



The Corporation of the Village of Salmo

REGULAR MEETING (#09-24) INCLUDING ITEMS CLOSED TO THE PUBLIC

A Regular Meeting of the Council of the Village of Salmo to be held in Council Chambers at 423 Davies Avenue, Salmo, B.C. on **Tuesday, June 11, 2024 at 7:00 p.m.**

The public may attend in person or electronically. The electronic link will be available on our website on Tuesday.

Traditional Lands Acknowledgement Statement: We acknowledge and respect the indigenous peoples within whose traditional lands we are meeting today.

AGENDA:

1. Call to Order
2. Adoption of Agenda

STAFF RECOMMENDATION:

Pg.1

That the agenda of Regular Meeting #09-24 of Tuesday, June 11, 2024 be adopted as amended from *Council Procedure Bylaw #663, 2014* Schedule "A" to include a New Business section, a Public Question period, and an *In Camera* section.

3. Delegations

- (1) Delegation Request Linnet Fox, Todd Van der Star & Geneva Weber - Community Boulderling Gym - #34

Pg.5

4. New Business

- (1) Bear Safe Garbage Cans at Tennis Court & Big Rock Area

STAFF RECOMMENDATION:

That staff be directed to look into the price for two single bear safe garbage cans, one for the tennis court and one for the Big Rock area, with the funds to come from the Community Development funding.

5. Adoption of the Minutes

- (1) STAFF RECOMMENDATION:

Pg.15

That the draft minutes of Regular Council meeting #08-24 of Tuesday, May 28, 2024 be adopted as presented.

6. Referrals from Delegations - NIL
7. Referrals from Prior Meetings - NIL
8. Policy Development & Review - NIL
9. Bylaw Development & Review - NIL
10. Accounts Payable

STAFF RECOMMENDATION:

Pg.19

That Council receive for information the list of accounts payable cheques and electronic fund transfers from May 24, 2024 to June 6, 2024 totaling \$83,545.21.

11. Correspondence Requiring a Council Decision

- (1) **Lori Orser Re: Vending for the Weekend of Canada Day - #38**

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STAFF RECOMMENDATION:

That Council deny the request to allow additional mobile food vendors in KP Park during the Canada Day event (June 28-July 1) given that 2024 is a trial year for Mobile Food vendors in the park and that the impact on event logistics, existing vendors, and organizers is unknown.

12. Correspondence for Information Only

STAFF RECOMMENDATION:

That Council receive for information the following correspondence from:

- (1) **Royal Canadian Legion Branch #217 Re Special Event Licensing for Mobile Vendors - #36**
- (2) **City of Campbell River Re Concerns Regarding the Provincial Government's Recent Management of Forest Practices - #37**
- (3) **Village of Salmo 2023 Annual Report & Audited Financial Statements**

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Pg.27

Pg.29

Note: the 2023 Annual Report will be brought forward to Council for adoption at the June 25, 2024 meeting. The report will be made available for public inspection and comments before then.

13. Member Reports & Inquiries

- (1) **Councillor Cox**
- (2) **Councillor Heatlie**
- (3) **Councillor Lins**
- (4) **Councillor Neil**
- (5) **Mayor Lockwood**

STAFF RECOMMENDATION:

That the verbal and written reports of Mayor and Council be received for information.

14. Public Question Period

15. In Camera Resolution

That the meeting be closed to the public under Sections 90(1)(c)(i) of the *Community Charter*.

16. In Camera Items

- (1) **Minutes**

(2) Labour

(3) Legal

17. Reconvene Open Meeting

18. Adjournment

The next regularly scheduled Council meeting will be on June 25, 2024 at 7:00 p.m.



DATE May 22/24
NO 34 TO Nov. 11/21
FILE NO 0220-30

VILLAGE OF SALMO

SCHEDULE "E"
The Corporation of the Village of Salmo
DELEGATION APPLICATION FORM

Delegate(s) Name: Linnet Fox, Todd Van der Star, Geneva Weber

Mailing Address: 92 - 511 Cottonwood Ave, Salmo V0G1Z0

Email Address: todd@salmophysio.com, linnetfox@gmail.com Phone No.: (778) 990-8663, 403 471 3630

Delegation Status: (select one)

- [☒] Representing a Group/Organization/Business Salmo Climbing Society
(Name of Group/Organization/Business)
- [☒] Attending as an Individual

Council Date Requested for Meeting: June 11th, 2024

Purpose of the Delegation Request:

Proposal to develop a community bouldering gym (indoor rock climbing on short wall) within the Salmo Valley Youth and Community Center. Please see attached proposal for additional information.

Note:

- A copy of all information regarding the presentation **must** accompany this application.
- Delegation requests are subject to approval by the Mayor and Corporate Officer. Submission of an application is not a guarantee that you will be approved to appear before Council. Where the subject matter of a delegation pertains to legal matters, personnel, and/or private property issues, the Village of Salmo reserves the right not to approve the delegation.
- The Village of Salmo cannot guarantee you will be scheduled on the date requested

I/We acknowledge that only the above matter will be discussed during the presentation:

Signature: [Signature]

Date: May 22, 2024

This information is collected by the Village of Salmo in accordance with Section 124 of the *Community Charter* and as protected under the *Freedom of Information and Protection of Privacy Act*. The information will be used to facilitate processing this request to appear as a delegate on the Council. Should you have any questions about the collection of this personal information, please contact the Village of Salmo Corporate Officer at 250.357.9433.

The applicant, in the process of submitting or authorizing this application, hereby recognizes and accepts that this material will become available to the public as part of the application, review and approval process.

[Signature] Applicant's Initials

Return completed form along with the information regarding the presentation to the Corporate Officer either by mail, in person, by fax, or by email

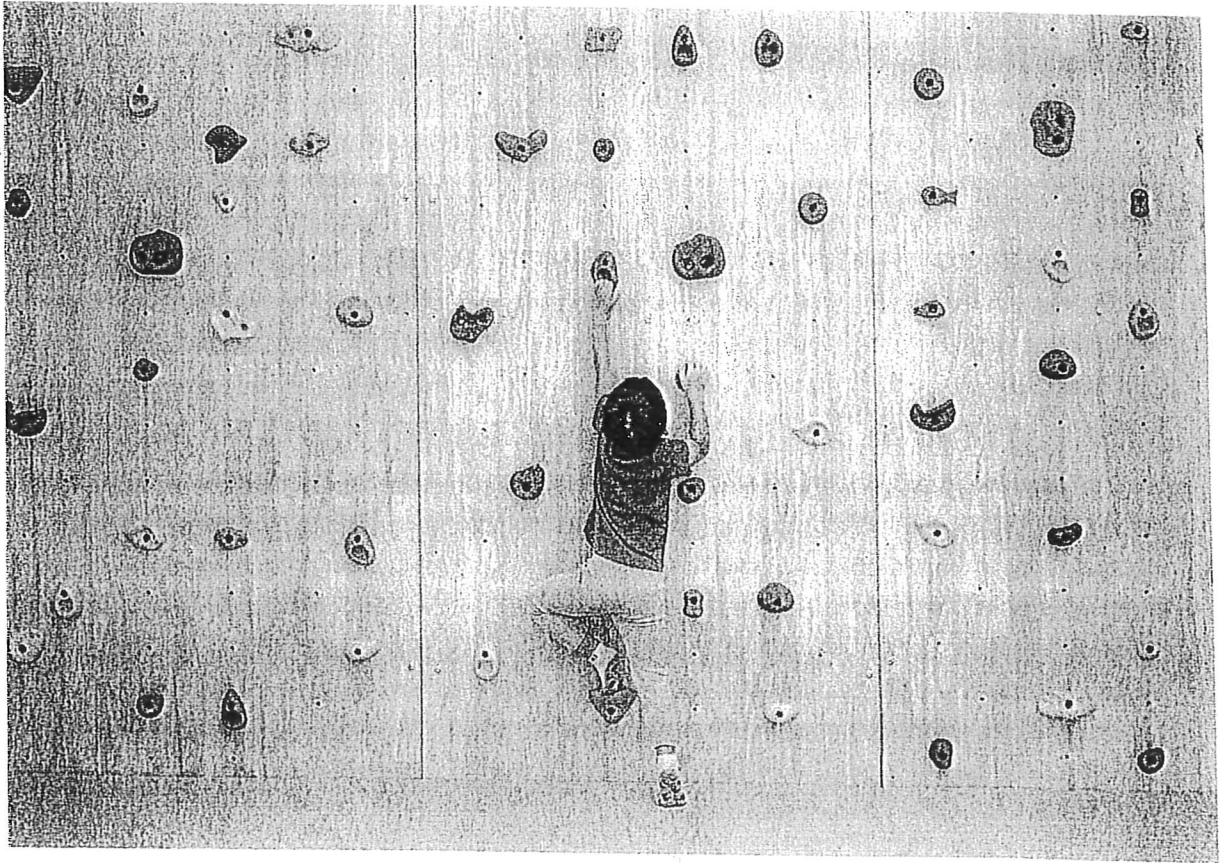
Completed forms can be faxed to (250)357-9633 or emailed to info@salmo.ca.

FOR OFFICE USE ONLY

Delegation Approved? Y ☒ Scheduled for Council Meeting on June 11, 2024
N ☐

Reason not approved: _____

Response sent to requestor by: letter ☐ email ☒ on May 28, 2024



Indoor Rock Climbing Gym Project Proposal

03.28.2024

03/28/2024

Linnet Fox
1106 Ninth Street
Salmo, BC V0G1Z0

Background Information

Indoor rock climbing, particularly bouldering, is a dynamic and challenging form of climbing that involves ascending short, powerful routes without the use of ropes. Climbers navigate a series of climbing problems, or "boulders," on artificial walls equipped with holds of varying shapes and sizes. The climbing scene in Canada and the US has seen steady growth with facilities totalling over 700 in 2022, 591 gyms in the US, and 136 in Canada¹, all catering to the growing interest in this sport. In the West Kootenay region of British Columbia, climbing enthusiasts can explore facilities like Flux, the Cube, and Selkirk College's Climbing Cave, each offering unique climbing experiences. These gyms provide diverse climbing terrain suitable for climbers of all levels, however all require an approximate 30 minute drive to access.

