



2025 ANNUAL REPORT



For the year ending December 31, 2025

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MESSAGE FROM THE MAYOR



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

It is my pleasure to provide this update on municipal services in the Village of Salmo for 2025.

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

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

boards and with these committees brings greater attention for Salmo.

The Village of Salmo shares several regional services, mostly with Area G, but we also share regional parks services with Nelson, Area E and F through the RDCK.

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

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

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

It is an honour to be a part of this community we call home. Volunteerism continues in our community with pride in all the contributions and contributors that help make our community successful. With the dedication of Council and Staff, we will continue to prosper and grow.

Sincerely,

Diana L. D. Lockwood, Mayor

REPORT FROM THE CHIEF ADMINISTRATIVE OFFICER

2025 highlights included:

- Harmonic upgrades to the Wastewater Treatment Plant have been completed.
- The process for purchasing a new E6 Fire Truck has initiated.
- The Village successfully applied for the Recreational Enhancements in Accessibility for Children grant through Columbia Basin Trust & will receive \$45,000 for additional playground equipment & accessibility enhancements to the Village's playgrounds.
- The Village successfully applied for the Small Community Wildfire Readiness Support through Columbia Basin Trust & will receive \$56,300 for equipment to plan and prepare for wildfires.
- Both the Glendale and Sayward Wells were repaired.
- The Village's Asset Management Plan project was started.
- Review of all Village fire department bylaws.
- The Village approved a temporary residence for local ambulance drivers to be located at the Village's firehall.
- Five water leaks were found and fixed resulting in a significant decrease in the amount of water being used.
- The building of a new Official Community Plan began.

Disappointments:

- Mining Heritage Exhibit is still not finalized.
- Construction of the Glendale Bridge guardrails were not started in 2025.
- The Official Community Plan was not completed in 2025.

Bylaws adopted in 2025:

- 760 Zoning Bylaw Amendment (1023 Glendale Avenue)
- 761 2025 Utility Fees
- 762 Financial Plan Bylaw 2025-2029
- 763 Annual Tax Rate Bylaw 2025
- 764 Fire Department Remuneration Amendment Bylaw
- 765 Fire Prevention Amendment Bylaw
- 766 Village of Salmo Volunteer Fire Department Amendment Bylaw
- 767 Fire Truck Loan Authorization Bylaw 2025

Village staff, along with our volunteer fire department have continued to show a strong level of dedication to their community. They are working to protect important infrastructure, beginning with the maintenance of both Village wells. A sonic scope of the Village's water lines found water leaks that the Public Works Department completed repairs on. The Volunteer Fire Department have helped complete a review of all fire bylaws & have provided Council with necessary advice to begin with the replacement of E5, the Village's secondary fire engine. The Village looks forward to an ambitious 2026 as we move through Official Community Plan, Zoning Bylaw, & Salmo Parks Master Plan discussions.

Derek Kwiatkowski

Chief Administrative Officer

VILLAGE OF SALMO COUNCIL

ELECTED REPRESENTATIVES 2025



Mayor Diana Lockwood



Councillor Payton McKellar



Councillor Jonathon Heatlie



Councillor Kenzie Neil



Councillor Jennifer Lins

APPOINTED OFFICERS

Chief Administrative Officer/Corporate Officer
(CAO/CO)

Derek Kwiatkowski

Finance Officer

Nathan Russ

Auditors

Doane Grant Thornton LLP

Bank

Kootenay Savings Credit Union

DECLARATION AND IDENTIFICATION OF DISQUALIFIED COUNCIL MEMBERS

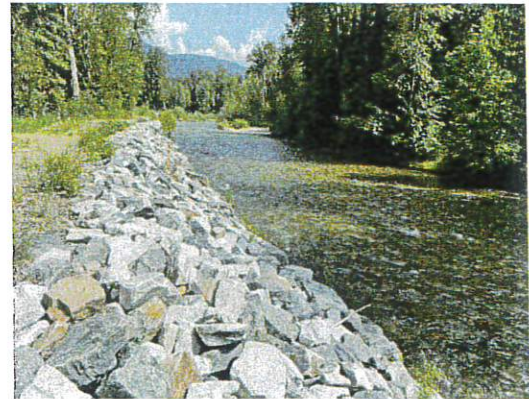
During the year 2025 the Village has not made, nor is the Village aware of electors of the Village of Salmo having made, an application to court for a declaration of disqualification of a person elected or appointed to office on the Council of the Village of Salmo.

VILLAGE OFFICE

The four members of the Village office team are the communications link between Council and the public, providing advice & assistance to citizens with respect to Council/Committee processes, reporting procedures and decisions. Staff are responsible for: drafting bylaws, resolutions and agreements for the Village; maintaining minutes and overseeing record keeping for all Council and committee meetings; ensuring access to all public records (Freedom of Information); accounts payable and receivable; taxation and utility billing; overseeing general bylaw enforcement; administering, monitoring and seeking compliance with the bylaws enacted by the Mayor and Council to regulate the conduct of affairs in the Village; reviewing and advising on Building Permit applications, facilitating internal and external communications, providing legislative service, providing affirmations, and overseeing policy development.

PUBLIC WORKS

The four-person Public Works team, lead by the Public Works Foreman, is responsible for the maintenance and upkeep of Village-owned existing buildings, lands, utilities, and infrastructure. They are assisted each summer by students who are mainly responsible for parks and public spaces maintenance. The health and safety of our citizens is the top priority of the Public Works department. Some of the functions regularly performed by the Public Works crew are:



- Utilities - Maintenance and upgrades to: The municipal water distribution network comprising approximately 15 km of water mains, 552 water connections as well as 2 well sites. The sanitary sewer collection system comprising approximately 14 km of pipes with 542 connections, plus the storm water collection system.
- Roads and Sidewalks - Maintenance and upgrades to municipal traffic signals, road markings and signage; municipal curbs, sidewalks, and roads; street sweeping; snow and ice clearing.
- Parks and Green Space - Public Works maintains approximately 20 hectares of public parks including playing fields, a campground, washrooms, trails, and green space.
- Maintaining a 14-unit fleet comprised of construction, snow removal and parks equipment plus mowers, weed whackers, flood pumps and other small tools. Ensuring that all the Village's vehicles and associated municipal equipment are serviced, maintained, and inspected to meet the requirements of the Commercial Vehicle Service Enforcement Agency, allowing them to operate in a safe manner on the highways.
- Internments, grave marker placement and maintenance at the Salmo Cemetery.

FIRE PROTECTION SERVICES

The Salmo Volunteer Fire Department consists of a Fire Chief, Deputy Chief, four Captains, and 21 volunteer firefighters. The department provides fire suppression, fire investigation, and fire prevention services to residential and commercial properties, as well as rescue services including motor vehicle incident response and rope rescue for the Village of Salmo and Electoral Area G.

A total of 52 training practices were conducted in 2025, ensuring members maintain a high level of operational readiness. In 2025, the department responded to 124 incidents, representing the highest annual call volume on record and a 21% increase over the previous five-year average.

Highway rescue incidents continued to account for the largest portion of calls, representing approximately 40% of total responses this year. This trend is expected to continue, as BC Ambulance increasingly requests fire department assistance at motor vehicle incidents where initial information from callers is limited.

Limited communication coverage, particularly in areas such as the summit of Kootenay Pass, remains a significant concern for emergency responders. The department utilizes a “Garmin inReach” satellite communication device to send and receive text messages in areas without cellular service. This tool is routinely used to confirm location, advise when additional resources are not required, or request further assistance when necessary.

During the year, the department responded to one rope rescue incident and one motor vehicle incident requiring auto extrication. Critical Incident Stress Teams were brought in following two separate fatal incidents to support member well-being. Crews also responded to several significant structure fires. Mutual aid was provided to the Ymir Fire Department on two occasions, and Ymir Fire responded to our request for mutual aid with their water tender to assist Salmo crews at one incident.

Public education remains a priority. The department continues to support FireSmart initiatives in partnership with the Regional District of Central Kootenay. Fire inspections have been completed in most commercial properties within Salmo. Additionally, fire extinguisher training was delivered to School District 8 bus drivers to enhance student safety.



STATEMENT OF PERMISSIVE TAX EXEMPTIONS

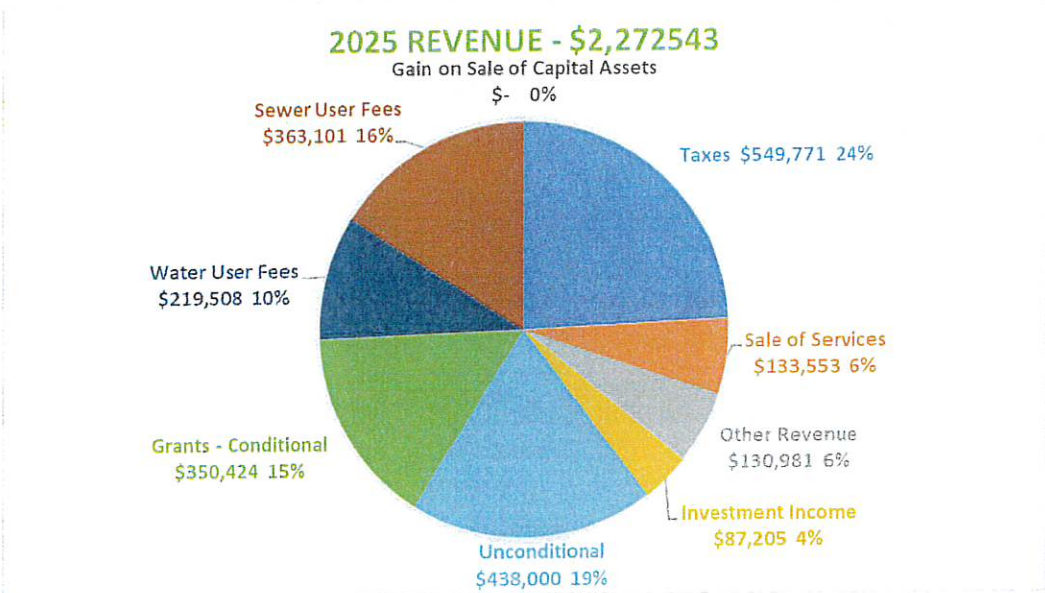
In accordance with Part 7, Division 7, Section 224(2) of the *Community Charter*, the following properties in the Village of Salmo were provided permissive property tax exemptions by Council in 2025.

