



**REGULAR MEETING (#12-25)  
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 in Salmo, B.C. on **Tuesday, June 24, 2025 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 #12-25 of Tuesday, June 24, 2025 be adopted as amended from *Council Procedure Bylaw No. 663, 2014 Schedule "B"* to include a New Business section, a Deputy Mayor Appointment section, an Annual Report section, a Bylaw Development & Review section, a Public Question Period, and an *In Camera* section.

3. Delegations - NIL
4. New Business
5. Deputy Mayor Appointment

**(1) STAFF RECOMMENDATION:**

That Council appoint a member of Council as the Deputy Mayor for the remainder of 2025.

6. 2024 Annual Report

**(1) STAFF RECOMMENDATION:**

Pg.5

That Council adopt the 2024 Annual Report including the audited annual financial statements as presented.

7. Adoption of the Minutes

**(1) STAFF RECOMMENDATION:**

Pg.45

That the minutes of the Regular Council meeting #10-25 of Tuesday, May 27, 2025 be adopted as presented.

**(2) STAFF RECOMMENDATION:**

Pg.49

That the minutes of the Special Council meeting of Thursday, June 12, 2025 be adopted as presented.

8. Referrals from Delegations - NIL
9. Referrals from Prior Meetings
- (1) Village Event Food Vendor Survey**

Pg.51

**STAFF RECOMMENDATION:**

That Council accepts the CAO report for information.

**10. Bylaw Development & Review**

**(1) Sprinkling Regulations Bylaw #259**

Pg.53

**STAFF RECOMMENDATION:**

That Council implement annual water restrictions on “sprinkler watering” effective July 1 to September 30 each year to between the hours of 6 a.m. to 9 a.m. and 6 p.m. to 9 p.m.

**11. Operational Reports**

**(1) Public Works Department**

Pg.55

**STAFF RECOMMENDATION:**

That Council receive for information the written report as presented by Public Works Foreman Fred Paton for the period of May 2025.

**(2) Fire Department**

Pg.57

**STAFF RECOMMENDATION:**

That Council receive for information the written report dated June 1, 2025 provided by Fire Chief David Hearn for the period of May 2025.

**(3) Bylaw Enforcement**

Pg.59

**STAFF RECOMMENDATION:**

That Council receive for information the written report on bylaw enforcement for the period of May 2025.

**(4) Administration**

Pg.61

**a. CAO Report – General Updates**

**STAFF RECOMMENDATION:**

That Council accepts the CAO report for information.

**b. 2025 By-Election & Fire Truck Referendum**

Pg.63

**STAFF RECOMMENDATION:**

That Council direct staff to hold the by-election & the fire apparatus referendum in conjunction with each other.

**c. Community Wildfire Resiliency Plan**

Pg.65

**STAFF RECOMMENDATION:**

That Council accepts the CAO Report for information.

**d. Fire Truck Purchase Update**

Pg.173

**STAFF RECOMMENDATION:**

That Council accept the CAO Report for Information.

**Video regarding CAFS**

**e. Committee of the Whole Meeting Request - Fire Truck Purchase**

Pg.175

**STAFF RECOMMENDATION:**

That Council set a Committee of the Whole Meeting to discuss the fire truck purchase for July 8<sup>th</sup>, 2025 at 6:00 p.m.

- f. **Committee of the Whole Meeting Request - Official Community Plan** Pg.177

- g. **2025 Council Meeting Schedule Change** Pg.179

**STAFF RECOMMENDATION:**

That Council approve changes to the Council Meeting schedule based on staff recommendations.

- h. **New FortisBC Electric Vehicle Charging Station** Pg.181

**STAFF RECOMMENDATION:**

That Council approve the location of a new charging station along Sayward Avenue north of the Sayward well building.

- i. **RDCK License to Occupy Recycling Depot Agreement Renewal** Pg.185

**STAFF RECOMMENDATION:**

That Council decline the option to renew the contract & further direct staff to draft a new 5-year agreement that will include a CPI based inflationary adjustment that would be applied on January 1st of each year.

- j. **Disaster Resilience and Innovation Funding (DRIF)- Hazard Risk Assessment & Vulnerability Assessment(HVRA) Collaboration with the RDCK** Pg.197

**STAFF RECOMMENDATION:**

That Council move to collaborate with the RDCK for a Disaster Resilience and Innovation Funding Hazard Risk Assessment & Vulnerability Assessment.

- (5) **Strategic Plan** Pg.199

**STAFF RECOMMENDATION:**

That Council accepts the strategic plan for information.

**12. Financial Reports**

- (1) **STAFF RECOMMENDATION:** Pg.201

That Council receive for information the list of accounts payable cheques and electronic fund transfers from May 23, 2025 to June 19, 2025 totaling \$156,759.12.

- (2) **STAFF RECOMMENDATION:** Pg.203

That Council receive for information the Treasurer's Report for May 2025.

**13. Correspondence Requiring a Council Decision - NIL**

**14. Correspondence for Information Only**

**STAFF RECOMMENDATION:**

That Council receive for information the following correspondence from:

- (1) **Okanagan Nation Alliance Re: Sylix Okanagan Briefing Package for Local Governments on US-based Tribes Asserting Rights and Interests in the Arrow Lakes and Boundary-Kootenays Regions of Canada - #23** Pg.205

- (2) Outdoor Recreation Council of BC Re: New Guidebook Empowers Rural BC Communities Through Outdoor Recreation - #24 Pg.211
- (3) KBRH Health Foundation Re: Donation Gratitude - #25 Pg.215
- (4) Letter to MLA Brittnay Anderson Re: Request for Legislative Change Regarding Fire Apparatus Replacement Funding - #26 Pg.217

**15. Member Reports & Inquiries**

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

**STAFF RECOMMENDATION:**

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

**16. Public Question Period**

**17. In Camera Resolution**

That the meeting be closed to the public under *Community Charter* Section 90(1)(c) labour relations or other employee relations.

**18. Reconvene Open Meeting**

**19. Adjournment**

***The next regularly scheduled Council meeting will be on July 8, 2025 at 7:00 p.m.***





## 2024 ANNUAL REPORT



*For the year ending December 31, 2024*



## TABLE OF CONTENTS

Message from the Mayor .....	1
Report from the Chief Administrative Officer .....	2
Village of Salmo Council .....	3
Elected Representatives 2024.....	3
Appointed Officers.....	3
Declaration and Identification of Disqualified Council Members.....	3
Village Office .....	4
Public Works .....	4
Fire Protection Services .....	5
Statement of Permissive Tax Exemptions .....	6
2024 Municipal Services and Operations .....	7
Revenues .....	7
Expenses .....	8
General Government .....	8
Protective Services .....	9
Transportation Services .....	9
Environmental Health Services .....	9
Public Health and Welfare services.....	9
Parks, recreation and cultural services .....	9
Interest and other debt charges .....	9
Water utility operations .....	9
Sewer utility operations.....	9
Accretion.....	9
Amortization.....	9
2024 Building Activities Summary .....	10
Progress Report for 2024.....	11
Looking Forward - 2025 .....	12

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 2024.

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 sit on the West Kootenay Transit committee, am a board member on the Economic Trust Southern Interior – BC (ETSI-BC) and chair the Regional Advisory Committee (RAC). I am pleased to say that working on these

boards and with these committees brings greater attention for 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.

Council was tasked with the Housing Legislative requirement through Bill 44 and 46, making sure we are in compliance with the Wastewater Treatment Plant, being apart of the Community Resiliency Investment Program, placed bear safe garbage cans at the Tennis Court and entrance to Big Rock, partnering with the RDCK for Floodplain Mapping and Management Bylaw Review, and searching for water leaks. We welcomed our new Chief Administrative Officer in September.

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

### 2024 highlights included:

- Harmonic upgrades to the Wastewater Treatment Plant have been started.
- Completed the installation of generators at the Village's water wells.
- Engineering for the Glendale Bridge guardrails has been started with actual construction to take place in 2025.
- Water Source Protection Plan study was completed.
- Perimeter fence installed at the Wastewater Treatment Plant.
- Energy efficiency upgrades to the Village office and Public Works shop have been completed.
- The Fire Department was outfitted with new turn-out gear and supplies.

### Disappointments:

- Mining Heritage Exhibit is still not finalized.

### Bylaws adopted in 2024:

- 752 Utility Fees Bylaw 2024
- 753 Development Applications Procedures Bylaw 2024
- 754 Zoning Bylaw Amendment (Small-Scale Multi-Unit Housing) Bylaw 2024
- 755 Financial Plan Bylaw 2024-2028 Bylaw 2024
- 756 Annual Tax Rate Bylaw 2024
- 757 Zoning Bylaw Amendment (ADU - 740 Davies Avenue) 2024
- 758 Property Tax Exemption Bylaw 2025
- 759 Property Tax Exemption Bylaw 2025

During my short period of time as the Chief Administrative Officer, 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.

