



The Corporation of the Village of Salmo

REGULAR MEETING (#07-26)

A Regular Meeting of the Council of the Village of Salmo to be held in Council Chambers at 423 Davies Avenue, Salmo, B.C. on **Tuesday, May 12, 2026 at 7:00 p.m.**

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

AGENDA:

1. Call to Order & Welcome

1.1 Traditional Lands Acknowledgement Statement

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

1.2 Adoption of Agenda

STAFF RECOMMENDATION:

Pg.1

That the agenda of Regular Meeting #07-26 of Tuesday, May 12, 2026 be adopted as amended from *Council Procedure Bylaw #663, 2014* to include an Audited Financial Statements section and a Bylaw Development & Review section.

1.3 2025 Audited Financial Statements

(1) STAFF RECOMMENDATION:

Pg.7

That Council accept the 2025 Audited Financial Statements as prepared by the auditors Doane Grant Thornton LLP.

1.4 Adoption of the Minutes

(1) STAFF RECOMMENDATION:

Pg.33

That the minutes of Regular Council meeting #06-26 of Tuesday, April 14, 2026 be adopted as presented.

(2) STAFF RECOMMENDATION:

Pg.37

That the minutes of the Special Council meeting of Monday, April 20, 2026 be adopted as presented.

(3) STAFF RECOMMENDATION:

Pg.39

That the minutes of the Special Council meeting of Tuesday, April 28, 2026 be adopted as presented.

(4) STAFF RECOMMENDATION:

Pg.41

That the minutes of Committee of the Whole meeting of Tuesday, April 28, 2026 be adopted as presented.

(5) STAFF RECOMMENDATION:

Pg.43

That the minutes of Public Hearing held on Wednesday, April 29, 2026 be received for information.

1.5 Introductions

2. Business Arising out of the Minutes

- (1) **Salmo Valley Farmer’s Market Request** Pg.47

STAFF RECOMMENDATION:

That Council approve the Salmo Valley Farmer’s Market request to host markets on 4th Street on the dates of July 9th, August 6th, and September 3rd, 2026.

3. Administrative Reports

- (1) **CAO Report – General Updates** Pg.51

STAFF RECOMMENDATION:

That Council accepts the CAO report for information.

- (2) **Water Restrictions** Pg.53

STAFF RECOMMENDATION:

That Council implement annual water restrictions on “sprinkler watering” effective June 1, 2026 between the hours of 6 a.m. to 9 a.m. and 6 p.m. to 9 p.m.

- (3) **2026 Municipal Election - Election Officer Appointment** Pg.55

STAFF RECOMMENDATION:

That Council appoint Derek Kwiatkowski as the Chief Election Officer and Brandy Jessup as the Deputy Chief Election Officer for the 2026 municipal election.

- (4) **Village Office EV Charging Stations** Pg.57

STAFF RECOMMENDATION:

That Council direct staff to decommission the 2 free chargers.

- (5) **Fireworks & Parade Route** Pg.59

STAFF RECOMMENDATION:

That Council give permission to the Fire Department to set off fireworks within the Village limits on July 1, 2026 for the Canada Day celebration.

That Council approve the parade route & subsequent road closure for the 2026 Canada Day celebration.

- (6) **Salmo’s 80th Birthday Working Group Memorandum of Understanding** Pg.61

STAFF RECOMMENDATION:

That Council approve the Memorandum of Understanding for the hosting of Salmo’s 80th birthday celebration as presented.

That Council direct staff to apply for \$2,000 from the Community Development Grant to fund Salmo’s 80th Birthday event.

- (7) **Public Works Department** Pg.67

STAFF RECOMMENDATION:

That Council receive for information the written report as presented by Public Works Foreman Fred Paton for the period of April 10, 2026 to May 6, 2026.

- (8) **Fire Department** Pg.71

STAFF RECOMMENDATION:

That Council receive for information the written report dated May 1, 2026 provided by Fire Chief David Hearn for the period of April 2026.

- (9) **Bylaw Enforcement** Pg.73

STAFF RECOMMENDATION:

That Council receive for information the written report on bylaw enforcement for the period of April 2026.

- (10) **Strategic Plan** Pg.75

STAFF RECOMMENDATION:

That Council accept the strategic plan for information.

3.1 Bylaw Development & Review

- (1) **Sustainable Salmo Official Community Plan Bylaw #769, 2026** Pg.77

STAFF RECOMMENDATION:

That “Sustainable Salmo Official Community Plan Bylaw #769, 2026” be given second reading.

That “Sustainable Salmo Official Community Plan Bylaw #769, 2026” be given third reading.

3.2 Financial Reports

- (1) **STAFF RECOMMENDATION:** Pg.151

That Council receive for information the Treasurer’s Report for April 2026.

3.3 Accounts Payable

- (1) **STAFF RECOMMENDATION:** Pg.153

That Council receive for information the list of accounts payable cheques and electronic fund transfers from April 10, 2026 to May 7, 2026 totaling \$234,871.90.

4. New Business

5. Correspondence Requiring a Council Decision

- (1) **Craig Baird, Canadian History Ehx Re: Telling Your Story - A Community History Video Partnership - #19** Pg.157

STAFF RECOMMENDATION:

That Council approve the request to participate in the creation of a dedicated feature video about the Village of Salmo’s history and heritage, and further, that the amount of \$500 be taken from the advertising budget.

- (2) **Salmo Emergency Support Services Team Re: Community Development Grant Application - #21** Pg.159

STAFF RECOMMENDATION:

That Council approve the request for \$500 from the Community Development Grant for the Salmo Emergency Support Services Team.

- (3) **Jodie’s Ice Cream Wagon Re: Special Event Permit - #22** Pg.161

STAFF RECOMMENDATION:

That Council approve issuing a Special Event Permit for a fee of \$50 authorizing Jodie’s Ice Cream Wagon to operate at the Salmo Elementary School on June 4, 2026.

- (4) **Royal Canadian Legion Re: Park Reservation Request - #23** Pg.163

STAFF RECOMMENDATION:

That Council approve the Salmo Royal Canadian Legion Branch #217 request to hold their 100th birthday celebration on July 18th.

6. Committee

6.1 With Recommendations

6.2 Membership/Appointments

6.3 Committee Reports

7. Communication

8. Councils’ Notice of Motions

9. Councils’ Reports Pg.167

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

STAFF RECOMMENDATION:

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

10. Public Time

11. Closed Meeting

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

12. Matters Arising from Closed Meeting

13. Adjournment

The next regularly scheduled Council meeting will be on June 9, 2026 at 7:00 p.m.

THE CORPORATION OF THE VILLAGE OF SALMO
FINANCIAL STATEMENTS
DECEMBER 31, 2025

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THE CORPORATION OF THE VILLAGE OF SALMO
INDEX TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

Management Report

Independent Auditors' Report

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Statement of Operations

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Statement of Cash Flows

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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, 2025

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, Doane Grant Thornton LLP, 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 Doane Grant Thornton LLP, follows and outlines the scope of their examination and their opinion on the financial statements.



Nathan Russ, CPA, CMA
Financial Officer

Independent auditor's report

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

Opinion

We have audited the financial statements of the Corporation of the Village of Salmo ("the Village"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation of the Village of Salmo as at December 31, 2025, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter – Supplementary Information

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.

Other Matter – Predecessor Auditor

The financial statements of the Village for the year ended December 31, 2024, were audited by another firm of Chartered Professional Accountants who expressed an unmodified opinion on those statements on April 22, 2025.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 a 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 taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Castlegar, Canada
May 12, 2026

Chartered Professional Accountants

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THE CORPORATION OF THE VILLAGE OF SALMO
STATEMENT OF FINANCIAL POSITION

As at December 31, 2025

	<u>2025</u>	<u>2024</u>
Financial Assets		
Cash and cash equivalents (Note 2)	\$ 3,917,363	\$ 3,884,422
Accounts receivable (Note 3)	214,013	194,742
MFA deposits (Note 4)	<u>16,107</u>	<u>15,638</u>
	<u>4,147,483</u>	<u>4,094,802</u>
Financial Liabilities		
Accounts payable and accrued liabilities (Note 5)	120,340	266,963
Deferred revenue (Note 6)	423,481	446,586
Accrued future payroll benefits (Note 7)	29,726	36,600
Debt (Note 8)	553,469	594,305
Asset retirement obligations (Note 9)	<u>766,881</u>	<u>732,786</u>
	<u>1,893,897</u>	<u>2,077,240</u>
Net Financial Assets	2,253,586	2,017,562
Non-Financial Assets		
Tangible capital assets (Note 10)	9,533,548	9,634,373
Inventory	8,498	8,498
Property acquired for taxes	17,317	17,317
Prepaid expenses	<u>21,044</u>	<u>23,164</u>
	<u>9,580,407</u>	<u>9,683,352</u>
Accumulated Surplus (Note 11)	<u>\$ 11,833,993</u>	<u>\$ 11,700,914</u>
Trust Funds (Note 12)		
Commitments and Contingencies (Note 15)		

