code and municipal bylaws. The Inspector works closely with Village staff to ensure compliance with Village Bylaws.



2020	Total Construction Value	# Permits	Permit Fees/Renewals	Village Fees Collected
Residential - New	\$726,400.00	3	\$4,915.65	\$486.57
Residential – Additions/Renovations/Accessory	\$215,263.90	10	\$3,078.08	\$307.81
Mobile Homes	0	0	0	NIL
Commercial	0	0	0	NIL
Commercial – Additions/Renos	\$197,800.00	3	\$1,970.29	\$197.42
Industrial (new and additional)	0	0	0	NIL
Institutional (new and additional)	0	0	0	0
Permit Renewals	0	0	0	0
Other (temporary structure, etc.)	N/A	2	\$400.00	\$400.00
Total	\$1,139,463.90	18	\$10,364.02	\$1,391.80

PROGRESS REPORT FOR 2021

The *Community Charter* requires a progress report respecting the previous year in relation to the objectives and measures established for that year. This chart represents objectives set for 2019.

Services	Objective	Strategies	Progress Measures	2020 Progress
Admin & Planning	Clean financial audits.	Compliance with all requirements including proper records management and timely regulatory filings.	Unqualified auditor's report.	Unqualified auditor's report.
	Complete update of Official Community Plan (OCP).			OCP adopted January 2020
	Written contracts for all work.	Ensure written contracts are in place for all services, leases, agreements, sponsorships, etc.	Database of contracts, leases, and agreements populated with new and updated contracts.	Ongoing.
	Finalize asset management process in key areas.	Continue work on asset management work begun in 2016.	Asset management plan of village machinery and equipment and utilities. Progress in integrating finance, administration and operations with mapping.	Asset mapping was finalized. Deadline extended to March 31, 2020
Green Initiatives	Pursue grants.	Exploration of a wide range of grant opportunities.	Successful grant applications.	Ongoing number of grants.
	Community involvement in carbon emissions & GHGs reduction.	Implement community plan for energy emissions reduction.	Policy to set aside Climate Action Revenue Incentive Plan (CARIP) funds for green initiatives.	Continued implementation of Strategic Community Energy & Emission Plan.
	LED Street Light Conversion.	Continued phased plan for conversion.	Phase iv conversion of Fortis owned streetlights to LED.	Village conversion completed. Encouraged Fortis to complete conversion of Fortis owned lights
Parks & Cemetery	Upgrade of KP Park.	Grant application through Columbia Basin Trust and other funders.	Successful grant application and construction start.	Submitted grant application to Infrastructure Canada Fall 2020 for 100% funding.
	Memorial Wall at cemetery	Working Group to present Council with concepts		Project on hold until 2021.

Village of Salmo 2020 Annual Report

Services	Objective	Strategies	Progress Measures	2020 Progress
Roads	Improve condition of roads through pavement repair, pothole patching, etc.	Capitalize on highways paving project to secure discounted repairs.	Numerous pot hole and pavement patches to improve roads.	Several pavement patching projects completed.
Fire Services & Emergency Preparedness	Wildfire/Urban Interface Fire Risk Management.	Reduce fire risk	Community awareness of FireSmart program.	Continued FireSmart community awareness campaign.
	Mitigate flood risk to Salmo and nearby Area G properties	Reduce flood risk	Completion of Flood Mapping Project	Flood mapping report delivered March 31 st , 2020- in 2021 will work with the RDCK to determine and obtain funding for flood mitigation works.
	Community ready to face a natural disaster, particularly flood or wildfire	Participate in regional Emergency committee	Risks identified	Ongoing participation
Water Distribution System	Reduce water leakage in system.	Find and fix leakages in system and reduce leakage.	Continued reduction of system water loss. Reduction in gross water consumption.	Now using SCADA data logging. System mapping ongoing. Identified and fixed a major leak.
Waste-water Treatment Plant Upgrades	Improve the general operation and cost effectiveness of the sewage treatment plant.	Continue ongoing staff training and proper operation of plant.	Enhanced staff training & ticket levels; steps to improve and invest in infrastructure.	Completed upgrade project. Staff working towards Level II certification to operate system. Additional safety training undertaken.

LOOKING FORWARD - 2021

Priorities for 2021 include:

- Receiving a 100% funding grant for the KP Park Multi-purpose building with a concession and demolishing existing structure and beginning design and planning in order to build in spring/summer 2022.
- Receiving a 100% funding grant to refurbish the Large Equipment Storage building at Lions Park, including installation of a public washroom. Tendering and completing the project by year end.
- Installing a new playground at Lion's Park thanks to a grant from the Columbia Basin Trust and a donation from the Lions Club.
- Resolving the odour issue at the village's wastewater treatment plant and collection system.
- Finalization and adoption of the Zoning Bylaw linking it to the new OCP, including a public hearing.
- Looking at ways to support Salmo with economic recovery on re-opening from COVID restrictions, and with long-term, sustainable economic growth by encouraging and supporting new businesses.
- Working with the Chamber of Commerce and other organizations to promote Salmo as wonderful place to live and work.
- Continue to beautify Salmo with additional murals and floral works.
- Seeing the opening of Historical Mining Equipment Park on Railway Avenue to complement the Salmo Museum and draw visitors into our downtown core.
- Reviewing and updating outdated bylaws, including the Procedures Bylaw.
- Growing Volunteer Salmo to further connect all the great volunteer organizations in Salmo and area.
- Planning and applying for grants to begin infrastructure renewal of the water distribution system and sewer collection infrastructure, further arts and beautification grants to enhance Salmo, and continuing to explore ongoing economic development through land-use planning and strategic partnerships.

A commitment to sustainable service delivery and sustainable economic practices continues to form the core of all municipal governance and expenditure decisions.

THE CORPORATION OF THE VILLAGE OF SALMO
FINANCIAL STATEMENTS
DECEMBER 31, 2020

THE CORPORATION OF THE VILLAGE OF SALMO
INDEX TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

Management Report

Independent Auditors' Report

Financial Statements

Statement of Financial Position

Statement of Operations and Accumulated Surplus

Statement of Changes in Financial Assets

Statement of Cash Flows

Notes to the Financial Statements

Schedule A - Schedule of Tangible Capital Assets

Schedule B - Schedule of Segmented Information

Exhibit 1- Province of BC COVID-19 Restart Grant (Unaudited)

**THE CORPORATION OF THE VILLAGE OF SALMO
MANAGEMENT REPORT**

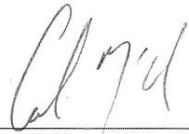
For the Year Ended December 31, 2020

RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with the accounting principles disclosed in Note 1 to the financial statements and include amounts that are based on estimates and judgments. Management believes that the financial statements fairly present The Corporation of the Village of Salmo's financial position and results of operations. The integrity of the information presented in the financial statements, including estimates and judgments relating to matters not concluded by fiscal year-end, is the responsibility of management. The financial statements have been approved by Council.

Management has established and maintained appropriate systems of internal control including policies and procedures, which are designed to provide reasonable assurance that The Corporation of the Village of Salmo's assets are safeguarded and that reliable financial records are maintained to form a proper basis for preparation of the financial statements.

The independent external auditors, Grant Thornton LLP, Chartered Professional Accountants, have been appointed by Council to express an opinion as to whether the financial statements present fairly, in all material respects, The Corporation of the Village of Salmo's financial position, results of operations, and changes in financial in net financial assets are in conformity with the accounting principles disclosed in Note 1 to the financial statements. The report of Grant Thornton LLP, Chartered Professional Accountants, follows and outlines the scope of their examination and their opinion on the financial statements.



Colin McClure, CPA, CA
Chief Financial Officer



Independent Auditor's Report

Grant Thornton LLP
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Trail, BC
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To the Mayor and Council of
The Corporation of the Village of Salmo

Opinion

We have audited the financial statements of The Corporation of the Village of Salmo (the "Village"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net financial assets, cash flows, and schedules A and B for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2020, the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

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

Other matter

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The Exhibits included in the Supplemental Financial Information section are presented for purposes of additional analysis and are not a required part of the financial statements. Such supplemental information has not been subject to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Responsibilities of management and those charged with governance for the financial statements

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

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

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

Independent Auditor's Report (continued)

Auditor's responsibilities for the audit of the financial statements

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

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

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

Trail, Canada
May 11, 2021

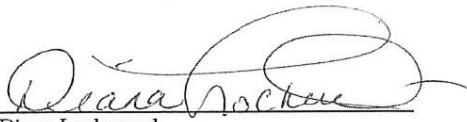
Grant Thornton LLP

Chartered Professional Accountants


THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF FINANCIAL POSITION
As at December 31, 2020

	<u>2020</u>	<u>2019</u>
Financial Assets		
Cash and cash equivalents (Note 2)	\$ 2,079,468	\$ 1,268,816
Accounts receivable (Note 3)	376,836	581,936
MFA deposits (Note 4)	<u>14,097</u>	<u>13,812</u>
	<u>2,470,401</u>	<u>1,864,564</u>
Financial Liabilities		
Accounts payable and accrued liabilities (Note 5)	116,902	312,673
Deferred revenue (Note 6)	85,020	102,676
Accrued future payroll benefits (Note 7)	27,628	15,564
Debt (Note 8)	<u>821,575</u>	<u>908,685</u>
	<u>1,051,125</u>	<u>1,339,598</u>
Net Financial Assets	1,419,276	524,966
Non-Financial Assets		
Tangible capital assets (Note 9)	8,639,653	8,579,858
Inventory	9,385	12,421
Other assets (Note 10)	17,317	15,897
Prepaid expenses	<u>7,047</u>	<u>15,839</u>
	<u>8,673,402</u>	<u>8,624,015</u>
Accumulated Surplus (Note 11)	<u>\$ 10,092,678</u>	<u>\$ 9,148,981</u>

Trust Funds (Note 12)
Commitments and Contingencies (Note 15)