Derek Kwiatkowski

Chief Administrative Officer

## VILLAGE OF SALMO COUNCIL

### ELECTED REPRESENTATIVES 2024

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



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

### APPOINTED OFFICERS

Chief Administrative Officer/Corporate Officer (CAO/CO)	Ange Qualizza ( <i>until March 7, 2024</i> ) Linda Tynan ( <i>Interim until September 8, 2024</i> ) Derek Kwiatkowski ( <i>September 9, 2024</i> )
Finance Officer	Nathan Russ
Auditors	Childs Chanton
Bank	Kootenay Savings Credit Union

### DECLARATION AND IDENTIFICATION OF DISQUALIFIED COUNCIL MEMBERS

During the year 2024 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 public, providing advice & assistance 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.

## PUBLIC WORKS

The four-person Public Works team, lead by the Public 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 Public Works department. Some of the functions regularly performed by the Public Works crew are:



- Utilities - Maintenance and upgrades to: The municipal water distribution network comprising approximately 15 km of water mains, 552 water connections as well as 2 well sites. The sanitary sewer collection system comprising approximately 14 km of pipes with 542 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 - Public 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 21 volunteer firefighters. The department supplies fire suppression, fire investigation and fire prevention services for homes, businesses, 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.

52 fire practices were held in 2024. We responded to 101 calls in 2024, which is the second highest number of calls we have ever had. It is a 15% higher number of calls than our five-year average. Highway rescue calls remained the largest source of calls, making up nearly 50% 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 student 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 can 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 took back the Sat-Phone we have had for the last several years. We had that valuable tool, but we very rarely used it.

During the year the Salmo Fire Department did not respond to any calls where rope rescue was required, however, we responded to three calls where auto-extrication was required (including one fatality). We also responded to a significant wind event, where crews responded to multiple sites for downed trees across roads and highways. We also responded to two structure fires during the year.

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

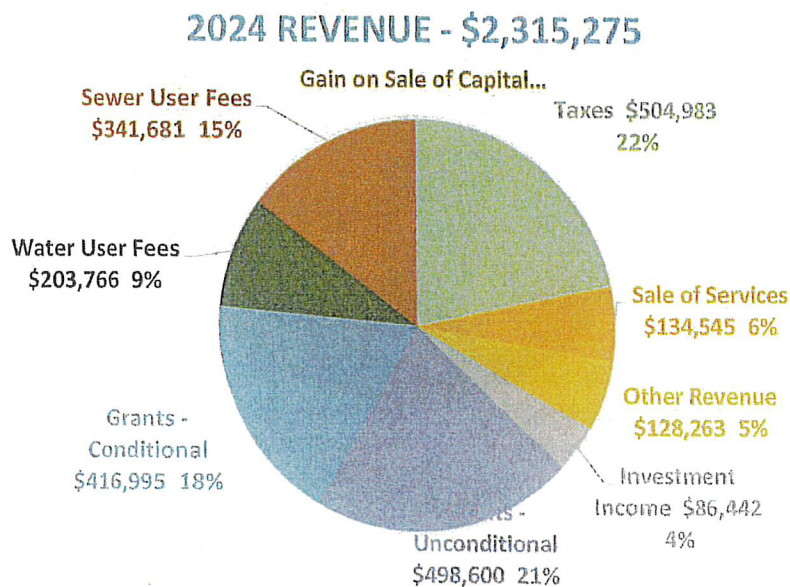
In accordance with Part 7, Division 7, Section 224(2) of the *Community Charter*, the following properties in the Village of Salmo were provided permissive property tax exemptions by Council in 2024.

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	\$269.61
Lot 1 and Lot 2, Block 23, Plan 622A, DL206A, Kootenay Land District	304 Main Street	Salmo Community Memorial Church Assoc.	\$259.61
Lot 3, Plan 15447, DL206, Kootenay Land District	430 Cady Road	Salmo Baptist Church	\$455.44
Lot 1, Plan 11031, District Lot 206, Kootenay Land District	1003 Glendale Ave	Salmo Valley Curling and Rink Association	\$4,010.45
Lot B, Plan EPP9579, District Lot 206 and 206A, Kootenay Land District	206-7 <sup>th</sup> Street	Salmo Valley Youth and Community Centre	\$21,803.58
Parcel D (Being a Consolidation of Lots 1-3, See LB472515) Block 5, Plan 622, DL 206A, Kootenay Land District	104-4 <sup>th</sup> Street	Salmo Square Society	\$1,746.56
Lot 2, Plan NEP 71801, DL 206 and DL 206A, Kootenay Land District	730 Railway Ave	Salmo & Area Supportive Housing Society	\$1,721.91
Lot A, Plan NEP75263, DL206A, Kootenay Land District	311 Railway Ave.	Salmo Community Resource Society	\$1,729.00
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	\$1,045.71
Parcel Z, Block 11, Plan NEP622, DL206A, Kootenay Land District	517 Davies Avenue	Salmo Senior Citizens Society	\$2,525.64

## 2024 MUNICIPAL SERVICES AND OPERATIONS

### REVENUES

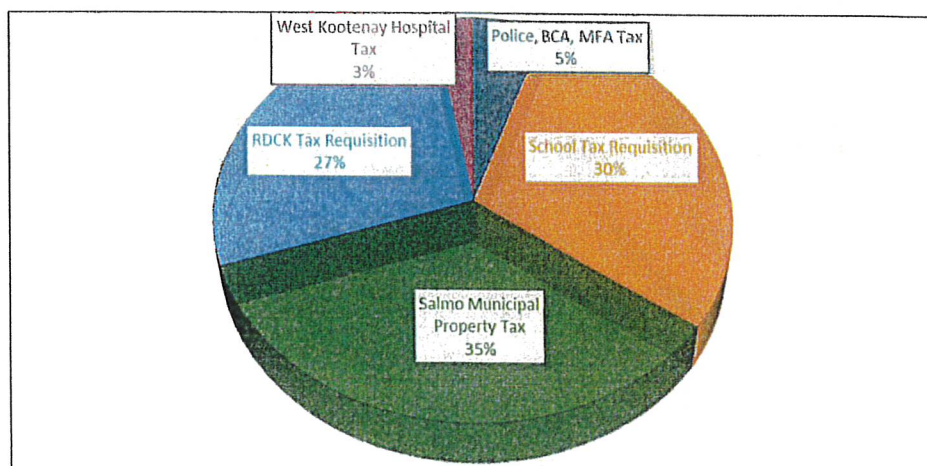
The Village collected \$504,983 in taxes; \$134,545 from the sale of services; \$128,263 in other revenue from own sources; \$86,442 in investment income, \$498,600 in unconditional grants and \$416,995 in conditional grants. Water and sewer user fees totalled \$545,447. No tangible assets were disposed 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 2024 - Assessed Home Value \$370,600 before HOG<sup>1</sup> = \$2,071**

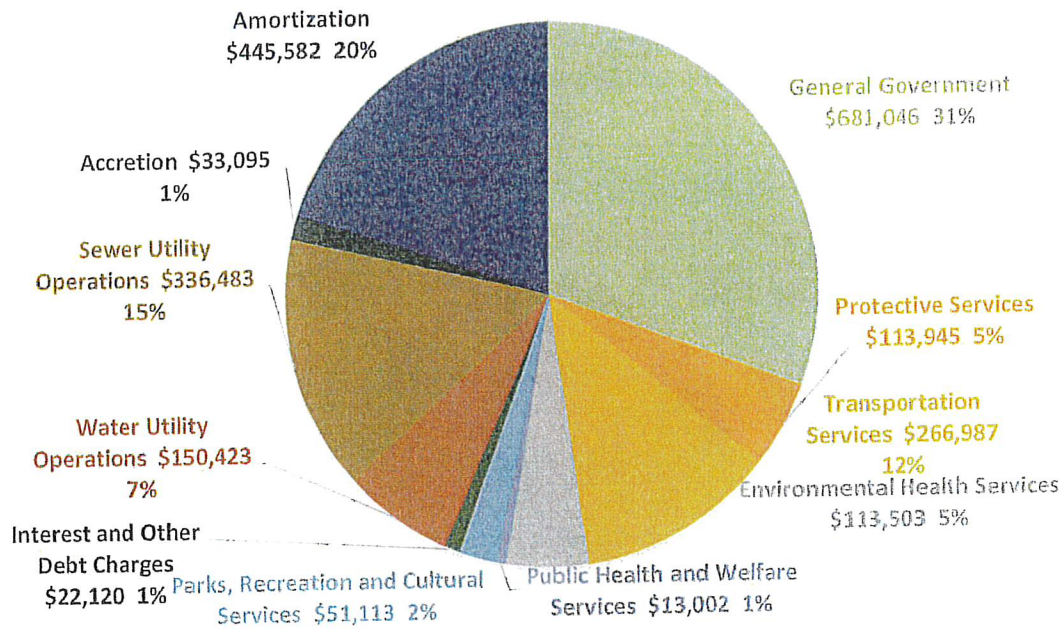
TAX DISTRIBUTION AVERAGE SINGLE FAMILY DWELLING 2024