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, 2025

	2025 Budget (Note 17)	2025	2024
Revenue			
Taxes	\$ 546,031	\$ 549,771	\$ 504,983
Sale of services	121,414	133,553	134,545
Other revenue from own sources	160,858	130,981	128,263
Investment income	36,000	87,205	86,442
Government transfers- unconditional (Note 15)	451,000	438,000	498,600
Government transfers - conditional (Note 15)	8,197,492	350,424	416,995
Water user fees	222,140	219,508	203,766
Sewer user fees	365,522	363,101	341,681
	<u>10,100,457</u>	<u>2,272,543</u>	<u>2,315,275</u>
Expenses			
General government	677,582	587,029	691,046
Protective services	164,850	137,144	113,945
Transportation services	349,006	252,019	266,987
Environmental health services	124,850	109,377	113,503
Public health and welfare services	16,050	12,948	13,002
Parks, recreation and cultural services	63,800	59,451	51,113
Interest and other debt charges	22,118	38,490	22,120
Water utility operations	220,825	158,706	150,423
Sewer utility operations	317,085	303,003	336,483
Accretion	-	34,095	33,095
Amortization	460,000	447,202	445,582
	<u>2,416,166</u>	<u>2,139,464</u>	<u>2,237,299</u>
Annual surplus	7,684,291	133,079	77,976
Accumulated surplus, beginning of the year	<u>11,700,914</u>	<u>11,700,914</u>	<u>11,622,938</u>
Accumulated surplus, end of the year	<u>\$ 19,385,205</u>	<u>\$ 11,833,993</u>	<u>\$ 11,700,914</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, 2025

	<u>2025 Budget</u>	<u>2025</u>	<u>2024</u>
Annual surplus	\$ 7,684,291	\$ 133,079	\$ 77,976
Acquisition of tangible capital assets	(8,217,700)	(346,377)	(343,399)
Amortization of capital assets	<u>460,000</u>	<u>447,202</u>	<u>445,582</u>
	(73,409)	233,904	180,159
Acquisition (consumption) of prepaid expenses	-	2,120	(186)
Acquisition (consumption) of supply inventory	<u>-</u>	<u>-</u>	<u>875</u>
	-	2,120	689
Increase (decrease) in net financial assets	(73,409)	236,024	180,848
Net financial assets, beginning of year	<u>2,017,562</u>	<u>2,017,562</u>	<u>1,836,714</u>
Net financial assets, end of the year	<u>\$ 1,944,153</u>	<u>\$ 2,253,586</u>	<u>\$ 2,017,562</u>

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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, 2025

	<u>2025</u>	<u>2024</u>
Cash Provided by (Used In)		
Operating Activities		
Annual surplus	\$ 133,079	\$ 77,976
Items not involving cash:		
Amortization of tangible capital assets	447,202	445,582
Accretion	34,095	33,095
Actuarial adjustments	<u>(17,004)</u>	<u>(15,491)</u>
	597,372	541,162
Increase (decrease) in non-cash working capital balances:		
Accounts receivable	(19,271)	56,065
MFA deposits	(469)	(526)
Accounts payable and accrued liabilities	(146,623)	92,781
Deferred revenue	(23,105)	213,257
Accrued future payroll benefits	(6,874)	6,991
Inventory	-	875
Prepaid expenses	<u>2,120</u>	<u>(184)</u>
	<u>403,150</u>	<u>910,421</u>
Financing Activities		
Debt repayment	<u>(23,832)</u>	<u>(23,832)</u>
Capital Activities		
Acquisition of tangible capital assets	<u>(346,377)</u>	<u>(343,399)</u>
Net increase in cash and cash equivalents	32,941	543,190
Cash and cash equivalents, beginning of year	<u>3,884,422</u>	<u>3,341,232</u>
Cash and cash equivalents, end of year	<u>\$ 3,917,363</u>	<u>\$ 3,884,422</u>

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

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

1. Significant Accounting Policies

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

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

(a) Basis of Presentation

The Village's resources and operations are segregated into general, water and sewer funds and statutory and non-statutory reserve funds and reserves for future capital expenditures for accounting and financial reporting purposes. These financial statements include the accounts of all the funds of the Village. Inter-fund transactions and balances have been eliminated.

(b) Revenue Recognition

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

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

(c) Deferred Revenue

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

(d) Government Transfers

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

(e) Financial Instruments

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

(f) Accrued Future Payroll Benefits

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

(g) Interest and Actuarial Gains on Long Term Debt

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

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2025

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, 2025.

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

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 2025-2029, adopted by Council on April 22, 2025.

(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.

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

December 31, 2025

2. Cash and Cash Equivalents

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

	<u>2025</u>	<u>2024</u>
Cash	\$ 3,757,216	\$ 3,728,749
MFA bond and money market funds	<u>160,147</u>	<u>155,673</u>
	<u>\$ 3,917,363</u>	<u>\$ 3,884,422</u>

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

3. Accounts Receivable

	<u>2025</u>	<u>2024</u>
Property taxes	\$ 112,265	\$ 100,845
Utility billings	49,191	39,705
Other governments	19,599	15,893
Trade and other receivables	<u>32,958</u>	<u>38,299</u>
	<u>\$ 214,013</u>	<u>\$ 194,742</u>

4. Municipal Finance Authority Debt Reserve Fund

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

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

As at December 31, 2025, the total of the Debt Reserve and Demand Note balances are as follows:

	<u>2025</u>	<u>2025</u>	<u>2024</u>	<u>2024</u>
	<u>Cash Deposit</u>	<u>Demand Note</u>	<u>Cash Deposit</u>	<u>Demand Note</u>
General fund	\$ <u>16,107</u>	\$ <u>22,711</u>	\$ <u>15,638</u>	\$ <u>22,711</u>

5. Accounts Payable and Accrued Liabilities

	<u>2025</u>	<u>2024</u>
Trades payable	\$ 94,394	\$ 242,584
Accrued wages and benefits	<u>25,946</u>	<u>24,379</u>
	<u>\$ 120,340</u>	<u>\$ 266,963</u>

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

6. Deferred Revenue

	Opening Balance	Contributions Received	Revenue Recognized	Ending Balance
Federal Gas tax grant*	\$ -	\$ 115,320	\$ (115,320)	\$ -
Other grants and contributions	414,438	45,000	(76,849)	382,589
Prepaid taxes, licenses, & fees	32,148	36,769	(28,025)	40,892
	<u>\$ 446,586</u>	<u>\$ 197,089</u>	<u>\$ (220,194)</u>	<u>\$ 423,481</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.

7. Accrued Future Payroll Benefits

	2025	2024
Holiday Pay	\$ 8,446	\$ 12,612
Sick Leave	18,396	17,741
Banked Overtime	2,884	6,247
	<u>\$ 29,726</u>	<u>\$ 36,600</u>

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

8. Debt

Debt Bylaw #	Purpose of Bylaw	Interest rate %	Year of Maturity	Original Issue	2025 Balance	2024 Balance
General Purposes:						
579	Wellness centre	2.25%	2039	885,000	540,617	569,035
610	Public works shop	1.47%	2026	150,000	12,852	25,270

Total Debt \$ 553,469 \$ 594,305

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

	Total
2026	\$ 42,407
2027	30,737
2028	31,967
2029	33,245
2030	34,575
Thereafter	<u>380,538</u>
	<u>\$ 553,469</u>

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

December 31, 2025

9. Asset Retirement Obligations

Existing laws and regulations require the Village to take specific actions regarding the removal and disposal of certain capital assets at the end of their useful life. 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 2026 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:

	<u>2025</u>	<u>2024</u>
Opening asset retirement obligation	\$ 732,786	\$ 699,691
Increase due to accretion	34,095	33,095
Closing asset retirement obligation	<u>\$ 766,881</u>	<u>\$ 732,786</u>

10. Tangible Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2025 Net Book Value</u>	<u>2024 Net Book Value</u>
Land	\$ 1,256,899	\$ -	\$ 1,256,899	\$ 1,256,899
Buildings	3,473,821	1,476,502	1,997,319	2,093,244
Vehicles, equipment & furniture	2,542,134	1,996,234	545,900	610,906
Transportation infrastructure	3,932,423	2,138,245	1,794,178	1,799,901
Water infrastructure	2,775,101	1,127,825	1,647,276	1,536,983
Sewer infrastructure	4,110,805	1,818,829	2,291,976	2,336,440
	<u>\$ 18,091,183</u>	<u>\$ 8,557,635</u>	<u>\$ 9,533,548</u>	<u>\$ 9,634,373</u>

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

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

11. Accumulated Surplus

	<u>2025</u>	<u>2024</u>
Reserves		
Ambulance service	\$ 13,181	\$ 12,953
Community works fund	395,010	472,450
Curling rink	19,514	19,176
Employee sick leave	10,000	10,000
Fire department equipment	237,995	185,012
Growing communities reserve	670,638	703,596
Jaws of life	293,548	272,254
Machinery & equipment	249,739	218,630
Parks	20,267	17,984
Sewer infrastructure	72,328	51,305
Water infrastructure	396,844	343,408
Wellness centre	<u>147,131</u>	<u>134,921</u>
	2,526,195	2,441,689
Operating surplus	1,095,404	952,746
Invested in tangible capital assets	<u>8,212,395</u>	<u>8,306,479</u>
Total Accumulated Surplus	<u>\$ 11,833,993</u>	<u>\$ 11,700,914</u>

12. Trust Funds

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

	<u>2025</u>	<u>2024</u>
Balances, beginning of year	\$ 27,836	\$ 26,925
Contributions received	302	455
Interest earned	<u>461</u>	<u>456</u>
Balances, end of year	<u>\$ 28,599</u>	<u>\$ 27,836</u>

13. Taxes Levied For Other Paid Authorities

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

	<u>2025</u>	<u>2024</u>
Provincial Government - School taxes	\$ 430,727	\$ 395,630
Provincial Government - Police taxes	72,717	69,835
Regional District of Central Kootenay	392,313	366,022
West Kootenay Boundary Hospital District	39,109	37,449
British Columbia Assessment Authority	10,540	9,362
Municipal Finance Authority	<u>50</u>	<u>48</u>
	<u>\$ 945,456</u>	<u>\$ 878,346</u>

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

December 31, 2025

14. Pension Plan

The Village of Salmo and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 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, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027 with results available in 2028.

