



The Corporation of the Village of Salmo

SPECIAL MEETING

A Special 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, April 28, 2026 at 6:00 p.m.**

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

AGENDA:

1. Call to Order

1.1 Traditional Lands Acknowledgement Statement

We acknowledge and respect the indigenous peoples within whose traditional lands we are meeting today.

2. Adoption of Agenda

STAFF RECOMMENDATION:

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That the agenda of Special Meeting of Tuesday, April 28, 2026 be adopted as presented.

3. Bylaw Development & Review

(1) Financial Plan (2026-2030) Bylaw #771, 2026

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STAFF RECOMMENDATION:

That the "Financial Plan (2026-2030) Bylaw #771, 2026", having had three readings, be reconsidered and adopted.

(2) Annual Tax Rate Bylaw #772, 2026

Pg.9

STAFF RECOMMENDATION:

That the "Annual Tax Rate Bylaw #772, 2026", having had three readings, be reconsidered and adopted.

4. Canada Day Working Group Creation

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(1) That Council approve the creation of the Canada Day Working Group & designate a Councillor to chair the working group, and further, that Council approve the Program guide as presented.

5. Public Question Period

6. Adjournment

Given under my hand this 24th day of April, 2026 and posted in accordance with Section 127 of the *Community Charter*.

Originally Signed By:

Derek Kwiatkowski

CAO/CO

THE CORPORATION OF THE VILLAGE OF SALMO

BYLAW #771

A BYLAW TO ADOPT A FIVE-YEAR FINANCIAL PLAN FOR THE YEARS 2026-2030

WHEREAS Section 165 of the *Community Charter*, requires Municipal Councils to annually prepare and adopt, by Bylaw, a five-year financial plan;

AND WHEREAS the Council of the Corporation of the Village of Salmo has reviewed, prepared and solicited public input on the attached five-year financial plan;

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

1. CITATION

1.1. This Bylaw may be cited for all purposes as "***Financial Plan (2026-2030) Bylaw #771, 2026***".

2. SCHEDULES

2.1. Schedule "A" attached to and forming part of this Bylaw is hereby adopted as the Financial Plan for the Village of Salmo for the five-year period starting January 1, 2026.

2.2. Schedule "B" attached to and forming part of this Bylaw is hereby adopted as the Revenue Policy Disclosure Requirement for the five-year period starting January 1, 2026.

3. ENACTMENT

3.1. If any section, subsection or clause of this Bylaw is held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and shall not affect the validity of the remainder of this Bylaw.

3.2. This Bylaw shall come into full force and effect on the day of adoption.

READ A FIRST TIME	this 20 th day of April, 2026
READ A SECOND TIME	this 20 th day of April, 2026
READ A THIRD TIME	this 20 th day of April, 2026
RECONSIDERED AND FINALLY ADOPTED	this ___ day of ___, 2026

Mayor

CAO/Corporate Officer

I HEREBY CERTIFY THIS TO BE A TRUE COPY OF THE "FINANCIAL PLAN (2026-2030) BYLAW #771, 2026".