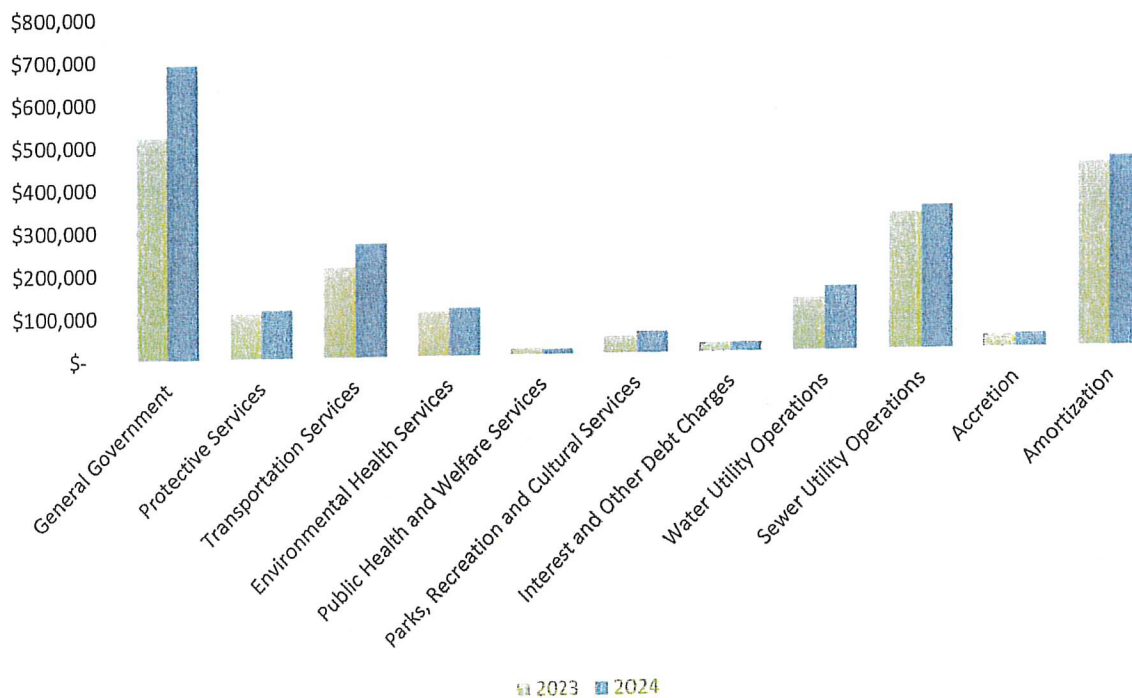
<sup>1</sup> SFD = single family dwelling; HOG = Home Owners Grant discount

## EXPENSES

### 2024 EXPENSES - \$2,237,299



### Expenses - 2023 vs 2024



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GENERAL GOVERNMENT

**\$691,046 – 31.0% of expenditures in 2024** - General government includes the cost of the administration, including Council operations, legal and auditing services, training, liability insurance and other general overhead expenditures.

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PROTECTIVE SERVICES

**\$113,945 – 5.0% of expenditures in 2024** - Protective services include the operation of the fire department, bylaw enforcement, dog control, and emergency measures such as flood control.

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TRANSPORTATION SERVICES

**\$266,987 – 12.0% of expenditures in 2024** - Transportation services include the cost of the public works shop, all the Village's equipment, winter and summer road maintenance, sidewalks and streetlights.

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ENVIRONMENTAL HEALTH SERVICES

**\$113,503 – 5.0% of expenditures in 2024** - Environmental health services include the cost of garbage collection and Spring and Fall clean-up.

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PUBLIC HEALTH AND WELFARE SERVICES

**\$13,002 – 1.0% of expenditures in 2024** - Public health and welfare services include the operation and maintenance of the Wellness Centre and the cemetery.

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PARKS, RECREATION AND CULTURAL SERVICES

**\$51,113 – 2.0% of expenditures in 2024** - Parks, recreation and cultural services include the operation and maintenance of KP Park, Lion's Park, Springboard Park, and the Esso lots.

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INTEREST AND OTHER DEBT CHARGES

**\$22,120 – 1.0% of expenditures in 2024** - Interest and other debt interest and fiscal services includes the interest on borrowing and bank service charges.

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WATER UTILITY OPERATIONS

**\$150,423 – 7.0% of expenditures in 2024** - Water utility operations include water supply and distribution.

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SEWER UTILITY OPERATIONS

**\$336,483 – 15.0% of expenditures in 2024** - Sewer utility operations include sewage collection and treatment.

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ACCRETION

**\$33,095 – 1.0% of expenditures in 2024** - This amount reflects the incremental expense incurred from asset retirement obligations which rise over time.

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AMORTIZATION

**\$445,582 – 20.0% of expenditures in 2024** - This is the amount of annual depreciation of the Village assets.



## 2024 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.



2024	Total Construction Value	# Permits	Permit Fees/Renewals	Village Fees Collected
Residential - New	\$0.00	0	\$0.00	\$0.00
Residential – Additions/Renovations/Accessory	\$379,300.00	6	\$4,245.65	\$424.56
Mobile Homes	\$0.00	0	\$0.00	\$20.00
Commercial	\$0.00	0	\$0.00	\$0.00
Commercial – Additions/Renos	\$285,000.00	3	\$3,122.81	\$312.27
Industrial (new and additional)	\$0.00	0	\$0.00	\$0.00
Institutional (new and additional)	\$0.00	0	\$0.00	\$0.00
Permit Renewals	\$25,000.00	1	\$100.00	\$10.00
Other (temporary structure, etc.)	\$0.00	0	\$25.00	\$0.00
<b>Total</b>	<b>\$689,300.00</b>	<b>10</b>	<b>\$7,493.46</b>	<b>\$766.83</b>



## PROGRESS REPORT FOR 2024

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 2024.

Objective	Strategies	Progress Measures	2024 Progress
<b>Admin &amp; Planning</b>			
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.	Completion of new Asset Management Plan that will include new assessments of all equipment & infrastructure.	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, launching Asset Management Plan in 2025.
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, Bylaw achieved 1 <sup>st</sup> reading in 2024.
Pursue grant funding.	Exploration of a wide range of grant opportunities. Receive grants for:	Successful grant applications.	Ongoing number of grants.
<b>Parks &amp; Cemetery</b>			
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	Construction complete, build policy document to wall management.	Policy framework created for wall management.	Staff finalizing policy document.
<b>Green Initiatives</b>			
Energy efficiency upgrades and solar power installation for Village buildings	Solar power installation & energy efficiency upgrades and solar power installation.	Successful grant application & installation.	Heat pumps installed in Village Office, solar power installed at Village Office & Public Works Shop.
<b>Roads</b>			
Improve condition of roads & sidewalks through pavement repair, pothole patching, etc.	Continual replacement & repair of above-ground infrastructure.	Numerous pothole & pavement patches to improve roads.	Patched and repaired priority sidewalks and roadways.
<b>Fire Services &amp; Emergency Preparedness</b>			
Wildfire/Urban Interface Fire Risk Management.	Reduce fire risk	Community awareness of FireSmart program.	Continued FireSmart community awareness campaign, ongoing brush clearing.
Community ready to face a natural disaster, particularly flood or wildfire	Participate in regional Emergency committee	Risks identified	Working with RDCK to create a Community Wildfire Resiliency Plan.
<b>Water Distribution System</b>			
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.

Objective	Strategies	Progress Measures	2024 Progress
<b>Waste-water Treatment Plant Upgrades</b>			
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.	Installation of Harmonics Upgrade, Phase I complete, Phase II to be completed in 2025
Increase the Security at WWTP	Install perimeter fencing around site.	Install perimeter fencing	New fence installed in 2024.

## LOOKING FORWARD - 2025

Priorities for 2025 include:

- Official Community Plan update.
- Guardrail design and engineering for the Glendale Bridge.
- Complete Village Accessibility Plan.
- Increase resident access to GIS information.
- Complete recommendations noted in the Source Water Protection Plan.
- Work with the RDCK to update Community Wildfire Resiliency Plan.
- Working towards compliance with Bill 44, 45 and 46 by updating the Zoning Bylaw, OCP.
- Complete Asset Management Planning, tying together all the individual components completed to-date into a workable multi-year plan including financial implications and funding opportunities.
- Develop a KP Park Masterplan.
- 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, 2024**

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**THE CORPORATION OF THE VILLAGE OF SALMO**  
**INDEX TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2024

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**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

Schedule D - Capacity Funding Reconciliation

Exhibit 1 - Province of BC Grant Reconciliations (Unaudited)

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## THE CORPORATION OF THE VILLAGE OF SALMO MANAGEMENT REPORT

For the Year Ended December 31, 2024

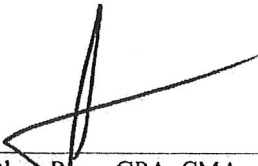
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### RESPONSIBILITY FOR FINANCIAL REPORTING

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.