Indoor rock climbing offers a plethora of physical, mental, and social benefits for individuals across all age groups. For children, it fosters improved coordination, balance, and strength development while instilling a sense of adventure and accomplishment. In climbing, youth find a constructive outlet for building resilience, problem-solving skills, and self-confidence.² Adults, on the other hand, benefit from a full-body workout, stress relief, and enhanced mental focus.³ Engaging in climbing activities at the proposed Salmo Valley Youth Community Center climbing gym would not only contribute to the holistic well-being of the community members but also serve as a hub for fostering social connections and a shared sense of achievement. Embracing this proposal is not just about climbing walls; it's about investing in the health and vitality of our community.

As a teacher who has taken multiple school groups on field trips to Flux Climbing, witnessing the transformative impact of indoor rock climbing on children has been both inspiring and evident. Flux's tailored programs for kids not only cultivate physical strength, coordination, and problem-solving skills but also instill a sense of confidence and accomplishment. Beyond the individual benefits, the unique opportunity for kids to engage in climbing competitions across the Kootenay region adds an exciting dimension to their experience. These competitions not only foster a healthy spirit of competition but also create a sense of community and camaraderie among the young climbers. Flux's commitment to providing a holistic and enriching experience for children through climbing undoubtedly contributes to their overall development in ways that impact their learning within the classroom and extends beyond. Approving the proposal below will enable our community to provide rich, formative experiences for youth in Salmo and area G.

Project Overview

This project proposes that the SVYCC partner with community members to create a safe and inclusive indoor rock climbing gym that would offer youth programming and adult recreation. The current storage room holds potential to be renovated into a 600 sq. ft. facility with approximately 60 linear feet of climbing wall. Signatures were collected from families utilizing the Salmo Children's Center over the March Break, a time when they typically see low attendance. Even still, thirty families indicated

¹ <https://www.climbingbusinessjournal.com/gyms-and-trends-2021/>

² https://www.researchgate.net/publication/280246783_Rock_Climbing_for_Promoting_Physical_Activity_in_Youth

³ <https://onlinelibrary.wiley.com/doi/full/10.1002/pmrj.12891>

they would be in support of a climbing facility in the SVYCC. Further discussions with community members have indicated a desire for more children's programming options. Many people have reached out indicating that they would like to be involved in the project. Attached in Appendix A, is a letters of support from Salmo's Physiotherapist Todd Vanderstar, sharing his professional opinion and personal experience with climbing and Cara McGuire sharing her experience climbing with youth in her role as a teacher at Salmo Secondary. Upon approval, the climbing gym will be managed by the Not-for-profit organization overseeing its construction. It plans to charge a membership fee to users that will be applied to cover the basic costs of operation. Once established further funding will be sought out to offer instructional programs to youth. We hope to partner with the RDCK to have the facility open during gym hours, accessible via keycard, and monitored by the gym attendant.

Project Goals

- ~~Gain project approval from the SVYCC Board of Directors April 30, 2024 Board meeting:~~
Approved in principle
- Incorporate a not-for-profit organization to manage the project
- Determine alternative storage solutions for items currently in the space
- Fundraise locally
- Partner with local businesses to plan storage room renovation
- Design the climbing structure and create a detailed budget
- Gain approval from the Village of Salmo **June 11, 2024 Council Meeting**
- Apply for grants, specifically The Columbia Basin Trust Community Development Fund, Dot Night, The RDCK Community Development Fund, The RDCK Discretionary Fund, and The Community Gaming Capital Project Grant
- Complete construction and obtain insurance
- Partner with the RDCK to have the facility monitored by the Fitness Gym Attendant
- Open to the public and plan child and youth program offerings

Preliminary Budget Breakdown - Total Estimated Cost: \$78 000

Renovation costs

Plan: Remove 3 interior tiled walls. Remove lockers, shelves, hooks, trim, etc.

Estimate: \$5000

Source: Kevin Stavast - Local contractor

Climbing wall costs

Plan: Build 60 linear feet of fixed climbing wall

Fixed Wall Estimate: \$48 000

Source: High Performance Climbing Walls

Price breakdown:

Design and Engineering: \$2500

Panels: \$16 000

Freight: \$1500

**Installation: \$15 000*

Climbing holds: \$10 000

**Installation crews can be sent from the manufacturer or installation can be done with local labor to save on costs.*

**All prices are plus GST*

Flooring

Plan: Cover approximately 300 sq. ft. of floor in high density foam padding

Estimate: \$15 000

Source: Flashed Climbing

Insurance

Estimate: \$5000/year

Source: Flux Climbing Rossland

Directors Insurance: \$1000/year

Source: Sandpoint Rock Gym

Rental Shoes

Estimate: \$2000

Source: Climbing Business Journal

Technology

Laptop, iPad, client management system, rfid system, payment system

Estimate: \$2000

Volunteers

Through discussion in the community, it was clear that there is a desire to provide more programming for children; the climbing wall project has been received well. Many individuals from a variety of different backgrounds, with varying skill sets have offered to help. Their names and a brief description are listed below.

This project has also been supported beyond our community. Jason, owner of Flux Climbing in Rossland has willingly offered his time to discuss our project, and has been consulted several times. A meeting was had with the Board of Directors at Sandpoint Rock Gym, a not-for-profit boulder gym with a similar structure to the one that we are proposing. They have been a valuable resource and offered to continue mentoring our project. Dorian Boswell, a pivotal member in the construction of the climbing wall at Nakusp High School, has also agreed to discuss our project and his experiences moving forward.

Linnet Fox

Elementary School Teacher, certified Early Childhood Education (Alberta) and Board of Director for the Salmo Valley Trail Society

Kevin Fox

Nursing student with a Bachelor's degree of Business Administration and Finance, and home climbing wall builder

Todd Van der Star

Physiotherapist, business owner, and home climbing wall builder

Geneva Weber

Paramedic, First Aid Instructor, and Search and Rescue member

Spencer Therion

Wildfire Fighter, experience in technology and finance, and previous climbing route setter and children's program instructor at the Cube Climbing in Nelson

Melissa Boardman

Early Childhood Education, and Salmo Valley Trail Society Secretary

Johanna Mickel

Owner of For-rest Retreat, former president of the Salmo Valley Trail Society.

Jasmin Santer

Registered Massage Therapist and Snowboard Club volunteer

Appendix A



SALMO PHYSIO

Physiotherapy & Massage

Salmo Physio

Box 82, Salmo, BC, V0G1Z0

Tel: 250-551-9119 Fax: 833-892-7355 Email: todd@salmophysio.com

REGARDING: Salmo Climbing Gym

Patient Number: 1207

Salmo, BC

March 25, 2024

I am writing to offer my wholehearted support for a community climbing gym in Salmo and its pivotal role in nurturing the gross motor skills development of children. As both a physiotherapist and a parent of two young kids in this community, I can attest to the profound benefits that climbing offers for physical, cognitive, and emotional growth.

Climbing serves as a dynamic platform for all ages, but especially children, to enhance their strength, coordination, balance, and flexibility—essential components of gross motor development. I strongly believe that one must maintain a highly diverse diet of movement to maintain optimal function. In climbing, it offers just that - the movement is extremely varied: ranging from powerful, dynamic full-body throws to delicate and measured footwork and body tension. The movement patterns associated with climbing can be viewed as one possible countermeasure to many of the common postural and functional disorders of modern life. I've leveraged these potent movement patterns in my own practice in helping people heal from and prevent injury but I believe an early exposure to this sport can do much more for the overall movement health of our community. I've watched the transformative impact of climbing on my own children. I firmly believe that it fosters not only physical health but also resilience, problem-solving abilities, and self-confidence.

Moreover, as a passionate climber myself, I recognize these indoor spaces as important hubs for community engagement and development. Climbing indoors as a youth was the spark that ignited my lifelong love for the outdoors, as well, it served as the common ground upon which I've built some of the most important relationships of my life. The climbing gym provides a welcoming space where individuals of all ages and backgrounds can come together to challenge themselves, support one another, and celebrate achievements. This inclusive ethos not only strengthens community bonds but also instills valuable life lessons in empathy, acceptance, and mutual respect.

By supporting the community climbing gym, we are investing in the well-being and future of our children. As a parent, I am deeply grateful for the opportunity this will provide for my kids to explore their physical potential, cultivate friendships, and develop essential life skills in a safe and supportive environment. As a passionate climber, I am excited to see our community thrive and grow as more individuals discover the joys and benefits of climbing.

Regards,

Todd Van der Star MPT, BKin

License A08190

Monday March 25, 2024 at 9:28pm



Salmo
Secondary

Box 310, 715 Davies Avenue, Salmo BC V0G 1Z0
Tel/Fax 250.357.2226 salsec.sd8.bc.ca

April 5, 2024

It is very exciting to see this project coming alive and I am pleased to be writing a letter of support for an indoor climbing gym in Salmo. As a teacher at Salmo Secondary and rock climber, I have witnessed rock climbing change student lives and build community. I am in full support of this project and hope to see an indoor climbing gym in Salmo in the near future!

In the past I have taught outdoor education and physical and health education, and have brought students to the CUBE in Nelson, Flux in Rossland, and to outdoor crags in the area. There's often a mix of feelings before our first day of rock climbing, ranging from excited and confident to apprehensive and nervous. After a couple of trips to the climbing gym these feelings change - many students are humbled, but most importantly, many students gain so much confidence in themselves and learn that with perseverance, teamwork, and hard work they can grow and accomplish more than they could ever imagine. They learn resilience. What has surprised me most when bringing classes climbing is also that it is something that every single student can find success in. Students who historically dreaded PE class, and tried their best to avoid movement, are now excited to come to class and move their bodies. Some even pestering me every day about when we will be going climbing next. Climbing really is for everyone, and it shows me time and time again that it is a great way to get students moving, working together, and developing a love for movement that will last throughout their lives.

As a climber, I have also seen what a brilliant role a climbing gym can play in building community. Many people I speak to find it hard to fit into a new town when they move. There are a few exceptions to this rule including people who frequent climbing gyms. Climbing gyms bring people together and are incredible places to make new friendships and deepen community ties. I always appreciate meeting new friends at the climbing gym who I otherwise would not know - meeting people of varying ages and cheering on strangers-turned-friends. If you walk into a climbing gym you will see empathy, support, and inclusion.

The community of Salmo will greatly benefit from a climbing gym. I see it being a community hub where people can connect in positive ways - making connections, building community, learning important social and emotional skills, and moving their bodies in a challenging and fun ways. I can see this making a big difference for people of all ages in the community and in Salmo's schools and hope to see it go forward!