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 \$52,208 (2024 - \$47,860) for employer contributions to the plan in fiscal 2025.

15. Government Transfers

Government transfers received during the year were composed of the following:

	2025	2025	2024	2024
	<u>Unconditional</u>	<u>Conditional</u>	<u>Unconditional</u>	<u>Conditional</u>
Federal government	\$ -	\$ -	\$ -	\$ -
Provincial government	438,000	160,320	498,600	202,748
Regional/other	-	190,104	-	214,247
	<u>\$ 438,000</u>	<u>\$ 350,424</u>	<u>\$ 498,600</u>	<u>\$ 416,995</u>

16. Commitments and Contingencies

Regional District debt

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

Claims for Damages

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

THE CORPORATION OF THE VILLAGE OF SALMO

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

16. Commitments and Contingencies (continued)

Reciprocal Insurance Exchange Agreement

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

17. Budget Data

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

	<u>2025</u>
Budget surplus per Statement of Operations	\$ 7,684,291
Less: Capital expenditures	8,217,700
Debt principal repayments	23,832
Budgeted transfers to reserves	382,459
Add: Budgeted transfers from surplus & reserves	479,702
Amortization	460,000
Debt proceeds	-
Net annual budget	<u>\$ -</u>

18. Segmented Information

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

General Government Services

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

THE CORPORATION OF THE VILLAGE OF SALMO
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

18. **Segmented Information (continued)**

Protective Services

Protective Services comprises of fire protection and bylaw enforcement. Bylaw is responsible for parking and other bylaw enforcement, as well as domestic animal control. The mandate of the Fire and Rescue Services is to protect life, property and the environment through the provision of emergency response, inspections, code enforcement and public education, ensuring safety for the public.

Transportation Services

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

Environmental Health

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

Public Health and Welfare

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

Parks, Culture and Recreation Services

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

Water and Sewer Utility Operations

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

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

For the Year Ended December 31, 2025

Tangible Capital Assets	Opening Balance	Additions & Reallocation of Assets Under Construction	Disposals	Closing Balance	Accumulated		Reduction on Disposals	Accumulated		Net Carrying Amount End of year
					Opening Balance	Amortization Expense		Amortization Closing Balance	Amortization Expense	
Land	\$ 1,256,899	\$ -	\$ -	\$ 1,256,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,256,899
Buildings	3,473,821	-	-	3,473,821	1,380,577	95,925	-	1,476,502	-	1,997,319
Vehicles, equipment & furniture	2,526,904	24,286	(9,056)	2,542,134	1,915,998	89,292	(9,056)	1,996,234	545,900	1,794,178
Transportation infrastructure	3,845,603	86,820	-	3,932,423	2,045,702	92,543	-	2,138,245	1,647,276	1,647,276
Water infrastructure	2,599,309	175,792	-	2,775,101	1,062,326	65,499	-	1,127,825	1,647,276	1,647,276
Sewer infrastructure	4,051,326	59,479	-	4,110,805	1,714,886	103,943	-	1,818,829	2,291,976	2,291,976
Total	\$ 17,753,862	\$ 346,377	\$ (9,056)	\$ 18,091,183	\$ 8,119,489	\$ 447,202	\$ (9,056)	\$ 8,557,635	\$ 9,533,548	\$ 9,533,548

DRAFT

THE CORPORATION OF THE VILLAGE OF SALMO
SCHEDULE B - SCHEDULE OF SEGMENTED INFORMATION
For the Year Ended December 31, 2025

	General Government	Protective Services	Transportation Services	Environmental Health Services	Public Health Services	Parks & Recreation	Water Utility	Sewer Utility	2025 Total
Revenues									
Taxes	\$ 549,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549,771
Sales of Service	-	-	-	111,338	3,613	-	2,616	15,986	133,553
Other revenue from own services	26,640	20,790	6,886	-	57,679	18,986	-	-	130,981
Investment income	87,205	-	-	-	-	-	-	-	87,205
Government transfers-unconditional	438,000	-	-	-	-	-	-	-	438,000
Government transfers-conditional	179,250	115,613	37,608	3,486	10,000	4,467	219,508	-	350,424
Water user fees	-	-	-	-	-	-	219,508	-	219,508
Sewer user fees	-	-	-	-	-	-	-	363,101	363,101
	<u>1,280,866</u>	<u>136,403</u>	<u>44,494</u>	<u>114,824</u>	<u>71,292</u>	<u>23,453</u>	<u>222,124</u>	<u>379,087</u>	<u>2,272,543</u>
Expenditures									
Wages and benefits	334,045	16,777	150,936	3,974	5,714	21,188	86,370	172,480	791,484
Supplies and services	252,984	120,367	101,083	105,403	7,234	38,263	72,336	130,523	828,193
Interest and other debt charges	-	-	2,205	-	36,285	-	-	-	38,490
Amortization	27,134	60,804	125,437	507	39,059	24,819	65,499	103,943	447,202
Accretion	<u>22,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,987</u>	<u>755</u>	<u>34,095</u>
	<u>636,516</u>	<u>197,948</u>	<u>379,661</u>	<u>109,884</u>	<u>88,292</u>	<u>84,270</u>	<u>235,192</u>	<u>407,701</u>	<u>2,139,464</u>
Annual Surplus (Deficit)	<u>\$ 644,350</u>	<u>\$ (61,545)</u>	<u>\$ (335,167)</u>	<u>\$ 4,940</u>	<u>\$ (17,000)</u>	<u>\$ (60,817)</u>	<u>\$ (13,068)</u>	<u>\$ (28,614)</u>	<u>\$ 133,079</u>

THE CORPORATION OF THE VILLAGE OF SALMO
SCHEDULE C - GROWING COMMUNITIES FUND RECONCILIATION
December 31, 2025

Province of BC Growing Communities Fund reconciliation

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

	<u>2025</u>
Growing Communities Fund opening balance	\$ 703,596
Interest earned during the year	13,149
Less: Eligible use of funds	46,107
Remaining grant	\$ <u>670,638</u>

DRAFT

THE CORPORATION OF THE VILLAGE OF SALMO
SCHEDULE D - CAPACITY FUNDING RECONCILIATION
December 31, 2025

Province of BC Capacity Funding for Local Government Housing Initiatives reconciliation

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

	<u>2025</u>
Capacity Fund opening balance	\$ 150,485
Interest earned during the year	-
Less: Eligible use of funds	-
Remaining grant	<u>\$ 150,485</u>

DRAFT

THE CORPORATION OF THE VILLAGE OF SALMO
EXHIBIT 1 - PROVINCE OF BC GRANT RECONCILIATIONS (UNAUDITED)
December 31, 2025

Province of BC COVID-19 Restart Grant reconciliation

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

	<u>2025</u>
COVID-19 Restart Grant received opening Balance	\$ 101,941
Less grant recognition:	
Revenue shortfalls	-
Facility reopening & operating costs	-
Emergency planning & response costs	-
Computer & other electronic technology costs	-
Remaining grant	<u>\$ 101,941</u>

DRAFT



The Corporation of the Village of Salmo

REGULAR MEETING #06-26 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, April 14, 2026 at 7:00 p.m.

PRESENT:

<u>In Person:</u>	Members of the Public - 0
Mayor Diana Lockwood	<u>Electronically:</u>
Finance Officer Nathan Russ	Councillor Jennifer Lins
CAO Derek Kwiatkokowski	Councillor Payton McKellar
	Members of the Public – 2

REGRETS: Councillor Kenzie Neil.

ABSENT: Councillor Jonathon Heatlie.

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

TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT: We acknowledge and respect the indigenous peoples within whose traditional lands we are meeting today.

ADOPTION OF AGENDA:

R1-06-26

Moved and seconded, that the agenda of Regular Meeting #06-26 of Tuesday, April 14, 2026 be adopted as amended from *Council Procedure Bylaw #663, 2014* to include a Budget Presentation and a Bylaw Development & Review section.
Carried.

2026 BUDGET PRESENTATION:

R2-06-26

Moved and seconded, that Council receive for information the report as presented by Finance Officer Nathan Russ.
Carried.