Legal Description	Civic Address	Organization	Value of Permissive Exemption
Lot 24 and Lot 25, Block 22, Plan 622A, DL206A, Kootenay Land District	402 Baker Ave	Roman Catholic Bishop of Nelson	\$317.18
Lot 1 and Lot 2, Block 23, Plan 622A, DL206A, Kootenay Land District	304 Main Street	Salmo Community Memorial Church Assoc.	\$266.37
Lot 3, Plan 15447, DL206, Kootenay Land District	430 Cady Road	Salmo Baptist Church	\$465.65
Lot 1, Plan 11031, District Lot 206, Kootenay Land District	1003 Glendale Ave	Salmo Valley Curling and Rink Association	\$4,031.01
Lot B, Plan EPP9579, District Lot 206 and 206A, Kootenay Land District	206-7 th Street	Salmo Valley Youth and Community Centre	\$10,027.27
Parcel D (Being a Consolidation of Lots 1-3, See LB472515) Block 5, Plan 622, DL 206A, Kootenay Land District	104-4 th Street	Salmo Square Society	\$1,789.33
Lot 2, Plan NEP 71801, DL 206 and DL 206A, Kootenay Land District	730 Railway Ave	Salmo & Area Supportive Housing Society	\$1,195.93
Lot A, Plan NEP75263, DL206A, Kootenay Land District	311 Railway Ave.	Salmo Community Resource Society	\$1,849.64
Parcel C (Being a Consolidation of Lots 9-12, See CA7516655) Block 21, Plan NEP622A, DL206A, Kootenay Land District	303 Fourth Street	Royal Canadian Legion	\$1,130.66
Parcel Z, Block 11, Plan NEP622, DL206A, Kootenay Land District	517 Davies Avenue	Salmo Senior Citizens Society	\$2,747.80

2025 MUNICIPAL SERVICES AND OPERATIONS

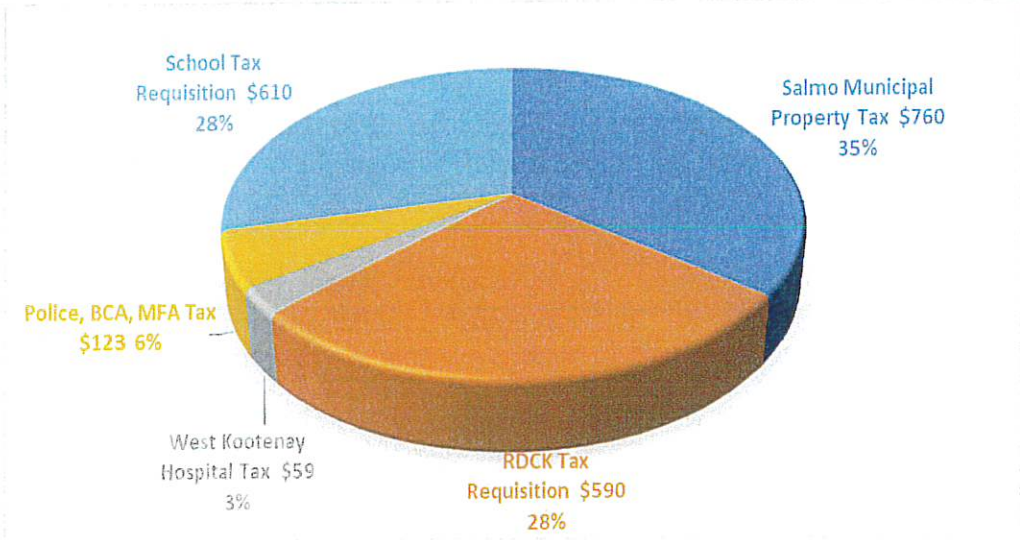
REVENUES

The Village collected \$549,771 in taxes; \$133,553 from the sale of services; \$130,981 in other revenue from own sources; \$87,205 in investment income, \$438,000 in unconditional grants and \$350,424 in conditional grants. Water and sewer user fees totalled \$582,609. No tangible assets were disposed of.



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

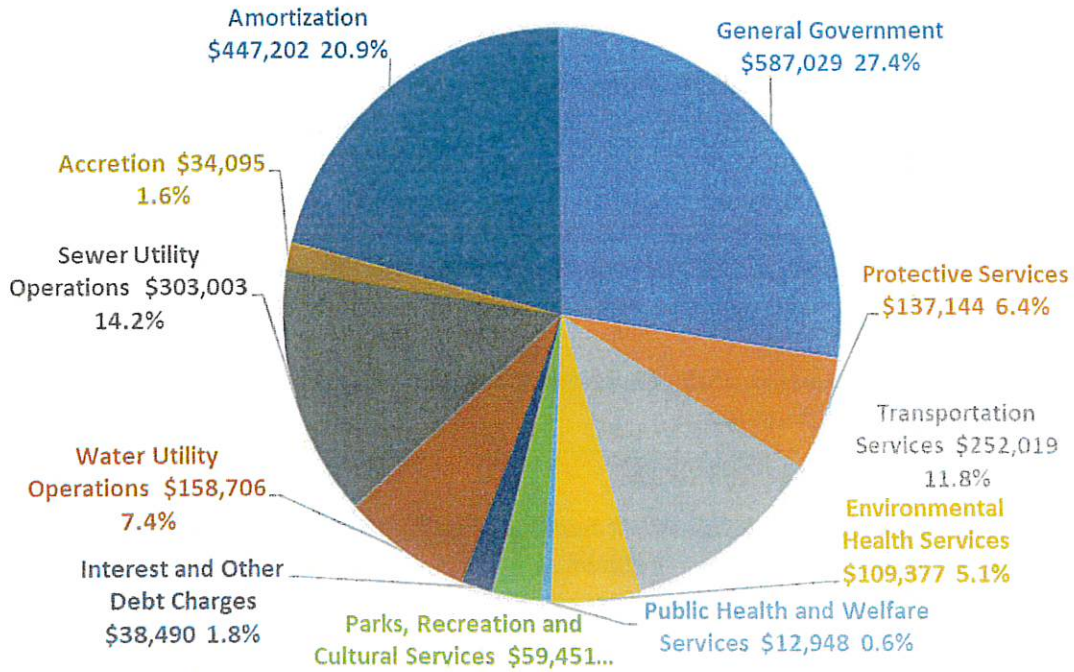
TAX DISTRIBUTION AVERAGE SFD 2025 - Assessed Home Value \$373,810 before HOG¹ = \$2,142



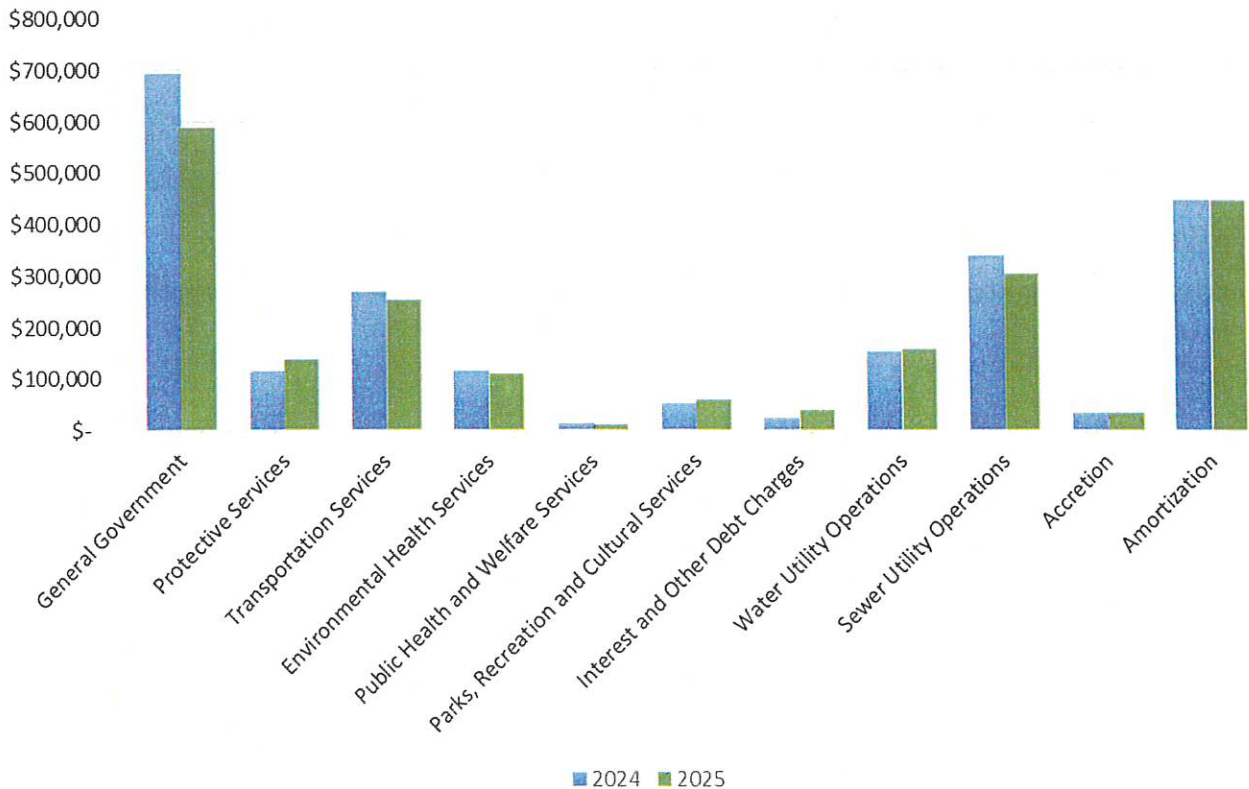
¹ SFD = single family dwelling; HOG = Home Owners Grant discount

EXPENSES

2025 EXPENSES - \$2,139,464



Expenses - 2024 vs 2025



GENERAL GOVERNMENT

\$587,029 – 27.4% of expenditures in 2025 - *General government includes the cost of the administration, including Council operations, legal and auditing services, training, liability insurance and other general overhead expenditures.*

PROTECTIVE SERVICES

\$137,144 – 6.4% of expenditures in 2025 - *Protective services include the operation of the fire department, bylaw enforcement, dog control, and emergency measures such as flood control.*

TRANSPORTATION SERVICES

\$252,019 – 11.8% of expenditures in 2025 - *Transportation services include the cost of the public works shop, all the Village's equipment, winter and summer road maintenance, sidewalks and streetlights.*

ENVIRONMENTAL HEALTH SERVICES

\$109,377 – 5.1% of expenditures in 2025 - *Environmental health services include the cost of garbage collection and Spring and Fall clean-up.*

PUBLIC HEALTH AND WELFARE SERVICES

\$12,948 – 0.6% of expenditures in 2025 - *Public health and welfare services include the operation and maintenance of the Wellness Centre and the cemetery.*

PARKS, RECREATION AND CULTURAL SERVICES

\$59,451 – 2.8% of expenditures in 2025 - *Parks, recreation and cultural services include the operation and maintenance of KP Park, Lion's Park, Springboard Park, and the Esso lots.*

INTEREST AND OTHER DEBT CHARGES

\$38,490 – 1.8% of expenditures in 2025 - *Interest and other debt interest and fiscal services includes the interest on borrowing and bank service charges.*

WATER UTILITY OPERATIONS

\$158,706 – 7.4% of expenditures in 2025 - *Water utility operations include water supply and distribution.*

SEWER UTILITY OPERATIONS

\$303,003 – 14.2% of expenditures in 2025 - *Sewer utility operations include sewage collection and treatment.*

ACCRETION

\$34,095 – 1.6% of expenditures in 2025 - *This amount reflects the incremental expense incurred from asset retirement obligations which rise over time.*

AMORTIZATION

\$447,202 – 20.9% of expenditures in 2025 - *This is the amount of annual depreciation of the Village assets.*

2025 BUILDING ACTIVITIES SUMMARY

The Regional District of Central Kootenay provides building inspection services for the Village of Salmo. The assigned Building Official is responsible for the administration and enforcement of the BC Building Code and scrutinizes all building plans to ensure that the structural integrity, fire safety and plumbing are all in compliance with the Building Code and municipal bylaws. The Inspector works closely with Village staff to ensure compliance with Village Bylaws.