CAO/Corporate Officer

**2026-2030 FIVE YEAR FINANCIAL PLAN
SCHEDULE A**

	2026	2027	2028	2029	2030
REVENUES					
Property Taxation	625,685	653,215	681,304	705,149	725,599
Sale of services	123,851	120,210	122,615	125,067	127,568
Other revenue own sources	162,836	166,092	169,414	172,803	176,259
Investment income	36,000	33,000	30,000	30,000	30,000
Grants - unconditional	438,000	438,000	438,000	438,000	438,000
Grants - conditional	685,042	242,809	242,809	242,809	242,809
Borrowing Proceeds	850,000	-	-	-	-
Total General	2,921,414	1,653,327	1,684,141	1,713,827	1,740,234
Water Revenue	234,823	256,696	269,025	281,969	295,561
Sewer Revenue	386,613	408,543	428,840	450,152	468,055
Total Consolidated Revenues	3,542,850	2,318,566	2,382,006	2,445,949	2,503,850
EXPENSES					
General Government	826,492	614,362	626,885	640,014	652,592
Protective Services	264,722	136,090	138,812	141,588	144,420
Transportation Services	309,070	315,251	321,556	327,987	334,547
Environmental health services	127,550	130,101	132,703	135,357	138,064
Public health and welfare	16,150	16,473	16,802	17,139	17,481
Recreation and cultural services	83,200	66,657	67,990	69,350	70,737
Interest and other debt charges	73,340	71,135	71,135	71,135	71,135
Total General Operations	1,700,523	1,350,070	1,375,884	1,402,570	1,428,977
Water Operations	231,977	172,867	176,324	179,851	183,448
Sewer Operations	352,503	321,304	327,730	334,284	340,970
Total Operations	2,285,004	1,844,240	1,879,938	1,916,705	1,953,394
Amortization	460,000	469,200	478,584	488,156	497,919
Surplus (deficit)	797,845	5,126	23,485	41,088	52,537
Add back:					
Amortization	460,000	469,200	478,584	488,156	497,919
Debt funded by operations	53,735	45,683	45,683	45,683	45,683
Surplus (deficit) per 5 year financial plan	1,204,110	428,643	456,386	483,561	504,772
Capital Expenditures					
General	1,550,083	-	-	-	-
Water	16,500	-	-	-	-
Sewer	66,500	-	-	-	-
Total Capital Expenditures	1,633,083	-	-	-	-
Transfer to / from Reserves					
Transfer (to) General Reserves	(242,075)	(257,575)	(262,575)	(265,575)	(265,575)
Transfer (to) Utility Reserves	(142,953)	(171,069)	(193,811)	(217,987)	(239,197)
Transfer from General Reserves	679,000	-	-	-	-
Transfer from Utility Reserves	66,000	-	-	-	-
Total Transfer (to) from Reserves	359,972	(428,644)	(456,386)	(483,561)	(504,772)
Transfers (to) from operating surplus	69,000				
Financial Plan Balance	(0)	(0)	(0)	(0)	(0)

CAPITAL FUNDS**COMPONENTS**

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Sources of Funds					
Community Works Grant Res	24,150	-	-	-	-
Growing Communities fund Res	254,000				
Mach & Equip Res	108,000				
Fire Equip + Jaws Res	250,000				
Water Res	16,500	-	-	-	-
Sewer Res	34,500	-	-	-	-
Government Grants	45,933	-	-	-	-
General Operating Surplus	50,000				
MFA Borrowing (debt financing)	850,000				
Total Sources	1,633,083	-	-	-	-
Expenditures					
General	1,550,083	-	-	-	-
Water	16,500	-	-	-	-
Sewer	66,500	-	-	-	-
Total Expenditures	1,633,083	-	-	-	-

SCHEDULE “B” – 2026-2030 Five Year Financial Plan

Revenue Policy:

The revenue policy will provide direction on how Council chooses to fund the expenditures of the Village, distribute property taxes among the property classes and use permissive tax exemptions.

Revenue Sources

Table 1

Revenue Source	% Total Revenue
Property Value taxes	18%
Parcel taxes	0%
User fees and charges	18%
Sales of service	3%
Grants - unconditional	12%
Grants - Conditional	19%
Other sources	6%
Proceeds from borrowing	24%
TOTAL	100%

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2026.

Grants also provide a source of revenue to the municipality. Sales of service and Utility User Fees provide revenue for the municipality on a user-pay basis.

Policy:

Council is committed to examining economic development opportunities and investigating alternative revenue sources in order to reduce historical reliance on property taxes to fund municipal services. The operation of the water utility, the sewer utility and solid waste collection and disposal are self-funded through user fees.

Objectives:

- To maximize a user-pay cost structure wherever possible.
- To maximize the use of grant funding for infrastructure and service upgrades.

Proportion of Taxes Allocated to Classes

Policy:

It is the policy of Council to preserve and maintain the existing equity between assessment classes. The utility class will be taxed at the maximum rate permitted by legislation. The Village will strive to maintain a business to residential multiplier range not exceeding 2 to 1.