PUBLIC INPUT ON PROPOSED BUDGET PRESENTATION: NIL

BYLAW DEVELOPMENT & REVIEW:

R3-06-26

Moved and seconded, that "*Sustainable Salmo Official Community Plan Bylaw #769, 2026*" be given first reading.
Carried.

R4-06-26

Moved and seconded, that Council direct staff to book and advertise for a public hearing to discuss the Official Community Plan at the Salmo Valley Youth and Community Centre for April 29th, 2026.
Carried.

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

R5-06-26 Moved and seconded, that the minutes of Public Hearing held
Public Hearing on Monday, March 9, 2026 be received for information.
March 9, 2026 Carried.

R6-06-26 Moved and seconded, that the minutes of Regular Council
Regular Meeting meeting #05-26 of Tuesday, March 10, 2026 be adopted as
March 10, 2026 amended.
Carried.

R7-06-26 Moved and seconded, that the minutes of the Special Council
Special Meeting meeting of Monday, March 16, 2026 be adopted as presented.
March 16, 2026 Carried.

R8-06-26 Moved and seconded, that the minutes of Committee of the
COTW Whole meeting of Tuesday, March 24, 2026 be adopted as
March 24, 2026 presented.
Carried.

INTRODUCTIONS: NIL

BUSINESS ARISING OUT OF THE MINUTES: NIL

ADMINISTRATIVE REPORTS:

R9-06-26 Moved and seconded, that Council accepts the CAO report for
CAO Report – General Updates information and further, that Council reschedule the June 9,
2026 Regular Council meeting to Monday, June 15, 2026 to be
held in Council Chambers.
Carried.

R10-06-26 Moved and seconded, that Council select Kootenay Precision
Glendale Bridge Guardrail Mechanical to construct the Glendale bridge guardrails.
Replacement Carried.

R11-06-26 Moved and seconded, that Council table the discussion until
Salmo’s 80th Birthday Working the next Council Meeting.
Group Creation Carried.

R12-06-26 Moved and seconded, that Council receive for information the
Public Works written report as presented by Public Works Foreman Fred
Paton for the period of February 20, 2026 to April 9, 2026.
Carried.

R13-06-26 Moved and seconded, that Council receive for information the
Fire Department written reports dated March 1, 2026 and April 1, 2026
provided by Fire Chief David Hearn for the period of February
and March 2026.

Carried.

R14-06-26
Bylaw Enforcement

Moved and seconded, that Council receive for information the written report on bylaw enforcement for the period of February and March 2026.

Carried.

R15-06-26

Moved and seconded, that Council accept the strategic plan for information.

Carried.

FINANCIAL REPORTS:

R16-06-26
Treasurer Report

Moved and seconded, that Council receive for information the Treasurer's Report for March 2026.

Carried.

ACCOUNTS PAYABLE:

R17-06-26

Moved and seconded, that Council receive for information the list of accounts payable cheques and electronic fund transfers from March 6, 2026 to April 9, 2026 totaling \$218,048.51.

Carried.

NEW BUSINESS:

NIL

CORRESPONDENCE REQUIRING A COUNCIL DECISION:

R18-06-26
Salmo & District Hospice Society
Re: Request for Wind Phone
and Bench at Cemetery - #16

Moved and seconded, that Council approve the request to place a wind phone and bench in the cemetery in a location determined by staff, with the understanding that the Hospice Society will be responsible for the maintenance of these items.

Carried.

R19-06-26
Community Grant Application:
World Health Outreach
Association - #18

Moved and seconded, that Council direct staff to ask the World Health Outreach Association to request the RDCK for funding & provide more information about the location of the Dental Discovery Boxes.

Carried.

COMMITTEE: NIL

WITH RECOMMENDATIONS: NIL

COMMUNICATION:

R20-06-26

Moved and seconded, that Council receive for information the following correspondence from:

- (1) FortisBC Re: Village of Salmo Wildfire Safety Planning Update: PSPS Inclusion - #17

Carried.

COUNCILS' NOTICE OF MOTIONS: NIL

COUNCILS' REPORTS:

Councillor Lins NIL

Councillor McKellar See *Appendix B*.

Mayor Lockwood See *Appendix B*.

R21-06-26 Moved and seconded, that the verbal and written reports of
Verbal & Written Reports of Mayor and Council be received for information. Carried.
Mayor & Council

PUBLIC TIME: There was a question about the Canada working group and the timing of the group's creation.

CLOSED MEETING: NIL

MATTERS ARISING FROM CLOSED MEETING: NIL

ADJOURNMENT: Moved and seconded, that the meeting be adjourned at 9:24
R22-06-26 p.m. Carried.

I hereby certify the preceding to be a true and correct account of the Regular Meeting of Council held on Tuesday, April 14, 2026.

Mayor

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 Monday, April 20, 2026 at 7:00 p.m.

PRESENT:

<u>In Person:</u>	CAO Derek Kwiatkowski
Mayor Diana Lockwood	Members of Public - 0
Councillor Jonathon Heatlie	
Councillor Payton McKellar	<u>Electronically</u>
Councillor Kenzie Neil	Councillor Jennifer Lins
	Members of Public - 0

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

TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT:

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

AGENDA:

R1-0420-26 Moved and seconded, that the agenda of Special Meeting of Monday, April 20, 2026 be adopted as presented. Carried.

BYLAW DEVELOPMENT & REVIEW:

R2-0420-26 Moved and seconded, that the "*Financial Plan (2026-2030) Bylaw #771, 2026*" be given first reading. Carried.
Financial Plan (2026-2030) Bylaw #771, 2026
– First Reading

Public Input NIL

R3-0420-26 Moved and seconded, that the "*Financial Plan (2026-2030) Bylaw #771, 2026*" be given second and third reading. Carried.
Financial Plan (2026-2030) Bylaw #771, 2026
– Second & Third Reading

R4-0420-26 Moved and seconded, that the "*Annual Tax Rate Bylaw #772, 2026*", be given first reading. Carried.
Annual Tax Rate Bylaw #772, 2026 – First Reading

R5-0420-26 Moved and seconded, that the "*Annual Tax Rate Bylaw #772, 2026*", be given second and third reading. Carried.
Annual Tax Rate Bylaw #772, 2026 – Second & Third Reading

PUBLIC QUESTION PERIOD: NIL

ADJOURNMENT: Moved and seconded, that the meeting be adjourned.
R6-0420-26 Carried at 7:17 p.m.

I hereby certify the preceding to be a true and correct account of the Special Meeting of Council held on Monday, April 20, 2026.

Mayor

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 Tuesday, April 28, 2026 at 6:00 p.m.

PRESENT:

<u>In Person:</u>	CAO Derek Kwiatkowski
Mayor Diana Lockwood	Members of Public - 1
Councillor Jonathon Heatlie	
Councillor Payton McKellar	<u>Electronically</u>
Councillor Kenzie Neil	Councillor Jennifer Lins
	Members of Public - 0

CALL TO ORDER: Mayor Lockwood called the meeting to order at 6:00 p.m.

TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT:

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

AGENDA:

R1-0428-26 Moved and seconded, that the agenda of Special Meeting of Tuesday, April 28, 2026 be adopted as amended. Carried.

BYLAW DEVELOPMENT & REVIEW:

R2-0428-26 Moved and seconded, that the "*Financial Plan (2026-2030) Bylaw #771, 2026*", having had three readings, be reconsidered and adopted. Carried.
Financial Plan (2026-2030) Bylaw #771, 2026
– Adoption

R3-0428-26 Moved and seconded, that the "*Annual Tax Rate Bylaw #772, 2026*", having had three readings, be reconsidered and adopted. Carried.
Annual Tax Rate Bylaw #772, 2026 – Adoption

CANADA DAY WORKING GROUP CREATION:

R4-0428-26 Moved and seconded, that Council set the Village's 80th Birthday Celebration for September 26th, 2026. Carried.

R5-0428-26 Moved and seconded, that Council direct administration to host the Village's Canada Day celebration. Carried.

R6-0428-26 Moved and seconded, that Council direct administration to create a Memorandum of Understanding for the working group for the event's program that gives Council final approval of the budget and program, that includes creating meeting schedule, creating a budget, soliciting

community group participation and further, to bring the MOU back to Council for the May 12th Council Meeting.

Carried.

R7-0428-26

Moved and seconded, that Council appoint Councillor McKellar as the Council representative of the working group for Salmo's 80th birthday celebration.

Carried.

R8-0428-26

Moved and seconded, that Council allow up to 10 mobile food vendors to operate at KP Park on June 26th, 27th, & 28th.

Carried.

R9-0428-26
Recess

Moved and seconded, that the Special meeting be recessed at 6:58 p.m.

Carried.

R10-0428-26
Reconvene

Moved and seconded, that the Special meeting be reconvened at 9:23 p.m.

Carried.

R11-0428-26
Glendale Bridge
Guardrail Colour

Moved and seconded, that Council direct staff to select the orange colour number RAL 2009.

Carried.

R12-0428-26
Motion to Extend
Meeting

Moved and seconded, that the meeting be extended for 5 minutes to 9:35 p.m.

Carried.

PUBLIC QUESTION PERIOD: NIL

ADJOURNMENT:
R13-0428-26

Moved and seconded, that the meeting be adjourned.