Sincerely,

Cara McGuire
Teacher
Salmo Secondary



School District 8
Kootenay Lake



REGULAR MEETING MINUTES

Minutes of the Regular Meeting of the Council of the Village of Salmo held in Council Chambers at 423 Davies Avenue in Salmo, B.C. on Tuesday, May 28, 2024 at 7:00 p.m.

PRESENT:

In Person:

Mayor Diana Lockwood
Councillor Jonathon Heatlie
Councillor Jennifer Lins
Councillor Kenzie Neil

Interim CAO Linda Tynan

Members of Public - 0

Electronically:

Members of the Public - 1

REGRETS:

Councillor Melanie Cox.

CALL TO ORDER:

Mayor Lockwood called the meeting to order at 7:00 p.m.

AGENDA:

R1-08-24

Moved and seconded, that the agenda of Regular Meeting #08-24 of Tuesday, May 28, 2024 be adopted as amended from *Council Procedure Bylaw No. 663, 2014 Schedule "B"* include a New Business section, a Bylaw Development & Review section, a Public Question Period, add a Canada Day late item, and an *In Camera* section.

Carried.

DELEGATIONS:

NIL

NEW BUSINESS:

NIL

BYLAW DEVELOPMENT & REVIEW:

R2-08-24

Zoning Bylaw
Amendment (Small-Scale Multi-Unit
Housing) Bylaw No.
754, 2024 - Adoption

Moved and seconded, that the "*Zoning Bylaw Amendment (Small-Scale Multi-Unit Housing) Bylaw No. 754, 2024*", having had three readings, be reconsidered and adopted.

Carried.

R3-08-24

Sprinkling Regulations
Bylaw No. 259, 1982

Moved and seconded, that Council approve restricting watering times to between the hours of 6 a.m. to 9 a.m. and 6 p.m. to 9 p.m. effective immediately.

Carried.

MINUTES: (Note: See official minutes and agenda package for applicable reports.)

R4-08-24

Regular Meeting
May 14, 2024

Moved and seconded, that the draft minutes of the Regular Council meeting #07-24 of Tuesday, May 14, 2024 be adopted as presented.

Carried.

REFERRALS FROM DELEGATIONS: NIL

REFERRALS FROM PRIOR MEETINGS: NIL

OPERATIONAL REPORTS:

R5-08-24
Civic Works

Moved and seconded, that Council receive for information the written report as presented by Civic Works Foreman Fred Paton dated May 23, 2024. (see *Appendix A*).

Carried.

Council requested a porta potty be brought to the Lions Park site.

R6-08-24
Fire Department

Moved and seconded, that Council receive for information the written report dated May 1, 2024 provided by Fire Chief David Hearn for the period of April 2024. (see *Appendix A*).

Carried.

R7-08-24
Bylaw Enforcement

Moved and seconded, that Council receive for information the written report on bylaw enforcement for the period of April 2024. (see *Appendix A*).

Carried.

R8-08-24
Administration -
Community Resiliency
Investment Program –
2024 FireSmart
Community Funding &
Supports

Moved and seconded, that Council endorse an application to the 2024 Union of British Columbia Municipalities Community Resiliency Investment Program (UBCM CRI) application for the FireSmart Community Funding & Supports Program for up to \$200,000; AND FURTHER,

That Council approve the Regional District of Central Kootenay (RDCK) managing the grant funding and delivery of programs on Salmo's behalf, with the funding being transferred to the RDCK for services delivered in Salmo as per the grant application.

Carried.

R9-08-24

Moved and seconded, that the Council supports the Regional District Central Kootenay administering and coordinating an update of the Area G and Salmo Community Wildfire Resiliency Plan (CWRP), with Salmo applying under the UBCM 2024 UBCM CRI FireSmart Community Funding and Supports Allocation based intake for additional incremental funding should the grant funded amount allocated to the RDCK for the purposes of this update not be sufficient.

Carried.

R10-08-24

Moved and seconded, that the Council endorses the Regional District Central Kootenay representing the Village of Salmo at the Regional FireSmart Roundtable, should Salmo be unable to send a FireSmart representative.

Carried.

R11-08-24 Engineering of Guardrail for Glendale Bridge	Moved and seconded, that Council approve the direct award for engineering and design of the guardrail project to Redwood Engineering for up to the 2024 budgeted amount.	Carried.
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R12-08-24 Motion	Moved and seconded, that Councillor Lins be appointed as the council liaison to Village staff for Canada Day.	Carried.
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Strategic Plan	NIL	
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FINANCIAL REPORTS:

R13-08-24 Accounts Payable	Moved and seconded, that Council receive for information the list of accounts payable cheques and electronic fund transfers from May 10, 2024 to May 23, 2024 totaling \$54,503.73.	Carried.
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R14-08-24 Treasurer's Report	Moved and seconded, that Council receive for information the Treasurer's report for April 2024.	Carried.
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CORRESPONDENCE REQUIRING A DECISION: NIL

CORRESPONDENCE FOR INFORMATION ONLY:

R15-08-24	Moved and seconded, that Council receive for information the following correspondence from: (1) UBCM Re: 2024 UBCM Convention Provincial Appointment Book - #33 (2) Ministry of Water, Land & Resource Stewardship Re: Snow Survey and Water Supply Bulletin May 15, 2024 - #35 (3) Village of Salmo Canada Day Request for Volunteers	Carried.
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MEMBER REPORTS & INQUIRIES:

Councillor Heatlie	Nothing to report. He mentioned he was still in shutdown mode so working long hours.
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Councillor Lins	Councillor Lins reported she attended the Salmo Valley Youth & Community Centre meeting and reported that there is a group looking into a climbing wall in the Community Centre. The Interim CAO noted that an update will be coming to council (for information) at next meeting.
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Councillor Neil	Nothing to report.
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Mayor Lockwood See *Appendix B*. She also noted that she will be away from May 30 to June 10.

R16-08-24 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: NIL

IN CAMERA RESOLUTION:

R17-08-24 Moved and seconded, that the meeting be closed to the public under
Sections 90(1)(c)(i) of the *Community Charter*. Carried.

RECONVENE OPEN MEETING: Council reconvened the meeting.

ADJOURNMENT: Moved and seconded, that the meeting be adjourned. Carried.
R18-08-24

I hereby certify the preceding to be a true and correct account of the Regular Meeting of Council held on Tuesday, May 28, 2024.

Mayor

Interim Chief Administrative Officer

Village of Salmo
Accounts Payable May 24 to June 6, 2024

Cheque #	Pay Date	Vendor Name	Description	Paid Amount
017400	2024-05-30	Ace Courier Systems	Water Sample Shipping	\$28.12
017413	2024-06-06	Ace Courier Systems	Water Sample Shipping	\$55.86
017414	2024-06-06	B Speers Contracting	KP Washroom Maintenance	\$687.35
017401	2024-05-30	BH Safety Gear	CW Safety Supplies	\$145.85
017404	2024-05-30	Childs Chanton Chartered	Annual Audit Services	\$16,800.00
017403	2024-05-30	CivicInfo BC	CAO Job Posting	\$357.00
EFT	2024-06-04	Collabria	CW Supplies/F.D./Office/Postage	\$1,315.54
017402	2024-05-30	Commissionaires British Columbia	Bylaw Enforcement	\$330.04
017415	2024-06-06	Dehnel Planning	Contract Planning Services	\$2,158.80
017412	2024-05-30	Fortis BC - Natural Gas	Natural Gas Expenses	\$34.92
017405	2024-05-30	Fortis BC Inc.	Electricity Expenses	\$5,352.66
017416	2024-06-06	Fortis BC Inc.	Electricity Expenses	\$762.18
017406	2024-05-30	Gescan Division of Sonepar Canada Inc.	Fire Dept Supplies	\$122.35
017417	2024-06-06	GFL Environmental Inc. 2020	Garbage Services	\$11,094.65
017427	2024-06-06	Inland Allcare	KP Park Supplies	\$91.20
017418	2024-06-06	Kootenay Industrial Supply Ltd.	Mower Maintenance Supplies	\$953.23
017420	2024-06-06	Linda Tynan Consulting Services	Interim CAO Services	\$11,956.35
017419	2024-06-06	Lordco Auto Parts	Shop Supplies	\$44.38
017407	2024-05-30	Martin Mechanical Inc	Lion's Park Building Maintenance	\$577.50
017421	2024-06-06	McClung-Huser Tamara	Canada Day Expense Reimbursement	\$586.85
017422	2024-06-06	Passmore Labratory Ltd.	Water Sample Testing	\$250.00
017424	2024-06-06	Ready Engineering	Engineering Services	\$199.50
017423	2024-06-06	Rogers	CW Cellphone Expenses	\$239.39
Pre-Authorized Debit	2024-06-03	Royal Bank Central Card Services	Service Fees	\$123.18
017409	2024-05-30	Salmo Lions Club	Flower Planter Beautification	\$830.68
017411	2024-05-30	Simon's Garage Door Services	CW Shop Door Maintenance	\$157.50
017410	2024-05-30	Startup HVAC Solutions LTD	Wellness Center Maintenance	\$966.00
017408	2024-05-30	Summit Truck & Equipment	IHC Plowtruck Maintenance	\$1,778.44
017425	2024-06-06	Sunco Communication & Installation	IT Services	\$1,263.81
017426	2024-06-06	VitalAire	FD Supplies	\$17.37
Employee Benefits, Reimbursements and Salaries (PP11, Council 5, FD 1)				\$24,264.51
Total:				\$83,545.21

Village of Salmo
Accounts Payable May 24 to June 6, 2024

Cheque #	Pay Date	Vendor Name	Description	Paid Amount
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Credit Card Details:

Adobe Subscription	\$43.66			
Hand Dryers	\$1,186.90			
F.D. GPS Subscription	\$72.75			
Postage	\$12.23			
	\$1,315.54			

DATE June 6/24
NO 38 TO McC-June 11
FILE NO 0330-20

Brandy Jessup

VILLAGE OF SALMO

From: Lori Orser <lori.orser@gmail.com>
Sent: June 6, 2024 10:19 AM
To: Village of Salmo
Subject: Vending for the weekend of Canada day

Hello

I have a vending trailer (22 feet plus hitch) selling kettle corn, lemonade, coffee, latte, frappes, etc and would be interested in setting up for the weekend of Canada day.