Objective:

- To maintain the current tax distribution of property tax value among the property classes.

Permissive Tax Exemptions

Council provides permissive tax exemptions to not-for-profit organizations that form a valuable part of the community. These include religious institutions and the community services society.

Policy:

Council will continue to support local not-for-profit organizations that provide benefits to the community as a whole and are eligible under the *Community Charter* through permissive tax exemptions.

Objective:

To provide permissive tax exemptions to not-for-profit organizations that benefits the overall well-being of the community.

THE CORPORATION OF THE VILLAGE OF SALMO

BYLAW #772

A BYLAW TO LEVY TAXES FOR MUNICIPAL, HOSPITAL AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2026

WHEREAS Section 197 of the *Community Charter* requires Municipal Councils, on or before May 15 of each year, to adopt a bylaw to impose property value taxes by establishing tax rates, for the municipal revenue proposed to be raised for the year from property taxes as provided in the financial plan and for amounts to be collected for the year by means of rates established by the municipality to meet its obligations to other local governments or public bodies;

NOW THEREFORE the Council of the Village of Salmo, in open meeting assembled, ENACTS AS FOLLOWS:

1. CITATION

1.1. This Bylaw may be cited for all purposes as "*Annual Tax Rate Bylaw #772, 2026*".

2. TAX RATES

2.1. The following property value tax rates are hereby imposed and levied for the year 2026:

- a) For all lawful **GENERAL** purposes of the municipality on the value of land and improvements taxable for general municipal purposes rates appearing in the table below and forming part of this bylaw.
- b) For **HOSPITAL** purposes on the value of land and improvements taxable for West Kootenay Boundary Regional Hospital District purposes, rates appearing in the table below and forming part of this bylaw.
- c) For the purposes of the **REGIONAL DISTRICT OF CENTRAL KOOTENAY** on the value of land and improvements taxable for regional hospital district purposes, rates appearing in the table below and forming part of this bylaw.

VILLAGE OF SALMO

SCHEDULE OF 2026 VILLAGE TAX RATES (DOLLARS OF TAX PER \$1000 TAXABLE VALUE)

Property Class	General Municipal	West.Koot Boundary Regional Hospital	Regional District Central Kootenay
1. Residential	2.2898	0.1565	1.6965
2. Utility	40.0000	0.5478	5.9378
5. Light industry	5.8999	0.5321	5.7681
6. Business/Other	5.8999	0.3834	4.1564
8. Recreational/non-profit	4.1807	0.1565	1.6965

2.2. The Collector shall add ten percent (10%) penalty to all current taxes or rates remaining unpaid after July 2, 2026, and interest to unpaid arrears and delinquent property taxes as outlined in Sections 245 and 246 of the *Community Charter*.

2.3. The minimum amount of taxation upon a parcel of real property shall be one (\$1.00) dollar.

3. ENACTMENT

3.1. If any section, subsection or clause of this Bylaw is held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and shall not affect the validity of the remainder of this Bylaw.

3.2. This Bylaw shall come into full force and effect on the day of adoption.

READ A FIRST TIME

this 20th day of April, 2026

READ A SECOND TIME

this 20th day of April, 2026

READ A THIRD TIME

this 20th day of April, 2026

RECONSIDERED AND FINALLY ADOPTED

this ___ day of ___, 2026

Mayor

CAO/Corporate Officer

I HEREBY CERTIFY THIS TO BE A TRUE COPY OF THE "ANNUAL TAX RATE BYLAW #772, 2026".

CAO/Corporate Officer



The Corporation of the Village of Salmo

Request for Decision

Report Date: April 10, 2026
Meeting Date: April 28, 2026 Committee of the Whole
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Canada Day Working Group Creation

1. **OBJECTIVE**

For Council to approve the creation of the Canada Day working group.

2. **DISCUSSION AND ANALYSIS**

The Village has reached out to local community groups to create a working group for the Canada Day celebration/ 80th Birthday. Four people have come forward. Including a Council representative, there are enough volunteers to create the working group.