Carried at 9:34 p.m.

I hereby certify the preceding to be a true and correct account of the Special Meeting of Council held on Tuesday, April 28, 2026.

Mayor

Chief Administrative Officer/CO



The Corporation of the Village of Salmo

COMMITTEE OF THE WHOLE MEETING MINUTES

Minutes of the Committee of the Whole Meeting of the Council of the Village of Salmo held in Council Chambers at 423 Davies Avenue in Salmo, B.C. on Tuesday, April 28, 2026 at 7:00 p.m.

PRESENT:

<u>In Person:</u>	CAO Derek Kwiatkowski
Mayor Diana Lockwood	Members of Public - 0
Councillor Jonathon Heatlie	
Councillor Payton McKellar	<u>Electronically</u>
Councillor Kenzie Neil	Councillor Jennifer Lins
	Members of Public - 6

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

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

AGENDA:
CW1-0428-26 Moved and seconded, that the agenda of the Committee of the Whole meeting of Tuesday, April 28, 2026 be adopted as presented. Carried.

MINUTES: NIL

DELEGATIONS:

Theo Harvey & Carmen Procter, City of Nelson – HomeSave Central Kootenays - #12 Theo Harvey presented the HomeSave Central Kootenays Program to Council. Council noted the benefit of the program & asked how smaller communities can ensure a fair amount of funding in comparison to larger centres like the City of Nelson. Theo responded with securing municipal buy-in & greater advertising in the smaller communities.

Salmo Valley Farmers Market Board of Directors - Salmo Valley Farmers Market - #20 SVFM presented a request for Council to consider allowing a market event to take place on 4th Street on 3 occasions over the summer. Council thanked them for the presentation & asked questions about the event logistics & reviewing potential options that are not direct access from Highway 6.

BYLAWS AND POLICY DEVELOPMENT AND REVIEW:

Zoning Bylaw #773, 2026 Council began the review of the Zoning Bylaw, considering residence size parameters & how they differ between primary & secondary residences. Council determined that a scoring system for determining what is allowed for home-based businesses would be too complicated with the enforcement system that the Villages uses.

PUBLIC PARTICIPATION: NIL

ADJOURNMENT:
CW2-0428-26

Moved and seconded, that the meeting be adjourned.

Carried at 9:35 p.m.

I hereby certify the preceding to be a true and correct account of the Committee of the Whole Meeting of Council held on Tuesday, April 28, 2026.

Mayor

Chief Administrative Officer/CO

Official Community Plan Public Hearing #2

Date: April 29th, 2026

Location: Salmo Valley Youth and Community Centre- 206 7th Steet

Council Present In Person: Mayor Lockwood, Councillor Heatlie, Councillor McKellar

Council Present Electronically: Councillor Jennifer Lins

Regrets: Councillor Kenzie Neil

Staff Present: CAO/ Corporate Officer Kwiatkowski

Number of Public Present: 5

Opening Remarks

The Corporate Officer opened the public hearing at 6:00 pm by welcoming Council and the attendees. A summary of the Code of Conduct was read before beginning an overview of the Official Community Plan Bylaw #769, 2026.

Bylaw Overview

The Corporate Officer read a summary of the Official Community Plan highlighting any changes. The Corporate Officer opened the floor to those present for comments or questions.

Public Question Period

1. Mel Weston- Area G Resident

- Question about the OCP process, the lack of actionable items within the Bylaw.
- Question about the Village's communication processes & how residents can receive updates.
- Questions about how to encourage housing through possible incentives or "out-of-the-box" ideas for supporting development when up-front construction costs are so high. There is a desire for residents to increase development.

Staff Responses (Corporate Officer only):

- The OCP is an intentionally vague bylaw that acts as a guiding document for Village philosophy for community planning matters. It is a non-binding document, which requires other bylaws to set specific community standards.
- The Village releases an Annual Report that acts as the primary source of information regarding upcoming, ongoing, or completed projects.
- It is a challenge for a municipality to balance supporting development, while ensuring financial prudence for all residents. You can get to a point very quickly where you are subsidizing for-profit developers on the backs of the taxpayers. financially support property

developers that are making a profit while making sure that we are keeping costs low for Village taxpayers. With for-profit developers

2. Sheri Pawlyshyn- 1329 Glendale Ave

- Question about how to increase housing supply & looking at what other communities do.
- Question on how the Village administration determines what proposals go to Council.
- Question about how the Village would address the different types of secondary housing & limiting tiny homes & forcing certain multi-family developments.
- Question about how to encourage downtown property development.
- Question about the Village's budget priorities & how the KP concession building is prioritized.

Staff Responses:

Corporate Officer- The conversation is very fluid & we are working through the different definitions of these structure types. The Village can look at partnering with the Chamber of Commerce on a business façade improvement program. Limited resources make it very difficult for the Village to incentivize commercial construction. The concession building is a Village asset & is being reviewed as part of the Asset Management Plan & the Parks Master Plan. The Village will be asking for input.

Council Responses:

Councillor McKellar- The Village is discussing are restrictions on primary dwellings depending on lot size. The Village is looking to create a balance for what is allowed depending on lot size. There are hazy definitions of different housing types.

Councillor Heatlie- The Village has begun discussions on zoning & modular homes were a top discussion. In the OCP survey residents had noted that they did not want more Mobile Home Parks.

Mayor Lockwood- The OCP is a vision of up to 50 years, not just 5. The last OCP took 5 years to complete. An example is transit still being a Village priority even though there is not an increase in provincial funding. The community responded in the OCP survey that residents wanted mobile homes limited to current parks, with no new mobile home parks. The Village releases an Annual Report in June. The last Sustainable Salmo Survey there was an overwhelming want for a new concession in KP Park & is used by several groups.

Closing Remarks/ Adjournment

The Corporate Officer thanks everyone for their input from the survey responses & the 2 public hearings.

The Corporate Officer adjourns the public hearing at 7:38.

Certification:

I hereby certify the preceding to be a true and correct account of the *Official Community Plan Public Hearing* held on Wednesday, April 29, 2026.

Originally signed by:

Derek Kwiatkowski, Chief Administrative Officer



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 5, 2026
Meeting Date: May 12, 2026 (#07-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Salmo Valley Farmer's Market Request

1. **OBJECTIVE**

For Council to decide the Salmo Valley Farmer's Market request for 4th Street Markets for 3 dates in 2026.

2. **DISCUSSION AND ANALYSIS**

At the April 28th Committee of the Whole Meeting, Council heard from the Salmo Valley Farmer's Market as a delegation. Within the delegation presentation was a request to host 3 markets on 4th Street on July 9th, August 6th, & September 3rd, all Thursdays.

The organization has addressed insurance, parking, accessibility, & advertising for those with limited accessibility for accessing the pharmacy. Staff's concerns from an operation, risk management & community impact have been addressed. From an operational perspective, there isn't much to consider.

RECOMMENDATION

That Council approve the Salmo Valley Farmer's Market request to host markets on 4th Street on the dates of July 9th, August 6th, and September 3rd, 2026.

ALTERNATIVES

That Council deny the Salmo Valley Farmer's Market request to host markets on 4th Street on the dates of July 9th, August 6th, and September 3rd, 2026.



The Corporation of the Village of Salmo

P.O. Box 1000
Salmo, British Columbia V0G 1Z0
www.salmo.ca

Phone: (250) 357-9433
Fax: (250) 357-9633
Email: info@salmo.ca

TEMPORARY ROAD/LANE CLOSURE REQUEST & APPROVAL FORM Social, Recreational, Athletic, Community & Cinematographic Events

APPLICATION IS HEREBY MADE FOR A TEMPORARY ROAD CLOSURE AS INDICATED BELOW:

APPLICANT: (Organization/Group)	Salmo Valley Farmers Market Society
STREET SECTION TO BE CLOSED:	4th Street block Between Hwy 6 to Davies Ave
DATE & TIME OF CLOSURE:	July 9th, August 6th, September 3rd 2026 4PM-8PM
REASON FOR CLOSURE:	Farmers Market and Music
APPLICANT INFORMATION:	CONTACT PERSON: Kate Bonner & Violet Clarke
	ADDRESS: Po 347
	PHONE: 250 864 2323 & 250 354 8581
	EMAIL: salmovalleyfarmersmarket@gmail.com
PLANNED EVENTS:	

RESPONSIBILITIES OF THE APPLICANT:

<input type="checkbox"/>	Certificate of Liability Insurance naming "The Corporation of the Village of Salmo" as additional insured.
<input type="checkbox"/>	Site Plan depicting the layout of the event and road closure area.
<input type="checkbox"/>	Special Event License [ONLY required for events attended by more than 1,000 people as per Bylaw No. 271, 1983].

Note: Approval for the temporary road/lane closure is only provided for the time and periods noted on this form and cannot be changed on the day of the event. If changes are required to the approved time period, the information must be re-submitted to the CAO for approval as soon as possible prior to the event.