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Nathan Russ, CPA, CMA  
Financial Officer

# CHILDS CHANTON

CHARTERED PROFESSIONAL ACCOUNTANTS\*

\* Denotes Professional Corporation

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## 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, 2024 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, 2024 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.



CHILDS CHANTON  
CHARTERED PROFESSIONAL ACCOUNTANTS

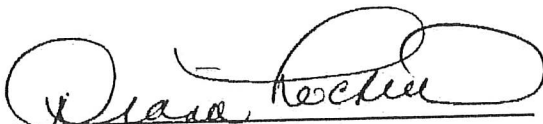
Castlegar, BC

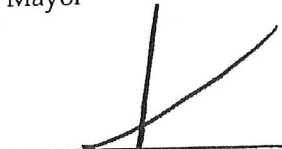
April 22, 2025



**THE CORPORATION OF THE VILLAGE OF SALMO**  
**STATEMENT OF FINANCIAL POSITION**  
As at December 31, 2024

	2024	2023
<b>Financial Assets</b>		
Cash and cash equivalents (Note 3)	\$ 3,884,422	\$ 3,341,232
Accounts receivable (Note 4)	194,742	250,808
MFA deposits (Note 5)	<u>15,638</u>	<u>15,112</u>
	<u>4,094,802</u>	<u>3,607,152</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	266,963	174,182
Deferred revenue (Note 7)	446,586	233,329
Accrued future payroll benefits (Note 8)	36,600	29,609
Debt (Note 9)	594,305	633,628
Asset retirement obligations (Note 10)	<u>732,786</u>	<u>699,690</u>
	<u>2,077,240</u>	<u>1,770,438</u>
<b>Net Financial Assets</b>	2,017,562	1,836,714
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 11)	9,634,373	9,736,556
Inventory	8,498	9,373
Other assets (Note 12)	17,317	17,317
Prepaid expenses	<u>23,164</u>	<u>22,978</u>
	<u>9,683,352</u>	<u>9,786,224</u>
<b>Accumulated Surplus (Note 13)</b>	<u>\$ 11,700,914</u>	<u>\$ 11,622,938</u>
Trust Funds (Note 14)		
Commitments and Contingencies (Note 17)		

  
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, 2024

	<u>2024 Budget</u> (Note 18)	<u>2024</u>	<u>2023</u>
<b>Revenue</b>			
Taxes	\$ 502,851	\$ 504,983	\$ 478,272
Sale of services	114,259	134,545	114,635
Other revenue from own sources	168,290	128,263	132,071
Investment income	35,684	86,442	80,070
Government transfers- unconditional	459,000	498,600	459,000
Government transfers - conditional	749,743	416,995	1,453,632
Water user fees	204,461	203,766	190,532
Sewer user fees	344,019	341,681	311,324
	<u>2,578,307</u>	<u>2,315,275</u>	<u>3,219,536</u>
<b>Expenses</b>			
General government	947,481	691,046	521,806
Protective services	269,147	113,945	108,340
Transportation services	358,054	266,987	212,228
Environmental health services	118,762	113,503	105,655
Public health and welfare services	15,250	13,002	16,289
Parks, recreation and cultural services	64,650	51,113	40,696
Interest and other debt charges	22,118	22,120	22,542
Water utility operations	157,176	150,423	124,463
Sewer utility operations	418,239	336,483	320,491
Accretion	-	33,095	31,601
Amortization	408,542	445,582	431,877
	<u>2,779,419</u>	<u>2,237,299</u>	<u>1,935,988</u>
Annual surplus	(201,112)	77,976	1,283,548
Accumulated surplus, beginning of the year	<u>11,622,938</u>	<u>11,622,938</u>	<u>10,339,390</u>
Accumulated surplus, end of the year	<u>\$ 11,421,826</u>	<u>\$ 11,700,914</u>	<u>\$ 11,622,938</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, 2024

	<u>2024 Budget</u>	<u>2024</u>	<u>2023</u>
Annual surplus	\$ (201,112)	\$ 77,976	\$ 1,283,548
Acquisition of tangible capital assets	(363,650)	(343,399)	(1,353,984)
Amortization of capital assets	<u>408,542</u>	<u>445,582</u>	<u>431,877</u>
	(156,220)	180,159	361,441
Acquisition (consumption) of prepaid expenses	-	(186)	527
Acquisition (consumption) of supply inventory	<u>-</u>	<u>875</u>	<u>(427)</u>
	-	689	100
Increase (decrease) in net financial assets	(156,220)	180,848	361,541
Net financial assets, beginning of year	<u>1,836,714</u>	<u>1,836,714</u>	<u>1,475,173</u>
Net financial assets, end of the year	<u>\$ 1,680,494</u>	<u>\$ 2,017,562</u>	<u>\$ 1,836,714</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, 2024

	<u>2024</u>	<u>2023</u>
<b>Cash Provided by (Used In)</b>		
<b>Operating Activities</b>		
Annual surplus	\$ 77,976	\$ 1,283,548
<b>Items not involving cash:</b>		
Amortization of tangible capital assets	445,582	431,877
Accretion	33,095	31,601
Actuarial adjustments	(15,491)	(14,035)
Initial recognition of asset retirement obligation	<u>-</u>	<u>668,090</u>
	541,162	2,401,081
<b>Increase (decrease) in non-cash working capital balances:</b>		
Accounts receivable	56,065	(51,887)
MFA deposits	(526)	(455)
Accounts payable and accrued liabilities	92,781	31,699
Deferred revenue	213,257	130,297
Accrued future payroll benefits	6,991	(895)
Inventory	875	(427)
Prepaid expenses	<u>(184)</u>	<u>527</u>
	<u>910,421</u>	<u>2,509,940</u>
<b>Financing Activities</b>		
Debt repayment	<u>(23,832)</u>	<u>(44,972)</u>
<b>Capital Activities</b>		
Acquisition of tangible capital assets	<u>(343,399)</u>	<u>(1,353,984)</u>
<b>Net increase in cash and cash equivalents</b>	543,190	1,110,984
<b>Cash and cash equivalents, beginning of year</b>	<u>3,341,232</u>	<u>2,230,248</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 3,884,422</u>	<u>\$ 3,341,232</u>

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

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# THE CORPORATION OF THE VILLAGE OF SALMO

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

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### 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.

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**THE CORPORATION OF THE VILLAGE OF SALMO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2024

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**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, 2024.

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**THE CORPORATION OF THE VILLAGE OF SALMO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2024

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**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 2024-2028, adopted by Council on May 6, 2024.

(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. Change in accounting policy**

On January 1, 2024, the Village adopted new Public Sector Accounting Standard Section PS 3400 Revenue. This section establishes standards on how to account for and report on revenue. The standard was applied prospectively and had no impact on the comparative figures.



**THE CORPORATION OF THE VILLAGE OF SALMO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2024

**3. Cash and Cash Equivalents**

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

	2024	2023
Cash	\$ 3,728,749	\$ 3,192,704
MFA bond and money market funds	<u>155,673</u>	<u>148,528</u>
	<u>\$ 3,884,422</u>	<u>\$ 3,341,232</u>

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

**4. Accounts Receivable**

	2024	2023
Property taxes	\$ 100,845	\$ 105,339
Utility billings	39,705	46,075
Other governments	15,893	30,194
Trade and other receivables	<u>38,299</u>	<u>69,200</u>
	<u>\$ 194,742</u>	<u>\$ 250,808</u>

**5. 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, 2024, the total of the Debt Reserve and Demand Note balances are as follows:

	2024	2024	2023	2023
	<u>Cash Deposit</u>	<u>Demand Note</u>	<u>Cash Deposit</u>	<u>Demand Note</u>
General fund	\$ <u>15,638</u>	\$ <u>22,711</u>	\$ <u>15,112</u>	\$ <u>22,711</u>

**6. Accounts Payable and Accrued Liabilities**

	2024	2023
Trades payable	\$ 242,584	\$ 153,153
Accrued wages and benefits	<u>24,379</u>	<u>21,029</u>
	<u>\$ 266,963</u>	<u>\$ 174,182</u>

**THE CORPORATION OF THE VILLAGE OF SALMO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2024

**7. Deferred Revenue**

	Opening Balance	Contributions Received	Revenue Recognized	Ending Balance
Federal Gas tax grant*	\$ -	\$ 115,320	\$ (115,320)	\$ -
Other grants and contributions	204,254	333,308	(123,124)	414,438
Prepaid taxes, licenses, & fees	29,075	26,523	(23,450)	32,148
	<u>\$ 233,329</u>	<u>\$ 475,151</u>	<u>\$ (261,894)</u>	<u>\$ 446,586</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.

**8. Accrued Future Payroll Benefits**

	2024	2023
Holiday Pay	\$ 12,612	\$ 10,581
Sick Leave	17,741	15,667
Banked Overtime	6,247	3,361
	<u>\$ 36,600</u>	<u>\$ 29,609</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.