2025	Total Construction Value	# Permits	Permit Fees/Renewals	Village Fees Collected
Residential - New	\$0.00	0	\$0.00	\$0.00
Residential – Additions/Renovations/Accessory	\$146,350.00	9	\$2,448.50	\$244.80
Mobile Homes	\$0.00	0	\$0.00	\$20.00
Commercial	\$0.00	0	\$0.00	\$0.00
Commercial – Additions/Renos	\$263,250.00	1	\$2,801.00	\$280.10
Industrial (new and additional)	\$0.00	0	\$0.00	\$0.00
Institutional (new and additional)	\$0.00	0	\$0.00	\$0.00
Permit Renewals	\$0.00	1	\$100.00	\$10.00
Other (temporary structure, etc.)	\$0.00	4	\$175.00	\$17.50
Total	\$409,600.00	15	\$5,524.50	\$552.40

PROGRESS REPORT FOR 2025

The *Community Charter* requires a progress report respecting the previous year in relation to the objectives and measures established for that year. This chart represents objectives set for 2025.

Objective	Strategies	Progress Measures	2025 Progress
Admin & Planning			
Clean financial audits.	Compliance with all requirements including proper records management and timely regulatory filings.	Unqualified auditor's report.	Unqualified auditor's report & clean audit received.
Written contracts for all work.	Ensure written contracts are in place for all services, leases, agreements, sponsorships, etc.	Database of contracts, leases, and agreements populated with new and updated contracts.	Ongoing.
Continue asset management process in key areas.	Completion of new Asset Management Plan that will include new assessments of all equipment & infrastructure.	Asset management plan of Village machinery and equipment and utilities. Progress in integrating finance, administration and operations with mapping.	IT infrastructure audit complete, building assessment contract awarded.
Official Community Plan	That the Village complete a new Official Community Plan.	New Official Community Plan adopted.	Confirmed public participation policy, review began.
Zoning/Land Use Bylaw	Council to explore housing options such as secondary suites and/or additional dwelling units.	Pass new bylaw amendments.	Collaborate with the RDCK on a Regional & Local Community Needs Project.
Pursue grant funding.	Exploration of a wide range of grant opportunities. Receive grants for:	Successful grant applications.	The Village received 2 Columbia Basin Trust grants that were not planned.
Parks & Cemetery			
Upgrade of KP Park Ball Diamonds.	Groom fields, add topsoil and grass seed. Three-year program.	Improved ball diamonds	The Village agreed to begin a master plan to discuss KP Park.
Memorial Wall at cemetery	Construction complete, build policy document to wall management.	Policy framework created for wall management.	Policy completed & adopted in August 2025.
Roads			
Improve condition of roads & sidewalks through pavement repair, pothole patching, etc.	Continual replacement & repair of above-ground infrastructure.	Numerous pothole & pavement patches to improve roads.	Patched and repaired priority sidewalks and roadways.
Fire Services & Emergency Preparedness			
Wildfire/Urban Interface Fire Risk Management.	Reduce fire risk.	Community awareness of FireSmart program.	Completed the Community Wildfire Resilience Plan. Continuing with FireSmart community awareness campaign, ongoing brush clearing.
Community ready to face a natural disaster, particularly flood or wildfire	Participate in regional Emergency committee.	Risks identified.	Completed collaboration with the RDCK to create a Community Wildfire Resiliency Plan.
Water Distribution System			
Reduce water leakage in system.	Find and fix leakages in system and reduce leakage.	Continued reduction of system water loss.	The Village repaired 5 major water leaks in 2025, both wells repaired.

Objective	Strategies	Progress Measures	2025 Progress
Waste-water Treatment Plant Upgrades			
Improve the general operation and cost effectiveness of the sewage treatment plant.	Continue ongoing staff training and proper operation of plant.	Enhanced staff training opportunities; take steps to improve and invest in infrastructure.	Harmonics Upgrade completed.

LOOKING FORWARD - 2026

Priorities for 2026 include:

- Completing an Official Community Plan update,
- Completing a review of the Zoning Bylaw,
- Guardrail design and engineering for the Glendale Bridge,
- Complete Village Accessibility Plan,
- Increase resident access to GIS information,
- Complete recommendations noted in the Source Water Protection Plan,
- Complete Asset Management Planning, tying together all the individual components completed to-date into a workable multi-year plan including financial implications and funding opportunities,
- Complete all work for necessary for the Next Generation 911 changeover,
- Develop a Salmo Parks Masterplan,
- The opening of the Historical Mining Equipment Park on Railway Avenue to complement the Salmo Museum and draw visitors into our downtown core,
- Reviewing and updating outdated bylaws, including the Procedures Bylaw,
- Complete the purchase for a new fire truck,
- Planning and applying for grants to begin infrastructure renewal of the water distribution system,
- Continuing to explore ongoing economic development through land-use planning and strategic partnerships, and
- A commitment to sustainable service delivery and sustainable economic practices continues to form the core of all municipal governance and expenditure decisions.

The Corporation of the Village of Salmo
2025 STATEMENT OF FINANCIAL INFORMATION

Statement of Financial Information (SOFI)
THE CORPORATION OF THE VILLAGE OF SALMO
Fiscal Year Ended December 31, 2025

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2. Management Report
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4. Schedule of Debt
5. Schedule of Guarantee and Indemnity Agreements
6. Statement of Severance Agreements
7. Schedule of Remuneration and Expenses
8. Schedule of Payments for the Provision of Goods and Services
9. Explanation of Differences to Audited Financial Statements

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2025

STATEMENT OF FINANCIAL INFORMATION APPROVAL

We, the undersigned, approve the attached statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

Diana Lockwood
Mayor



Nathan Russ, CPA, CMA
Chief Financial Officer

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2025

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Mayor and Council are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Grant Thornton LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the Village's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of The Corporation of the Village of Salmo



Nathan Russ, CPA, CMA
Chief Financial Officer
May 22, 2026

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

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

THE CORPORATION OF THE VILLAGE OF SALMO
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For the Year Ended December 31, 2025

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Statement of Operations

Statement of Changes in Financial Assets

Statement of Cash Flows

Notes to the Financial Statements

Schedule A - Schedule of Tangible Capital Assets

Schedule B - Schedule of Segmented Information

Schedule C - Growing Communities Fund Reconciliation

Schedule D - Capacity Funding Reconciliation

Exhibit 1 - Province of BC Grant Reconciliations (Unaudited)

**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

Doane Grant Thornton LLP

Chartered Professional Accountants


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	<u>365,522</u>	<u>363,101</u>	<u>341,681</u>
	<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	<u>460,000</u>	<u>447,202</u>	<u>445,582</u>
	<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>

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	<u>32,148</u>	<u>36,769</u>	<u>(28,025)</u>	<u>40,892</u>
	<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	<u>2,884</u>	<u>6,247</u>
	<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	<u>150,000</u>	<u>12,852</u>	<u>25,270</u>

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	<u>34,095</u>	<u>33,095</u>
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	<u>4,110,805</u>	<u>1,818,829</u>	<u>2,291,976</u>	<u>2,336,440</u>
	<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 <u>Unconditional</u>	2025 <u>Conditional</u>	2024 <u>Unconditional</u>	2024 <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

	Opening Balance	Additions & Reallocation of Assets Under Construction	Disposals	Closing Balance	Accumulated Amortization Opening Balance	Amortization Expense	Reduction on Disposals	Accumulated Amortization Closing Balance	Net Carrying Amount End of year
Tangible Capital Assets									
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
Transportation infrastructure	3,845,603	86,820	-	3,932,423	2,045,702	92,543	-	2,138,245	1,794,178
Water infrastructure	2,599,309	175,792	-	2,775,101	1,062,326	65,499	-	1,127,825	1,647,276
Sewer infrastructure	4,051,326	59,479	-	4,110,805	1,714,886	103,943	-	1,818,829	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

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	-	-	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>

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>

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	<u>-</u>
Remaining grant	<u>\$ 101,941</u>

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2025

SCHEDULE OF DEBT

Information on all long-term debt is included in the Audited Financial Statements of The Corporation of the Village of Salmo.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2025

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The Corporation of the Village of Salmo has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Prepared under the Financial Information Regulation, Schedule 1, section 5

Statement of Financial Information (SOFI)

THE CORPORATION OF THE VILLAGE OF SALMO

Fiscal Year Ended December 31, 2025

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between The Corporation of the Village of Salmo and its non-unionized employees during the fiscal year ended December 31, 2025.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)

THE CORPORATION OF THE VILLAGE OF SALMO
 SCHEDULE OF REMUNERATION AND EXPENSE
 YEAR ENDED DECEMBER 31, 2025

NAME		REMUNERATION	EXPENSE
ELECTED OFFICIALS	POSITION		
Cox, Melanie	Councillor	\$ 3,015	
Heatlie, Jonathon	Councillor	7,235	
Lins, Jennifer	Councillor	7,235	
Lockwood, Diana	Mayor	12,711	2,188
Mckellar, Payton	Councillor	1,206	
Neil, Kenzie	Councillor	7,235	
TOTAL ELECTED OFFICIALS		<u>38,636</u>	<u>2,188</u>
DETAILED EMPLOYEES > \$75,000			
Dejong, Maxwell		84,448	-
Kwiatkowski, Derek		105,808	2,921
Paton, Fred		87,814	3,209
		<u>278,070</u>	<u>6,130</u>
TOTAL EMPLOYEES <= \$75,000		<u>344,140</u>	<u>478</u>
TOTAL		<u>\$ 660,847</u>	<u>\$ 8,796</u>
TOTAL EMPLOYER PREMIUM FOR CPP/EI			\$ 44,684

Prepared under the Financial Information Regulation, Schedule 1, section 6 to subsection 6(6)

THE CORPORATION OF THE VILLAGE OF SALMO
 SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES
 YEAR ENDED DECEMBER 31, 2025

DETAILED SUPPLIERS >\$25,000

<u>SUPPLIER NAME</u>	<u>EXPENSE</u>
B Speers Contracting	\$ 30,321
City of Nelson	73,328
Custom Dozing Ltd.	55,071
Fortis BC Inc.	86,984
GFL Environmental Inc. 2020	128,786
Manulife Financial	51,822
Municipal Insurance Association of BC	79,766
Municipal Pension Plan	100,823
Precision Service & Pumps Inc	176,547
Terus Construction Ltd.	31,983
Wholesale Fire & Rescue Ltd.	25,796

TOTAL DETAILED SUPPLIERS >\$25,000	841,228
TOTAL SUPPLIERS <= \$25,000	553,764
TOTAL SUPPLIERS	1,394,992
GRANTS AND CONTRIBUTIONS >\$25,000	
TOTAL PAYMENTS, GRANTS AND CONTRIBUTIONS	\$ 1,394,992

Prepared under the Financial Information Regulation, Schedule 1, section 7(1) and (2)