RESPONSIBILITIES OF THE VILLAGE OF SALMO:

<input type="checkbox"/>	Notification of Village Officials (Mayor & Council, Civic Works, etc.)
<input type="checkbox"/>	Notification of all Emergency/Other Village Services and Provision of a Copy of Notice to: <ul style="list-style-type: none"> Salmo Police Services Salmo Fire Department Salmo Ambulance Services
<input type="checkbox"/>	Written notification to property owners, residents and/or businesses abutting the affected road section to be closed.
<input type="checkbox"/>	Delivery and set up of advance notice signs, barricades, traffic control signage and devices by Village staff for the duration of the road closure.
<input type="checkbox"/>	Removal of barricades, signage and traffic control devices by Village staff following the event.

I/We hereby agree to comply with the requirements and responsibilities as detailed on this form and any other condition which may be required by the Chief Administrative Officer, Village of Salmo.

Signature of Applicant

Kate Bonner

Print Name of Applicant

March 31, 2026

Date

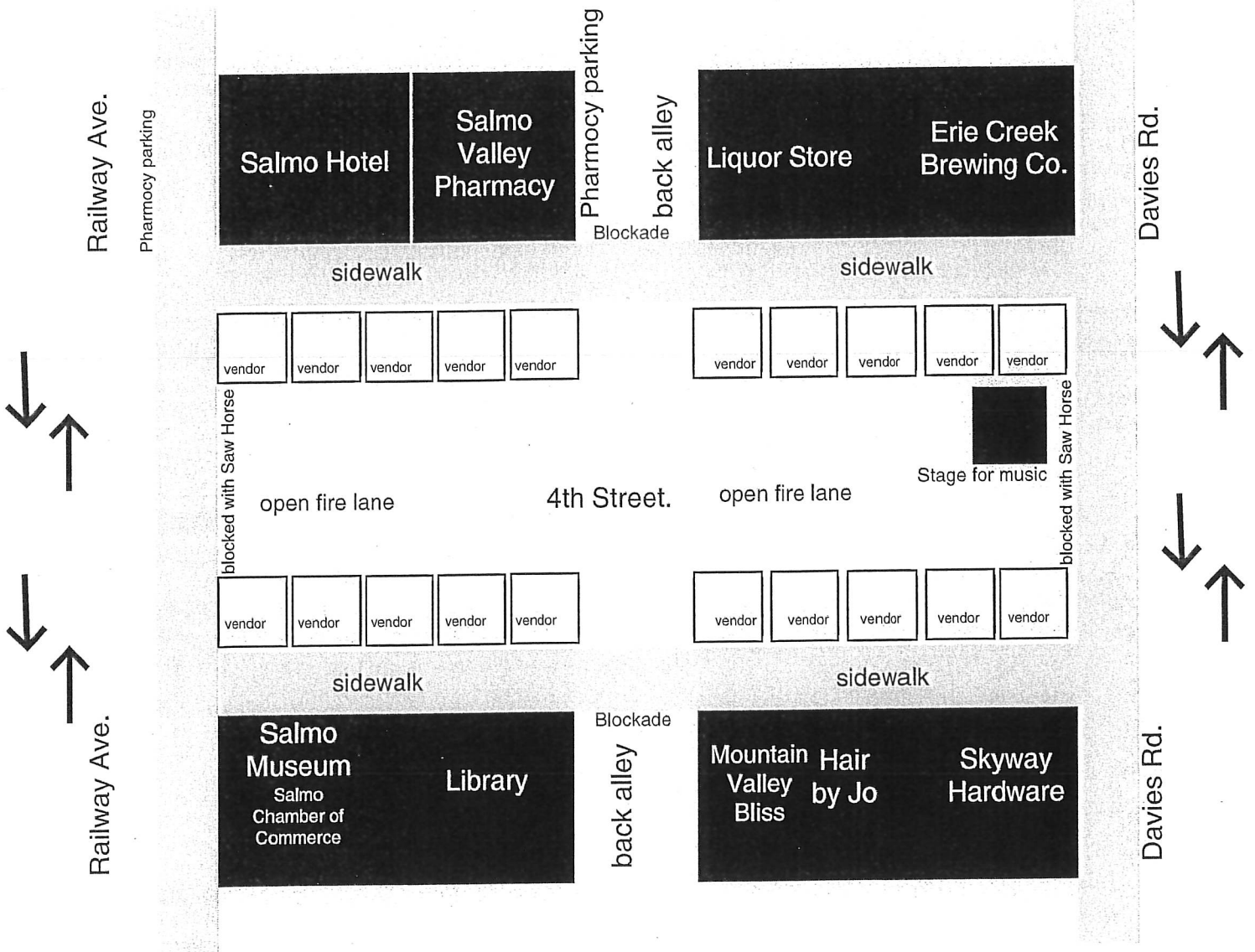
Approved by:

Chief Administrative Officer

Date

File: 5400-04

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





The Corporation of the Village of Salmo

CAO Report

Report Date: May 4, 2026
Meeting Date: May 12, 2026 (#07-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: CAO Report - General Updates

- Construction of the Glendale Bridge guardrails will begin on June 8th & be completed June 29th. The bridge will have single lane traffic from 7:00am to 5:00pm, then both lanes open outside of those hours. Staff will advertise notice of the construction leading up to the date. The colour of the bridge is officially noted as "Traffic Orange".
- The Village now has an emergency contact number available for residents who experience water and sewer emergencies, the number is (250) 321-6303.
- Staff have been working with the Village's new financial auditors over the past couple of weeks. Staff noted that the experience with Doane Grant Thorton was positive.
- The lots on Hutcheson, Maclure & 1st Street have been officially registered. Staff will now begin servicing the lots of Hutcheson & Maclure.
- The Village decommissioned the 2000 F-150 back in the fall of 2025 when it did not pass an inspection due to unrepairable damage to the frame. After considering looking at the depreciation & the current used truck market, coupled with the inability to use the fire department's rescue van as a temporary solution, it was determined that it was in the Village's best interest to purchase a new vehicle. The total cost of the vehicle was \$48,767.61, which was under the budget amount.
- The Village hosted a COTW for the Village's Zoning Bylaw on April 28th, the next one will be on May 28th.
- ASI Engineering have inspected the Village buildings. The report will be submitted by the end of May.
- The CAO attended the CAO Lunch Series hosted by LGMA. Topics included local government impact from the expansion of PST requirements and tax recovery options.
- The CAO will be attending the LGMA Joint Chapter Conference in Castlegar from May 13th-15th.
- The Village campground opened May 1st. The campground fee is \$20/ night.
- The Village will be posting the sidewalk & paving opportunities this month, along with the work for the REACH grant.

STAFF RECOMMENDATION:

That Council accepts the CAO report for information.



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 4, 2026
Meeting Date: May 12, 2026 (#07-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Village 2026 Water Restrictions

1. OBJECTIVE

For Council determine if water restrictions should be implemented for summer 2026 earlier than 2025.

2. DISCUSSION AND ANALYSIS

Each year the Village considers applying water restrictions to conserve water. The Village's Water Operator is requesting that the Village apply a water restriction earlier than July 1st.

From the Water Operator:

"Over the last week our consumption on water usage a day is starting to increase. With the warmer weather people are starting to water lawns, get gardens going, irrigation. I recommend that we look at implementing water restriction for residence as a proactive assessment. Doing this now will save our pumps from running longer, more wear and tear on the pump, more demand on infrastructure, power utility cost rise. The longer we go into the season, if it stays hot and dry, is going to be an unnecessary strain on our system as a whole."

Administration is recommending applying a water restriction under the authority of Bylaw #259, used in years past, however, noting that the date will be set for June 1st, 2026.

RECOMMENDATION

That Council implement annual water restrictions on "sprinkler watering" effective June 1, 2026 between the hours of 6 a.m. to 9 a.m. and 6 p.m. to 9 p.m.

ALTERNATIVES

1. That Council leave the water restrictions unchanged from last year.
2. That Council not implement water restrictions in 2026.



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 4, 2026
Meeting Date: May 12, 2026 (#07-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: 2026 Municipal Election- Election Officer Appointment

OBJECTIVE

For Council to appoint the Chief Election Officer & the Deputy Chief Election Officer.

DISCUSSION AND ANALYSIS

The 2026 municipal election will be held on October 17, 2026. In 2025, staff was responsible for hosting a by-election & while the race was decided by acclamation, staff are confident that the election would have been held successfully if there were multiple candidates. As such administration is recommending that the Corporate Officer & Deputy Corporate Officer fill those positions again.

Administration is seeking Council's direction on the appointment of the Chief Election Officer & the Deputy Chief Election Officer.

RECOMMENDATION

That Council appoint Derek Kwiatkowski as the Chief Election Officer and Brandy Jessup as the Deputy Chief Election Officer for the 2026 municipal election.

ALTERNATIVES

1. That Council table for further discussion.



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 5, 2026
Meeting Date: May 12, 2026, (#07-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Removal Village Office EV Charging Stations

1. **OBJECTIVE**

For Council to direct staff on the future of the EV charging stations attached to the Village Office.

2. **DISCUSSION AND ANALYSIS**

The Village is home to three charging stations, with two stations being free of charge & connected to the Village Office's power. The goal of the 2 stations attached to the office are to provide free, slow-charging charging services for people passing through Salmo & give them an opportunity to enjoy the community while they are charging their vehicle.