Please let me know if you have room for us.

Thank you

Lori Orser
Kootenay kettlecorn and Lemonade
With
Kootenay coffee express



The Corporation of the Village of Salmo

Request for Decision

Report Date: June 7, 2024

Meeting Date: June 11, 2024 (#09-24)

From: Linda Tynan, Interim Chief Administrative Officer Advisor

Subject: Mobile Vending (Canada Day event)– Additional Request

1. **OBJECTIVE**

To consider whether to allow applications for additional mobile food vendors at the Canada Day events (in addition to the trial number of two currently allowed).

2. **RECOMMENDATION**

THAT Council deny the request to allow additional mobile food vendors in KP Park during the Canada Day event (June 28-July 1) given that 2024 is a trial year for Mobile Food vendors in the park and that the impact on event logistics, existing vendors, and organizers is unknown.

3. **ALTERNATIVES**

THAT council pass a resolution to allow additional food vendors to operate in KP Park during Canada Day celebrations (June 28 – July 1) and that staff be authorized to accept special event business license applications (and fee) as for review and consideration.

4. **DISCUSSION AND ANALYSIS**

At the May 28, 2024 meeting council passed a resolution affirming that MOBILE FOOD VENDORS are to be considered a business eligible for a SPECIAL EVENT business license. With that approval, staff was authorized to accept applications for operation of Mobile Food Vendors in KP Park during the Canada Day celebrations.

Eligibility for a business license is only one component to consider when approving participation in Special Events. The organizer of special events must also consider the logistics, layout, space requirements, impact on other vendors, etc. with any request to participate.

Staff has approved a business license for two mobile vendors to participate in the 2024 celebrations but is looking to council for direction on additional inquiries recognizing that this is a trial year. Mobile Food Vendors often bring a diversity of food options to attendees and are welcomed in many communities for special events. However, consideration must also be given to the logistics of Canada Day, the impact (if any) on other vendors, space requirements, etc.

The inquiry that the Village has recently received is for a vending trailer (22 feet plus hitch) selling kettle corn, lemonade, coffee, latte, frappes, etc. If council decides to allow further applications for mobile vending at the Canada Day Celebrations, staff will request an application for business license from the vendor and go through the usual review process before approving.



Royal Canadian Legion Branch #217
303 4th Street
Salmo, British Columbia
V0G 1Z0
PH: -250-357-9516
Email: Salmorcl217@telus.net

Tuesday, May 28, 2024

Village of Salmo
Linda Tynan , ACAO
PO Box 1000
Salmo, BC
V0G1Z0

DATE MAY 28/24
NO 36 TO M+C-June 11/24
FILE NO 0230-20
VILLAGE OF SALMO

RE: Special Event Licensing for Mobile Vendors

Comrade,

I have spoken with our membership and our Ladies Auxiliary President on the subject raise at the council meeting on May 14, 2024 in which council deemed that Mobile Food Vendors would be allowed at special events. The councils discussion prior to voting was very short, and we feel it didn't provide any of our current vendors an opportunity to contribute to the decision making process before the decision was made.

If the village has a by-law stating that mobile vendors are not allowed in the village under normal circumstances why would they be allowed in the one weekend of the year that the not for profits have a chance to make a little extra money for our organizations and community.

The legion has been operating our garden for the last few years on a minimal profit level, we keep our prices low, and we contribute to the Salmo Days committee every year , we pay for entertainers to come in. We do this for the sense of community this one weekend provides. Since January this year our branch has provided other organizations donations over \$7000.00. Even the money we will raise in taking over the elimination draw during this year's events will go right back to the community.

We are not against the principal of having mobile food vendors in the village, we are opposed the fast tracking of it being done under the premise of a special event. We have no time to make a plan to counter the effects of your decision on our business. Our commitments have already been made; we feel that the mobile vendors should have to wait until 2025 to participate so we can have a plan in place, such as not operating a food establishment on site as this would at least cut our losses down and free up approximately 12 volunteers. I have to fill 80 two hour slots with volunteers to pull off our branches activities during Salmo Days. Every aspect of putting on the Salmo Days show is more effort than pulling



Royal Canadian Legion Branch #217

303 4th Street

Salmo, British Columbia

V0G 1Z0

PH: -250-357-9516

Email: Salmorcl217@telus.net

up in your mobile food truck with your propane tank and getting at it. That's why it should be our weekend, the not for profits at least this year.

We have never stopped villagers from consuming food purchased at other vendors in our garden in past years because we knew we were supporting a fellow not for profit, now I'm forced to put no outside food or drink signs up to protect our Ladies Auxiliary.

In closing, I'm personally asking you to reconsider and have a proper referendum on the subject of mobile vendors in our village; let all sides have a chance to comment. Let the electoral voter base decide, but it doesn't need to be quickly swept under the rug, hidden as a "special event" and certainly not at the cost of the not for profits that keep this village running every day, every week, and every weekend.

Keep in mind that because of this special event, if the by-law was ever properly challenged for review and referendum this mobile vendor is getting an unfair advantage to discuss the issue with the patrons during this special event weekend and not at the public forums I would have to wait for.

In Comradeship,

A handwritten signature in black ink, appearing to read "ARichens", written over a horizontal line.

Angela Richens

President RCL 217 Salmo & District



City of Campbell River
From the Office of the Mayor

DATE June 5/24
NO 37 TO May-Jun. 11/2
FILE NO 0400-60
VILLAGE OF SALMO

May 28, 2024

The Honorable Bruce Ralston
Minister of Forests
Room 138 Parliament Buildings
Victoria, BC V8V 1X4

Via email: FLNR.Minister@gov.bc.ca

Dear Minister Ralston,

I am writing to express my deep concern regarding the provincial government's recent management of forest practices, which are having severe repercussions on local communities and the broader provincial economy. As you may be aware, two weeks ago, Canfor Corporation announced its decision to close a sawmill in Bear Lake, curtail production at a pulp mill in Prince George, and suspend plans for a new mill in Houston, BC. This announcement has sent shockwaves through these three BC communities, resulting in hundreds of job losses that support families and sustain local economies.

The forest sector in BC is facing significant challenges, compounded by uncertainties surrounding fibre supply and the BC Government's Forest policies and directives. Our forests have supported communities and families for generations, and it is essential to maintain this legacy.

According to the BC Council of Forest Industries' 2024 report, the forest industry in BC supports approximately 100,000 jobs across the province. The industry contributes \$17.4 billion in value-added activity, with significant portions derived from forestry, logging supported activities, wood products manufacturing, and pulp and paper manufacturing. Additionally, the sector generates approximately \$9.1 billion in labour income and contributes \$6.6 billion in government revenue, benefitting provincial, federal and municipal levels.

This decline in the forest sector is not just a statistic; it represents a real crisis affecting people and communities. It is imperative that all levels of government take immediate and decisive action to protect good forestry jobs and ensure a sustainable future for this vital industry.

Without significant change, announcements like the one Canfor made two weeks ago will become more frequent, affecting communities across BC, including Campbell River. It is vital that we prioritize the health and sustainability of our forest sector to protect our communities, families, and the economy. I urge you to consider the far-reaching impacts of current forest management practices and to work

collaboratively with industry stakeholders to develop policies that support the long-term viability of BC's Forest sector.

Sincerely,

A handwritten signature in black ink, appearing to read 'KD' followed by a stylized flourish.

Kermit Dahl
Mayor



2023 ANNUAL REPORT



For the year ending December 31, 2023

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Cover Photo: Historical Mining Equipment Park

MESSAGE FROM THE MAYOR



I acknowledge and respect the Indigenous peoples within whose traditional lands we work, live, and play on.

It is my pleasure to provide this update on municipal services in the Village of Salmo for 2023.

I am happy to report we have met our statutory requirements for our financial reporting and received a positive and unqualified audit.

As Municipal Director of the Regional District of Central Kootenay (RDCK) for Salmo, I am the Vice-Chair along with holding a seat on the West Kootenay Transit committee. I am a board member on the Economic Trust Southern Interior – BC (ETSI-BC). I am pleased to say that working on these boards and

with this committee 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, Area E and F through the RDCK.

Salmo does what Salmo does best – continues to be a welcoming community.

As we move through an ever-changing climate, we are learning how to be better stewards of this land.

This past year we improved the construction of the Glendale Bridge and will continue with the improvements in 2024, opened a public washroom at Lions Park, and welcomed new staff plus all ongoing maintenance and care for the Village.

It is an honour to be a part of this community we call home. 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

2023 highlights included:

- Completed the installation of the clarifier upgrades to the Wastewater Treatment Plant.
- Repairs to the Glendale Bridge, the only access from Main Street to Glendale Avenue.
- Finalized the refurbishing of the Large Equipment Storage building at Lions Park, including installation of a public washroom.
- Energy efficiency upgrades to the Village office and Civic Works shop has started and will be completed in 2024.
- The Fire Department was outfitted with new turn-out gear and supplies.

Disappointments:

- Did not received the grant for the KP Park Multi-Purpose Building Schematic Design.
- Mining Heritage Exhibit is still not finalized.

Bylaws adopted in 2023:

- 746 Utility Fees Bylaw 2023
- 747 Municipal Reserves Amendment Bylaw 2023
- 748 KP Park Bylaw Amendment 2023
- 749 Financial Plan Bylaw 2023-2027
- 750 Annual Tax Rate Bylaw 2023
- 751 Tax Exemption Bylaw 2023

During my short period of time as the Interim Chief Administrative Officer as the Village recruits the next CAO, I have been impressed with the dedication and competency of all Village staff. It has been a pleasure to work with them and assist in moving the many projects that council has approved forward.

Linda Tynan

Interim Chief Administrative Officer

VILLAGE OF SALMO COUNCIL

ELECTED REPRESENTATIVES 2023

Mayor Diana Lockwood
Councillors Melanie Cox
 Jonathon Heatlie
 Jennifer Lins
 Kenzie Neil



APPOINTED OFFICERS

L-R: Councillor Cox, Councillor Neil, Mayor Lockwood, Councillor Heatlie, Councillor Lins

Chief Administrative Officer/Corporate Officer (CAO/CO)	James Heth (<i>until June 16, 2023</i>) Ange Qualizza (<i>September 8, 2023</i>)
Finance Officer	Nathan Russ
Auditors	Childs Chanton
Bank	Kootenay Savings Credit Union

DECLARATION AND IDENTIFICATION OF DISQUALIFIED COUNCIL MEMBERS

During the year 2023 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.