**9. Debt**

Debt Bylaw #	Purpose of Bylaw	Interest rate %	Year of Maturity	Original Issue	2024 Balance	2023 Balance
<b>General Purposes:</b>						
311	John Deere loader	2.60%	2023	\$ 137,000	\$ -	\$ -
549	Wellness centre	2.25%	2039	885,000	569,035	596,360
610	Public works shop	1.47%	2026	150,000	25,270	37,268

Total Debt \$ 594,305 \$ 633,628

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

	Total
2025	\$ 40,836
2026	42,407
2027	30,737
2028	31,967
2029	33,245
Thereafter	415,113
	<u>\$ 594,305</u>

**THE CORPORATION OF THE VILLAGE OF SALMO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2024

**10. 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. Asset retirement obligations related to buildings, sewer, and storm sewer infrastructure capital assets, are amortized over the remaining expected useful life of the related assets.

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 2025 and 2048 with the regular replacement, renovation, or disposal of assets. No recoveries are expected at this time.

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

	2024	2023
Opening asset retirement obligation	\$ 699,691	\$ -
Initial recognition of expected discounted cash flows	-	668,090
Increase due to accretion	<u>33,095</u>	<u>31,601</u>
Closing asset retirement obligation	<u>\$ 732,786</u>	<u>\$ 699,691</u>

**11. Tangible Capital Assets**

	Cost	Accumulated Amortization	2024 Net Book Value	2023 Net Book Value
Land	\$ 1,256,899	\$ -	\$ 1,256,899	\$ 1,256,899
Buildings	3,473,821	1,380,577	2,093,244	2,091,355
Vehicles, equipment & furniture	2,526,904	1,915,998	610,906	672,742
Transportation infrastructure	3,845,603	2,045,702	1,799,901	1,821,464
Water infrastructure	2,599,309	1,062,326	1,536,983	1,548,522
Sewer infrastructure	<u>4,051,326</u>	<u>1,714,886</u>	<u>2,336,440</u>	<u>2,345,574</u>
	<u>\$ 17,753,862</u>	<u>\$ 8,119,489</u>	<u>\$ 9,634,373</u>	<u>\$ 9,736,556</u>

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

**12. Other Assets**

	2024	2023
Property acquired for taxes	<u>\$ 17,317</u>	<u>\$ 17,317</u>

**THE CORPORATION OF THE VILLAGE OF SALMO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2024

**13. Accumulated Surplus**

	2024	2023
<b>Reserves</b>		
Ambulance service	\$ 12,953	\$ 12,728
Community works fund	472,450	416,906
Curling rink	19,176	18,858
Employee sick leave	10,000	10,000
Fire department equipment	185,012	138,857
Growing communities reserve	703,596	829,098
Jaws of life	272,254	243,069
Machinery & equipment	218,630	160,899
Parks	17,984	15,848
Sewer infrastructure	51,305	3,605
Water infrastructure	343,408	332,731
Wellness centre	<u>134,921</u>	<u>123,257</u>
	2,441,689	2,305,856
<b>Operating surplus</b>	952,746	913,846
<b>Invested in tangible capital assets</b>	<u>8,306,479</u>	<u>8,403,236</u>
<b>Total Accumulated Surplus</b>	<u>\$ 11,700,914</u>	<u>\$ 11,622,938</u>

**14. 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:

	2024	2023
Balances, beginning of year	\$ 26,925	\$ 26,034
Contributions received	455	445
Interest earned	<u>456</u>	<u>446</u>
Balances, end of year	<u>\$ 27,836</u>	<u>\$ 26,925</u>

**15. 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.

	2024	2023
Provincial Government - School taxes	\$ 395,630	\$ 380,846
Provincial Government - Police taxes	69,835	65,595
Regional District of Central Kootenay	366,022	337,295
West Kootenay Boundary Hospital District	37,449	37,727
British Columbia Assessment Authority	9,362	8,982
Municipal Finance Authority	<u>48</u>	<u>47</u>
	<u>\$ 878,346</u>	<u>\$ 830,492</u>

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## THE CORPORATION OF THE VILLAGE OF SALMO

### NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

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#### 16. 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, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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.

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 \$47,860 (2023 - \$39,143) for employer contributions to the plan in fiscal 2024.

#### 17. 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.



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**THE CORPORATION OF THE VILLAGE OF SALMO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2024

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**18. Budget Data**

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

	2024
Budget surplus per Statement of Operations	\$ (201,112)
Less: Capital expenditures	363,650
Debt principal repayments	23,832
Budgeted transfers to reserves	339,199
Add: Budgeted transfers from surplus & reserves	519,251
Amortization	408,542
Debt proceeds	-
Net annual budget	\$ -

**19. 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.

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# THE CORPORATION OF THE VILLAGE OF SALMO

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

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19. **Segmented Information** (continued)

**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, 2024

	Additions & Reallocation of Assets Under Construction		Disposals	Closing Balance	Accumulated Amortization Opening Balance	Amortization Expense	Reduction on Disposals	Accumulated Amortization Closing Balance	Net Carrying Amount End of year
	Opening Balance								
<b>Tangible Capital Assets</b>									
Land	\$ 1,256,899	\$ -	\$ -	\$ 1,256,899	\$ -	\$ -	\$ -	\$ -	\$ 1,256,899
Buildings	3,377,002	96,819	-	3,473,821	1,285,647	94,930	-	1,380,577	2,093,244
Vehicles, equipment & furniture	2,495,318	31,586	-	2,526,904	1,822,576	93,422	-	1,915,998	610,906
Transportation infrastructure	3,777,039	68,564	-	3,845,603	1,955,575	90,127	-	2,045,702	1,799,901
Water infrastructure	2,551,320	47,989	-	2,599,309	1,002,798	59,528	-	1,062,326	1,536,983
Sewer infrastructure	3,952,885	98,441	-	4,051,326	1,607,311	107,575	-	1,714,886	2,336,440
Total	\$ 17,410,463	\$ 343,399	\$ -	\$ 17,753,862	\$ 7,673,907	\$ 445,582	\$ -	\$ 8,119,489	\$ 9,634,373

# THE CORPORATION OF THE VILLAGE OF SALMO SCHEDULE B - SCHEDULE OF SEGMENTED INFORMATION

For the Year Ended December 31, 2024

	General Government	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Parks & Recreation	Water Utility	Sewer Utility	2024 Total
<b>Revenues</b>									
Taxes	\$ 504,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504,983
Sales of Service	-	-	-	103,771	2,307	-	14,797	13,670	134,545
Other revenue from own services	31,238	20,973	6,242	-	55,152	14,658	-	-	128,263
Investment income	86,442	-	-	-	-	-	-	-	86,442
Government transfers- unconditional	498,600	-	-	-	-	-	-	-	498,600
Government transfers-conditional	268,731	106,666	17,236	6,802	10,000	7,560	-	-	416,995
Water user fees	-	-	-	-	-	-	203,766	-	203,766
Sewer user fees	-	-	-	-	-	-	-	341,681	341,681
	<u>1,389,994</u>	<u>127,639</u>	<u>23,478</u>	<u>110,573</u>	<u>67,459</u>	<u>22,218</u>	<u>218,563</u>	<u>355,351</u>	<u>2,315,275</u>
<b>Expenditures</b>									
Wages and benefits	407,493	15,987	146,080	6,792	4,603	17,480	77,985	162,369	838,789
Supplies and services	283,552	97,958	120,906	106,711	8,400	33,633	72,439	174,114	897,713
Interest and other debt charges	-	-	2,208	-	19,912	-	-	-	22,120
Amortization	31,868	59,047	123,185	507	39,059	24,813	59,528	107,575	445,582
Accretion	<u>21,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,996</u>	<u>755</u>	<u>33,095</u>
	<u>744,257</u>	<u>172,992</u>	<u>392,379</u>	<u>114,010</u>	<u>71,974</u>	<u>75,926</u>	<u>220,948</u>	<u>444,813</u>	<u>2,237,299</u>
<b>Annual Surplus (Deficit)</b>	<u>\$ 645,737</u>	<u>\$ (45,353)</u>	<u>\$ (368,901)</u>	<u>\$ (3,437)</u>	<u>\$ (4,515)</u>	<u>\$ (53,708)</u>	<u>\$ (2,385)</u>	<u>\$ (89,462)</u>	<u>\$ 77,976</u>

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**THE CORPORATION OF THE VILLAGE OF SALMO**  
**SCHEDULE C - GROWING COMMUNITIES FUND RECONCILIATION**  
December 31, 2024

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**Province of BC Growing Communities Fund reconciliation**

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

	<u>2024</u>
Growing Communities Fund opening balance	\$ 829,731
Interest earned during the year	14,904
Less: Eligible use of funds	140,406
Remaining grant	<u>\$ 704,229</u>



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**THE CORPORATION OF THE VILLAGE OF SALMO**  
**SCHEDULE D - CAPACITY FUNDING RECONCILIATION**  
December 31, 2024