After speaking with the Village's electrical contractor, it was determined that the drawing power of the charging stations offset any power generated by the solar panels, costing the Village roughly \$250/ month. There is also staff concern about the maintenance of the site. The utility lines are close to the surface & does not allow the Village to proceed with the necessary earthworks to keep the site properly graded and aesthetically clean.

Also, the free chargers are not being used as they were intended. The intention of these chargers was to serve the Village's tourist population, trying to growing the local economy & was not intended for Salmo or RDCK residents to charge their vehicles while they work. This has turned this into a subsidy for the couple of people.

Staff is recommending that the Council approve to decommission the free chargers.

RECOMMENDATION

That Council direct staff to decommission the 2 free chargers.

ALTERNATIVES

1. That Council direct staff to keep the chargers operational.



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 5, 2026
Meeting Date: May 12, 2026, (#07-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Canada Day Fireworks & Parade Route Approval

1. **OBJECTIVE**

For Council to approve the fireworks and parade route for Canada Day.

2. **DISCUSSION AND ANALYSIS**

The Village's Canada Day celebration requires Council approval for hosting the fireworks & the road closure for the Canada Day parade. The Village has the necessary provincial permit for this date's road closure.

The Village has reached out to Tamara Huser & the fire department to hold the fireworks at the Canada Day celebration. Both have accepted to help with the fireworks. The Village would like to give a big thanks to Tamara Huser & Fire Chief David Hearn, as this has been approximately 30 years of helping with this task. As with previous years, the Village has budgeted \$4,000 for the fireworks.

Staff is requesting that Council approve the parade route and the fireworks.

RECOMMENDATION

FIRST MOTION

That Council give permission to the Fire Department to set off fireworks within the Village limits on July 1, 2026 for the Canada Day celebration.

SECOND MOTION

That Council approve the parade route & subsequent road closure for the 2026 Canada Day celebration.

ALTERNATIVES

FIRST MOTION

That Council direct staff to find alternative for fireworks at the Canada Day celebration.

SECOND MOTION

That Council direct staff to withhold the parade from the 2026 Canada Day celebration.



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 5, 2026
Meeting Date: May 12, 2026 (#07-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Salmo's 80th Birthday Working Group Memorandum of Understanding

1. **OBJECTIVE**

For Council to approve the creation of the Salmo's 80th Birthday working group Memorandum of Understanding.

2. **DISCUSSION AND ANALYSIS**

At the April 28th Council Meeting, Council approved the creation of a working group for Salmo's 80th birthday & directed staff to create a Memorandum of Understanding. Staff has created the MOU that includes setting meeting schedules, creating a budget, & to reach out to other societies to solicit their participation in 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.

STAFF RECOMMENDATION

That Council approve the Memorandum of Understanding for the hosting of Salmo's 80th birthday celebration as presented.

ALTERNATIVES

1. That Council approve the Memorandum of Understanding for the hosting of Salmo's 80th birthday celebration as amended.



2026 Salmo's 80th Birthday Celebration

Memorandum of Understanding

Overview

This Memorandum of Understanding (MOU) is for the hosting of Salmo's 80th birthday celebration. This is meant to outline the preliminary goals and responsibilities for the event. For an event, the MOU ensures that all organizers, venues, and partners are aligned for expectations.

Parties Involved

The working group consists of the Salmo Library, Salmo Chamber of Commerce, Salmo Arts Council & the Salmo Lion's Club & a Village of Salmo Council representative. The Council representative will act as the working group's chairperson.

Point of Contact

Working Group Representative- Councillor Payton McKellar, councillor.mckellar@salmo.ca

Village of Salmo- CAO, Derek Kwiatkowski, cao@salmo.ca

Purpose and Goals

The Village of Salmo Council has approved the creation of a working group to host Salmo's 80th Birthday Celebration to be held on September 26th, 2026. The goal of the working group's creation is to host a successful 80th birthday celebration.

Event Details & Scope of Cooperation

Date of Event: September 26th, 2026

Event Venue: KP Park

Program Requirements

Village funding must be spent on a birthday cake, food, entertainment and children's activities. This event will be free of charge to attend.

Scope of Cooperation:

Village of Salmo Council: expected to be the primary authority on all event matters.

Working Group: expected to be the sole planner & host of the event, including all programming, timing, logistical & venue considerations.

Village of Salmo Staff: expected to act as support for the Working Group as specifically requested by Council.

Roles & Responsibilities

WORKING GROUP

Program Content & Advertising

1. The working group is responsible for creating a program by August 1st, which Council will approve the program.
2. The working group will be responsible for creating all promotional material.

Meeting Schedule

1. The working group will be responsible for setting a meeting schedule that includes at least once a month.

Meeting Reporting

1. The Council representative will submit meeting summaries each month to Village administration.

Staffing/ Volunteering

1. May contact other local non-profit organizations to provide event support or additional programming options.
2. Responsible for ensuring that the event has enough volunteer coverage for all programming.
3. Any event organizers or coordinators will perform their duties on a fully volunteer basis.

Requesting Council Guidance or Decision

1. The Council designate will email the Village CAO, with a request that the item be included on the next agenda if there is an exemption in Village Bylaw or Policy is needed.

Requesting Village Staff Support

1. Support that is required of the Village staff shall be requested by the Council representative, within the context of a Council Meeting.

Budget & Final Reporting

1. The working group is required to create a budget for the event that includes:
 - a) all revenue sources, including grants, donations, & contributions, separated by individual or organization;
 - b) all expenses, broken down for each item within the programming;
2. The budget must be submitted to Council by August 1st.
3. The chairperson will submit invoices to the office & is responsible for all budget tracking.
4. A final report must be submitted to the Village within 60 days of the completion of the event.

5. The Final Report must include:
 - a) Budget
 - b) Event Program
 - c) Financial Summary
 - d) Successes & Future Considerations

VILLAGE OF SALMO

Logistical Support

1. The Village will apply to the Community Development Grant for funding.
2. Village staff are expected to provide any logistical support before, during, or after the event previously approved of by Council.
3. The Village Corporate Officer will add any requested items or reports to the Council Meeting agenda packages.

Records Management

1. Village staff will be responsible for keeping the Final Report as part of the Village’s records management procedures & providing it to subsequent working groups for reference.

Advertising

1. The Village will be responsible for posting promotional materials on the Village’s website, social media & community bulletin boards.

Confidentiality and Intellectual Property

1. The working group will use the Village’s logo & slogan for the event. The Village maintains the rights to all intellectual property & media associated with the event.

Signatures

VILLAGE OF SALMO

PRINT NAME:

SIGNATURE:

DATE:

WORKING GROUP

VILLAGE OF SALMO COUNCIL

PRINT NAME:

SIGNATURE:

DATE:

SALMO LION'S CLUB

PRINT NAME:

SIGNATURE:

DATE:

SALMO CHAMBER OF COMMERCE

PRINT NAME:

SIGNATURE:

DATE:

SALMO VALLEY PUBLIC LIBRARY

PRINT NAME:

SIGNATURE:

DATE:

SALMO & DISTRICT ARTS CLUB

PRINT NAME:

SIGNATURE:

DATE:



The Corporation of the Village of Salmo

Report to Council

Report Date: May 6, 2026
Meeting Date: May 12, 2026 (#07-26)
From: Fred Paton, Public Works Foreman
Subject: Public Works Report from April 10, 2026 – May 6, 2026

1. **OBJECTIVE**

To update Council on Public Works operations.

2. **DISCUSSION**

2.1. **Spring Activities.**

- (a) Routine Maintenance of Village Fleet.
- (b) Raked KP Campground sites and cleaned the campground.
- (c) Installed KP Washroom cameras.
- (d) Opened KP Washrooms & Campground for the season. (Effective May 1, 2026)
- (e) Hired 2 (two) summer students.
- (f) Completed spring clean-up. (May 6th & 7th 2026)
- (g) Completed (1) one water shut off/turn on.
- (h) Aerated, fertilized and seeded Lion's and KP Park ball fields.
- (i) Purchased new PW truck, installed Village logo decal and had box liner sprayed.
- (j) Cleaned out 1 (one) plugged drain.
- (k) Repaired snow plowing damage to the boulevards.
- (l) Ordered approved budget items.
- (m) Daily Cleaning of Lions & KP Park Washrooms.
- (n) Working on booking the fleet for bi-annual inspections.
- (o) Weekly water samples.
- (p) Activated Public Works Emergency Cell Phone.
- (q) Booked the contractor for dust control.
- (r) Booked the contractor for grading of alleys/lanes.
- (s) Scheduled hydrant flushing.

- (t) Had a contractor complete pest control at Lions & KP Park ball fields.
- (u) WWTP Operator attended WWTP Operator II course.
- (v) PW Foreman attended a virtual Dike Inspection & Management Workshop.
- (w) Arranged repair of F.D. engine (E5).
- (x) Monitoring Erie Creek for freshet.
- (y) Replaced the plexiglass on KP Campground sign.
- (z) The guardrails for the Glendale Bridge were awarded and construction will be taking place between June 8th and 24th.

2.2.

Attachments:

- (a) Hydrant Flushing.