Diana Lockwood
Mayor



Colin McClure, CPA, CA
Chief Financial Officer

THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended December 31, 2020

	<u>2020 Budget</u> (Note 16)	<u>2020</u>	<u>2019</u>
Revenue			
Taxes	\$ 425,607	\$ 425,140	\$ 420,437
Sale of services	92,651	96,237	87,179
Other revenue from own sources	213,370	116,442	130,522
Investment income	11,300	37,663	38,425
Grants - unconditional	449,790	465,902	449,790
Grants - conditional	754,155	1,162,746	1,665,456
Water user fees	174,375	173,999	169,297
Sewer user fees	271,215	271,822	263,316
Gain on disposal of tangible capital assets	-	24,246	-
	<u>2,392,463</u>	<u>2,774,197</u>	<u>3,224,422</u>
Expenses			
General government	449,782	396,127	393,003
Protective services	194,035	220,718	228,674
Transportation services	287,529	243,131	246,543
Environmental health services	99,277	96,137	99,742
Public health and welfare services	18,175	22,114	11,141
Parks, recreation and cultural services	48,850	75,924	46,101
Interest and other debt charges	47,597	28,255	46,878
Water utility operations	162,013	156,175	121,732
Sewer utility operations	200,844	200,091	179,617
Amortization	299,563	391,828	323,783
	<u>1,807,665</u>	<u>1,830,500</u>	<u>1,697,214</u>
Annual surplus	584,798	943,697	1,527,208
Accumulated surplus, beginning of the year	<u>9,148,981</u>	<u>9,148,981</u>	<u>7,621,773</u>
Accumulated surplus, end of the year	\$ 9,733,779	\$ 10,092,678	\$ 9,148,981

The accompanying summary of significant accounting policies and notes form an integral part of these consolidated financial statements

THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
 For the Year Ended December 31, 2020

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Annual surplus	\$ 584,798	\$ 943,697	\$ 1,527,208
Acquisition of tangible capital assets	(854,000)	(451,623)	(1,738,391)
Amortization of capital assets	<u>299,563</u>	<u>391,828</u>	<u>323,783</u>
Proceeds on sale of tangible capital assets	-	24,246	-
Gain on disposal of tangible capital assets	<u>-</u>	<u>(24,246)</u>	<u>-</u>
	30,361	883,902	112,600
Consumption (acquisition) of prepaid expenses	-	8,792	(7,139)
Consumption of supply inventory	-	3,036	1
Consumption of other assets	<u>-</u>	<u>(1,420)</u>	<u>(4,104)</u>
	-	10,408	(11,242)
Increase (decrease) in net financial assets	30,361	894,310	101,358
Net financial assets, beginning of year	<u>524,966</u>	<u>524,966</u>	<u>423,608</u>
Net financial assets, end of the year	<u>\$ 555,327</u>	<u>\$ 1,419,276</u>	<u>\$ 524,966</u>

The accompanying summary of significant accounting policies and notes form an integral part of these consolidated financial statements

THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2020

	<u>2020</u>	<u>2019</u>
Cash Provided by (Used In)		
Operating Activities		
Annual surplus	\$ 943,697	\$ 1,527,208
Items not involving cash:		
Amortization of tangible capital assets	391,828	323,783
Actuarial adjustments	(10,339)	(9,046)
Gain on disposal of tangible capital assets	<u>(24,246)</u>	<u>-</u>
	1,300,940	1,841,945
Increase (decrease) in non-cash working capital balances:		
Accounts receivable	205,100	(365,305)
MFA deposits	(285)	(314)
Accounts payable and accrued liabilities	(195,771)	(119,094)
Deferred revenue	(17,656)	(294,545)
Accrued future payroll benefits	12,064	5,902
Inventory	3,036	1
Other assets	(1,420)	(4,104)
Prepaid expenses	<u>8,792</u>	<u>(7,139)</u>
	<u>1,314,800</u>	<u>1,057,347</u>
Financing Activities		
Debt repayment	<u>(76,771)</u>	<u>(73,437)</u>
Capital Activities		
Proceeds from disposal of tangible capital assets	24,246	-
Acquisition of tangible capital assets	<u>(451,623)</u>	<u>(1,537,860)</u>
	<u>(427,377)</u>	<u>(1,537,860)</u>
Net increase (decrease) in cash and cash equivalents	810,652	(553,950)
Cash and cash equivalents, beginning of year	<u>1,268,816</u>	<u>1,822,766</u>
Cash and cash equivalents, end of year	<u>\$ 2,079,468</u>	<u>\$ 1,268,816</u>

The accompanying summary of significant accounting policies and notes form an integral part of these consolidated financial statements

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

1. Significant Accounting Policies

The Corporation of the Village of Salmo (the "Village") is a local government in the Province of British Columbia. The financial statements have been prepared in accordance with Canadian public sector accounting standards.

The following is a summary of the Village's significant accounting policies:

(a) Basis of Presentation

The Village's resources and operations are segregated into General, Water and Sewer funds and Statutory and Non-statutory reserve funds and Reserves for future capital expenditures for accounting and financial reporting purposes. These financial statements include the accounts of all the funds of the Village. Inter-fund transactions and balances have been eliminated.

(b) Revenue Recognition

Sources of revenue are recorded on the accrual basis and include revenue in the period in which the transactions or events occurred that give rise to the revenues. Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Sale of services and user fee revenues are recognized when the service or product is rendered by the Village.

Grant revenues are recognized when the funding becomes receivable. Revenue unearned in the current period is recorded as deferred revenue.

(c) Deferred Revenue

Deferred revenue represents funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes as well as licenses, permits, other fees and grants which have been collected, but for which the related services have not been performed and or projects have not been constructed. These amounts will be recognized as revenues in the fiscal year in which it is used for the specified purpose, the services are performed and or the projects are constructed.

(d) Government Transfers

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates can be made.

(e) Financial Instruments

The Village's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, accrued future payroll benefits and debt. It is management's opinion that the Village is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values.

(f) Accrued Future Payroll Benefits

The Village records the cost of future payroll benefits over the employee's term of employment.

(g) Interest and Actuarial Gains on Long Term Debt

The Village records interest expense on long-term debt on an accrual basis and actuarial gains when realized as a reduction of the principal balance.

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

1. Significant Accounting Policies (continued)

(h) Tangible Capital Assets

Tangible capital assets, comprised of capital assets and capital assets under construction, are recorded at cost and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put in to service. Donated tangible capital assets are reported at fair value at the time of donation. Estimated useful lives are as follows:

Land Improvements	15 to 20 years
Buildings	40 years
Fixtures, Furniture, Equipment and Vehicles	6 to 10 years
Roads and Paving	20 to 40 years
Bridges and Other Transportation Structures	40 to 50 years
Water Infrastructure	20 to 60 years
Sewer Infrastructure	20 to 60 years

(i) Non-Financial Assets

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

(j) Statutory Reserves

Statutory reserves are funds that have been restricted by council. Formal establishing bylaws have been adopted pursuant to the Community Charter, which define how these reserves are to be used.

(k) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Village is directly responsible, or accepts responsibility;
- it is expected that a future economic benefit will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance, and monitoring that are an integral part of the remediation strategy for a contaminated site.

There are no liabilities to be recorded as at December 31, 2020.

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

1. **Significant Accounting Policies** (continued)

(l) Use of Estimates

The preparation of the financial statements in accordance with with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported revenues and expenses during the reporting period. Significant areas requiring estimates include the useful lives of tangible capital assets for amortization, future employee benefits, allowance for doubtful accounts and provision for contingencies. Actual results could differ from management’s best estimates as additional information becomes available in the future.

(m) Budget

Budget data presented in these financial statements is based on the Village's Five Year Financial Plan for the years 2020-2024, adopted by Council on May 12, 2020.

2. **Cash and Cash Equivalents**

Cash and cash equivalents in the statement of financial position are comprised of:

	<u>2020</u>	<u>2019</u>
Cash	\$ 1,940,984	\$ 1,131,496
MFA bond and money market funds	<u>138,484</u>	<u>137,320</u>
	<u>\$ 2,079,468</u>	<u>\$ 1,268,816</u>

Municipal Finance Authority (MFA) pooled investment funds are considered equivalent to cash because of their liquidity.

3. **Accounts Receivable**

	<u>2020</u>	<u>2019</u>
Property taxes	\$ 79,795	\$ 81,048
Utility billings	34,821	37,482
Other governments	233,416	424,850
Trade and other receivables	<u>28,804</u>	<u>38,556</u>
	<u>\$ 376,836</u>	<u>\$ 581,936</u>

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

4. Municipal Finance Authority Debt Reserve Fund

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. As a condition of this financing, a portion of the debenture proceeds is withheld by the Municipal Finance Authority as a Debt Reserve Fund. The Municipal Finance Authority must then use this fund if at any time there are insufficient funds to meet payments on its obligations. Upon maturity of the debt issue, the unused portion is discharged to the municipality. The Village recognizes these cash deposits on the financial statements.

The Village also executes demand notes in connection with each debenture whereby the Village may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature and are not recorded in the financial statements.

As at December 31, 2020, the total of the Debt Reserve and Demand Note balances are as follows:

	<u>2020</u>	<u>2020</u>	<u>2019</u>	<u>2019</u>
	Cash Deposit	Demand Note	Cash Deposit	Demand Note
General fund	\$ 14,097	\$ 22,711	\$ 13,812	\$ 22,711

5. Accounts Payable and Accrued Liabilities

	<u>2020</u>	<u>2019</u>
Trades payable	\$ 99,223	\$ 285,786
Accrued wages and benefits	17,679	26,887
	<u>\$ 116,902</u>	<u>\$ 312,673</u>

6. Deferred Revenue

	<u>2020</u>	<u>2019</u>
Taxes and utility rates	\$ 9,270	\$ 2,796
Grants and other	75,750	99,880
	<u>\$ 85,020</u>	<u>\$ 102,676</u>

7. Accrued Future Payroll Benefits

	<u>2020</u>	<u>2019</u>
Holiday Pay	\$ 7,696	\$ 7,356
Sick Leave	15,718	-
Banked Overtime	4,214	8,208
	<u>\$ 27,628</u>	<u>\$ 15,564</u>

The Village accrues holiday pay and banked overtime as they are earned by the employee, however, it is expected that these substantially funded liabilities will be met on a continuous basis over the long-term. Payment of these amounts will be funded from revenues of the period in which they are settled.