The Corporation of the Village of Salmo
PAYMENT TO FINANCIAL STATEMENT RECONCILIATION
Fiscal Year Ended December 31, 2025

S.O.F.I. Report Scheduled Payments

Remuneration	\$ 660,847	
Employee Expenses	8,796	
Employer CPP/EI	<u>44,684</u>	\$ 714,326
Payments for Goods and Services		<u>1,394,992</u>
Total of Scheduled Payments		<u>\$ 2,109,318</u>

Total of Financial Statement Expenditures **\$ 2,139,464**

The difference between the total of Scheduled Payments and the total Financial Statements Expenditures are due to:

- Adjustments to account for the difference between payments made on a cash basis, and the audited financial statements reporting expenditures on an accrual basis of accounting. This would include adjustments for opening and closing balances of inventories, prepaid expenses, and accrued liabilities.
- List of payments to suppliers include 100% GST while the expenditures in the financial statements are net of the applicable GST rebate.
- Capital expenditures are shown as payments to the vendor in this report. However, the total financial statement expenditures do not reflect these payments as they report amortization of all the capital assets.
- The Schedule of Payments of Goods and Services may include payments made on behalf of third parties, which are recovered from these parties and the expense is excluded from the Financial Statements.
- Payments to some suppliers may be reported directly to the Balance Sheet and therefore are not reported as expenditures
- The expense line item in the financial statements include an accretion expense which is a non-cash item for accounting purposes. There is no payment or cash transaction for this expense.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2d) and subsection 7(1b)



The Corporation of the Village of Salmo

CAO Report

Report Date: June 4, 2026
Meeting Date: June 9, 2026 (#08-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: CAO Report - General Updates

- Construction of the Glendale Bridge guardrails will have been delayed for a week & will begin on June 15th.
- The Village has received a draft final report of the Floodplain Bylaw that will have a final review completed.
- Administration is meeting with UBCM as part of their outreach to municipal staff.
- LGCAP grant funding program is going through some changes, staff is attending meetings to determine the impact.
- Administration reached out to local community groups to supply food service on July 1st, unfortunately no organization was able to.
- Administration has begun work on building a human resources framework. This will be on the upcoming agendas.
- Administration has met with RDCK staff for a pre-seasonal emergency program meeting to discuss emergency management procedures.
- The federal River Forecast Centre has released the June 1st Snow Bulletin. The West Kootenay Region's snow water equivalent is between 90%-109% of normal levels.
- ASI Engineering has provided the final deliverables for the building assessment portion of the Asset Management Plan.
- Staff have advertised the REACH Grant sidewalk opportunity on BC Bid & on the Village's website & Facebook page. The opportunity closes at the end of the month.

STAFF RECOMMENDATION:

That Council accepts the CAO report for information.



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 25th, 2026
Meeting Date: June 9th, 2026 (#08-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Regional UBCM CEPF Next Generation 911 (NG911) Grant

1. **OBJECTIVE**

For Council to approve the Village collaborating on the Regional UBCM CEPF Next Generation 911 (NG911) Grant.

2. **DISCUSSION AND ANALYSIS**

In 2023 all local authorities received \$45,000 in NG911 transition funding. RDCK staff began discussions with municipalities about using a portion of those funds to support regional GIS and addressing work required for NG911 readiness. While the work was scoped and discussed, the requests and transfers associated with that funding were never finalized by the RDCK. The RDCK approached Village staff to review the document mid March. After a review with staff & a few discussions with the RDCK staff, it is being brought forward for approval.

From the RDCK:

As you may recall, in 2023 all local authorities received \$45,000 in NG911 transition funding. At that time, RDCK staff began discussions with municipalities about using a portion of those funds to support regional GIS and addressing work required for NG911 readiness. While the work was scoped and discussed, the requests and transfers associated with that funding were never finalized by the RDCK. Given the time that has passed since the original allocation, it no longer makes sense to revisit those transfers.

Instead, the staff received Board direction to apply for new funding through the 2026 UBCM NG911 program (deadline was mid-February), which provides a practical way for us to move forward together on the remaining NG911 readiness work.

The regional grant application supports the next phase of NG911 readiness work across participating municipalities and electoral areas. The project focuses on improving the accuracy and completeness of civic addressing, road centreline data, locality information, and emergency service boundary datasets, which are required for NG911-compliant call routing and location validation. It will also include targeted public education and stakeholder training related to NG911 and addressing accuracy.

Because the RDCK provides regional GIS services that maintain these datasets for participating municipalities, completing this work through a coordinated regional project helps ensure consistent standards and avoids duplicating technical capacity at the municipal level.

The proposed application requests up to \$99,215 in grant funding to support incremental GIS and Fire Services staff time and public outreach activities associated with NG911 readiness.

An equal municipal contribution is proposed for each participating municipality. NG911 relies on a single regional addressing and GIS dataset that supports emergency call routing across all jurisdictions. Improvements in one municipality strengthen the accuracy of the entire system. Because the benefits of this work are shared regionally, an equal municipal contribution is considered the simplest and most equitable approach while avoiding administrative complexity.

Since the RDCK provides the Village & the region with GIS services that maintain these datasets, completing this work through a regional effort keeps all data consistent & avoids any duplication of efforts.

Staff is recommending that Council agree to collaborate with the RDCK & support the grant application.

STAFF RECOMMENDATION

That the Village of Salmo Council supports the Regional District of Central Kootenay applying to the Union of BC Municipalities for funding through the 2026 Next Generation 911 Program;

AND FURTHER THAT the Village of Salmo approves the Regional District of Central Kootenay to apply for, receive, and manage the grant funding on its behalf for the proposed regional NG911 readiness project.

ALTERNATIVES

1. That Council direct staff to complete the project alone and apply to the Union of BC Municipalities for funding through the 2026 Next Generation 911 Program.



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 28th, 2026
Meeting Date: June 9th, 2026 (#08-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: CBT GATHER Grant

1. **OBJECTIVE**

For Council to direct staff to begin working on a submission for the Columbia Basin Trust's GATHER grant.

2. **DISCUSSION AND ANALYSIS**

CBT has approached the Village with another new grant opportunity. It is called the GATHER (Gathering Area & Town Hub Enhancement & Revitalization) grant & its focus is to revitalize outdoor community gathering spaces.

From the Program Guide:

"Gathering Area and Town Hub Enhancement and Revitalization (GATHER) Grants support local governments and First Nations communities to revitalize or enhance outdoor community gathering places for Basin residents, including downtown areas, town squares, and outdoor event areas designed for social connection."

This grant could transform one of the Village's parks into a space that would bring together the community more often by providing an inviting space to congregate. The grant can potentially fund up to 90% of the project costs. The maximum CBT contribution is \$650,000, which speaks to the high number of possible project options. The deadline is October 15th, however CBT has indicated that they are reviewing submissions & approving funding as they are received. Staff would like to begin working on some potential options for Council to consider.

A project option could include a large accessible stone gazebo, picnic tables, lighting & wayfinding signage to the new improvement. Council may ask for community input for this as well.

This grant gives the ability to add a significant feature for the community to congregate & would require the Village to consider maintenance prior to selecting a specific item. Staff would recommend that Council direct staff to look at some potential options under this grant. This gives flexibility if Council chooses to decline an application later.

STAFF RECOMMENDATION

That Council direct staff to begin working on a submission for the Columbia Basin Trust's GATHER grant.

ALTERNATIVES

1. That Council direct staff not to apply for the Columbia Basin Trust's GATHER grant.



The Corporation of the Village of Salmo

Request for Decision

Report Date: June 4th, 2026
Meeting Date: June 9th, 2026 (#08-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: ETSI-BC Building Economic Development Capacity Grant

1. **OBJECTIVE**

For Council to determine if staff should provide options to apply for the ETSI-BC Building Economic Development Capacity Grant.

2. **DISCUSSION AND ANALYSIS**

Each year the ETSI-BC has 2 opportunities for the Building Economic Development Capacity program, with the next intake begins on September 1st. This grant focuses on economic development, something that Council has shown previous interest in applying for. The “Small Project” intake has an available of \$25,000, “Large Project” is up to \$75,000. The Village would likely be pursuing the smaller grant.

After reviewing the list of the Village’s ongoing projects & what grant opportunities are available, administration has come up with an option for Council to consider. As with many communities that combine numbered and named streets, it is difficult to determine where the amenities are. The Village has heard over the years for the need for better wayfinding signage for tourists & visitors to get around the Village. Combined with the fact that some of the larger Village-owned signs around town need repair or replacement, this grant provides the Village with an opportunity. This grant is one of the few available to help beautify the community, while helping replace aging infrastructure that typically has a lower level of priority or budget allocation.

Staff has created a design option for Council to get the discussion moving. Staff drew on the Village logo colours & shape of the sign within the logo for inspiration. Council may choose an entirely different look or colour scheme. The Village may also consider reaching out to the Chamber of Commerce to see if there are any additional signage that would fit within this project.

The current proposal would be for a total of 6 signs. The KP Park sign next to the Legion, the Lion’s Park sign next to the dugout, the campground sign that is close to the 2nd Street intersection will be replaced. A 2nd campground sign would be added along Riverside, close to 4th Street. There will also be 2 wayfinding signs on Main Street on each side of the Sayward Avenue intersection. They will provide guidance to the Village’s amenities. The estimated cost for these 6 signs is approximately \$10,000 that includes all site preparation, finishing, & installation.

The signs within the attachment do not include all possible directional options. Staff is requesting that Council direct staff to bring forward some official options for discussion to a future meeting to apply for this grant once it becomes available.

STAFF RECOMMENDATION

That Council direct staff to work on sign options for ETSI-BC Building Economic Development Capacity Grant.

ALTERNATIVES

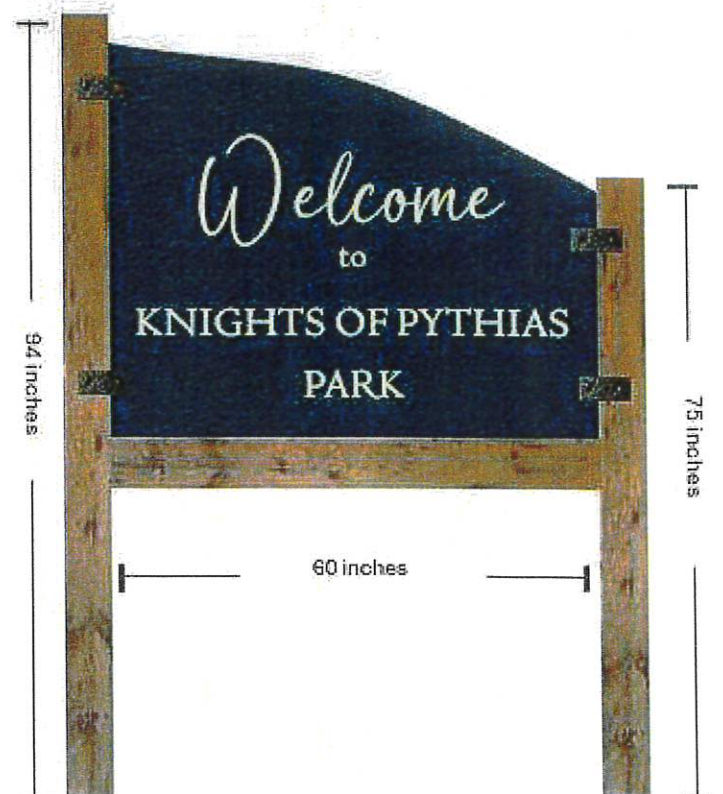
1. That Council direct staff to work on a different focus for the ETSI-BC Building Economic Development Capacity Grant.
2. That Council direct staff to halt any work that involves ETSI-BC Building Economic Development Capacity Grant.