PUBLIC NOTICE

Hydrant Flushing

Wednesday, May 13th – Friday, May 15th, 2026

THE VILLAGE PUBLIC WORKS CREW WILL BE
FLUSHING FIRE HYDRANTS
AS PART OF THE ROUTINE MAINTENANCE ON:

Wednesday May 13th – Friday May 15th, 2026

Please be advised that you may experience slight water discolouration, odor, sediment discharge and/or change of taste as a normal effect of the flushing. These side effects may last for up to 3 days after the process is completed.

*If any of this occurs please try running your **COLD** water to flush out the lines on your property and if necessary remove the aerator from the tap to clear blockages.*

*There will be **NO** chlorination used during this process.*

If you have any concerns with or during this process please contact the village office during regular business hours at: (250)357-9433

Thank-you for your patience and cooperation during this process.



Fire Chief's Report: May 01, 2026

Regular Council Meeting #07-26

Since the last report on April 1st, 2026 the Salmo Fire Department responded to only 4 calls:

3 Jaws Calls 1 Structure Fire

DESCRIPTION

In the early morning hours, crews were dispatched to a report of a commercial residential structure fire with possible entrapment. Flames and heavy black smoke were visible while members were responding to the fire hall. The first engine, with a five-person crew, was on scene in less than eight minutes from the time of the page. The second engine was not far behind, hooking into a fire hydrant and bringing the water supply line to the first engine. On arrival there were two residences that were fully engulfed, and several people calling for help. Some residents were able to exit around the back of the units, while one resident had to climb out their back window to escape the flames. One resident of a unit that was fully engulfed was reported to be missing; however, we later found out that she was not at home when the fire occurred. The two units were a total loss, and the other four units had the power and water turned off. Emergency Social Services were called to attend to the immediate needs of the evacuated persons. Crews spent five hours extinguishing the fire, cleaning up equipment and checking for any reignition of the fire.

Our older engine (E5) worked great for us at the recent structure fire. However, when we took it out for fire practice the next week, we noticed a problem with the ignition switch. E5 was out of service for 48 hours while Summit was getting in the replacement ignition. Then the following Tuesday night when we as we were leaving, we noticed the truck had no power and we were only able to reach a top speed of 50 km/h, and when we got near 50 km/h the truck would start billowing smoke. The next morning the village phoned Summit, but they were too busy to look at the truck, however, the village was able to get Inland Truck from Castlegar to send a mobile unit to assess the truck. The technician felt he knew what the problem was. They had the part in Castlegar, and he came back the next day to install the part. Unfortunately, that part was not the issue, and the problem continued. Arrangements were then made to have E5 towed to Castlegar for repairs. The water was drained out of the truck for towing, and the SCBA's and other equipment were taken off of the truck and left in the truck bay. The Ymir Fire Department were advised that we were down an engine, and that we would call for mutual aid if we had a structure fire. The engine is now back in service, but I understand that there might be other issues that may cause problems in the future. I hope that we can keep nursing this truck along until we get the new engine.

The Salmo Fire Department has been on standby for mutual aid with Ymir for the last two weeks, as Ymir had a large number of their SCBA bottles away for hydrostatic testing.

Misc.

Ongoing training using the tender for drafting practice, and practice hooking up to a fire hydrant, as well as preparation of portable pumps and tools are taking place, in preparation for the upcoming grass and wildland fire season. Discussions are ongoing with the Ymir Fire Department, as plans for mutual aid training later this spring is planned for the two fire departments.

Originally Signed By:

David Hearn, Fire Chief



Bylaw Officer's Report: April 1, 2026 to April 30, 2026

Regular Council Meeting #07-26

Complaints:

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Dog related	1	<ul style="list-style-type: none"> The Bylaw Officer spoke to an owner that had a dog at large that killed chickens on another property. The Bylaw Officer warned the owner to keep the dog under control, and the owner acknowledged the dog would be from now on.
Unsightly related	2	<ul style="list-style-type: none"> The Bylaw Officer inspected one (1) property that had uncontrolled growth of trees. Upon review, it was determined that there was no immediate harm that would need further action. The Bylaw officer inspected a different property that was unsightly with foliage and rubbish. The Village will be following up.
Building related	2	<ul style="list-style-type: none"> The Bylaw Officer inspected a property that had a structure built without a permit. The Village will be following up. The Bylaw Officer inspected a property with a trailer that may have unauthorized occupation. The Bylaw Officer spoke with the owner and was notified there was no occupation. Does not need to be followed up on.

Enforcement:

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Garbage Related	3	<ul style="list-style-type: none"> The Bylaw Officer stopped by three (3) separate residences with garbage scattered over the front yard. The Bylaw Officer knocked on one (1) door a couple times and there was no answer. The other two (2) residences, the Bylaw Officer spoke to the owners and the owners both complied by picking up the garbage.

Follow up Complaints/Enforcement:

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Building Related	1	<ul style="list-style-type: none"> Four (4) separate residences have buildings encroaching on the Dike. Pictures were taken and will be followed up on at a later date.

Information submitted by:
Fred Nevakshonoff, Bylaw Officer

Strategic Plan Update May 12, 2026 Council Meeting

Project	Start Date	End Date (Projected)	Progress	Notes
Loss Control Prevention Report Recommendations	26-04-2022	June 1, 2026	90%	Repair costs up to \$12,000 covered by grant
GPS Mapping of Water Distribution System	01-01-2025	October 1, 2026	90%	Will be completed & presented as part of the Asset Management Plan
IT Service and Infrastructure Audit	01-03-2025	April 1, 2026	100%	Will be completed & presented as part of the Asset Management Plan
Procedure Bylaw	01-01-2017	March 24, 2026	100%	1st Reading complete, 2nd & 3rd Reading on Feb 27
Glendale Bridge Guardrails	27-07-2022	November 1, 2026	85%	Construction will begin June 8th, 2026
Machinery and Equipment Audit	01-03-2025	July 1, 2026	85%	Will be completed & presented as part of the Asset Management Plan
Fire Truck Purchase	27-06-2023		85%	MFA Fall intake, documents mailed to MFA
Heritage Mine Grant		December 31, 2026	75%	Final stage of lighting & signage, COC obtaining quotes, Councilor Heatlie received confirmation that the grant will be finalized ASAP
Facility and Major Infrastructure Audit	01-03-2025	June 1, 2026	95%	Inspections took place April 13-17, awaiting final report
Complete Communities Regional Project (Grant)	08-08-2023	March 6, 2026	100%	Complete, RDCK Board review April 16th, Village Council presentation in May
Create Employee Code of Conduct	22-04-2025	July 1, 2026	50%	Recommended from financial auditors. Reviewing from other municipalities
DRIF Floodplain Review	27-08-2024	November 1, 2026	95%	Final report drafted, finalizing maps
NG911 GIS Project	23-07-2020	(August 2027)	35%	Some data updates sent to RDCK
Indigenous Engagement- Emergency Management	04-12-2023	November 1, 2026	30%	Project Expectation Meeting Held January 21, building project framework
Accessibility Plan	21-06-2021	December 31, 2026	25%	Council approved SPARC-BC application
Website Changes	20-03-2025	Ongoing	25%	Working w/ RDCK GIS department on next steps
Special Community Plan	19-03-2025	June 1, 2026	85%	Council has completed 1st reading, public hearing has taken place, 2, 3, adoption to come
Business Project Management	16-06-2021	Ongoing	30%	Staff inspected dike, verifying information from 2024 report, drafting workplan for grant application, meeting w/ engineers to develop BCBid
Salmo Parks Master Plan	20-03-2025	July 1, 2026	20%	Creating survey
GIS Strategic Plan	01/20/2025	November 1, 2026	40%	working through data weighting, project priorities
Accessibility Plan	13-09-2024	December 31, 2026	10%	Applied for SPARC- BC grant, survey created
Bylaw & Policy Review	09-09-2024	Ongoing	15%	Fire department bylaws review complete & changes adopted.
Create Job Descriptions	22-04-2025	December 31, 2026	10%	Reviewing from other municipalities
Create Wage Scales	22-04-2025	December 31, 2026	10%	Reviewing from other municipalities
Zoning Bylaw Review	01-03-2020	August 1, 2026	25%	Staff is reviewing feedback received from the OCP hearing, will be proceeding with updates on April 24th.
Business Case for Permanent Fire Chief Position	08-11-2024		10%	building potential duty list to determine costing measures
Water Reservoir Replacement Study	25-11-2024	September 1, 2026	10%	Village must create a Water Plan before proceeding with Reservoir Replacement Study
MIABC Best Practices Recommendations	16-10-2024	December 31, 2026	5%	Inspection & Maintenance policy for water & sewer systems, roads, outdoor spaces, contracts, records management
Human Resources Policy Creation	17-11-2025	November 1, 2026	10%	reaching out to benefits contractor for assistance
Development Harmonization Project	15-02-2026	February 15, 2027	10%	Council approved application for LGDAP funds
Water Plan	01-04-2026	October 1, 2026	5%	Council approved funds in budget
Hutcheson/MaClure Lot Creation	01-01-2021	May 1st, 2026	100%	Public Works will begin installing water/sewer services Summer 2026

