

	Corporate Policy Guide		
	Non-Profit Organization Taxation Support and Funding Release Policy		
Section:	Finance		
Policy Number:	F-011		
Authorized by:	Council		
Effective Date:	November 25, 2025	Revision Date:	Date

1. **Policy Statement**

1.1 The Village of Salmo is committed to ensuring that public funds collected through taxation. are allocated to non-profit organizations in a transparent, equitable, and accountable manner. Funding support must demonstrate measurable community benefit, align with the Village of Salmo strategic priorities, and ensure fiscal responsibility.

1.2 No taxation-supported funds shall be released to a non-profit organization without a clear demonstration of financial need, a defined community benefit, and compliance with the Village of Salmo reporting and accountability requirements.

2. **Objective**

To establish a consistent, transparent, and accountable framework for the evaluation, approval, and release of taxation-based funding to eligible non-profit organizations that contribute to community well-being, sustainability, and regional priorities.

3. **Policy Objectives**

3.1 Accountability & Transparency: Ensure that all non-profit organizations receiving taxation support maintain clear financial and operational accountability, including the submission of required reports and documentation.

3.2 Alignment with Village of Salmo Strategic Plan: Ensure that funded initiatives support one or more Village of Salmo strategic priorities, including but not limited to:

- (a) Environmental stewardship
- (b) Social and community well-being
- (c) Economic development
- (d) Recreation and cultural enhancement
- (e) Emergency preparedness and resilience

3.3 Fiscal Responsibility: Require all organizations to demonstrate sound financial management practices, including balanced budgets, diversified funding sources, and sustainable operations.

3.4 Equity and Community Impact: Prioritize funding for initiatives that provide measurable benefits to the greatest number of residents, reduce inequalities, and promote inclusivity across the

region.

3.5 Evaluation and Reporting: Require annual submission of:

- (a) A Strategic Plan or equivalent outlining goals, objectives, and expected community outcomes
- (b) A Detailed Budget showing revenues, expenditures, and taxation allocation
- (c) An Annual Report summarizing activities, achievements, and financial statements

3.6 Funding Release Criteria: RDCK Directors shall authorize the release of taxation-based funds only when the non-profit organization:

- (a) Has submitted all required documentation (budget, strategic plan, annual report)
- (b) Has demonstrated compliance with Village of Salmo funding agreements and reporting requirements
- (c) Has not been identified as being in financial or operational default

3.7 Review and Evaluation: Village of Salmo staff shall conduct an annual review of all funded organizations to ensure ongoing eligibility, proper use of funds, and alignment with community priorities.

4. Implementation

4.1 Responsible Authority: Village of Salmo staff and council. This allows the RDCK Director to release the funding.

4.2 Frequency: Annual review and funding release

4.3 Reporting: Village of Salmo staff shall prepare a summary report for the Council outlining compliance status, funding recommendations, and community outcomes.

5. Review

5.1 Review Date: Review cycle every 2 years unless it is a new service than every year for 4 years and if in good standing change to every 2 years.

Revision History

Approved at meeting #19-25 on November 25, 2025