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; reviewing and advising on Building Permit applications, facilitating internal and external communications, providing legislative service, providing affirmations, and overseeing policy development.

CIVIC WORKS

The four-person Civic Works team, lead by the Civic Works Foreman, is responsible for the maintenance and upkeep of Village-owned existing buildings, lands, utilities, and infrastructure. They are assisted each summer by 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, 481 water connections as well as 2 well sites. The sanitary sewer collection system comprising approximately 14 km of pipes with 472 connections, plus the 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.

FIRE PROTECTION SERVICES

The Salmo Volunteer Fire Department (FD) consists of Chief David Hearn, a Deputy Chief, 4 Captains, and 20 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.

53 fire practices were held in 2023. We responded to 118 calls in 2023, which is the highest number of calls we have ever had. It is a 50% higher number of calls than our five-year average. Highway rescue calls remained the largest source of calls, making up over 40% of call volume. Calls for highway rescue will continue to remain the FD's largest source of calls as the BC Ambulance Service is more routinely calling upon fire departments to respond to MVI's where there is very limited information received from the caller.



The junior firefighter program is proving to be a welcome addition for students aged 16 to 18. We currently have three junior member who are taking part in our junior firefighter program. The FD encourage students from Salmo Secondary School to try out for this program, as it counts as volunteer credits towards their graduation. These junior members train alongside of regular members and are able to help at some scenes but are not put into any risky situations. When they turn 19, they are fully trained and ready to become regular members.

Lack of any communications service in areas such as the top of Kootenay Pass is still a major concern to all first responders. Our Garmin In-Reach GPS allows us to send messages and receive text messages via the satellites. We routinely use this device to mark our location at scenes, to say that we do not require further help, or to request members respond to our location if we need any further help. The RDCK's Emergency Operations Centre 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 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.

During the year the Salmo Fire Department responded to two calls where rope rescue was required, and four calls where auto-extrication was required. We also responded to a significant wind event, where crews responded to multiple sites for downed trees on houses and power lines. Salmo and Ymir Fire crews responded to one of our larger fires in recent history, when the Salmo Hotel caught fire. Crews were able to knock down the fire and keep damage to a minimum. Very little water entered the building, smoke damage inside was very minor, and there was no fire damage to the inside of the building. All damage was limited to the façade of the building and the 1980 renovation.

Public education, including FireSmart in partnership with the RDCK, with the residents in and around Salmo continues via monthly news articles and Facebook posts. Fire extinguisher training has been given to school bus drivers throughout School District 8 to better equip them for keeping our children safe.

STATEMENT OF PERMISSIVE TAX EXEMPTIONS

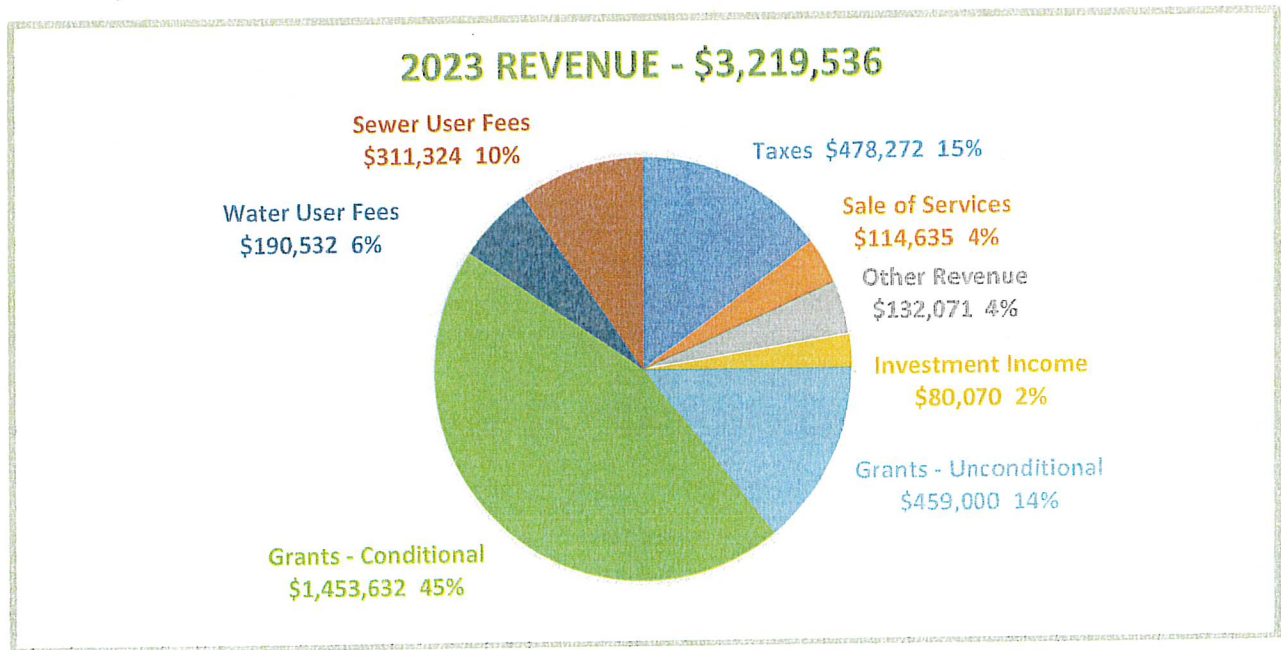
In accordance with Part 7, Division 7, Section 224(2) of the *Community Charter*, the following properties in the Village of Salmo were provided permissive property tax exemptions by Council in 2023.

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	\$173.21
Lot 1 and Lot 2, Block 23, Plan 622A, DL206A, Kootenay Land District	304 Main Street	Salmo Community Memorial Church Assoc.	\$270.93
Lot 3, Plan 15447, DL206, Kootenay Land District	430 Cady Road	Salmo Baptist Church	\$475.31
Lot 1, Plan 11031, District Lot 206, Kootenay Land District	1003 Glendale Ave	Salmo Valley Curling and Rink Association	\$4,319.41
Lot B, Plan EPP9579, District Lot 206 and 206A, Kootenay Land District	206-7 th Street	Salmo Valley Youth and Community Centre	\$22,718.30
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	\$1,694.13
Lot 2, Plan NEP 71801, DL 206 and DL 206A, Kootenay Land District	730 Railway Ave	Salmo & Area Supportive Housing Society	\$6,542.37
Lot A, Plan NEP75263, DL206A, Kootenay Land District	311 Railway Ave.	Salmo Community Resource Society	\$1,753.39
Parcel C (Being a Consolidation of Lots 9-12, See CA7516655) Block 21, Plan NEP622A, DL206A, Kootenay Land District	303 Fourth Street	Royal Canadian Legion	\$896.15
Parcel Z, Block 11, Plan NEP622, DL206A, Kootenay Land District	517 Davies Avenue	Salmo Senior Citizens Society	\$2,143

2023 MUNICIPAL SERVICES AND OPERATIONS

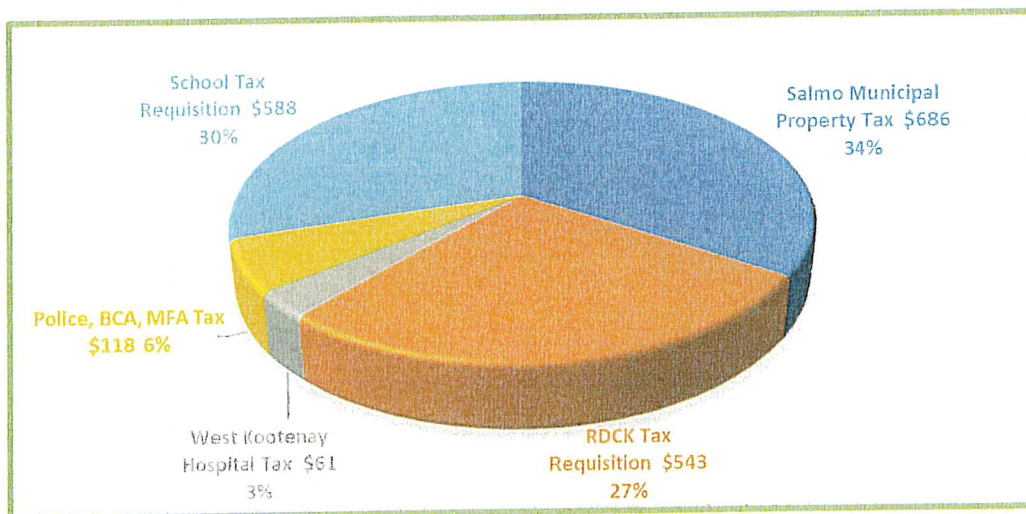
REVENUES

The Village collected \$478,272 in taxes; \$114,635 from the sale of services; \$132,071 in other revenue from own sources; \$80,070 in investment income, \$459,000 in unconditional grants and \$1,453,632 in conditional grants. Water and sewer user fees totalled \$501,856. No tangible assets were disposed of.