Salmo and District Arts Council, Salmo Lion's Club, Salmo Public Library. Salmo Chamber of Commerce

Staff has created a general Program Guide for the Village's expectations for the event based on past programming. ***Council can change any item in the Program Guide; they are simply staff suggestions based on previous programming.*** There will be working document sent to the group that provides specific steps & contact information for the many associated parties that help put this event together. This document will be more detailed than the Program Guide & provide more concise steps for completing the logistics of the event.

The working group will be responsible for creating their own meeting times & reaching out to Village Council or administration if there are any questions. Having a Council representative will assist in answering many questions & to keep deadlines at the forefront. They may also look at creating a separate event for Salmo's 80th birthday.

If Council determines that staff should be responsible for the events, administration will look to combine Canada Day & the 80th Birthday Celebration & will ask determine Council's direction for food service at the event.

STAFF RECOMMENDATION

FIRST MOTION

That Council approve the creation of the Canada Day Working Group & designate a Councillor to chair the working group, and further, that Council approve the Program guide as presented.

ALTERNATIVES

1. That Council approve the creation of the Canada Day Working Group & designate a Councillor to chair the working group, and further, that Council approve the Program guide as amended.
2. That Council direct staff to host the Canada Day celebration.

2026 Salmo's Canada Day Celebration

Program Guide

Overview

*****This is a staff- suggested guide for the event, Council has full autonomy for this discussion. This guide was created to simply save time for those involved, it is not meant for any other purpose**

The Village of Salmo has decided to create a working group to host Salmo's 80th Birthday Celebration to be held on July 1st (Canada Day) or they may create a different date for Salmo's 80th Birthday that aligns closer to the actual October 30th birthday. The working group will consist of community members as well as a Council representative.

Roster

The working group is created with a mix of different community non-profit organization representatives that vary in focus and specialty. The working group consists of representatives from the Salmo Library, Salmo Chamber of Commerce, Salmo Arts Council & the Salmo Lion's Club.

Staffing/ Volunteering

1. The working group will be responsible for ensuring that the event has enough volunteer coverage.
2. If there is any concern over the level of volunteer participation, the working group should approach the Village as soon as possible to discuss possible solutions.
3. The Village will be sent a volunteer list.
4. Volunteers should be easily identified at the event.

Program & Advertising

1. The working group is responsible for creating a program of all events. The Village will supply them with a copy of previous program.
2. The working group is responsible for all advertising but will be provided with a template as there are grant requirements for advertisements.

PAST PROGRAMMING

Council may determine what programming options are priorities & may have to direct the working group to emphasize efforts for an event within the program to take place. Council can determine what expectations are vs. optional programming.

Pancake Breakfast

1. The working group is to confirm with the Salmo Valley Curling Club that the annual pancake breakfast will take place and include it in the program.

Children's Races

1. The celebration may host children's races. The Village will provide the working group with additional information on categories and prizes previously used.
2. The children's races will take place on the Riverside Avenue side of KP Park at 9 am.
3. The working group will be responsible for arranging for sufficient volunteers to run this event. (this includes someone to announce the categories, set up the starting and finishing lines, judge and distribute prizes and ribbons. The Village will provide information on the volunteers who have previously ran this portion of Canada Day.

Salmo Quilters Guild Showcase

1. The working group is to confirm with the Salmo Quilters Guild their participation and include it in the program.

Library Book Sale

1. The working group is to confirm with the Salmo Public Library their participation and include it in the program.

Parade

1. The celebration must host a parade. This parade will be family-friendly, with participants registered & approved by the working group.
2. The working group must designate an official Parade Marshall.
3. The Parade Marshall will be responsible for all parade logistics including staging logistics, float order, judging, etc.
4. The parade route is approved by the Ministry of Transportation, which the Village holds a multi-year permit. No parade route changes are permitted. **The Village takes care of this.**
5. The parade staging area will be located at the SVYCC north parking lot.
6. The parade is to start at 11:00 am.
7. Parade float landing area will take place on 4th Street adjacent to the Legion.

West Kootenay Smoke N' Steel Show N'Shine Car Show

1. The working group is to confirm with the West Kootenay Smoke N'Steel Car Club their participation and include it in the program. The Village will provide contact details.