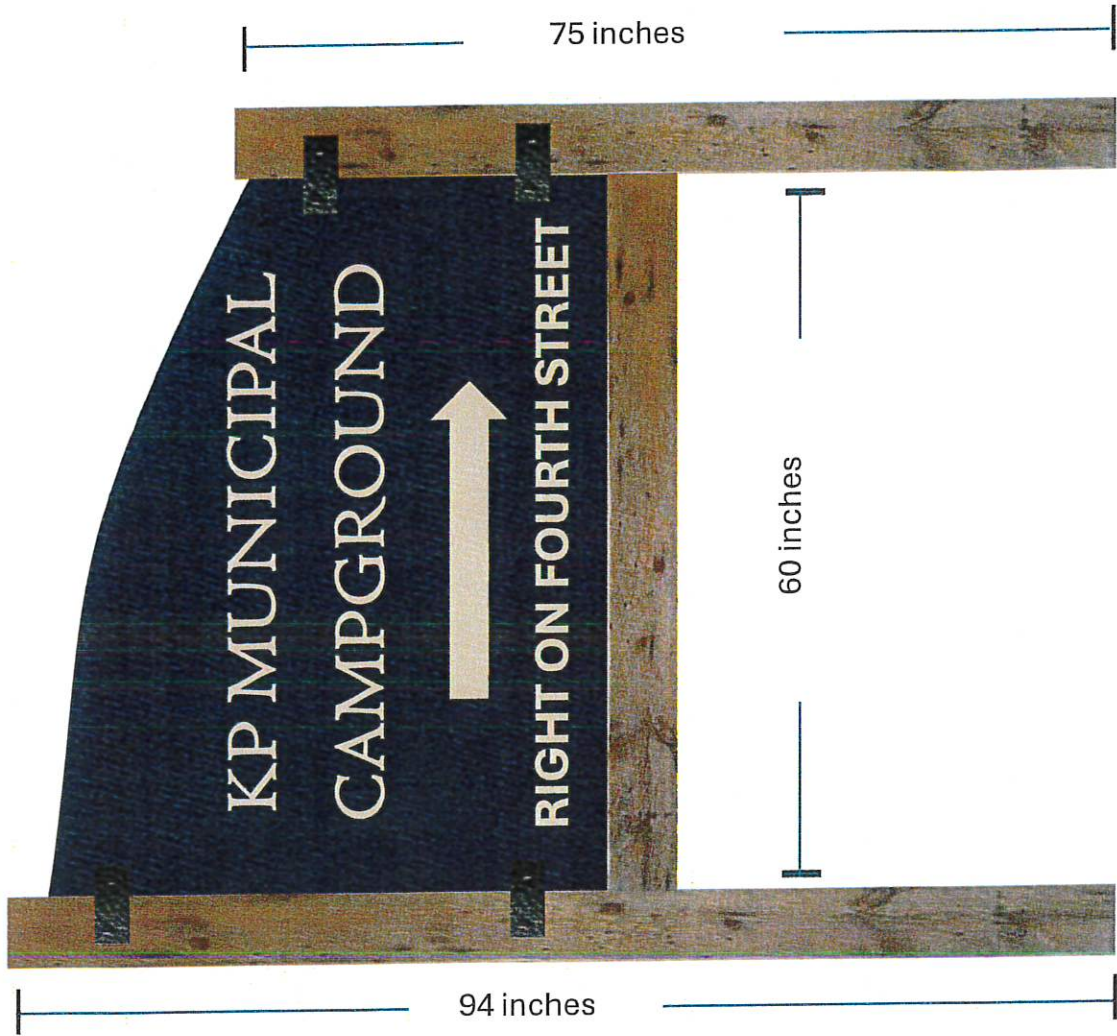
SMALL SCALE PROJECT TYPE	EXAMPLES
Economic Development Planning and Research	<ul style="list-style-type: none"> • Community economic development plan • Community consultation/engagement • Community branding/marketing plan • Community/downtown revitalization plan • Economic development research; feasibility studies • Grant writing support (additional conditions may apply)
Business Attraction, Retention and Expansion	<ul style="list-style-type: none"> • Business retention strategy • Business diversification strategy • Business recruitment strategy • Business incubation strategy/plan • Business surveys/business walks
Industry / Work Force Engagement	<ul style="list-style-type: none"> • Industry cluster analysis • Industry sector/supply chain analysis • Workforce analysis/attraction strategy • Workforce housing analysis/strategy

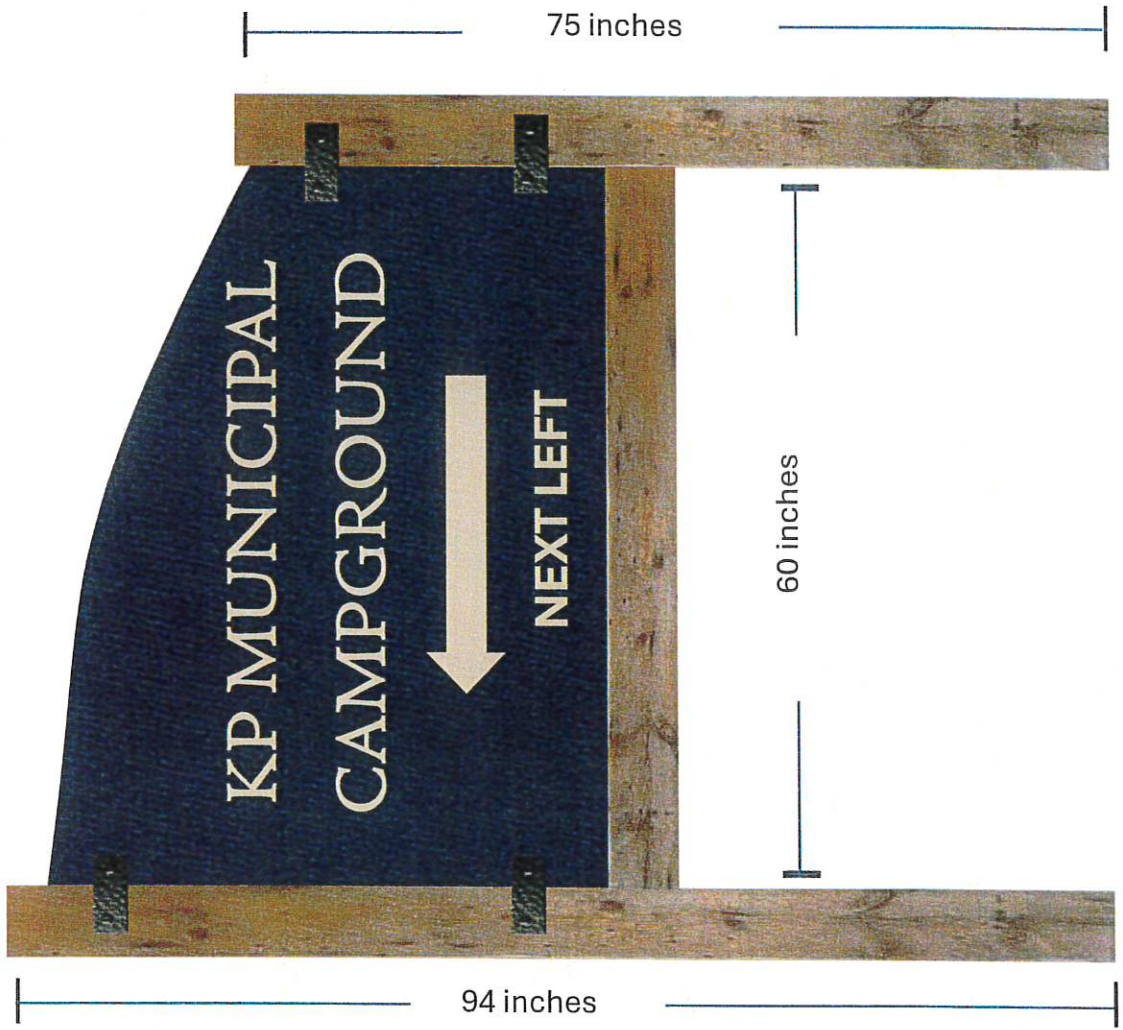
Large Scale and Regional Projects (Max grant \$75,000 per project)

This program provides funding to assess, initiate or implement large or regional economic development projects. Applicants may be eligible for up to \$75,000 to a maximum of 50% of the project budget. If the applicant is from a community with a population of less than 7,500 the first \$25,000 does not require matching funds. Should the funding intake be oversubscribed, priority will be given to eligible projects in First Nations communities, communities recently impacted by natural disasters, communities with populations of less than 25,000 and projects with higher leveraging.

LARGE SCALE PROJECT TYPE	EXAMPLES
Business Diversification	<ul style="list-style-type: none"> • Pre/Feasibility studies for industry attraction • Capital investment analysis • Business development campaign • Resident/employee attraction • Business incubator • Marketing economic opportunity/investment • Opportunity for investment
Key Industry Sector Development	<ul style="list-style-type: none"> • Establish a business incubator • Support agri-business; farmers market/food hub • Cluster development – sector attraction or supply chain development • Expand secondary manufacturing
Community Revitalization	<ul style="list-style-type: none"> • Implement a shop local campaign • Implement a beautification/facade improvement program









The Corporation of the Village of Salmo

Request for Decision

Report Date: May 28th, 2026
Meeting Date: June 9th, 2026 (#08-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Councillor Attendance at UBCM Convention

1. **OBJECTIVE**

For Council to determine which member is attending the annual UBCM Conference in September.

2. **DISCUSSION AND ANALYSIS**

The 2026 UBCM Convention will take place September 14 – 18 at the Vancouver Convention Centre. The theme is “Common Good”. Mayor Lockwood attends the UBCM as part of RDCK as the Director. This is part of the RDCK’s budget. The Village has budgeted for a single Councillor to attend. Administration is confirming this attendance with Council.

STAFF RECOMMENDATION

That Council approve Councillor _____ to attend the 2026 UBCM Convention from September 14th-18th.

ALTERNATIVES

1. That Council decline to send a Councillor to the 2026 UBCM Convention.



The Corporation of the Village of Salmo

Request for Decision

Report Date: May 27th, 2026
Meeting Date: June 9th, 2026 (#08-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Council Meeting Date Changes

1. **OBJECTIVE**

For Council to approve changes to the Council Meeting Schedule.