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

8. **Debt**

Debt Bylaw #	Purpose of Bylaw	Interest rate %	Year of Maturity	Original Issue	2020 Balance	2019 Balance
General Purposes:						
311	John Deere loader	2.60%	2023	\$ 137,000	\$ 78,662	\$ 106,319
523	Fast attack rescue truck	2.25%	2020	119,840	-	25,843
549	Wellness centre	4.13%	2039	885,000	672,190	695,548
610	Public works shop	4.20%	2026	150,000	70,723	80,975
				<u>1,291,840</u>	<u>821,575</u>	<u>908,685</u>
Total Debt					<u>\$ 821,575</u>	<u>\$ 908,685</u>

Principal payments and expected actuarial additions for the next 5 years and thereafter are as follows:

	Total
2021	\$ 63,714
2022	65,404
2023	58,665
2024	39,318
2025	40,891
Thereafter	<u>553,583</u>
	<u>\$ 821,575</u>

9. **Tangible Capital Assets**

	Cost	Accumulated Amortization	2020 Net Book Value	2019 Net Book Value
Land	\$ 1,256,899	\$ -	\$ 1,256,899	\$ 1,256,899
Buildings	2,614,354	1,057,209	1,557,145	1,590,612
Vehicles, equipment & furniture	2,509,818	1,714,951	794,867	883,872
Transportation infrastructure	3,173,421	1,707,470	1,465,951	1,477,814
Water infrastructure	2,185,516	856,173	1,329,343	1,324,049
Sewer infrastructure	<u>3,546,191</u>	<u>1,310,743</u>	<u>2,235,448</u>	<u>2,046,612</u>
	<u>\$ 15,286,199</u>	<u>\$ 6,646,546</u>	<u>\$ 8,639,653</u>	<u>\$ 8,579,858</u>

See Schedule A - Schedule of tangible capital assets for more information.

10. **Other Assets**

	2020	2019
Property acquired for taxes	<u>\$ 17,317</u>	<u>\$ 15,897</u>

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

11. **Accumulated Surplus**

	<u>2020</u>	<u>2019</u>
Reserves		
Ambulance service	\$ 12,077	\$ 11,868
Community works fund	648,280	626,321
Curling rink	17,924	17,652
Employee sick leave	10,000	10,000
Fire department equipment	51,512	45,250
Jaws of life	176,470	169,958
Machinery & equipment	204,946	143,950
Parks	2,400	-
Sewer infrastructure	20,080	49,520
Water infrastructure	246,828	177,613
Wellness centre	<u>98,628</u>	<u>102,251</u>
	1,489,145	1,354,383
Operating surplus	785,453	123,425
Invested in tangible capital assets	<u>7,818,080</u>	<u>7,671,173</u>
Total Accumulated Surplus	<u>\$ 10,092,678</u>	<u>\$ 9,148,981</u>

12. **Trust Funds**

The Cemetery Care Trust Fund is not reported in these financial statements. The following is a summary of Trust Fund transactions for the year:

	<u>2020</u>	<u>2019</u>
Balances, beginning of year	\$ 23,423	\$ 22,783
Contributions received	587	265
Interest earned	<u>410</u>	<u>375</u>
Balances, end of year	<u>\$ 24,420</u>	<u>\$ 23,423</u>

13. **Taxes Levied For Other Paid Authorities**

In addition to taxes levied for municipal purposes, the Village is legally obligated to collect and remit taxes levied for the following authorities. These collections and remittances are not recorded as revenue and expenses.

	<u>2020</u>	<u>2019</u>
Provincial Government - School taxes	\$ 276,551	\$ 264,477
Provincial Government - Police taxes	53,969	48,883
Regional District of Central Kootenay	278,307	247,226
West Kootenay Boundary Hospital District	35,639	33,158
British Columbia Assessment Authority	6,899	5,792
Municipal Finance Authority	<u>29</u>	<u>25</u>
	<u>\$ 651,394</u>	<u>\$ 599,561</u>

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

14. Pension Plan

The Village of Salmo 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 provided are based on a formula. As at December 31, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 unfunded actuarial liability.

The most recent valuation of the Municipal Pension Plan at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2021 with results available in 2022.

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.

The Village of Salmo paid \$44,203 (2019 - \$42,247) for employer contributions to the plan in fiscal 2020.

15. Commitments and Contingencies

Regional District Debt

Regional District debt is under the provisions of the Community Charter of BC a direct, joint and several liability of the District and each member municipality within the District including the Village of Salmo.

Claims for Damages

In the normal course of a year the Village is faced with lawsuits and claims for damages of a diverse nature. The outcome of these claims cannot be reasonably determined at this time.

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

15. **Commitments and Contingencies (continued)**

Reciprocal Insurance Exchange Agreement

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

16. **Budget Data**

The reconciliation of the approved budget for the current year to the budget figures reported in these financial statement is as follows:

	<u>2020</u>
Budget surplus per Statement of Operations	\$ 584,798
Less: Capital expenditures	854,000
Debt principal repayments	136,242
Budgeted transfers to surplus and reserves	98,958
Add: Budgeted transfers from reserves	204,839
Amortization	299,563
Debt proceeds	-
Net annual budget	<u>\$ -</u>

17. **Segmented Information**

The Village is a diversified municipal government institution that provides a wide range of services to its citizens. Village services are provided by departments and their activities are reported in these service areas. Departments disclosed in the segmented information, along with the services they provide, are as follows:

General Government Services

The Departments and Divisions within General Government Services are responsible for adopting bylaws & administrative policy; levying and collecting taxes and utilities; acquiring, disposing and managing Village assets; ensuring effective financial management and communication; administering Village grants; emergency planning; economic development; preparing land use plans, bylaws and policies for sustainable development of the Village; monitoring and reporting performance; and ensuring that high quality Village service standards are met. The general revenue reported under the department includes revenues associated with taxation, business tax revenues and senior government payments in lieu of taxes. These revenues have not been apportioned to other departments supported by the general fund.

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

17. **Segmented Information** (continued)

Protective Services

Protective Services comprises of fire protection and bylaw enforcement. Bylaw is responsible for parking and other bylaw enforcement, as well as domestic animal control.

The mandate of the Fire and Rescue Services is to protect life, property and the environment through the provision of emergency response, inspections, code enforcement and public education, ensuring safety for the public.

Transportation Services

Transportation Services is responsible for planning, building, operating and maintaining the Village's physical infrastructure including roads and sidewalks, civic buildings and facilities. In addition, the divisions provide services for storm sewer services, and fleet services.

Environmental Health

Environmental Health is responsible for the Village's solid waste collection services.

Public Health and Welfare

Public Health and Welfare maintains the cemetery grounds and operations for the Village.

Parks, Culture and Recreation Services

Parks, Culture and Recreation is responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities and cultural services.

Water and Sewer Utility Operations

The Water Utility is responsible for planning, designing, building and maintaining the Village's drinking water distribution system including the reservoir, water mains and pump stations. The Sewer and Drainage Utility collects, treats and disposes sanitary sewage and drainage through the wastewater treatment plant and the network of sewer mains and pump stations.

18. **Comparative Figures**

Certain comparative figures from the prior year have been reclassified to conform with the presentation format adopted for the current year.

19. **COVID 19**

On March 11, 2020, the the World health Organization officially declared COVID-19 as a pandemic. The pandemic has forced governments to implement extraordinary measures to slow the progress of infections and to stabilize disrupted economies and financial markets. The Village has put measures in place in an attempt to protect the health and safety for both staff and the community & limit the effect and spread of the virus. Staff will continue to monitor and assess the situation and react accordingly.

THE CORPORATION OF THE VILLAGE OF SALMO
SCHEDULE A - SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2020

	Opening Balance	Additions & reallocation of assets under Construction	Disposals	Closing Balance	Accumulated Amortization Opening balance	Amortization Expense	Reduction on Disposals	Accumulated Amortization Closing Balance	Net Carrying Amount End of year
Tangible Capital Assets									
Land	\$ 1,256,899	\$ -	\$ -	\$ 1,256,899	\$ -	\$ -	\$ -	\$ -	\$ 1,256,899
Buildings	2,582,694	31,660	-	2,614,354	992,082	65,127	-	1,057,209	1,557,145
Vehicles, equipment & furniture	2,406,340	13,481	89,997	2,509,818	1,522,468	102,486	89,997	1,714,951	794,867
Transportation infrastructure	3,106,544	66,877	-	3,173,421	1,628,730	78,740	-	1,707,470	1,465,951
Water infrastructure	2,137,097	48,419	-	2,185,516	813,048	43,125	-	856,173	1,329,343
Sewer infrastructure	3,255,005	291,186	-	3,546,191	1,208,393	102,350	-	1,310,743	2,235,448
Total	\$ 14,744,579	\$ 451,623	\$ 89,997	\$ 15,286,199	\$ 6,164,721	\$ 391,828	\$ 89,997	\$ 6,646,546	\$ 8,639,653

THE CORPORATION OF THE VILLAGE OF SALMO
SCHEDULE B - SCHEDULE OF SEGMENTED INFORMATION
For the Year Ended December 31, 2020