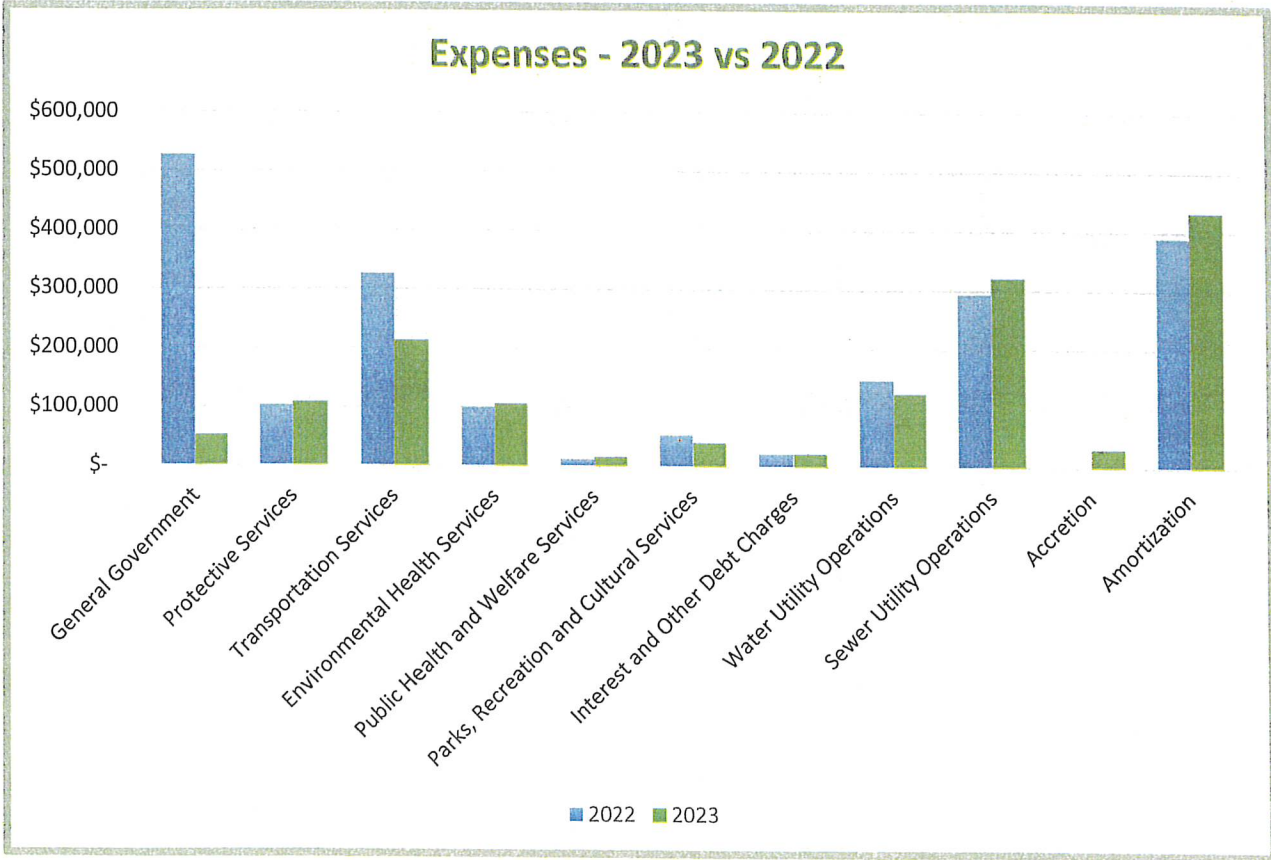
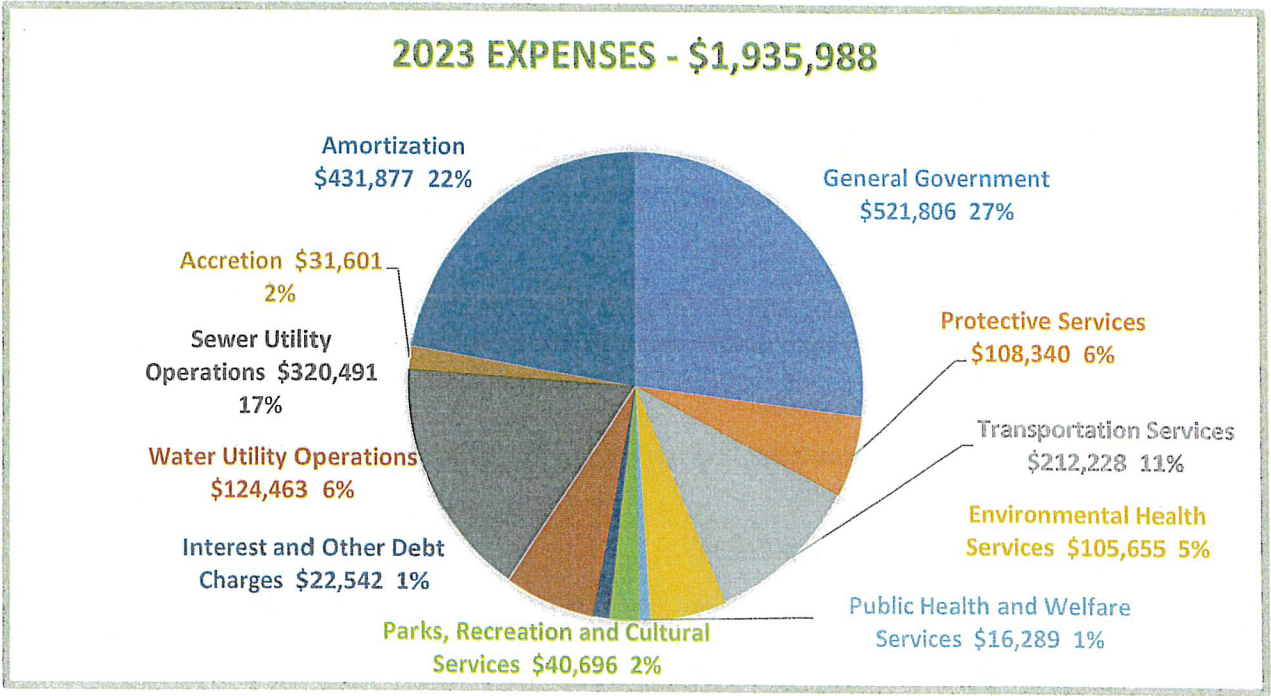
The total revenue collected does not include taxes collected for other agencies, such as schools, the regional district, hospital taxes, etc.

TAX DISTRIBUTION AVERAGE SFD 2023 - Assessed Home Value \$375,000 before HOG¹ = \$1,995



¹ SFD = single family dwelling; HOG = Home Owners Grant discount

EXPENSES



GENERAL GOVERNMENT

\$521,806 – 27.0% of expenditures in 2023 - 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

\$108,340 – 5.6% of expenditures in 2023 - Protective services include the operation of the fire department, bylaw enforcement, dog control, and emergency measures such as flood control.

TRANSPORTATION SERVICES

\$212,228 – 11.0% of expenditures in 2023 - 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

\$105,655 – 5.5% of expenditures in 2023 - Environmental health services includes the cost of garbage collection and Spring and Fall clean-up.

PUBLIC HEALTH AND WELFARE SERVICES

\$16,289 – 0.8% of expenditures in 2023 - Public health and welfare services include the operation and maintenance of the Wellness Centre and the cemetery.

PARKS, RECREATION AND CULTURAL SERVICES

\$40,696 – 2.1% of expenditures in 2023 - 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

\$22,542 – 1.2% of expenditures in 2023 - Interest and other debt interest and fiscal services includes the interest on borrowing and bank service charges.

WATER UTILITY OPERATIONS

\$124,463 – 6.4% of expenditures in 2023 - Water utility operations includes water supply and distribution.

SEWER UTILITY OPERATIONS

\$320,491 – 16.6% of expenditures in 2023 - Sewer utility operations includes sewage collection and treatment.

ACCRETION

\$31,601 – 1.6% of expenditures in 2023 - This amount reflects the incremental expense incurred from asset retirement obligations which rise over time.

AMORTIZATION

\$431,877 – 22.3% of expenditures in 2023 - This is the amount of annual depreciation of the Village assets.

2023 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.



2023	Total Construction Value	# Permits	Permit Fees/Renewals	Village Fees Collected
Residential - New	\$200,000	1	\$2,139.50	\$213.95
Residential – Additions/Renovations/Accessory	\$60,110	4	\$945.50	\$94.55
Mobile Homes	\$0	1	\$200	\$20.00
Commercial	\$0	0	\$0	\$0
Commercial – Additions/Renos	\$24,600	2	\$362.50	\$36.25
Industrial (new and additional)	\$0	0	\$0	\$0
Institutional (new and additional)	\$100,000	1	\$1,035	\$103.50
Permit Renewals	\$24,000	1	\$291.50	\$29.15
Other (temporary structure, etc.)	\$0	1	\$25	\$0
Total	\$408,710	11	\$4,999.00	\$497.40

PROGRESS REPORT FOR 2023

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 2023.

Objective	Strategies	Progress Measures	2023 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 & clean audit received.
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.
Continue asset management process in key areas.	Continue work commenced on asset management in 2016	Asset management plan of Village machinery and equipment and utilities. Progress in integrating finance, administration and operations with mapping.	Review of work completed to date.
Zoning/Land Use Bylaw	Council to explore housing options such as secondary suites and/or additional dwelling units	Pass new bylaw	Working towards compliance with Bill 44. Work to be completed by June 30, 2024.
Pursue grants.	Exploration of a wide range of grant opportunities. Receive grants for:	Successful grant applications.	Ongoing number of grants.
Parks & Cemetery			
Upgrade of KP Park Ball Diamonds.	Groom fields, add top soil and grass seed. Three-year program.	Improved ball diamonds	Ongoing.
Memorial Wall at cemetery	Working Group to present Council with concepts	Memorial wall designed and installed	Looking into options for plaques for the Memorial Wall.
Green Initiatives			
Energy efficiency upgrades and solar power installation for Village buildings	Pursue grant funding for energy efficiency upgrades and solar power installation	Successful grant application	Energy efficiency upgrades have been started with the work to be completed in 2024.
Roads			
Improve condition of roads & sidewalks through pavement repair, pothole patching, etc.		Numerous pot hole & pavement patches to improve roads.	Patched and repaired priority sidewalks and roadways.
Fire Services & Emergency Preparedness			
Wildfire/Urban Interface Fire Risk Management.	Reduce fire risk	Community awareness of FireSmart program.	Continued FireSmart community awareness campaign.
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.	Continued searching for and repairing major leaks.
Waste-water Treatment Plant Upgrades			

Objective	Strategies	Progress Measures	2023 Progress
Improve the general operation and cost effectiveness of the sewage treatment plant.	Continue ongoing staff training and proper operation of plant.	Enhanced staff training opportunities; take steps to improve and invest in infrastructure.	Hired new staff member with Level II ticket.
Odour issue from WWTP	Reduce/eliminate odour issues related to WWTP	Upgrade aerator & clarifier.	New clarifier installed in 2023.