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**Province of BC Capacity Funding for Local Government Housing Initiatives reconciliation**

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

	<u>2024</u>
Capacity Fund opening balance	\$ -
Initial funds	156,221
Interest earned during the year	-
Less: Eligible use of funds	5,736
Remaining grant	<u>\$ 150,485</u>

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**THE CORPORATION OF THE VILLAGE OF SALMO**  
**EXHIBIT 1 - PROVINCE OF BC GRANT RECONCILIATIONS (UNAUDITED)**  
December 31, 2024

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**Province of BC COVID-19 Restart Grant reconciliation**

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

	<u>2024</u>
COVID-19 Restart Grant received opening Balance	\$ 120,467
Less grant recognition:	
Revenue shortfalls	-
Facility reopening & operating costs	3,779
Emergency planning & response costs	-
Computer & other electronic technology costs	<u>14,747</u>
Remaining grant	\$ <u><u>101,941</u></u>



## The Corporation of the Village of Salmo

### 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 27, 2025 at 7:00 p.m.

#### **PRESENT:**

##### In Person:

Councillor Jonathon Heatlie  
Councillor Jennifer Lins  
Councillor Kenzie Neil

CAO Derek Kwiatkowski

Members of Public - 1

##### Electronically:

Mayor Diana Lockwood  
Members of the Public - 3

#### **CALL TO ORDER:**

Councillor Heatlie called the meeting to order at 7:00 p.m.

#### **AGENDA:**

R1-10-25

Moved and seconded, that the agenda of Regular Meeting #10-25 of Tuesday, May 27, 2025 be adopted as amended from *Council Procedure Bylaw No. 663, 2014* Schedule "B" to include a New Business section, a Bylaw Development & Review section, a Public Question Period, and an *In Camera* section.

Carried.

#### **DELEGATIONS:**

Salmo Valley Public  
Library Re: Update to  
Council - #19

Salmo Valley Public Library announced that they have created an organizational succession plan & have established a benefit plan for all future staff.

#### **NEW BUSINESS:**

NIL

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

R2-10-25

Regular Meeting  
April 22, 2025

Moved and seconded, that the minutes of the Regular Council meeting #08-25 of Tuesday, April 22, 2025 be adopted as presented.

Carried.

R3-10-25

Regular Meeting  
May 13, 2025

Moved and seconded, that the minutes of the Regular Council meeting #09-25 of Tuesday, May 13, 2025 be adopted as presented.

Carried.

#### **REFERRALS FROM DELEGATIONS: NIL**

#### **REFERRALS FROM PRIOR MEETINGS:**

R4-10-25

Village Event Food  
Vendor Survey

Moved and seconded, that Council denies the participation of mobile food vendors within Salmo Days.

Carried.

#### **BYLAW DEVELOPMENT & REVIEW:**

R5-10-25  
Fire Department  
Remuneration  
Amendment Bylaw  
#764, 2025 – Adoption

Moved and seconded, that the “*Fire Department Remuneration Amendment Bylaw #764, 2025*”, having had three readings, be reconsidered and adopted.

Carried.

R6-10-25  
Fire Prevention  
Amendment Bylaw  
#765, 2025 – Adoption

Moved and seconded, that the “*Fire Prevention Amendment Bylaw #765, 2025*”, having had three readings, be reconsidered and adopted.

Carried.

R7-10-25  
Village of Salmo  
Volunteer Fire  
Department  
Amendment Bylaw  
#766, 2025 – Adoption

Moved and seconded, that the “*Village of Salmo Volunteer Fire Department Amendment Bylaw #766, 2025*”, having had three readings, be reconsidered and adopted.

Carried.

**OPERATIONAL REPORTS:**

R8-10-25  
Public Works

Moved and seconded, that Council receive for information the written report as presented by Public Works Foreman Fred Paton for the period of May 2025. (see *Appendix A*).

Carried.

R9-10-25  
Fire Department

Moved and seconded, that Council receive for information the written report dated May 1, 2025 provided by Fire Chief David Hearn for the period of April 2025. (see *Appendix A*).

Carried.

R10-10-25  
Bylaw Enforcement

Moved and seconded, that Council receive for information the written report on bylaw enforcement for the period of April 2025. (see *Appendix A*).

Carried.

R11-10-25  
CAO Report – General  
Updates

Moved and seconded, that Council accepts the CAO report for information. (see *Appendix A*).

Carried.

R12-10-25  
Official Community Plan  
Committee of the  
Whole Meeting Request

Moved and seconded, that Council book a COTW for the discussion of the Official Community Plan & Zoning Bylaw for June 13 at 7:00 p.m. (see *Appendix A*).

Carried.

R13-10-25  
Strategic Plan

Moved and seconded, that Council accepts the strategic plan for information. (see *Appendix A*).

Carried.

**FINANCIAL REPORTS:**

R14-10-25                      Moved and seconded, that Council receive for information the list of  
Accounts Payable              accounts payable cheques and electronic fund transfers from May 6,  
2025 to May 22, 2025 totaling \$120,229.21.

Carried.

R15-10-25                      Moved and seconded, that Council receive for information the  
Treasurer's Report              Treasurer's report for April 2025.

Carried.

**CORRESPONDENCE REQUIRING A DECISION:**

R16-10-25                      Moved and seconded, that Council approve the \$100 community grant  
request of the 55+ BC Senior Games/Zone 6 West Kootenay to assist  
seniors in attending the 2025 55+ Games held in Nanaimo, BC.

Carried.

**CORRESPONDENCE FOR INFORMATION ONLY: NIL**

**MEMBER REPORTS & INQUIRIES:**

Councillor Heatlie              NIL

Councillor Lins                  NIL

Councillor Neil                  NIL

Mayor Lockwood                See *Appendix B*.

R17-10-25                      Moved and seconded, that the verbal and written reports of Mayor  
Verbal & Written                and Council be received for information.  
Reports of Mayor &  
Council

Carried.

**PUBLIC QUESTION PERIOD: NIL**

**IN CAMERA RESOLUTION:**

R18-10-25                      Moved and seconded, that the meeting be closed to the public under  
*Community Charter* Sections 90(1)(i) the receipt of advice that is  
subject to solicitor-client privilege, including communications  
necessary for that purpose and (j) information that is prohibited, or  
information that if it were presented in a document would be  
prohibited, from disclosure under section 21 of the Freedom of  
Information and Protection of Privacy Act.

Carried.

**RECONVENE OPEN MEETING:** Council reconvened the meeting at 8:39 p.m.



**ADJOURNMENT:**  
R19-10-25

Moved and seconded, that the meeting be adjourned.

Carried @ 8:40 p.m.

I hereby certify the preceding to be a true and correct account of the Regular Meeting of Council held on Tuesday, May 27, 2025.

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Mayor

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Chief Administrative Officer/CO



## The Corporation of the Village of Salmo

### SPECIAL MEETING MINUTES

Minutes of the Special Meeting of the Council of the Village of Salmo held in Council Chambers at 423 Davies Avenue in Salmo, B.C. on Thursday, June 12, 2025 at 1:00 p.m.

**PRESENT:**

In Person:

Mayor Diana Lockwood  
Councillor Jonathon Heatlie

CAO Derek Kwiatkowski  
Members of Public - 0  
Electronically  
Councillor Kenzie Neil  
Members of Public - 0

**REGRETS:**

Councillor Jennifer Lins.

**CALL TO ORDER:**

Mayor Lockwood called the meeting to order at 1:00 p.m.

**AGENDA:**

R1-0612-25

Moved and seconded, that the agenda of Special Meeting of Thursday, June 12, 2025 be adopted as presented.

Carried.

**2024 STATEMENT OF FINANCIAL INFORMATION (SOFI) REPORT:**

R2-0612-25

Moved and seconded, that the 2024 Statement of Financial Information, a copy of which will be forwarded to the Ministry of Community, Sport and Cultural Development be adopted, and further that the Mayor and the Finance Officer be authorized to execute all documents related to the 2024 Statement of Financial Information.

Carried.

**COTW MEETING – OCP & ZONING:**

R3-0612-25

Rescind COTW Meeting  
Resolution from May  
27, 2025

Moved and seconded, that Council rescind Council Motion #R12-10-25 that set at Committee of the Whole Meeting for June 13, 2025 at 7:00 pm and FURTHER, direct staff to send out a scheduling survey to Council to book a new time.

Carried.

**PUBLIC QUESTION PERIOD: NIL**

**ADJOURNMENT:**

R4-0612-25

Moved and seconded, that the meeting be adjourned.

Carried at 1:02 p.m.

I hereby certify the preceding to be a true and correct account of the Special Meeting of Council held on Thursday, June 12, 2025.