	General Government	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Parks & Recreation	Water Utility	Sewer Utility	2020 Total
Revenues									
Taxes	\$ 425,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,140
Sales of Service	-	-	-	85,934	4,523	-	2,406	3,374	96,237
Other revenue from own services	28,619	24,739	6,356	-	52,657	4,071	-	-	116,442
Investment income	37,663	-	-	-	-	-	-	-	37,663
Grants - unconditional	465,902	-	-	-	-	-	-	-	465,902
Grants - conditional	762,872	85,705	637	-	10,000	44,835	12,267	246,430	1,162,746
Water user fees	-	-	-	-	-	-	173,999	-	173,999
Sewer user fees	-	-	-	-	-	-	-	271,822	271,822
Gain on sale of assets	-	-	24,246	-	-	-	-	-	24,246
	<u>1,720,196</u>	<u>110,444</u>	<u>31,239</u>	<u>85,934</u>	<u>67,180</u>	<u>48,906</u>	<u>188,672</u>	<u>521,626</u>	<u>2,774,197</u>
Expenditures									
Wages and benefits	221,481	18,973	129,585	3,942	4,737	11,152	96,400	152,582	638,852
Supplies and services	174,646	201,745	113,546	92,195	17,377	64,772	59,775	47,509	771,565
Interest and other debt charges	-	299	8,043	-	19,913	-	-	-	28,255
Amortization	5,479	69,910	108,449	1,872	38,741	21,902	43,125	102,350	391,828
	<u>401,606</u>	<u>290,927</u>	<u>359,623</u>	<u>98,009</u>	<u>80,768</u>	<u>97,826</u>	<u>199,300</u>	<u>302,441</u>	<u>1,830,500</u>
Annual Surplus (Deficit)	\$ 1,318,590	\$ (180,483)	\$ (328,384)	\$ (12,075)	\$ (13,588)	\$ (48,920)	\$ (10,628)	\$ 219,185	\$ 943,697

THE CORPORATION OF THE VILLAGE OF SALMO
EXHIBIT 1 - COVID-19 PROVINCE OF BC RESTART GRANT (UNAUDITED)
December 31, 2020

Province of BC Restart Grant reconciliation

	2020
COVID-19 Restart Grant received	\$ 533,000
Less grant recognition:	
Revenue shortfalls	23,450
Facility reopening & operating costs	103,827
Computer & other electronic technology costs	5,465
Other related costs	12,850
Remaining grant	<u>\$ 387,408</u>

The Corporation of the Village of Salmo
2020 STATEMENT OF FINANCIAL INFORMATION

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2020

TABLE OF CONTENTS

Documents are arranged in the following order:

1. Statement of Financial Information Approval
2. Management Report
3. Audited Financial Statements
4. Schedule of Debt
5. Schedule of Guarantee and Indemnity Agreements
6. Statement of Severance Agreements
7. Explanation of differences to Audited Financial Statements
8. Schedule of Remuneration and Expenses
9. Schedule of Payments for the Provision of Goods and Services

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2020

STATEMENT OF FINANCIAL INFORMATION APPROVAL

We, the undersigned, approve the attached statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

Diana Lockwood
Mayor

Colin McClure, CPA, CA
Chief Financial Officer

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

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2020

MANAGEMENT REPORT

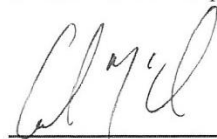
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

The external auditors, Grant Thornton, Chartered Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the City's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of The Corporation of the Village of Salmo



Colin McClure, CPA, CA
Chief Financial Officer
June 22, 2021

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

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2020

SCHEDULE OF DEBT

Information on all long term debt is included in the Audited Financial Statements of The Corporation of the Village of Salmo.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2020

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The Corporation of the Village of Salmo has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

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

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2020

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between The Corporation of the Village of Salmo and its non-unionized employees during the fiscal year ended December 31, 2020.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)

The Corporation of the Village of Salmo
PAYMENT TO FINANCIAL STATEMENT RECONCILIATION
Fiscal Year Ended December 31, 2020

S.O.F.I. Report Scheduled Payments

Remuneration	\$ 582,550	
Employee Expenses	4,042	
Employer CPP/EI	<u>29,480</u>	\$ 616,072

Payments for Goods and Services 1,637,223

Total of Scheduled Payments **\$ 2,253,295**

Total of Financial Statement Expenditures **\$ 1,830,500**

The difference between the Total of Scheduled Payments and the Total Financial Statements Expenditures are due to:

- Adjustments to account for the difference between payments made on a cash basis, and the audited financial statements reporting expenditures on an accrual basis of accounting. This would include adjustments for opening and closing balances of inventories, prepaid expenses, and accrued liabilities.
- List of payments to suppliers include 100% GST while the expenditures in the financial statements are net of the applicable GST rebate.
- Capital expenditures are shown as payments to the vendor in this report. However, the total financial statement expenditures do not reflect these payments as they report amortization of all the capital assets.
- The Schedule of Payments of Goods and Services includes payments made on behalf of third parties, which are recovered from these parties and the expense is excluded from the Financial Statements.
- Payments to some suppliers are reported directly to the Balance Sheet and therefore are not reported as expenditures

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2d) and subsection 7(1b)

THE CORPORATION OF THE VILLAGE OF SALMO
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED DECEMBER 31, 2020

NAME	POSITION	REMUNERATION	EXPENSE
ELECTED OFFICIALS			
Endersby, Jennifer	Councillor	\$ 6,150	\$ -
Heatlie, Jonathon	Councillor	6,150	-
Huser, Jacquie	Councillor	6,150	-
Lockwood, Diana	Mayor	10,805	1,325
Segall Farrell	Councillor	6,150	-
TOTAL ELECTED OFFICIALS		<u>35,405</u>	<u>1,325</u>
DETAILED EMPLOYEES > \$75,000			
Hleucka, Dennis		75,052	407
Paton, Fred		89,312	561
Williams, Anne		90,956	-
		<u>255,320</u>	<u>968</u>
TOTAL EMPLOYEES <= \$75,000		<u>291,825</u>	<u>1,749</u>
		<u>547,145</u>	<u>2,717</u>
TOTAL		<u>\$ 582,550</u>	<u>\$ 4,042</u>
TOTAL EMPLOYER PREMIUM FOR CPP/EI			\$ 29,480

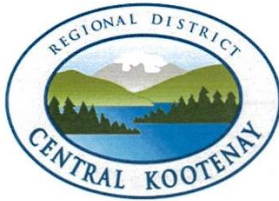
Prepared under the Financial Information Regulation, Schedule 1, section 6 to subsection 6(6)

THE CORPORATION OF THE VILLAGE OF SALMO
SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
YEAR ENDED DECEMBER 31, 2020

<u>SUPPLIER NAME</u>	<u>EXPENSE</u>
Alpine Group	\$ 79,874
BGC Engineering Inc	157,500
City of Nelson	37,800
Fortis BC Inc.	71,559
Frontier Power Products Ltd.	42,963
Interoute Construction Ltd.	36,621
Manulife Financial	32,278
Municipal Finance Authority of BC	105,026
Municipal Pension Plan	44,203
Ninco Construction Ltd.	81,911
Startup HVAC Solutions LTD	31,905
Tri-Valley Electric Ltd.	37,223
Westek Controls Ltd	166,153
Western Financial Group (SAL)	58,452
WSP Canada Inc.	94,006
TOTAL DETAILED SUPPLIERS >\$25,000	<u>1,077,474</u>
TOTAL SUPPLIERS <= \$25,000	<u>559,749</u>
TOTAL SUPPLIERS	<u>1,637,223</u>
GRANTS AND CONTRIBUTIONS >\$25,000	-
TOTAL PAYMENTS, GRANTS AND CONTRIBUTIONS	<u>\$ 1,637,223</u>

Prepared under the Financial Information Regulation, Schedule 1, section 7(1) and (2)

APPENDIX B Less is More Presentation



Less is more >

Services + Solutions for Reducing Waste

Draft Resource Recovery Plan
Central Sub-Region
Municipal Presentation
June 2021

Draft Resource Recovery Plan

rdck.ca

What is a Resource Recovery Plan?

- Long term vision of the regional solid waste management system
- Considers 10 year financial and administrative implications
- Adopts Pollution Prevention Hierarchy



Draft Resource Recovery Plan

rdck.ca

The Project Planning Team

- City of Vancouver’s first recycling coordinator
- 7 years at RDN
- Consultant since 2000
- Specializing in long-range planning and zero waste program design
- Participated in over 18 plans

Maura Walker



- Formerly Manager of Solid Waste at RDN – 24 years
- Led development of award winning RDN Zero Waste Program
- Consultant since 2013 specializing in planning and zero waste program design
- Participated in over 10 plans

Carey McIver



- Resource Recovery Staff
- Resource Recovery Plan Advisory Committee (RRPAC)
- Joint Resource Recovery Committee (JRRC)

RDCK



Draft Resource Recovery Plan

rdck.ca

Process to Update the Plan

Phase 1
(2017)

Establish RRP
Advisory Committee

Assess existing
system
Community Survey
RRP Web Page

Phase 2
(2018-21)

Consider options for
the future:
- Waste Diversion
- Residual waste
- Policy & Regulations
- Financing

Establish tools for
community access and
input

Phase 3
(2021)

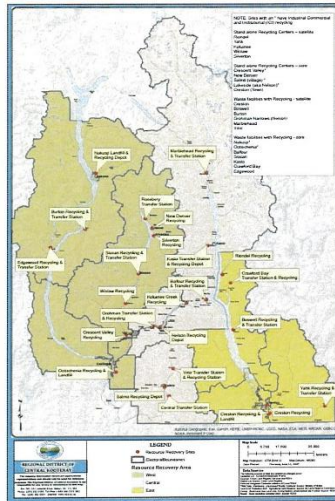
Obtain community
feedback on preferred
options