2. **DISCUSSION AND ANALYSIS**

The Village worked through the Procedure Bylaw after Council set the annual meeting dates. As part of the Procedure Bylaw review & the original schedule approval, the July & August Regular Council Meetings were cancelled, leaving only the COTW's remaining. As the Village is working towards finalizing the Official Community Plan & the Zoning Bylaw, it is recommended that Council consider making changes to the meeting schedule that will allow these items to be finalized sooner. To accomplish this & balance the number of summer meetings, staff is recommending the following changes to the meeting schedule:

1. Changing the time of the COTW on June 23rd to begin at 6:00 pm. Based on the high level of productivity at the May 26th Meeting, there is an opportunity to complete the review & have the document ready for a first reading.
2. Create two Special Council Meetings scheduled for July 14th and Aug 11th, 2026 (these are the meeting dates for the typical Council Meeting dates).
3. Cancelling July 28th and August 25th, 2026 COTW meetings.
4. Potentially scheduling a COTW meeting for July 13th for potential Zoning or Business License Bylaw discussions or to continue the preliminary discussions with the Parks Master Plan.

This will give the Village 2 more business meetings to allow for more decisions for the upcoming discussions & sooner COTW discussions. Council may choose to keep COTW meetings if there more discussion for items such as Parks Master Plan that require more discussion.

STAFF RECOMMENDATION

That Council approve the changing of the COTW on June 23rd to begin at 6:00 pm.

That Council schedule two Special Council Meetings, one for July 14th and one for Aug 11th, at 7:00 pm at the Village Office.

That Council cancel the July 28th and August 25th, 2026 COTW meetings.

ALTERNATIVES

1. That Council approve the proposed changes to the Council Meeting schedule as amended.
2. That Council choose to keep the existing Council Meeting Schedule.



The Corporation of the Village of Salmo

Request for Decision

Report Date: June 1st, 2026
Meeting Date: June 9th, 2026 (#08-26)
From: Derek Kwiatkowski, Chief Administrative Officer
Subject: Asset Management Plan- Final Building Portfolio Summary Report

1. **OBJECTIVE**

For Council to accept the ASI Engineering Building Portfolio Summary Report for information & to direct staff to use information within the report for future financial & asset management discussions.

2. **DISCUSSION AND ANALYSIS**

The Village began its Asset Management Plan in 2025 that included contracting a firm to inspect Village buildings to determine their condition. This was last done in 2016.

The Village contracted ASI Engineering to complete building assessments for Village owned buildings. The properties were inspected during the week of April 13th. They were tasked with documenting & photographing each building for data verification. ASI have submitted the final report to the Village. The final report summarizes the process & of the inspections but more importantly, gives the Village with the data to update the Village's Capital Plan & improve budget construction.

The Village's Office, Firehall, Public Works Shop, Lift Station, Wellness Centre, Recycling Buildings & both Sayward & Glendale Well buildings are all noted to be in above average condition & do not require any large capital purchases in the future.

The buildings that require more consideration are the KP Park Concession Building, the Public Works Modular Building & the Salmo Valley Youth & Community Centre. The SVYCC, although in fair shape now, it is the largest building asset that the Village owns & will require a large capital investment in the coming years. This report is a key piece of information that allows further discussions to take place regarding the vision for all Village building uses.

Overall, the Village's buildings are in good shape. Staff is recommending that Council direct staff to use this report in future financial and asset management discussions.

STAFF RECOMMENDATION

That Council accept the ASI Engineering Building Portfolio Summary Report for information & FURTHER to direct staff to use information within the report for future financial & asset management discussions.

ALTERNATIVES

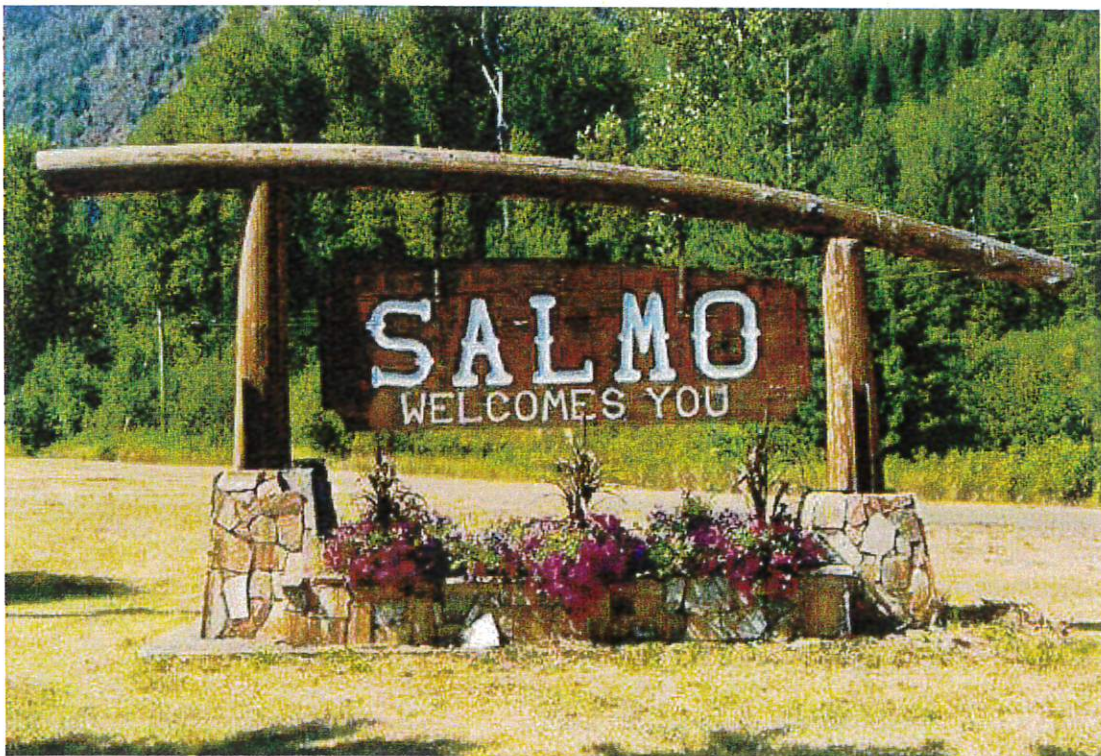
1. That Council not accept the ASI Engineering Building Portfolio Summary Report as information.

Portfolio Summary Report

Prepared For
The Village of Salmo

Report Date: May 15, 2026

Prepared by
ASI Engineering



1.0 Executive Summary

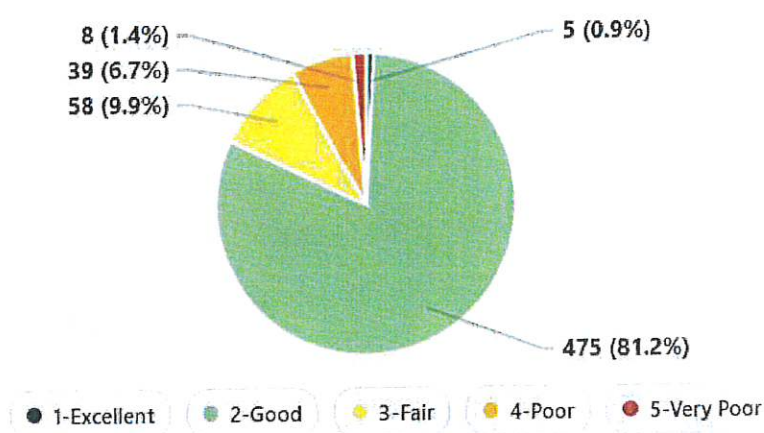
This document provides a portfolio-level summary of the assessment findings. It is accompanied by 20 individual Building Condition Assessment (BCA) reports, which contain detailed, building-specific data, as well as supporting Appendices.

1.1 Project Context

ASI Engineering was retained by ASI Client to conduct a BCA for the Village of Salmo's municipal building portfolio, encompassing nineteen (20) municipal buildings. The assessment, with a site inspection date completed the week of April 13th, evaluates 585 assets across a 20-year capital planning horizon. The assessment was conducted by ASI Engineering in accordance with ASTM E1557, providing a standardized framework for classifying building systems and elements; ASTM E2018, a guideline for conducting Property Condition Assessments including visual inspections and lifecycle-based capital planning; ISO 55000, an asset management framework applying industry best practice; and the Facility Condition Index (FCI), a standard industry metric measuring a building's physical health relative to its total replacement cost.

1.2 Condition Summary

The Salmo municipal building portfolio, comprising 585 assessed assets, is predominantly in satisfactory condition, with 81.2% of assets rated Condition Score 2 (Good) or better. However, concentrated deterioration at several key facilities represents the primary area of concern, with 8 assets (1.4%) rated Condition Score 5 (Very Poor) and 39 assets (6.7%) rated Condition Score 4 (Poor), warranting prioritized remediation planning.



The highest-priority issues identified during the assessment are:

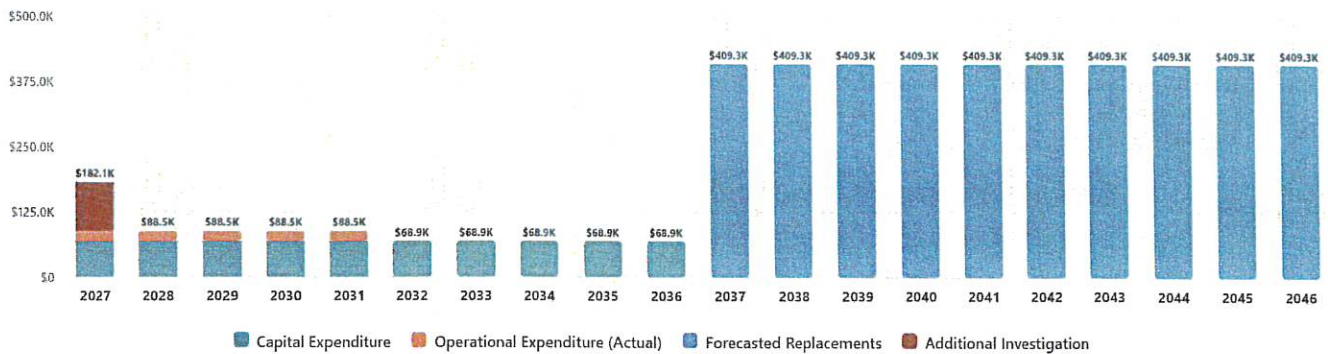
- **KP Concession Stand** (215 Sayward Avenue) represents the most critically deteriorated facility in the portfolio. Active water intrusion has compromised the wood-frame roof structure, with confirmed sagging, wood rot, and surface ponding. Severe black mold was observed on approximately 30% of the interior ceiling, which has been formally flagged. The exterior wall at the building corner is separating and deflecting, requiring additional structural investigation.
- **Civic Works Storage Modular** (124 Lagoon Road) exhibits simultaneous failure across multiple building systems, including an end-of-life electrical distribution panel with no operational heating or cooling, inoperable and seized entry doors, oxidized roof panels with evidence of water penetration, and significantly deteriorated interior finishes.
- **Community Recreation & Youth Centre** (206 7th Street) has a flagged concrete pedestrian ramp exhibiting major slumping, slab separation, and severe spalling, presenting an active life-safety tripping hazard. Accessibility compliance concerns were also noted during the inspection.