---

Mayor

---

Chief Administrative Officer/CO





## The Corporation of the Village of Salmo

### CAO Report

Report Date: June 19, 2025

Meeting Date: June 24, 2025 (#12-25)

From: Derek Kwiatkowski, Chief Administrative Officer

Subject: CAO Report - Village Event Food Survey

---

Administration has created a Village Event Food Vendor Survey to gain feedback from event attendees for the food service at Village events, specifically Canada Day/ Salmo Days. At the May 13<sup>th</sup> Regular Council Meeting, the survey was accepted by Council with the final direction being that staff add more context at the beginning of the survey emphasizing that Salmo non-profit groups use this celebration as the primary funding source for their yearly activities.

Staff has included this & will begin distributing the survey. Staff will be publishing the survey as it is crucial to the conversation that the survey be available during the event to gain the most relevant feedback in real time. The main failure of the 2024 pilot program was that the Village did not collect enough data within a relevant timeframe to determine whether the attendance of mobile food vendors was a success or a failure. This survey will help ensure that this won't happen again for future events.

If the feedback is positive, this will give Council the information to determine how to enhance our non-profit groups to keep operating as food vendors & hopefully draw more non-profit groups into the food vendor fold to increase their fundraising efforts along with the Lion's Club and the Legion, while increasing the food options for the event, as administration is concerned with the lack of vendors available & their ability to keep up with demand.

If the feedback is negative, it may force the Village to consider options for supporting local non-profit groups to act as additional food vendors if attendees feel that the food service is not sufficient or reconsider allowing food trucks back into the event.

Administration will be tracking this data & providing Council with a report once all feedback is compiled.

#### **STAFF RECOMMENDATION:**

That Council accepts the CAO report for information.



# The Corporation of the Village of Salmo

## Village Event Food Vendor Survey

The Village of Salmo launched a pilot project in 2024 allowing mobile food vendors at the Canada Day/Salmo Days celebration. The Village is now seeking public feedback to evaluate the amount and variety of food service provided during these events. Local non-profit groups use Canada Day/ Salmo Days as the primary fundraising event for their annual operations. Your input will help determine the future role of mobile food vendors at Village events and how they can complement or impact non-profit food service groups. We invite you to share your thoughts on:

- The **availability and variety** of food options at the event
- The **impact on non-profit groups** traditionally serving food
- Your overall **satisfaction** with the food service experience
- Suggestions for **improvements or changes** in future years

Please take a few minutes to complete our feedback form. Your opinion matters — thank you for helping shape future Salmo events!

1. Please select all that apply to you.

<input type="checkbox"/>	Salmo/ Area G Resident	<input type="checkbox"/>	Other Resident Salmo	<input type="checkbox"/>	Event Attendee
<input type="checkbox"/>	Kootenays Resident	<input type="checkbox"/>	Business Owner	<input type="checkbox"/>	Community Group Rep.

2. How would you rate the food at Village events?

<input type="checkbox"/>	Great
<input type="checkbox"/>	Good
<input type="checkbox"/>	Average
<input type="checkbox"/>	Fair

3. How would you rate the overall menu selection?

<input type="checkbox"/>	Great
<input type="checkbox"/>	Good
<input type="checkbox"/>	Average
<input type="checkbox"/>	Fair

4. Does the Salmo Canada Day event have the appropriate amount of food vendors?

<input type="checkbox"/>	Yes, the food selection is great!
<input type="checkbox"/>	No, there could be more options.
<input type="checkbox"/>	I am unsure.

5. Please rank what drives your choice in food vendor (1 = Most Important, 4 = Least Important):

<input type="checkbox"/>	Menu Selection
<input type="checkbox"/>	Price
<input type="checkbox"/>	Waiting time (length of customer line)
<input type="checkbox"/>	Fundraising Initiatives

6. Do you have any suggestions on how to improve the experience at the Canada Day/ Salmo Days event?

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## The Corporation of the Village of Salmo

### Request for Decision

Report Date: June 11, 2025  
Meeting Date: June 24, 2025 (#12-25)  
From: Derek Kwiatkowski, Chief Administrative Officer  
Subject: Village 2025 Water Restrictions

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#### 1. **OBJECTIVE**

For Council determine if water restrictions should be implemented for summer 2025.

#### 2. **DISCUSSION AND ANALYSIS**

Salmo is an active WaterSmart community & in past years the Village has promoted water conservation efforts by implementing water restrictions for "sprinkler watering". This is a measure that is mentioned in the Village's current Official Community Plan. The Village continues to use much more water than the provincial average & maintenance costs are more expensive based on this higher usage.

Administration is recommending applying a water restriction under the authority of Bylaw #259, used in years past. In 2024, Council put water conservation efforts into effect limiting watering times to 6:00am-9:00am and 6:00pm to 9:00pm with odd civic addresses watering on odd days of the month and even civic addresses watering on even days of the month.

As there was confusion regarding the odd and even civic address stipulation, it is recommended that the watering restrictions are not tied to the addresses but are for everyone to follow regardless of houses being odd or even numbered.

#### **RECOMMENDATION**

That Council implement annual water restrictions on "sprinkler watering" effective July 1 to September 30 each year to between the hours of 6 a.m. to 9 a.m. and 6 p.m. to 9 p.m.

#### **ALTERNATIVES**

1. That Council implement water restrictions on "sprinkler watering" for different dates.
2. That Council not implement water restrictions in 2025.

Being a by-law to impose Sprinkling Regulations within the boundaries of the Village of Salmo.

WHEREAS, it has been observed that the fresh water consumption of the Village of Salmo increases substantially during the summer months of each year due to the use of lawn and garden sprinkling devices.

AND WHEREAS, it has been deemed necessary that the domestic and fire-fighting water supply be maintained at an adequate level to assure the health and safety of the Village.

NOW THEREFORE, the Council of the Corporation of the Village of Salmo in open meeting assembled enacts as follows:

1. That the Council of the Village of Salmo be authorized to impose sprinkling regulations when needed, to ensure an adequate Village water supply.
2. The period of time that the said sprinkling regulations shall be implemented shall be when deemed necessary by the Village Council.
3. The outline of the said sprinkling regulations shall be determined by the Council of the Village of Salmo.
4. If, at any time, the Council shall deem it to be in the public interest, it may order that restrictions shall be placed on the use of water for garden and lawn irrigation or sprinkling or that garden and lawn irrigation or sprinkling shall be banned and following the publication of such order or direction, any person irrigating or sprinkling or using water in contravention of any such direction or order, or any occupier of any premises permitting or allowing irrigating or sprinkling or using water in contravention of such direction or order, shall be guilty of an infraction of this by-law.
5. a) Any person found guilty of an infraction of the provisions of this by-law shall, on summary conviction, be subject to a penalty of not less than Twenty-five (\$25.00) Dollars and not more than Five Hundred (\$500.00) Dollars.  
b) Each days' continuance of any act, default or refusal which is by this by-law declared to be an offence, constitutes a new and distinct offence.
6. In the event that any part of this by-law is declared ultravires by a Court of competent jurisdiction, then such part shall be deemed to be severed from the by-law to the intent that the remainder of the by-law shall continue in full force and effect.
7. This by-law may be cited for all purposes as the "Village of Salmo Sprinkling Regulations By-law No. 259, 1982".

READ a first time this 23rd day of February, 1982.

READ a second time this 23rd day of February, 1982.

READ a third time this 23rd day of March, 1982..

RECEIVED the APPROVAL of the ~~Minister~~ of Municipal Affairs  
this 4th day of June, 1982.

RECONSIDERED and ADOPTED <sup>15th</sup>  
this 25th day of ~~April~~ May, 1982.

RESCINDED the ADOPTION 25th day of  
I hereby certify this to be a true  
and correct copy of the "Village of  
Salmo Sprinkling Regulations By-law  
No. 259, 1982".

M. O. Hanson  
Mayor

*W. J. Russell*  
Clerk

*W. J. Russell*  
Clerk

A true copy of By-Law No. 259  
registered in the office of the Inspector  
of Municipalities this 22nd day of  
June 1982.

*W. J. Russell*  
Deputy Inspector of Municipalities



## The Corporation of the Village of Salmo

### Report to Council

Report Date: June 19, 2025  
Meeting Date: June 24, 2025 (#12-25)  
From: Fred Paton, Public Works Foreman  
Subject: Public Works Report for June 2025

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#### 1. **OBJECTIVE**

To update Council on Public Works operations.

#### 2. **DISCUSSION**

##### 2.1. **Spring Activities**

- (a) Completed one (1) internment at the Salmo Cemetery.
- (b) Installed two (2) grave markers at the Salmo Cemetery.
- (c) Repaired two (2) water line breaks.
- (d) Completed two (2) water shut offs.
- (e) Installed a change table for the Lion's Park/Recycling Building Washroom.
- (f) Staff is actively working on the Asset Management Plan.
- (g) Purchased and organized budget items.
- (h) Preparations of Village maintenance for upcoming July 1<sup>st</sup> festivities.
- (i) Annual dust control completed on necessary roadways.
- (j) Repaired and painted boards for bleachers at KP Park & Lions Park.
- (k) Ordered new pump for WWTP clarifier #2.
- (l) Daily cleaning of KP & Lions Park Washrooms.
- (m) Effluent pump has been repaired.
- (n) Ongoing fleet maintenance.
- (o) Ongoing ball field maintenance.
- (p) Weekly mowing and upkeep of all fields and green spaces around town.
- (q) Painting of the parking stalls, handicap stalls and no parking curbs have begun.