Finalize RRP

Draft Resource Recovery Plan

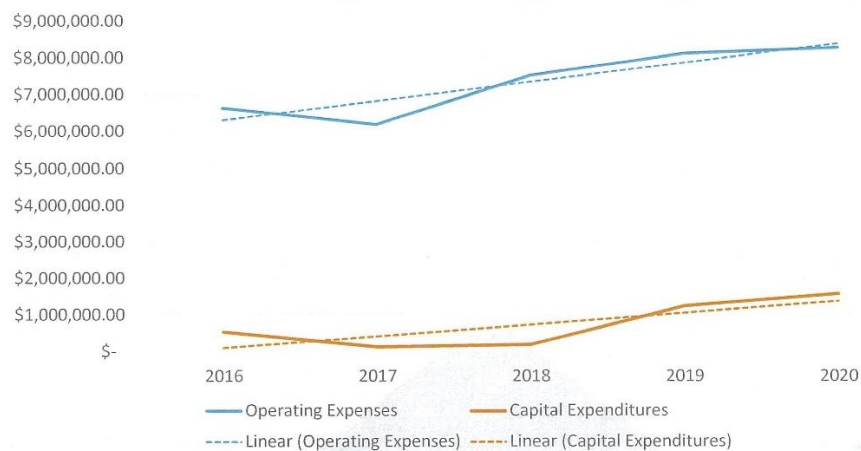
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RDCK Facilities at a Glance

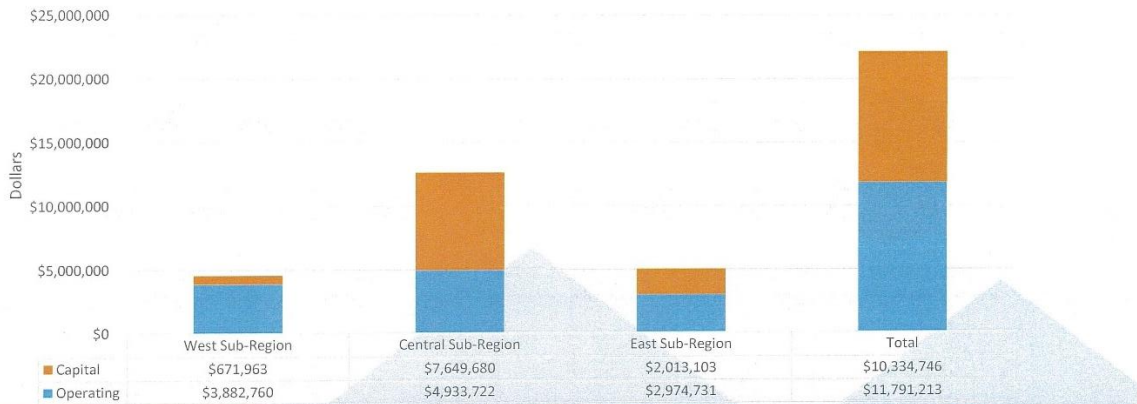


-  **3**
• Active Landfills
-  **13**
• Waste Transfer Stations
-  **23**
• Recycling Depots
-  **2**
• Composting Facilities (u/c)

5 Year Trend – Operating & Capital Expense



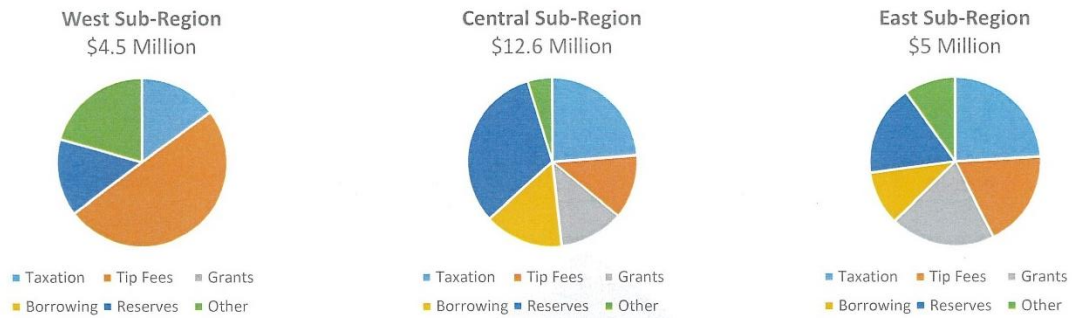
Resource Recovery System Costs - 2021



Draft Resource Recovery Plan

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Cost Recovery - Revenues 2021

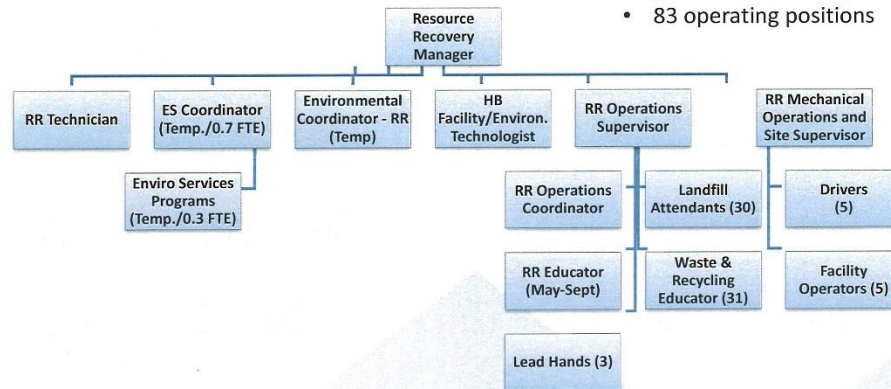


Draft Resource Recovery Plan

rdck.ca

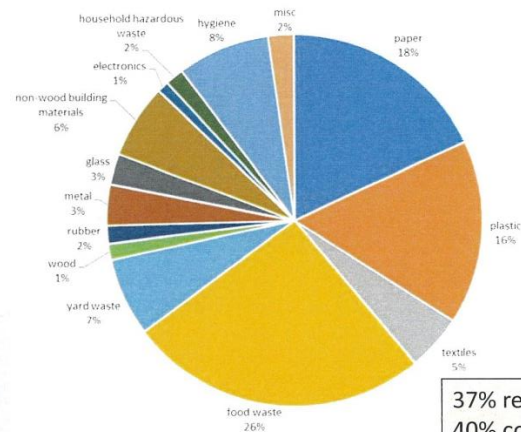
Staffing Requirements

- 7 managerial, technical or supervisory positions
- 83 operating positions



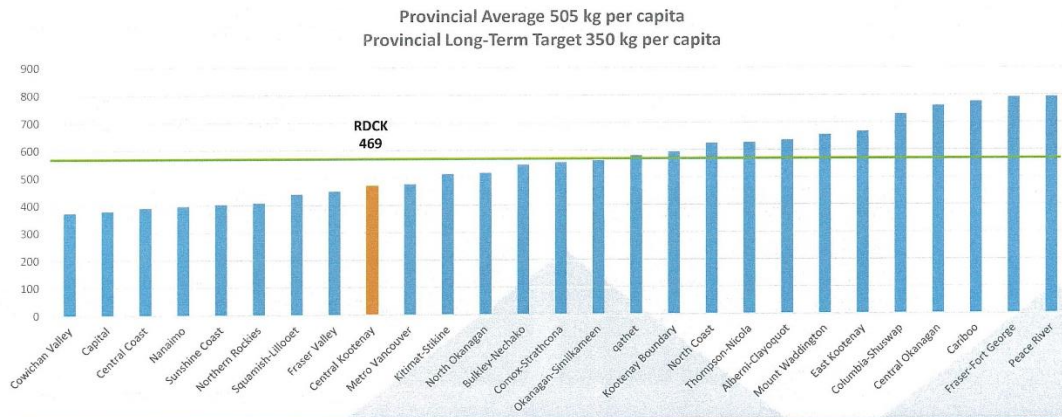
2020 System Performance

Disposal	31,097 tonnes
Disposal Rate	490 kilograms per capita



37% recyclable
40% compostable

2018 Regional District Disposal Rates



Key Issues

Food waste largest component of waste stream @26%

Only 42% of households have curbside collection

Recycling depot system not well funded by Recycle BC

Resource recovery system is complex and expensive with many moving parts

Cost recovery needs to be fair and equitable while incentivizing diversion



Less is
more>

Services + Solutions for Reducing Waste

Strategies & Actions

Draft Resource Recovery Plan

rdck.ca

Three Main Strategies

Zero Waste

- Reducing what we send to landfill

Residual Waste

- Securing landfill capacity for the long-term and meeting regulatory requirements

Financial & Administrative

- Supporting the actions in the plan

Draft Resource Recovery Plan

rdck.ca

Strategy 1: The Path to Zero Waste



1

Events and campaigns that encourage waste reduction and reuse

New Operating: \$5,000

New Staffing: 0.3 FTE



2

Organic waste diversion to reduce GHG emissions and save landfill capacity

New Capital: \$6.345 Million

New Operating: \$528,500

New Staffing: 3 FTE Permanent

2 FTE Term



3

Increase participation in recycling by residents

No New Costs

Optimize Organic Diversion – Expand Curbside Collection



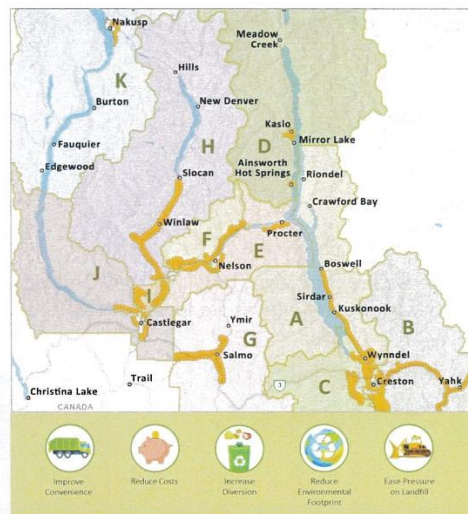
Creston Food Waste Composting Facility - 2021