1.3 Financial Summary

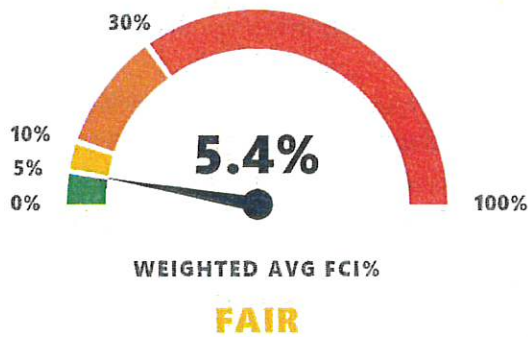
The following financial summary outlines the projected capital and operational funding required to sustain the Salmo facility portfolio over the next 20 years.

Expenditure Category	Estimated Cost	Annual Program Cost	Program Timeline (Years)
Capital Expenditure	\$688,816	\$68,882	1 to 10
Operational Expenditure	\$97,914	\$19,583	1 to 5
Condition-Based Needs	\$786,731	\$88,465	
Total Forecasted Capital Replacements	\$4,092,531	\$409,253	11 to 20
Additional Investigation Costs	\$93,600		1

The 20-year capital planning below is ASI's recommended strategic funding program. The program approach supports consistent and predictable annual budgeting. The first 10 years address the identified needs of the Portfolio, while the remain 10 years represents forecasted capital expenditures. It is important to note that forecasted capital needs are based on the estimated Remaining Useful Life (RUL). Assets should be reinspected on a regular cycle, typically every five years, to keep the capital program current. This will allow Salmo to reprioritize work, adjust budgets, and respond to actual asset performance rather than relying on outdated information.

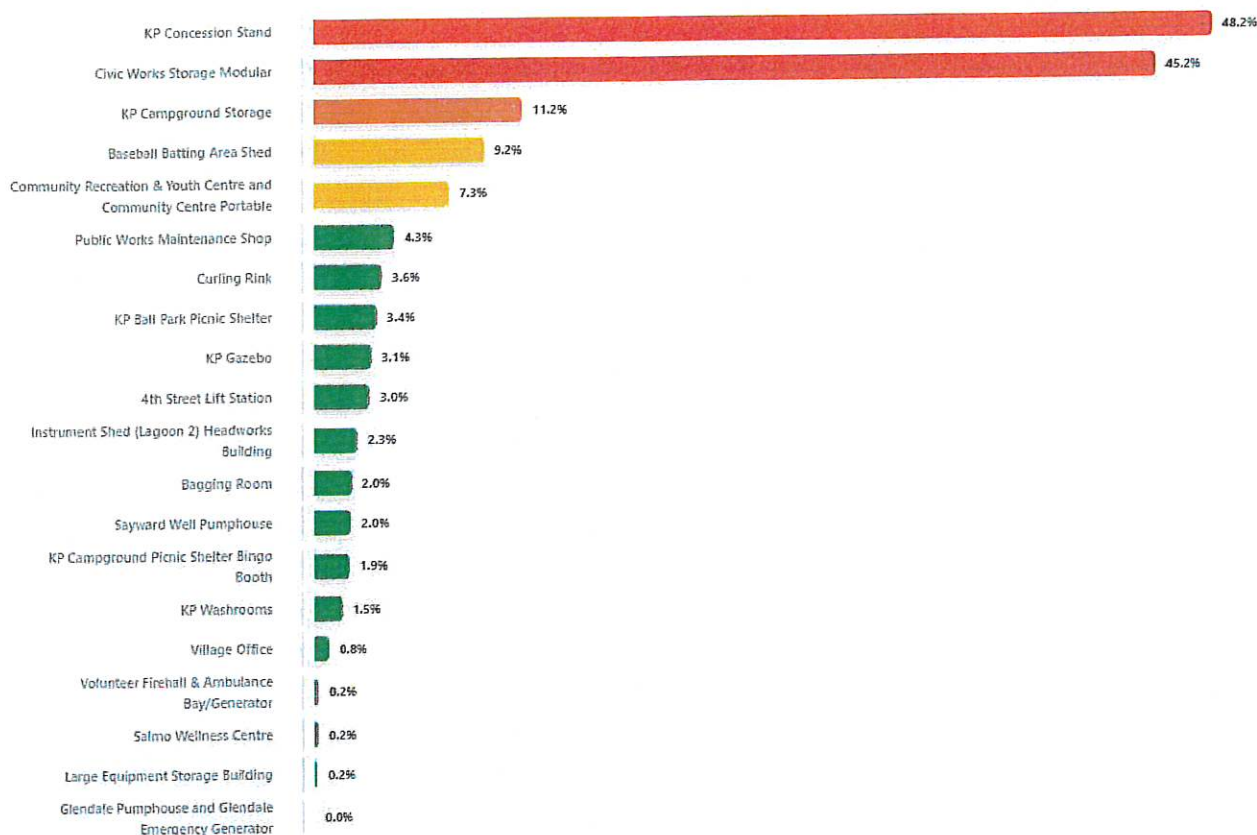


The portfolio weighted average Facility Condition Index (FCI) is **5.4%**, placing the portfolio in **Fair** condition. The portfolio retains approximately 94.6% of its replacement value.



$$FCI = \frac{\text{Condition-Based Needs}}{\text{Current Replacement Value (CRV)}} \times 100$$

Facility condition varies across the portfolio, reflecting differences in age, construction type, and maintenance history. The following chart summarizes the individual building FCI scores:



18/20

Buildings are in stable condition, while the KP Park Concession Stand and the Civic Works Storage Modular are in critical condition.

1.4 Recommendations

Based on the BCA findings, ASI recommends the following actions:

1. **Execute the 20-Year Capital Program:** Adhere to the prescribed strategic funding roadmap to ensure consistent, proactive lifecycle management across the portfolio.
2. **Address the critical facilities:**
 - **KP Concession Stand:** Decommission immediately due to health and safety concerns, and initiate planning for demolition and replacement.
 - **Civic Works Modular Building:** consider decommissioning the Civic Works Modular due to structural deterioration and active moisture infiltration, which is accelerating deterioration compromising the condition of the building.
3. **Prioritize immediate Capital Expenditure** remediation of the most critically deteriorated systems across the portfolio (Condition scores 5 and 4). These deficiencies carry immediate risk to occupant safety and building integrity and must not be deferred.
4. **Commission Specialist Investigations:** Initiate secondary structural, mechanical, and roofing engineering reviews to evaluate the full extent of the anomalies identified during this assessment. An allocation of \$93,600 has been established for these investigations, which should occur concurrently with near-term capital repairs.
5. **Forecasted Operational Expenditure:** The Village should consider performing annual checks of all buildings and budgeting for continued maintenance per the building's needs and manufacturer recommendations for equipment.
6. **Implement a 5-Year Reinspection Cycle:** Formally reinspect the portfolio every five years to validate the effectiveness of recent remediations and update the long-term lifecycle forecast.

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2.0 Introduction

2.1 Portfolio Background

The Village of Salmo owns and operates twenty (20) municipal facilities distributed across four primary property clusters: the Public Works Yard at 124 Lagoon Road, the Village Office at 423 Davies Avenue, KP Park at 215 Sayward Avenue, and Lion's Park at 1017 Glendale Avenue, with additional facilities located at 206 7th Street, 414 Baker Avenue, 413 Baker Avenue, and 4th Street. The assessed portfolio encompasses a combined gross floor area (GFA) of approximately 5,813 m², comprising a diverse range of building types including administrative offices, emergency services, recreational facilities, maintenance shops, pumphouses, utility buildings, and storage structures. Construction years span from 1956 to 2022, reflecting a multi-generational building stock of varying age, design vintage, and functional purpose. Each facility serves a distinct municipal or community service role and is assessed as a discrete structural and operational unit within this Building Condition Assessment (BCA).

2.2 Purpose

This BCA was conducted in accordance with ASTM E1557, ASTM E2018, and ISO 55000 to systematically evaluate the physical condition of assets, document active deterioration mechanisms, and identify remedial action requirements. The assessment provides ASI Client with a structured, evidence-based record of observed deficiencies, rated using the Condition Score methodology, to support informed maintenance programming and strategic capital planning. Findings are intended to maintain building function and condition over the defined planning horizon, enabling prioritized corrective action before deterioration advances to failure-level consequence.

2.3 Scope

This Building Condition Assessment encompasses a comprehensive evaluation of architectural, structural, mechanical, electrical, plumbing, and site elements across the Village of Salmo's municipally owned facilities. The assessment delivers a detailed analysis of building replacement costs, prioritized repair and replacement recommendations, preventative maintenance guidance, and identification of associated liabilities. No client-requested exclusions from the assessment scope have been identified. The capital planning period established for this study is 20 years, over which Operational Expenditure (Actual) has been identified and documented to support long-term asset planning.

2.4 Assumptions and Exclusions

- **Project Scope:** The scope of this assessment is limited to major common property components accessible during the site inspection conducted in non-snow-covered conditions. This study does not include evaluation of concealed building systems not accessible during visual inspection
- **Inflation Methodology:** This capital planning program uses a constant-dollar approach, presenting all costs and financial projections in current-year dollars. Long-term inflation has been excluded because compounding estimated inflation rates over a long-term planning horizon is highly speculative and can obscure the true physical liability of the client's assets.
- **Acknowledgment of Study Limitations:** This study is a point-in-time assessment based entirely on the technologies, materials, and economic conditions existing at the time of the review. Consequently, it cannot predict and does not reflect unanticipated future changes, such as sudden fluctuations in market costs, unexpected shifts in interest rates, or the emergence of unforeseen technologies that could impact future capital expenditures.
- **Cost Estimates:** Class D estimates (±25%) reflect "like-for-like" replacement only. They do not include costs related to building code upgrades, engineering design, or hazardous materials abatement and disposal.

3.0 Methodology

3.1 Description

ASI Engineering performed a BCA of the subject facility through systematic visual observation of accessible building elements and systems. The assessment relies exclusively on non-invasive inspection techniques; no destructive testing, dismantling of components, or specialized engineering analysis was undertaken. As a result, latent defects, concealed conditions, and issues obscured by finishes, cladding, or inaccessible building cavities may not be reflected in the reported findings unless captured through indirect condition assessments (interviews and staff discussions).

ASI utilized mobile devices running proprietary ASI Software to capture field assessment data. This data undergoes real-time auditing by qualified staff for accuracy before being processed to generate cost estimates and comprehensive reports.

Cost estimates are developed using the RSMeans cost estimation method and are structured in accordance with the UniFormat cost estimation convention. This Building Condition Assessment utilizes a constant-dollar approach, presenting all costs and financial projections in current-year dollars. We exclude hypothesized long-term inflation because compounding estimated rates over long-term horizons is highly speculative and can obscure the true physical liability of the facility's assets.

3.2 Standards

Governing Guidelines

- **ASTM E1557** — Standardized UniFormat II classification framework for building systems and elements.
- **ASTM E2018** — Guideline for Property Condition Assessments, covering visual inspections, deficiency identification, and lifecycle-based capital planning.
- **ISO 55000** — International asset management framework aligned with full lifecycle best practices.
- **Facility Condition Index (FCI)** — Industry metric expressing a building's physical health as a ratio of condition-based needs to its Current Replacement Value (CRV).