- (r) Watering all flowerpots as needed.
- (s) Ongoing road maintenance (filling potholes etc.)
- (t) WWTP SCADA has been connected to a proper power source.
- (u) Accepting of Shambhala's wastewater at our WWTP has begun.
- (v) Completed road & sidewalk paving reports.
- (w) Upcoming and Current Projects:
  - 1. Glendale Bridge Handrails Engineering.
  - 2. Stage 2 of the WWTP Harmonics Upgrade is in progress.
  - 3. Scheduled Leak Detection of Village water lines for July 7-11<sup>th</sup>. This will help pinpoint leaks all around town.

2.2. **Attachments:**



## Fire Chief's Report: June 01, 2025

Regular Council Meeting #12-25

Since the last report on May 1st, 2025 the Salmo Fire Department responded to 10 calls:

3	Reports of Smoke	1	Natural Gas Leak	1	Vehicle Fire/Jaws
5	Jaws Calls				

### DESCRIPTION

May was an extremely rough month for our crew, as we attended two fatal scenes where the victims were known to the crew. Our calls also came in in clusters with all the calls coming in the first and last seven days of the month, with over two weeks in the middle with nothing.

We started and ended the month of May responding to fatal incidents.

Early one evening crews responded to a report of an MVI in the Ymir area for a vehicle over a bank. Crews arrived on scene, and assisted ambulance personal in trying to resuscitate the victim. Sadly the person was declared deceased at the scene.

We were page to our second fatal incident just after midnight at the end of the month. The initial page was for a wildland fire, by the time we got to the hall it was updated to a vehicle on fire. When we arrived on scene witnesses reported they never saw anyone get out of the vehicle. Using the Compressed Air Foam, we were able to quickly knock down the fire and determine that there was a deceased person in the vehicle. Crews also did a thorough search through the heavy brush using the thermal imaging cameras to determine that there was not a second victim that might have been ejected from the vehicle.

We responded to three Jaws calls involving animals. We responded to an elk vs a car, a deer vs a motorcycle and a deer vs a car.

### Misc.

We brought in Critical Incident personal to do defusing with the crews after each fatal incident. Through the RDCK, the Salmo Fire Department pays into this very valuable resource where trained peer personal attend to help responders deal with the aftermath of responding to these tragic scenes.

A mass casualty training session was held in May. The training was provided by an educator from BC Ambulance, and it involved BC Ambulance personal, as well as Salmo Fire Department members. The session was well attended by both agencies. This was a great chance to talk and train together. In fact we used some of the training just a couple of nights later at the fatal vehicle incident and fire.

I have been in touch with the technician that works on and services our fire trucks. He is still planning on being in Salmo in June to service our two engines and the Fast Attack.

A technician will be here in June to service and inspect our SCBA's, as required by WorkSafe.

*Originally Signed By:*

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David Hearn, Fire Chief







## Bylaw Officer's Report: May 1, 2025, to May 31, 2025

Regular Council Meeting #12-25

### ***Complaints:***

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Burning Refuge	1	<ul style="list-style-type: none"><li>One resident (1) was burning items not permitted in the bylaw. The bylaw officer knocked on the door and received no response. Went in the back alley and spoke to the owner. A warning was issued.</li></ul>

### ***Enforcement:***

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Traffic Related	2	<ul style="list-style-type: none"><li>One (1) vehicle was parked in a back alley. Before the bylaw officer could speak to the owner, the vehicle left.</li><li>In a different back alley, there was one (1) vehicle blocking the back alley. The bylaw officer left a green notice and took a picture. By the end of the patrol, the vehicle had been removed.</li></ul>
Garbage Related	1	<ul style="list-style-type: none"><li>Stopped by one (1) residence with strewn garbage. The bylaw officer spoke with the owner and the owner complied.</li></ul>

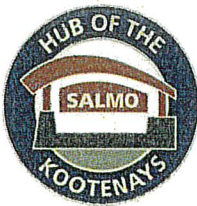
### ***Follow up Complaints/Enforcement:***

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Animal Related	1	<ul style="list-style-type: none"><li>Follow up regarding the two (2) roosters and more than six (6) chickens at a residence. The bylaw officer knocked on the door and received no response. He left a green card and received a phone call from the owner. The owner confirmed that there are now only six (6) chickens remaining on the property</li></ul>
Dog Related	1	<ul style="list-style-type: none"><li>Follow up regarding the residence with more than four (4) dogs. The bylaw officer knocked on the door with no response and issued another green notice for no dog registration. The owner later came into the office and complied by paying the necessary fee.</li></ul>
Business License Related	1	<ul style="list-style-type: none"><li>Follow up regarding the remaining business license. The Bylaw officer went to the business and warned the owner that the license needed to be paid. The business owner came into the office and paid the necessary fee.</li></ul>

Information submitted by:

Fred Nevakshonoff, Bylaw Officer





## The Corporation of the Village of Salmo

### CAO Report

Report Date: June 18, 2025

Meeting Date: June 24, 2025 (#12-25)

From: Derek Kwiatkowski, Chief Administrative Officer

Subject: CAO Report- General Updates

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- There is more interest from companies to build the fire truck, staff is working with them to ensure that quotes are submitted prior to the deadline of July 11<sup>th</sup>.
- Staff is finalizing the schedule for Salmo Days/ Canada Day. The program was submitted to the newsletter on Monday the 16<sup>th</sup> & published on the 23<sup>rd</sup>. Administration has confirmed that there will be 40 vendors participating in the Farmer's Market on Canada Day.
- There will be a total of 20 vendors participating in the Farmer's Market to begin the season.
- The Provincial Government passed new regulations that allow for larger borrowing thresholds. Approval-free liability zone has been increased from 5% of the annual calculation revenue to 10% of the annual calculation revenue. This changes the amount from \$51,538 to \$149,028. Some revenue is not eligible in this calculation. The short-term capital borrowing limit, applicable under section 178 of the Community Charter, is now the amount obtained by multiplying \$150 by the population of the municipality; increased from \$50. This increases the limit from \$57,000 to \$171,000.
- MLA Brittny Anderson attended the Salmo Valley Farmer's Market on June 19<sup>th</sup>.
- The City of Castlegar has determined that they will not be able to provide Bylaw Enforcement Services to the Village, the position they are creating will be at full capacity. They offered to help on an emergency basis.
- There is an increased interest in subdividing residential lots within Salmo. Administration is looking at creating standards to streamline this process for staff & provide a clearer path to complete subdivisions as the current process is cumbersome for our local developers.
- SD No. 8 has reached out to the Village to confirm the public consultation process for the disposal of the tennis court and swimming pool properties & has asked for feedback on the proposal. This feedback has been submitted to the school district.
- The Village & RDCK have completed the Community Wildfire Resiliency Plan. It is posted on the Village website.
- The RDCK has implemented Stage 2 water restrictions on June 19<sup>th</sup>.

#### **STAFF RECOMMENDATION:**

That Council accepts the CAO report for information.





## The Corporation of the Village of Salmo

### Request for Decision

Report Date: June 18, 2025  
Meeting Date: June 24, 2025 (#12-25)  
From: Derek Kwiatkowski, Chief Administrative Officer  
Subject: 2025 By-Election & Fire Truck Referendum

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#### 1. **OBJECTIVE**

For Council determine whether the By-election should be held in conjunction with assent voting for the replacement of the fire truck.

#### 2. **DISCUSSION AND ANALYSIS**

The Village will be holding a by-election in 2025. The Village is also required to replace one of the fire trucks which delivery ranges from 11 months to 37 months. The Village will need to approve the purchase before the engineering & construction of the truck will begin. The Village will be holding public consultation as there is the option for a referendum or alternative approval process for the borrowing bylaw.

The Village has an opportunity to combine the referendum & by-election, so that both votes would take place at the same time. This would help staff reduce duplication in the process & provide residents with a more convenient democratic process.

The Village has 80 days to hold the election once a Chief Elections Officer is appointed.

The deadline for the BCBid submissions for the fire truck is July 11<sup>th</sup> & Council will be brought the options to begin building the borrowing bylaw that will appear as the assent vote in question.

Staff is recommending that Council approve holding both votes on the same day, however this date won't be determined until Council confirms the successful bid for the fire truck. The current Council Meeting schedule determines the earliest this would happen would be the August 26<sup>th</sup>, 2025 Regular Council Meeting, unless Council decided to create a special meeting earlier.

#### **RECOMMENDATION**

That Council direct staff to hold the by-election & the fire apparatus referendum in conjunction with each other.

#### **ALTERNATIVES**

1. That Council direct staff to hold the by-election & the fire apparatus referendum separately.