Salmo Food Waste Composting Facility - 2021



Curbside collection in Creston, Nelson and Castlegar - 2022



Strategy 1: The Path to Zero Waste



4

Encourage our businesses and institutions to maximize their participation in recycling and waste reduction

No New Costs



5

Encourage and support the diversion and highest end use of construction, demolition and renovation waste

New Operating: \$5,000

New Staff: 0.1 FTE (1 yr)



6

Encourage broad availability of EPR in the RDCK and support expansion of EPR programs

No New Costs

Draft Resource Recovery Plan

rdck.ca

Strategy 1: The Path to Zero Waste



7

Support the establishment of a circular economy

No New Costs



8

Continue education and outreach

New Operating: \$10,000

New Staffing: 0.2 FTE

Draft Resource Recovery Plan

rdck.ca

Strategy 2: Residual Waste - Landfills

<ul style="list-style-type: none"> • 30 year lifespan • Continued used dependent on provincial approval • Need additional land for buffer <p>Creston</p>	<ul style="list-style-type: none"> • Reduce costs by closing landfill in few years • Will be replaced with a transfer station <p>Nakusp</p>	<ul style="list-style-type: none"> • Optimize use of site with minimal change to final appearance • New design will double lifespan and lower cost per cubic meter of landfill space <p>Ootischenia</p>	<ul style="list-style-type: none"> • Some sites need additional closure to ensure long-term protection of the environment • Sites will be assessed in next few years then final closure <p>Historic</p>
--	--	--	--

Estimated Costs for Central Sub-Region Landfills and Transfer Stations

	Description	Cost	Year
Estimated Capital Costs	Heated storage for compacting trailers	\$500,000	2023
	Nelson Landfill Closure Works	\$747,000	2023
	Proposed Legacy Landfill Closure Works (Balfour, Kaslo, Marblehead, and Salmo)	\$4,000,000	2027
	Subtotal of estimated capital costs	\$5,247,000	
Other Estimated Costs	Legacy Landfill Closure Plans (Nelson, Balfour, Kaslo, Marblehead and Salmo)	\$415,000	2022
	Subtotal of other estimated costs	\$415,000	
Estimated New Staffing Requirements	Project Management / Technical	0.25 FTE	2023/2027

Strategy 2 - Residual Waste

Hazardous Materials Assessments for Demolition and Renovation Projects



Greater awareness of potential for exposure to hazardous materials such as asbestos from demolition and renovation projects



To ensure safety it's recommended that a hazardous materials assessment be required prior to disposal of demolition and renovation waste at RDCK facilities

Draft Resource Recovery Plan

rdck.ca

Other Components –Illegal Dumping

Annual Operating: \$1,000
New Staffing: 0.1-.025 FTE



Lobby the Province



Develop a regional, inter-agency illegal dumping strategy



On-going clean-up of problem sites



Support community based initiatives



Establish a reporting mechanism

Draft Resource Recovery Plan

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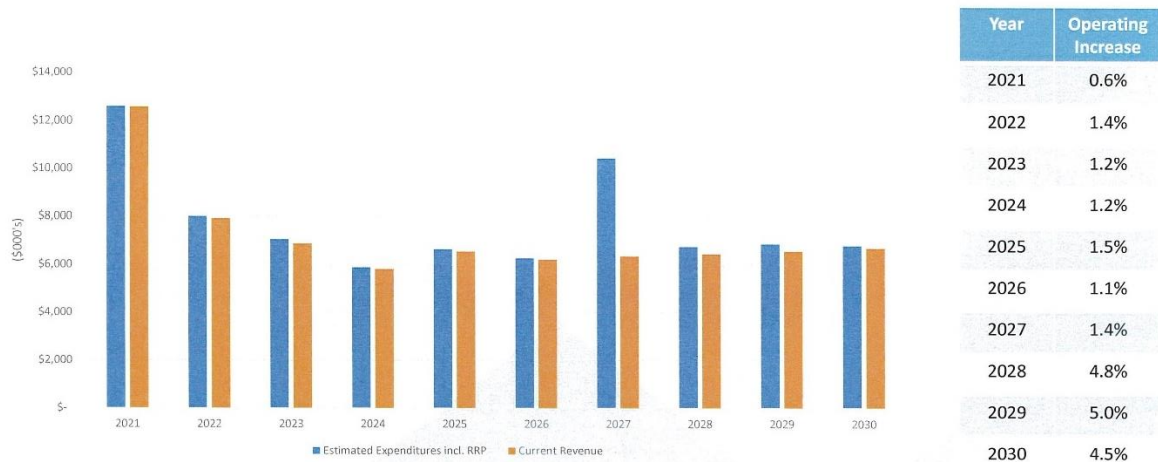
Services + Solutions for Reducing Waste

Finance & Administration

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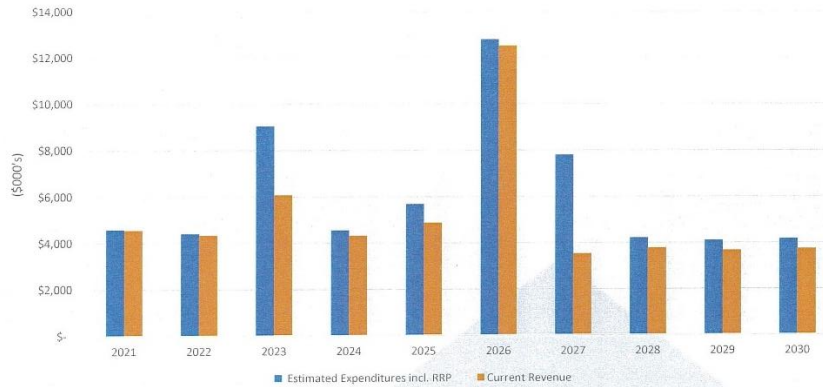
Central Sub-Region 10 Year Financial Plan



Draft Resource Recovery Plan

rdck.ca

West Sub-Region 10 Year Financial Plan

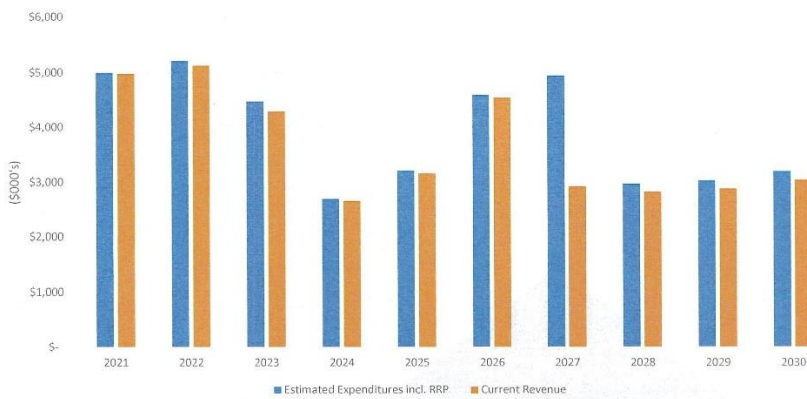


Year	Operating Increase
2021	0.6%
2022	1.9%
2023	7.5%
2024	7.7%
2025	9.9%
2026	8.9%
2027	8.8%
2028	12.6%
2029	12.4%
2030	12.2%

Draft Resource Recovery Plan

rdck.ca

East Sub-Region 10 Year Financial Plan

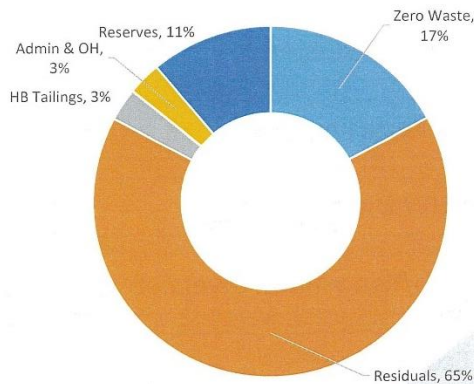


Year	Operating Increase
2021	0.5%
2022	2.8%
2023	1.1%
2024	1.0%
2025	1.6%
2026	1.8%
2027	1.0%
2028	5.3%
2029	5.1%
2030	5.0%

Draft Resource Recovery Plan

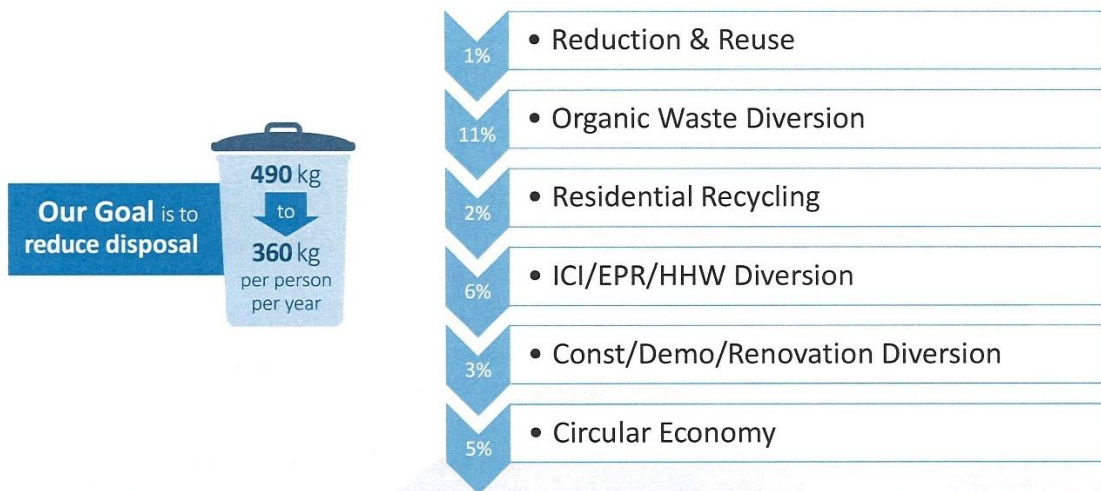
rdck.ca

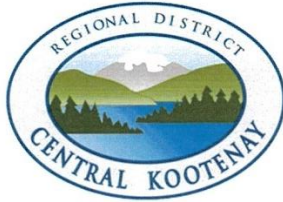
Strategy 3: Financial Sustainability



1. Consider an alternative administrative model for the Resource Recovery System
2. Undertake a system efficiency study and identify options to improve cost effectiveness and equitability
3. Review the subsidization of waste diversion services at resource recovery facilities
4. Implement Asset Management Plans at resource recovery facilities

New Disposal Targets – 28% Reduction





Less is
more >

Services + Solutions for Reducing Waste

Thank You

For more information and to fill out the feedback survey, go to rdck.ca/RRP

Have questions?