LOOKING FORWARD - 2024

Priorities for 2024 include:

- Guardrail design and engineering for the Glendale Bridge
- Working towards compliance with Bill 44, 45 and 46 by updating the Zoning Bylaw, OCP and Housing Needs Analysis.
- Groundwater and Well Protection Plan update.
- Finding a grant or grants to complete Asset Management program planning, tying together all the individual components completed to-date into a workable multi-year plan including financial implications and funding opportunities.
- Develop a Parks Masterplan.
- Working with the Chamber of Commerce and other organizations to promote Salmo as a wonderful place to live and work.
- Continue to beautify Salmo with additional murals and landscape works.
- The opening of the 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.
- Planning and applying for grants to begin infrastructure renewal of the water distribution system, 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, 2023

THE CORPORATION OF THE VILLAGE OF SALMO
INDEX TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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

Schedule C - Growing Communities Fund Reconciliation

Exhibit 1 - Province of BC Grant Reconciliations (Unaudited)

THE CORPORATION OF THE VILLAGE OF SALMO

MANAGEMENT REPORT

For the Year Ended December 31, 2023

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, Childs Chanton 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 net financial assets are in conformity with the accounting principles disclosed in Note 1 to the financial statements. The report of Childs Chanton Chartered Professional Accountants, follows and outlines the scope of their examination and their opinion on the financial statements.



Nathan Russ, CPA, CMA
Financial Officer

CHILDS CHANTON

CHARTERED PROFESSIONAL ACCOUNTANTS*

* Denotes Professional Corporation

Jeremy J. Childs, CPA, CA
Marie C. Chanton, CPA, CA

241 Columbia Avenue, Castlegar, BC V1N 1G3 Phone: (250) 365-7287 Fax: (250) 365-6066

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of
The Corporation of the Village of Salmo

Opinion

We have audited the accompanying financial statements of the Corporation of the Village of Salmo, which comprise the statement of financial position as at December 31, 2023 and the statements of operations, change in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation of the Village of Salmo (the Village) as at December 31, 2023 and the results of its operations, changes in net debt, and its cash flow 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 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. Exhibit 1 is presented for the purposes of additional information and is not a required part of the financial statements. Such information has not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly we express no opinion thereon.

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.

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 made 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.
- Obtain sufficient and appropriate audit evidence regarding the financial information of the Village to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



May 06, 2024

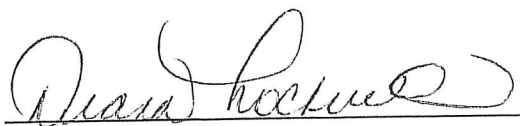
CHARTERED PROFESSIONAL ACCOUNTANTS
Castlegar, BC

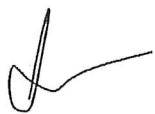
THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF FINANCIAL POSITION

As at December 31, 2023

	<u>2023</u>	<u>2022</u>
Financial Assets		
Cash and cash equivalents (Note 2)	\$ 3,341,232	\$ 2,230,248
Accounts receivable (Note 3)	250,808	198,922
MFA deposits (Note 4)	<u>15,112</u>	<u>14,657</u>
	<u>3,607,152</u>	<u>2,443,827</u>
Financial Liabilities		
Accounts payable and accrued liabilities (Note 5)	174,182	142,483
Deferred revenue (Note 6)	233,329	103,032
Accrued future payroll benefits (Note 7)	29,609	30,504
Debt (Note 8)	633,628	692,635
Asset retirement obligations (Note 9)	<u>699,690</u>	<u>-</u>
	<u>1,770,438</u>	<u>968,654</u>
Net Financial Assets	1,836,714	1,475,173
Non-Financial Assets		
Tangible capital assets (Note 10)	9,736,556	8,814,449
Inventory	9,373	8,946
Other assets (Note 11)	17,317	17,317
Prepaid expenses	<u>22,978</u>	<u>23,505</u>
	<u>9,786,224</u>	<u>8,864,217</u>
Accumulated Surplus (Note 12)	<u>\$ 11,622,938</u>	<u>\$ 10,339,390</u>

Trust Funds (Note 13)
Commitments and Contingencies (Note 16)


Diana Lockwood
Mayor


Nathan Russ, CPA, CMA
Financial Officer

THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended December 31, 2023

	<u>2023 Budget</u> (Note 17)	<u>2023</u>	<u>2022</u>
Revenue			
Taxes	\$ 472,619	\$ 478,272	\$ 446,830
Sale of services	101,772	114,635	101,339
Other revenue from own sources	167,456	132,071	123,700
Investment income	25,300	80,070	59,291
Government transfers- unconditional	466,000	459,000	593,000
Government transfers - conditional	860,510	1,453,632	282,434
Water user fees	198,418	190,532	182,726
Sewer user fees	<u>311,635</u>	<u>311,324</u>	<u>287,210</u>
	<u>2,603,710</u>	<u>3,219,536</u>	<u>2,076,530</u>
Expenses			
General government	567,431	521,806	526,300
Protective services	133,739	108,340	102,067
Transportation services	366,810	212,228	324,776
Environmental health services	114,626	105,655	99,132
Public health and welfare services	14,525	16,289	12,030
Parks, recreation and cultural services	63,050	40,696	53,015
Interest and other debt charges	22,552	22,542	22,552
Water utility operations	146,676	124,463	146,643
Sewer utility operations	297,768	320,491	293,043
Accretion	-	31,601	-
Amortization	<u>404,497</u>	<u>431,877</u>	<u>389,217</u>
	<u>2,131,674</u>	<u>1,935,988</u>	<u>1,968,775</u>
Annual surplus	472,036	1,283,548	107,755
Accumulated surplus, beginning of the year	<u>10,339,390</u>	<u>10,339,390</u>	<u>10,231,635</u>
Accumulated surplus, end of the year	<u>\$ 10,811,426</u>	<u>\$ 11,622,938</u>	<u>\$ 10,339,390</u>

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

THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2023

	<u>2023 Budget</u>	<u>2023</u>	<u>2022</u>
Annual surplus	\$ 472,036	\$ 1,283,548	\$ 107,755
Acquisition of tangible capital assets	(807,771)	(1,353,984)	(664,917)
Amortization of capital assets	<u>404,497</u>	<u>431,877</u>	<u>389,217</u>
	68,762	361,441	(167,945)
Acquisition of prepaid expenses	-	527	(9,597)
Acquisition (consumption) of supply inventory	<u>-</u>	<u>(427)</u>	<u>2,555</u>
	-	100	(7,042)
Increase (decrease) in net financial assets	68,762	361,541	(174,987)
Net financial assets, beginning of year	<u>1,475,173</u>	<u>1,475,173</u>	<u>1,650,160</u>
Net financial assets, end of the year	\$ <u>1,543,935</u>	\$ <u>1,836,714</u>	\$ <u>1,475,173</u>

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

THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>
Cash Provided by (Used In)		
Operating Activities		
Annual surplus	\$ 1,283,548	\$ 107,755
Items not involving cash:		
Amortization of tangible capital assets	431,877	389,217
Accretion	31,601	-
Actuarial adjustments	(14,035)	(12,632)
Initial recognition of asset retirement obligation	<u>668,090</u>	<u>-</u>
	2,401,081	484,340
Increase (decrease) in non-cash working capital balances:		
Accounts receivable	(51,887)	(4,166)
MFA deposits	(455)	(321)
Accounts payable and accrued liabilities	31,699	37,963
Deferred revenue	130,297	30,195
Accrued future payroll benefits	(895)	(2,074)
Inventory	(427)	2,555
Prepaid expenses	<u>527</u>	<u>(9,595)</u>
	<u>2,509,940</u>	<u>538,897</u>
Financing Activities		
Debt repayment	<u>(44,972)</u>	<u>(52,581)</u>
Capital Activities		
Acquisition of tangible capital assets	<u>(1,353,984)</u>	<u>(664,917)</u>
Net increase (decrease) in cash and cash equivalents	1,110,984	(178,601)
Cash and cash equivalents, beginning of year	<u>2,230,248</u>	<u>2,408,849</u>
Cash and cash equivalents, end of year	<u>\$ 3,341,232</u>	<u>\$ 2,230,248</u>

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

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2023

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 they are 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, liquidity, 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, 2023

1. Significant Accounting Policies (continued)

(h) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, balances with banks and highly liquid temporary money market instruments.

(i) 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
Bridge and Other Transportation Structures	40 to 50 years
Water Infrastructure	20 to 60 years
Sewer Infrastructure	20 to 60 years

(j) 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.

(k) 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.

(l) 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, 2023.

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. Significant Accounting Policies (continued)

(m) Use of Estimates

The preparation of financial statements in accordance 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, provision for contingencies, and timing and extent of future asset retirement obligations. Actual results could differ from management's best estimates as additional information becomes available in the future.

(n) Budget

Budget data presented in these financial statements is based on the Village's Five Year Financial Plan for the years 2023-2027, adopted by Council on May 10, 2023.

(o) Segments

The Village conducts its business through a number of reportable segments. These operating segments are established by senior management to facilitate the achievement of the Village's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

(p) Asset retirement obligations

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset that the Village will be required to settle. The Village recognizes asset retirement obligations when there is a legal obligation to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire a tangible capital asset at the financial statement date. The estimate of a liability includes costs directly attributable to asset retirement activities.

Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. The obligation is adjusted to reflect period-to-period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

2. Cash and Cash Equivalents

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

	<u>2023</u>	<u>2022</u>
Cash	\$ 3,192,704	\$ 2,088,868
MFA bond and money market funds	<u>148,528</u>	<u>141,380</u>
	<u>\$ 3,341,232</u>	<u>\$ 2,230,248</u>

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

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2023

3. Accounts Receivable

	2023	2022
Property taxes	\$ 105,339	\$ 85,972
Utility billings	46,075	36,165
Other governments	30,194	26,809
Trade and other receivables	69,200	49,976
	<u>\$ 250,808</u>	<u>\$ 198,922</u>

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, 2023, the total of the Debt Reserve and Demand Note balances are as follows:

	2023 Cash Deposit	2023 Demand Note	2022 Cash Deposit	2022 Demand Note
General fund	\$ 15,112	\$ 22,711	\$ 14,657	\$ 22,711

5. Accounts Payable and Accrued Liabilities

	2023	2022
Trades payable	\$ 153,153	\$ 120,944
Accrued wages and benefits	21,029	21,539
	<u>\$ 174,182</u>	<u>\$ 142,483</u>

6. Deferred Revenue

	Opening Balance	Contributions Received	Revenue Recognized	Ending Balance
Federal Gas tax grant*	\$ -	\$ 113,245	\$ (113,245)	\$ -
Growing Communities Fund*	-	1,130,000	(1,130,000)	-
Other grants and contributions	78,679	146,422	(20,847)	204,254
Prepaid taxes, licenses, & fees	24,353	24,952	(20,230)	29,075
	<u>\$ 103,032</u>	<u>\$ 1,414,619</u>	<u>\$ (1,284,322)</u>	<u>\$ 233,329</u>

* The Federal Gas tax grant and the Growing Communities Fund is recognized into revenue and immediately transferred into the Community Works fund and the Growing Communities Fund reserve, respectively.