Salmo ATV Club – ATV Show

1. The working group is to confirm with the Salmo ATV Club their participation and include it in the program. The Village will provide contact details.

Singing of O’Canada

1. The celebration may include the singing of O’Canada.
2. This takes place in the gazebo in KP Park.
3. This is to happen right after the parade. The Village will provide information on the person that has been doing this in previous years.

Flag Raising

1. The celebration may include a flag-raising. This is to happen during the singing of O’Canada and the flag is to be raised by the cadets.

Mayor’s Welcome

1. The celebration may include a mayor’s welcome. This is to happen right after the singing of O’Canada.
2. This takes place in the gazebo at KP Park.
3. The working group may coordinate this with the mayor.

Market

1. The celebration may hold a market.
2. The market will be held within KP Park.
3. Vendor parking will be located within KP Park, adjacent to the campground garbage.
4. The working group will send a list of vendors to Village administration for approval at least 1 month prior to the event.
5. The Village requires a minimum of 15 vendors.
6. The market may be open for a minimum of 4 hours.
7. All market vendors will be approved by Village administration.
8. There will be no private mobile food vendors allowed in the market in conjunction with Village Bylaws.

Bubble Gum Blowing Contest & Watermelon Eating Contest

- 1) This has been included in the Canada Day celebration for years. This is put on by a few volunteers.
- 2) This takes place near the KP Park Washrooms.

- 3) The working group needs to supply bubble gum and watermelon to the volunteers. More information on categories and prizes used previously will be provided by the Village.

Bouncy Castle

- 1) This is put on and provided by a volunteer group. The Village will provide contact information to arrange this.
- 2) This takes place in KP Park just past the concession on the Sayward Avenue side of the playground.

Salmo Fire Department Activity

1. The celebration may include some sort of activity put on by the Salmo Fire Department. This is to be confirmed with the Fire Chief and is to be included in the program.
2. This event takes place in the KP Park ball field and is done after the parade in the afternoon.

Glow Stick & Popcorn Sales

- 1) A nonprofit group can sell glow sticks and popcorn (or something else) prior to the fireworks in KP Park ball field.

Fireworks

1. The celebration may have fireworks (if permitted).
2. The Village Council may approve the fireworks as per Bylaw #515 Fireworks Regulations. **The Village Administrator will ensure that this approval happens for 2026.**
3. Fireworks may be ordered through the person holding the Fireworks operator Certificate. **The Village will ensure that they are ordered for 2026.**
4. The working group is expected to work with Village Staff to ensure Ministry approval as fire bans may affect the ability to have fireworks.

Food Service

- 1. The working group may prioritize full food service within the event.
2. The working group will ensure that the following food service takes place:
 - a) There may be a pancake breakfast hosted at the Village Curling Rink during the morning of the event.
 - b) There may be a minimum of 2 food vendors operating within KP Park at the event.

3. The working group will receive written confirmation from the food vendors for their participation in the event. This item will be specifically communicated to the Village Council.
4. The working group may provide Village Council with a contingency plan for approval in the case of a food vendor withdrawing their participation.

Prizes

1. The working group will determine all prize categories for the entirety of the program.
2. Prize amounts will be budgeted for & included in reporting.
3. The categories & prize amounts for each part of the program will be advertised prior to the event.

Property Considerations

1. There will be no vehicle parking allowed on the KP Park ball fields (exception is the Village fire truck used for entertainment purposes).
2. The working group may approach the Village Council to approve any additional road closures to be requested.
3. The working group will be responsible for coordinating with the Village for all logistical matters including waste management, recycling, parking, and washroom maintenance.

Reporting

1. The working group will report to Council monthly. The report will include all programming, financial, & logistical updates.
2. Any requests for Council from the working group will be sent to the Village CAO. The CAO will add these requests to the Council Program for consideration.

Village Approval

1. Council will give final approval to the event programming & final budget. This will be submitted to the Village so that it is considered at the June 9th Regular Council Meeting.
2. The working group will not approach Council to for any Bylaw or Policy exceptions.