Call us: 250.352.1576

Email us: RRP@rdck.ca

Draft Resource Recovery Plan

rdck.ca

APPENDIX C OPERATIONAL REPORTS



Civic Works Foreman Report Period May 21st – June 17th, 2021

June 22nd, 2021, Regular Council Meeting #12-21

Equipment Repairs & Maintenance

GMC Dump Truck

- Had autogen sensor cleaned
- Cleaned interior & exterior of truck.

Misc Equipment

- Sharpened chains for chainsaw & pole saw.
- Welded cracked support and collar on cement mixer.
- Installed start cable for trimmer.
- Clean spark arrestors.

Trackless

- Removed and repaired hydraulic hose.
- Filled fluids and cleaned machine.
- Repaired electrical short.

Zero Turn Mower

- Repaired mower controls and trim shoot.
- Tested mower battery.

Water

- Routine weekly samples are being sent in and have all come back well within parameters.
- Completed 5 BC One calls.
- Completed 2 water shut offs/ons.
- Replaced a broken water stand.
- Completed annual water chlorination.
- Completed annual hydrant flushing.
- Completed monthly maintenance checks on wells.
- Cut and trimmed trees on roadway up to reservoir.
- Weed whacked around reservoir and reservoir platform.
- Troubleshoot power surges at Sayward Well.
- Blow off dead end pipe stands.
- Contractor installed reservoir battery pack.
- Completed monthly generator maintenance.
- Picked up supplies in Castlegar.
- Serviced water pumps
- Investigate power surges at Sayward Well.

Parks & Campground

- Mowed and weed whacked ball fields, playground, campground, and parks.
- Dragged the ball fields.
- Garbage pickup from around the park and ball fields.
- Cleaned up dog poop from KP & Lion's ballfields.
- Hung permanent signs regarding proper pet ownership signs at parks.
- Repaired hot water tank gas line leak in KP washroom.
- Installed soap dispensers and hook in showers at KP park.
- Unlocked pipe stands at KP Park.
- Unlocked garbage cans for campground.
- Removed loose park bench from Ninth Street Park, then poured new concrete and reinstalled the bench.
- Picked up supplies for ballfield work in Nelson.
- Trimmed branches and raked leaves in Village Art Garden.
- Removed branches from Railway park.

Waste Water

- Completed daily checks & tests.
- Repair work completed on clarifier #2.
- Picked-up supplies for the WWTP in Castlegar.
- Pumped out underground chamber.
- Cleaned lift station.
- Cleaned the sludge pipe.
- Cleaned and cleared RAS chamber.
- Wasted the RAS daily.
- Cleaned RAS box.
- Cleaned skid exterior and deck.
- Put Actizyme in lift station weekly.
- Removed solids from reaction chamber.
- Ran generator and did maintenance checks.
- Ran tests and exercise trans switch at WWTP.
- Removed old fencing at WWTP.
- Reinstalled the racetrack fencing.
- Mowed and weed whacked at WWTP.
- Calculated sludge blanket volume and dosage rates from clarifier.
- Remove dosing quill and plug in dosing port.
- Checked depth of manholes for new sewer services
- Built manhole pullers.
- Built & set up lab equipment.
- Co-ordinated, worked with and followed up with contractors on projects including:
 - SCADA System
 - Clarifier
 - Dosage Pump
 - Blower & Diffuser for Race tracks.
 - Sludge products.
 - New sewer services.
- Ran the skid for the WWTP.
- Cleaned headworks screen.
- Cleaned headworks sludge press.
- Emptied waste bin and relined.
- Flushed out effluent manhole.
- Cleaned and filled poly tank.
- Cleaned effluent and splitter box.
- Cleaned both weirs.
- Cleaned out collection tough.
- Cleared the reactor portion of the poly and sludge tank.
- Switched RI Basins.
- Greased sludge press.
- Drained compressor.
- Cleaned sludge building floors & walls.
- Cleaned and scraped RI basins and hauled waste.
- Relined RI basins with gravel and leveled.
- Hauled rip rap to RI basins.
- Cleaned level transmitter & conduit.
- Worked on dosage pump.
- Set up pump for flow & dosage rates.
- Cleaned dosage pump valves.
- Cleaned reactor chamber.
- Toured students through the WWTP.

Village Maintenance

- Regularly sanitized machines & equipment per COVID-19 protocols.
- Removed garbage from community cans.
- Mowed and weed wacked various locations around town including office, firehall, tennis courts, radio station, cemetery, and entrances to town.
- Brush cleanup completed at cemetery.
- Installed new headstones at cemetery.
- Dug 2 graves to prep for internments.
- Took and emptied steel bin at Scrap King.
- Cleaned catch basins.
- Repaired street signs.
- Picked up supplies for shop from Nelson.
- Ordered pipe for shop drain.
- Ordered catch basin & grate for shop drain.
- Cleared stored items from recycle building in preparation for upcoming renovations.
- Hauled old recycle blue bins to office to put for sale.
- Take hydrant parts to the chamber for the mining exhibit.
- Met with Engineers regarding upcoming dike work.
- Monitored rivers levels.
- Pothole maintenance.
- Drainage maintenance and culverts cleaned out.
- Turned water on at pool.
- CW Shop Maintenance.
- General Civic Works shop cleanup.
- Coordinated with Fortis, Telus and Hiltech regarding ongoing maintenance at the Fortis Substation.
- Refilled doggi-pot bags as needed.
- Plot and install flowerpots around town.
- Filled flowerpots with soil and water to prep for planting.
- Filled Salmo sign with soil for flowers.
- Investigated new roadway
- Completed some alley maintenance and repair.
- Assessed dangerous trees on Ninth street and Glendale Ave.
- Repaired street banner on highway.
- Placed rat traps.

Civic Works Administration

- Records management.
- Trained on asset management programing.
- Prepared and collected daily staff reports.
- Updated services cards.
- Awarded tenders for the annual sidewalk and paving work.
- Prepared and issued tender opportunity for the reservoir fence.
- Asset Management program training.
- Gathered information for CAO.

Community Appearance

- 1 incident of theft and/or vandalism since last report.
- Spray paint on KP slide.

Originally Signed by: Fred Paton

Fred Paton
Civic Works Foreman

UPCOMING EVENTS



Fire Chief's Report: June 01, 2021

Regular Council Meeting #12-21

Since the last report on May 1st, 2021, the Salmo Fire Department responded to 7 calls:

- | | | | | | |
|---|---------------|---|----------------|---|------------|
| 1 | Wildland Fire | 1 | Burn Complaint | 3 | Jaws Calls |
| 2 | Lift Assists | | | | |

DESCRIPTION

We responded to a wildland fire up Sheep Creek. This call did not go through the normal 911 channels. The caller has no phone or radio connection, she only has satellite internet. They are unable to call 911 from their computer set up, so they messaged the Salmo Fire Department on Facebook Messenger. Fortunately, we noticed the message and contacted our fire dispatch of the situation. Crews responded to a rapidly spreading fire with several trees candling. We were able to contain the fire until BC Wildfire crews arrived to finish the extinguishment of the fire.

Information we receive from dispatch can vary greatly with the location or the nature of the call, partially due to multiple callers and different emergency agencies talking to the different callers. On May 25th we received a call for a semi rollover on Highway #3 and Woodchuck Creek (Woodchuck Creek flows into Sheep Creek about 2 km away from Highway #3 & 6). We received an update while responding that it was actually on Kootenay Pass. As time progressed the location changed several times from Kootenay Pass to being on the Bombi. Finally dispatch confirmed that the call was definitely in the Castlegar area and that we could stand down. Before we could turn our first truck around, we came across the rolled over semi on a runaway lane on Kootenay Pass. We were out of radio range, but we were able to use our In-Reach GPS to send a message of the location so that a member in town was able to contact our dispatch and advise them of the location and get them to send the appropriate other agencies. Fortunately, this was a load of canola oil and there were no leaks. Had this been a life or death situation the confusion could have had very serious consequences.

Misc.

We resumed in person fire practices again on May 4th.

Most of our members are waiting for notification of eligibility to receive their second COVID vaccination.

We are still taking all the proper procedures to keep our members safe. By limiting our exposures and disinfecting equipment as to our guidelines, we plan on having healthy crew members that are able to respond to all emergencies.

Originally Signed By:

David Hearn, Fire Chief



Bylaw Officer's Report: May 1, 2021 to May 31, 2021

Regular Council Meeting #12-21

Complaints:

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Animal Related/Noise	3	<ul style="list-style-type: none"> • Three (3) complaints about dogs barking excessively. Two (2) of the complaints were from the same resident about dogs barking at two neighboring properties. The Bylaw Officer attended and spoke to the owner at one of the residences and left a notice at the other. The Bylaw Officer will continue to monitor for barking. One (1) complaint was about dogs barking in a general area. We were unable to positively verify what residence the noise was coming from so we sent a friendly reminder to the residence/owner of the property that the noise was thought to come from.
Traffic	1	<ul style="list-style-type: none"> • One (1) complaint about a large dirt/gravel covered property that has semi-trucks frequently driving and parking on it which stirs up excessive amounts of dust. Bylaw Officer attended and spoke to an employee and was informed that a company has been booked to come lay calcium chloride. Compliance achieved.