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

7. Accrued Future Payroll Benefits

	2023	2022
Holiday Pay	\$ 10,581	\$ 7,970
Sick Leave	15,667	15,698
Banked Overtime	3,361	6,836
	<u>\$ 29,609</u>	<u>\$ 30,504</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.

8. Debt

Debt Bylaw #	Purpose of Bylaw	Interest rate %	Year of Maturity	Original Issue	2023 Balance	2022 Balance
General Purposes:						
311	John Deere loader	2.60%	2023	\$ 137,000	\$ -	\$ 21,141
549	Wellness centre	2.25%	2039	885,000	596,360	622,634
610	Public works shop	1.47%	2026	<u>150,000</u>	<u>37,268</u>	<u>48,860</u>

Total Debt \$ 633,628 \$ 692,635

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

	Total
2024	\$ 39,323
2025	40,836
2026	42,407
2027	30,737
2028	31,967
Thereafter	<u>448,358</u>
	<u>\$ 633,628</u>

9. Asset Retirement Obligations

Existing laws and regulations require the Village to take specific actions regarding the removal and disposal of certain capital assets at the end of their useful life. Following the adoption of the Public Sector Accounting Standard PS 3280 Asset Retirement Obligations, the Village recognized an obligation relating to the removal of these assets as estimated at January 1, 2023. The transition and recognition of asset retirement obligations involved an accompanying increase to the buildings, sewer, and storm sewer infrastructure capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

The Village has adopted the standard prospectively. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Estimated costs totaling \$1,852,219 using an inflation rate of 3.5% have been discounted using a present value calculation with a discount rate of 4.73%. The discount rate used was based on borrowing rate for liabilities with similar risks and maturity. The timing of these expenditures is estimated to occur between 2024 and 2048 with the regular replacement, renovation, or disposal of assets. No recoveries are expected at this time.

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2023

9. Asset Retirement Obligations (continued)

The following is a summary of asset retirement obligation transactions for the year:

	2023	2022
Opening asset retirement obligation	\$ -	\$ -
Initial recognition of expected discounted cash flows	668,090	-
Increase due to accretion	31,601	-
Closing asset retirement obligation	<u>\$ 699,691</u>	<u>\$ -</u>

10. Tangible Capital Assets

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Land	\$ 1,256,899	\$ -	\$ 1,256,899	\$ 1,256,899
Buildings	3,377,002	1,285,647	2,091,355	1,628,038
Vehicles, equipment & furniture	2,495,318	1,822,576	672,742	738,891
Transportation infrastructure	3,777,039	1,955,575	1,821,464	1,554,965
Water infrastructure	2,551,320	1,002,798	1,548,522	1,315,863
Sewer infrastructure	3,952,885	1,607,311	2,345,574	2,319,793
	<u>\$ 17,410,463</u>	<u>\$ 7,673,907</u>	<u>\$ 9,736,556</u>	<u>\$ 8,814,449</u>

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

11. Other Assets

	2023	2022
Property acquired for taxes	<u>\$ 17,317</u>	<u>\$ 17,317</u>

12. Accumulated Surplus

	2023	2022
Reserves		
Ambulance service	\$ 12,728	\$ 12,489
Community works fund	416,906	421,609
Curling rink	18,858	18,560
Employee sick leave	10,000	10,000
Fire department equipment	138,857	117,328
Growing communities reserve	829,098	-
Jaws of life	243,069	215,003
Machinery & equipment	160,899	148,870
Parks	15,848	7,256
Sewer infrastructure	3,605	6,444
Water infrastructure	332,731	321,201
Wellness centre	123,257	114,330
	<u>2,305,856</u>	<u>1,393,090</u>
Operating surplus	913,847	824,486
Invested in tangible capital assets	<u>8,403,235</u>	<u>8,121,814</u>
Total Accumulated Surplus	<u>\$ 11,622,938</u>	<u>\$ 10,339,390</u>

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

13. 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>2023</u>	<u>2022</u>
Balances, beginning of year	\$ 26,034	\$ 25,157
Contributions received	445	438
Interest earned	446	439
Balances, end of year	<u>\$ 26,925</u>	<u>\$ 26,034</u>

14. 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>2023</u>	<u>2022</u>
Provincial Government - School taxes	\$ 380,846	\$ 331,495
Provincial Government - Police taxes	65,595	54,325
Regional District of Central Kootenay	337,295	312,483
West Kootenay Boundary Hospital District	37,727	35,398
British Columbia Assessment Authority	8,982	7,830
Municipal Finance Authority	47	39
	<u>\$ 830,492</u>	<u>\$ 741,570</u>

15. Pension Plan

The Village of Salmo and its employees contribute to the Municipal Pension Plan (a jointly trusted 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, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 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 actuarial valuation of the Municipal Pension Plan at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2024 with results available in 2025.

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2023

15. **Pension Plan (continued)**

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 \$39,143 (2022 - \$39,385) for employer contributions to the plan in fiscal 2023.

16. **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.

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 Village is assessed a premium and specific deductible based on population and claims experience. The obligation of the Village 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.

17. **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>2023</u>
Budget surplus per Statement of Operations	\$ 472,036
Less: Capital expenditures	807,771
Debt principal repayments	44,973
Budgeted transfers to reserves	252,963
Add: Budgeted transfers from surplus & reserves	229,174
Amortization	404,497
Debt proceeds	<u>-</u>
Net annual budget	<u><u>\$ -</u></u>

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2023

18. **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.

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.

THE CORPORATION OF THE VILLAGE OF SALMO SCHEDULE A - SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31, 2023

	Additions & Reallocation of Assets Under Construction			Disposals	Closing Balance	Accumulated Amortization		Reduction on Disposals	Accumulated Amortization		Net Carrying Amount End of year
	Opening Balance					Opening Balance	Expense		Closing Balance		
Tangible Capital Assets											
Land	\$ 1,256,899	\$ -	\$ -	\$ 1,256,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,256,899	
Buildings	2,820,625	556,377	-	3,377,002	1,192,587	93,060	-	1,285,647	-	2,091,355	
Vehicles, equipment & furniture	2,466,771	28,547	-	2,495,318	1,727,880	94,696	-	1,822,576	-	672,742	
Transportation infrastructure	3,424,246	352,793	-	3,777,039	1,869,281	86,294	-	1,955,575	-	1,821,464	
Water infrastructure	2,262,344	288,976	-	2,551,320	946,481	56,317	-	1,002,798	-	1,548,522	
Sewer infrastructure	3,825,594	127,291	-	3,952,885	1,505,801	101,510	-	1,607,311	-	2,345,574	
Total	\$ 16,056,479	\$ 1,353,984	\$ -	\$ 17,410,463	\$ 7,242,030	\$ 431,877	\$ -	\$ 7,673,907	\$ -	\$ 9,736,556	

THE CORPORATION OF THE VILLAGE OF SALMO

SCHEDULE B - SCHEDULE OF SEGMENTED INFORMATION

For the Year Ended December 31, 2023

	General Government	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Parks & Recreation	Water Utility	Sewer Utility	2023 Total
Revenues									
Taxes	\$ 478,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478,272
Sales of Service	-	-	-	98,415	2,983	-	7,476	5,761	114,635
Other revenue from own services	36,541	18,208	6,886	-	55,152	15,284	-	-	132,071
Investment income	80,070	-	-	-	-	-	-	-	80,070
Government transfers-unconditional	459,000	-	-	-	-	-	-	-	459,000
Government transfers-conditional	1,286,430	146,534	128	6,540	10,000	4,000	-	-	1,453,632
Water user fees	-	-	-	-	-	-	190,532	-	190,532
Sewer user fees	-	-	-	-	-	-	-	311,324	311,324
	<u>2,340,313</u>	<u>164,742</u>	<u>7,014</u>	<u>104,955</u>	<u>68,135</u>	<u>19,284</u>	<u>198,008</u>	<u>317,085</u>	<u>3,219,536</u>
Expenditures									
Wages and benefits	290,093	14,943	99,373	5,407	3,957	10,307	70,256	157,632	651,968
Supplies and services	231,714	93,397	112,855	100,248	12,332	30,389	54,207	162,859	798,001
Interest and other debt charges	-	-	2,629	-	19,912	-	-	-	22,541
Amortization	27,438	59,047	123,185	507	39,059	24,813	56,318	101,510	431,877
Accretion	<u>20,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,500</u>	<u>721</u>	<u>31,601</u>
	<u>569,625</u>	<u>167,387</u>	<u>338,042</u>	<u>106,162</u>	<u>75,260</u>	<u>65,509</u>	<u>191,281</u>	<u>422,722</u>	<u>1,935,988</u>
Annual Surplus (Deficit)	<u>\$ 1,770,688</u>	<u>\$ (2,645)</u>	<u>\$ (331,028)</u>	<u>\$ (1,207)</u>	<u>\$ (7,125)</u>	<u>\$ (46,225)</u>	<u>\$ 6,727</u>	<u>\$ (105,637)</u>	<u>\$ 1,283,548</u>

THE CORPORATION OF THE VILLAGE OF SALMO
SCHEDULE C - GROWING COMMUNITIES FUND RECONCILIATION
December 31, 2023

Province of BC Growing Communities Fund reconciliation

The following is a summary of fund transactions for the current year:

	<u>2023</u>
Growing Communities Fund opening balance	\$ -
Initial funds	1,130,000
Interest earned during the year	9,702
Less: Eligible use of funds	309,971
Remaining grant	\$ <u>829,731</u>

THE CORPORATION OF THE VILLAGE OF SALMO
EXHIBIT 1 - PROVINCE OF BC GRANT RECONCILIATIONS (UNAUDITED)
December 31, 2023

Province of BC COVID-19 Restart Grant reconciliation

The following is a summary of grant transactions for the current year:

	<u>2023</u>
COVID-19 Restart Grant received opening Balance	\$ 135,467
Less grant recognition:	
Revenue shortfalls	-
Facility reopening & operating costs	15,000
Emergency planning & response costs	-
Computer & other electronic technology costs	<u>-</u>
Remaining grant	<u>\$ 120,467</u>