Enforcement

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Unightly	7	<ul style="list-style-type: none"> • Seven (7) unsightly properties. Four (4) properties marked down as unsightly because of unfinished construction with no change for a long period of time. Two (2) of the homes were doing active new construction so no notices were given. Bylaw will monitor for completion. The other two (2) will be receiving notices. • Three (3) properties marked down as unsightly because of excess clutter. One (1) has been an ongoing issue so the Bylaw Officer dropped off a notice advising the owner that property must be cleaned up within 30 days. The Bylaw Officer attended the second property and spoke to the owner. Compliance achieved. The Bylaw Officer also attended the third property and spoke to the owner. Will follow-up.
Traffic	1	<ul style="list-style-type: none"> • One (1) notice left on a vehicle parked on the boulevard. Left notice asking resident to park on their property instead.
Land Use	1	<ul style="list-style-type: none"> • The Bylaw Officer attended a property with multiple outstanding building infractions to take updated photos.

Information submitted by:
Alix Watson, Bylaw Officer

Originally signed and approved by:
Anne Williams, Chief Administrative Officer



The Corporation of the Village of Salmo

REPORT TO COUNCIL

REPORTING PERIOD: May 19, 2021 to June 18, 2021

SUBMITTED BY: Anne Williams, Chief Administrative Officer

(a) Grants:

- **Salmo Community Owned and Operated Bus Initiative (SCOBI)** grant application to and FCM's *Green Municipal Fund - Feasibility Studies and Pilot Projects* grant stream has not yet been made due my current focus, the Zoning bylaw, being my priority.
- **Lions Park Playground** – Playground equipment has been ordered and is expected to arrive in late July or August.
- We have received word that we will not be receiving a grant for the **Large Equipment Storage Building** from the *Investing in Canada Infrastructure Program: COVID-19 Resilience Infrastructure Stream (CVRIS)*. This project will now proceed using gas tax and reserve funds.
Still waiting to hear whether or not the Village will receive the grant for the:
- **KP Park Multi-purpose Building** from the Investing in Canada Infrastructure: *Rural and Northern Communities; Community, Culture and Recreation program*. Notifications were originally slated for this spring, but they have now changed that to summer 2021.

(b) Bylaws:

- **Zoning (Land-Use) Bylaw:** The Zoning Bylaw is taking up most of my time at present and expect to circulate it to Council for comment by June 25th. Once initial feedback is received from Council it can be brought forward for 1st reading. After 1st reading we can hold a Public Meeting to receive input from the public.

(c) Building Projects/Bylaw Enforcement:

- Continued to work with staff, the Building Inspector and the Bylaw Enforcement Officer to address issues with property owners building structures that don't comply with the approved plans and/or don't have a Building Permit for. Where necessary, items have been discussed with the Village's legal advisor.
- Calls regarding property purchases in Salmo have increased considerably lately.

(d) Other:

- Liaised with various organizations and contractors.
- Prepared information for Council meetings.
- Prepared and posted various bulletins and updates on the website.

APPENDIX D MAYOR & COUNCIL REPORTS



THE CORPORATION OF THE VILLAGE OF SALMO **REPORT FROM COUNCIL**

COUNCILLOR HEATLIE

Council Report for Council Meeting held on June 22, 2021.

PORTFOLIOS

Ktunaxa Kinbasket Local Government Treaty: Sent out info on the art wall mural to gauge interest from native artists.

Salmo Arts Council: sent out info on the art wall to gauge interest from local artists.

OTHER MEETINGS OR ACTIVITIES OF NOTE

I attended the time capsule committee meeting June 2/21. We discussed the capsule receptacle. We have come to an agreement and will be bringing the numbers to council. I have been handing out leaflets to all the businesses in Salmo with all pertinent information regarding specialty products and entrance criteria and deadline.

Respectfully submitted,

Councillor Jonathon Heatlie



THE CORPORATION OF THE VILLAGE OF SALMO **REPORT FROM COUNCIL**

COUNCILLOR HUSER

Council Report for Council Meeting held on June 22, 2021.

PORTFOLIOS

Salmo Valley Youth & Community Centre: I attended the AGM on June 7, 2021 – The financials were good due mainly to the wage subsidy they received. They are changing their year-end from March to June 30th so that their financials are more in sync with most of the funders and the financials will flow better. Laurie MacDonald presented a wonderful slideshow of activities and thanking the employees and board members for their dedication during such a trying time.

The **Youth Program Coordinator** gave a report of all the activities she was able to do during the last year, including: a Music from Home which had youth and a few community members share their love for music together and record videos; Youth drop-in outside; a youth introductory painting course; a stop-motion animation workshop; drop-in in the fall at KP Park (bon fire with music, dinner); Karaoke with Laurel at the music studio; Halloween haunted walk in the woods (a great success); in early 2021 YAC meetings were held by zoom; Youth night program attendance was limited to school cohorts; youth only times were setup with Salmo Recreation, rebalancing yoga and were able to provide some free ski passes and rentals if needed to a few youth – these two activities combines was to engage youth to get physical and focus on their health; and cooking skills taught via zoom.

Community Connections Project: online Holiday Market, Musical Showcase and Salmo-shops-local-campaign (partnering with the Village of Salmo, Salmo & District Chamber of Commerce and Salmo & District Arts Council). SVYCC identified a community need was for offerings to our local 19-30 population demographic, they discussed that in order to support a healthy well-rounded community we need to have all ages actively participating in our community. SVYCC is working on different ways that they can help to address and support these needs.

TWEEN After School Group – April to June 2021: Mainly children ages 9 through 11 – around 8 to 10 children but the numbers dropped off once other after school extracurricular started up again. School cohorts make it difficult for parents to schedule their children if they have siblings in different groups. The focus was to have children outdoors, hiking, biking, nature walks and park visits, when indoors there were games in the gymnasium, riding skateboards, air hocky and fuseball in the lounge, art and reading books. The children help make their snacks – food is a big part of the program and there is always a healthy balance of all food groups for the kids.

All in all they pivoted very well during the pandemic and many children and youth were kept connected with the centre.

Parks: Nothing to report.

Cemetery: The committee has chosen a design and we are getting a price and then we will meet and put the presentation to council together.

Bylaw & Policy Review: Nothing to report.

OTHER MEETINGS OR ACTIVITIES OF NOTE

June 9th – I attended a virtual meeting with the Community Action Team based out of Trail – they are working towards getting an overdose prevention site (mobile to start) up and running to support the Trail area.

June 15th – I attended a virtual meeting with Dr. Jennifer Charlsworth, BC Representative for Children and Youth – the discussion was” BC’s Bill 22 - Understanding the Dangers of this Bill” – her ending comment was that we “need a warm embrace vs a traumatic experience”. Bill 22 is an amendment to the Mental Health Act which authorizes involuntary detention for youth under 19. She explained her many concerns with the Bill; The Representative, the Ombudsperson, the Coroner, the B.C. Centre on Substance Use, Health Justice, the B.C. Civil Liberties Association, the Union of BC Indian Chiefs, the B.C. Association of Aboriginal Friendship Centres and the Human Rights Commissioner all raised significant concerns about the proposed amendments.

International Overdose Awareness Day – August 31st: I have reached out to a couple of organizations and will be putting together a group to have an overdose awareness event of some kind in Salmo on August 31, 2021 – to learn more about IOAD check out the website <https://www.overdoseday.com/>

Respectfully submitted,

Councillor Jacquie Huser



THE CORPORATION OF THE VILLAGE OF SALMO **REPORT FROM MAYOR/DIRECTOR**

MAYOR/DIRECTOR LOCKWOOD

Mayor/Director Report for Council Meeting held on June 22, 2021.

EXTERNAL AGENCIES:

Area G Emergency Preparedness: Nothing to report

Alternate – Ktunaxa Kinbasket Local Government Treaty:

PORTFOLIOS/LIAISONS:

Citizen Engagement: Engaging with the community on how to be part of the community then speak against the community and the ones that live and work here.

Economic Development: I will be having a meeting with Minister Lisa Beare about Passive Infrastructure to help expand connectivity in the rural areas.

Fire Department: Nothing to report.

RDCK:

Board: June 17 we gained a new Wildfire Mitigation Specialist named Greg Barnhouse for Salmo and Area G.

The board is sending a letter of encouragement to School District #8, 10, 20 to have the Be Amazing Campaign, lead by Cathy Peters – Human Trafficking Educator for their decision if this should be something in the schools.

Dike Authority report was received. The requirements of acting as a diking authority for local government and what that could look like.

The 2020 Statement of Financial Information Report (SOFI) was passed and will be filed with the Ministry of Municipal Affairs and Housing.

Community Sustainable Living Advisory Committee: June 15, the committee received a report about the initial data collation & mapping project will look like going forward with web maps and story maps.

Recreation Commission: There are two courses being offered at a discount - \$50 /course. First Aid or/and bronze medallion. Get a hold of Ryan at Rricalton@rdck.bc.ca 250-357-0121

Resource Recovery Committee (Central & Joint): The board is writing to the Stewardship Association of BC in response to their document that they produced May 13, 2021. Explaining our displeasure on the downloading to local government and how they do not understand our mountainous terrain.

We will not be hosting a Household Hazardous Waste event this year. Anyone that has HHW can take some things to the Bottle Depot or to Nelson Maple Leafs Depot.

For the people that have asked about the survey for recycling and organics by the RDCK and the lack of comment areas, wherever there are comment areas place all your comments there.

Bags that are hauled to the transfer station costs are \$3.50 1st bag, \$7.00 2nd bag, \$10.50 3rd bag, and \$12.50 4th bag.

West Kootenay Boundary Regional Hospital District: Next meeting June 23

Respectfully submitted,

Mayor/Director Lockwood