Condition Rating Framework

Condition Rating	Priority Level
1 – Excellent	Asset is in new or near-new condition with no visible defects. Fully functional and requires no maintenance
2 – Good	Asset is in good condition with minor wear or deterioration. Fully functional, with only routine maintenance required
3 – Adequate	Asset shows moderate deterioration or defects. Performance may be impacted, and minor repairs are required
4 – Marginal	Asset is significantly deteriorated or defective. Functionality is reduced, and major repairs or rehabilitation are required
5 – Poor	Asset is critically deteriorated or non-functional. Immediate repair or replacement is required

Financial Planning Periods — 20-Year Capital Plan

- **Condition Scores 1-2:** Replacements forecast in Years 10–20, distributed according to remaining useful life.
- **Condition Score 3:** Perform maintenance in years 0-5, replacements forecast in Years 10–20
- **Condition Score 4:** Priority remediation within Years 3–10.
- **Condition Score 5:** Immediate action required within Years 0–2.

Facility Condition Index (FCI)

Calculated on a building-by-building basis; portfolio-level representation uses a floor-area-weighted average using the following formula and ranges:

$$FCI = \frac{\text{Condition-Based Needs}}{\text{Current Replacement Value (CRV)}} \times 100$$

FCI Range	Classification
0-5%	Good
6-10%	Fair
11-30%	Poor
≥ 31%	Critical

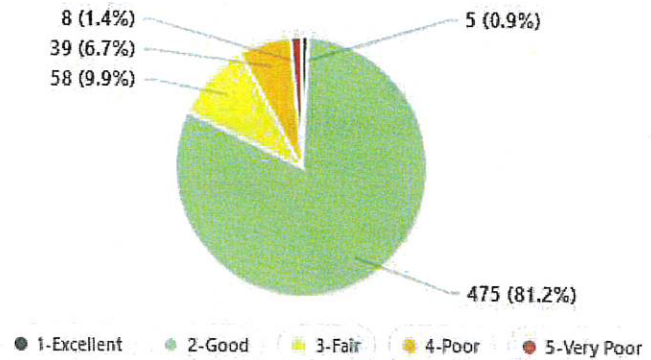
3.3 Tools

- **Mobile Device (GPS / Photo-Tagging)** — Tablets equipped with GPS and photo-tagging capabilities were deployed for field data capture. All findings, condition ratings, and asset records were collected, organized, and synchronized directly to the ASI Software built with field data collection and cloud-based database architecture capabilities.
- **FLIR ONE Edge Pro Thermal Imaging Camera** — Used for targeted thermographic checks for heat and energy loss, electrical anomalies, insulation deficiencies, air leakage, and moisture intrusion.
- **REED R6018 Dual Moisture Meter** — Used to measure moisture content of building materials to identify potential moisture intrusion and mold risk.
- **RSMeans (Gordian)** — Applied as a Class D cost estimation tool; North America's leading construction cost database providing detailed, localized unit and assembly costs for capital planning.
- **Ruler / Measuring Tape** — Used to measure visible cracks, gaps, and dimensional irregularities during visual inspection of building components and concrete structures.
- **Penlight / Flashlight** — Used to illuminate confined, dark, or hard-to-reach areas during inspection for surface defects and concealed conditions.
- **Stakeholder Engagement** — Structured interviews and questionnaires were conducted to supplement point-in-time inspection findings with real-world operational insights from building occupants and management personnel.



4.0 Condition Findings

Of the 585 assets assessed across the Village of Salmo's building portfolio, 475 assets (81.2%) were rated Condition Score 2 (Good), reflecting a generally functional and adequately maintained inventory. However, 58 assets (9.9%) scored Condition Score 3 (Fair), 39 assets (6.7%) scored Condition Score 4 (Poor), and 8 assets (1.4%) scored Condition Score 5 (Very Poor). 5 assets (0.9%) achieved a Condition Score 1 (Excellent). See the individual BCA reports for more information.



The highest-priority issues identified during the assessment are:

- KP Concession Stand** (215 Sayward Avenue) represents the most critically deteriorated facility in the portfolio. Active water intrusion has compromised the wood-frame roof structure, with confirmed sagging, wood rot, and surface ponding. Severe black mold was observed on approximately 30% of the interior ceiling, which has been formally flagged. The CMU exterior wall at the building corner is separating and deflecting, requiring additional structural investigation.
- Civic Works Storage Modular** (124 Lagoon Road) exhibits simultaneous failure across multiple building systems, including an end-of-life electrical distribution panel with no operational heating or cooling, inoperable and seized entry doors, oxidized roof panels with evidence of water penetration, and significantly deteriorated interior finishes.
- Community Recreation & Youth Centre** (206 7th Street) has a flagged concrete pedestrian ramp exhibiting major slumping, slab separation, and severe spalling, presenting an active life-safety tripping hazard. Accessibility compliance concerns were also noted during the inspection.



5.0 Financial Analysis

The assessment identified immediate, short-term, and forecasted needs for the Civic Works Storage Modular building. These needs include capital repairs and replacements, operational maintenance items, and additional investigations required to confirm the extent of specific deficiencies.

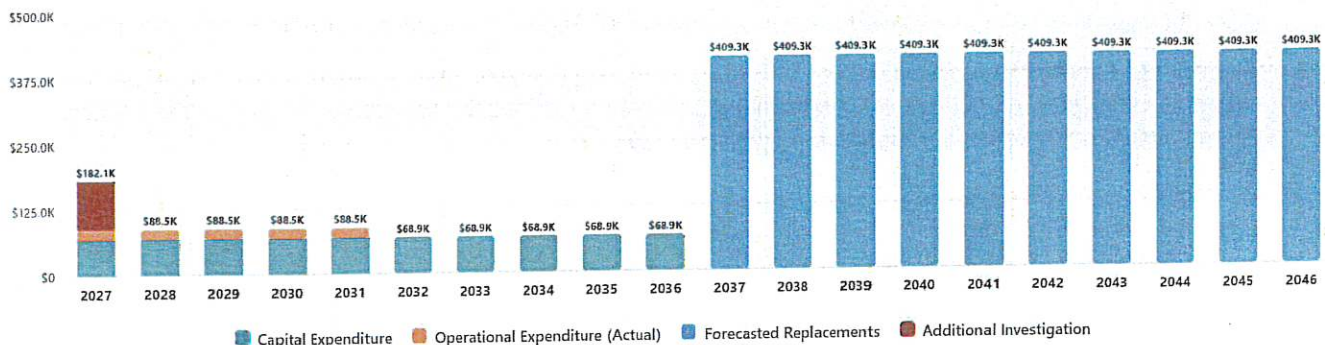
5.1 20-Year Capital Plan

The total costed needs are summarized below:

Cost Category	Total
Capital Expenditure	\$688,816.43
Operational Expenditure	\$97,914.43
Condition-Based Needs Sub-Total	\$786,731
Forecast Capital Expenditure	\$4,092,531
Additional Investigations	\$93,600.00
Total Expenditure	\$4,972,861

To systematically address the needs of the building, the 20-year capital plan distributes recommended work in a program-based portfolio capital planning framework. This approach divides costs evenly and stages the building needs over the 20-year duration to support a predictable annual budget, and balance workload demands to ensure that the highest-priority building elements are addressed first.

The 20-Year Capital Plan Program is as follows:



Year	Capital Expenditure	Operational Expenditure	Additional Investigations	Forecast Capital Expenditure	Annual Total
1	\$68,881.64	\$19,582.89	—	—	\$88,464.53
2	\$68,881.64	\$19,582.89	—	—	\$88,464.53
3	\$68,881.64	\$19,582.89	—	—	\$88,464.53
4	\$68,881.64	\$19,582.89	—	—	\$88,464.53
5	\$68,881.64	\$19,582.89	—	—	\$88,464.53
6	\$68,881.64	—	—	—	\$88,464.53
7	\$68,881.64	—	—	—	\$88,464.53
8	\$68,881.64	—	—	—	\$88,464.53
9	\$68,881.64	—	—	—	\$88,464.53
10	\$68,881.64	—	—	—	\$88,464.53
11	—	—	—	\$409,253.11	\$409,253.11
12	—	—	—	\$409,253.11	\$409,253.11
13	—	—	—	\$409,253.11	\$409,253.11
14	—	—	—	\$409,253.11	\$409,253.11
15	—	—	—	\$409,253.11	\$409,253.11
16	—	—	—	\$409,253.11	\$409,253.11
17	—	—	—	\$409,253.11	\$409,253.11
18	—	—	—	\$409,253.11	\$409,253.11
19	—	—	—	\$409,253.11	\$409,253.11
20	—	—	—	\$409,253.11	\$409,253.11
Total	\$688,816	\$97,914	\$93,600	\$4,092,531	\$4,972,861

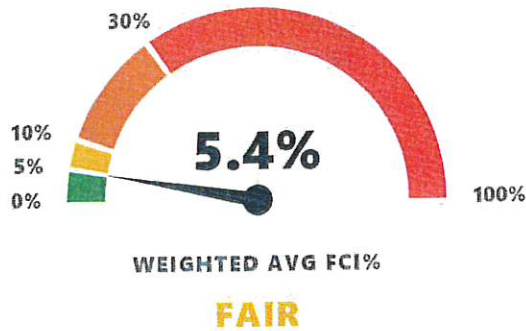
ASI recommends implementing a consistent capital plan program for the following reason:

- **Predictable Budgeting:** A capital program supports consistent and predictable annual budgeting. This helps the client plan financially, communicate future needs clearly, and improve the likelihood that required funds are approved and available each year.
- **Annual Funding Discipline:** Allocating money to the capital plan each year ensures that funds are intentionally set aside for future asset renewal. Even if funds are not fully spent in a given year, the remaining amount can be retained for urgent needs, advanced planning, or future projects.
- **Emergency Funding Reduction:** Maintaining a funded capital program reduces the need to rely on emergency funding, special approvals, deferred maintenance, or short-term borrowing when unexpected asset failures occur. This helps avoid reactive decision-making and unnecessary financing costs.
- **Advanced Planning Flexibility:** Where annual capital funds are available but not immediately required, the client may use those funds to advance longer-duration projects that require early design, coordination, procurement preparation, or funding applications.
- **Resource Planning:** A consistent capital program allows the client to allocate internal and external resources more predictably. This supports better project management, consultant coordination, contractor procurement, and overall delivery of the capital plan.
- **Organizational Continuity:** A documented capital program helps maintain continuity during staff turnover, leadership changes, or shifts in organizational priorities. It provides a clear framework for onboarding, decision-making, and keeping long-term asset renewal priorities on track.
- **Data Currency:** Asset condition data is only as current as the year it was collected. Since asset conditions, costs, risks, and priorities change over time, the capital program should be reviewed and updated regularly.
- **Reinspection Cycle:** Assets should be reinspected on a regular cycle, typically every five years, to keep the capital program current. This allows the client to reprioritize work, adjust budgets, validate previous assumptions, and respond to actual asset performance rather than relying on outdated information.

5.1 Facility Condition Index

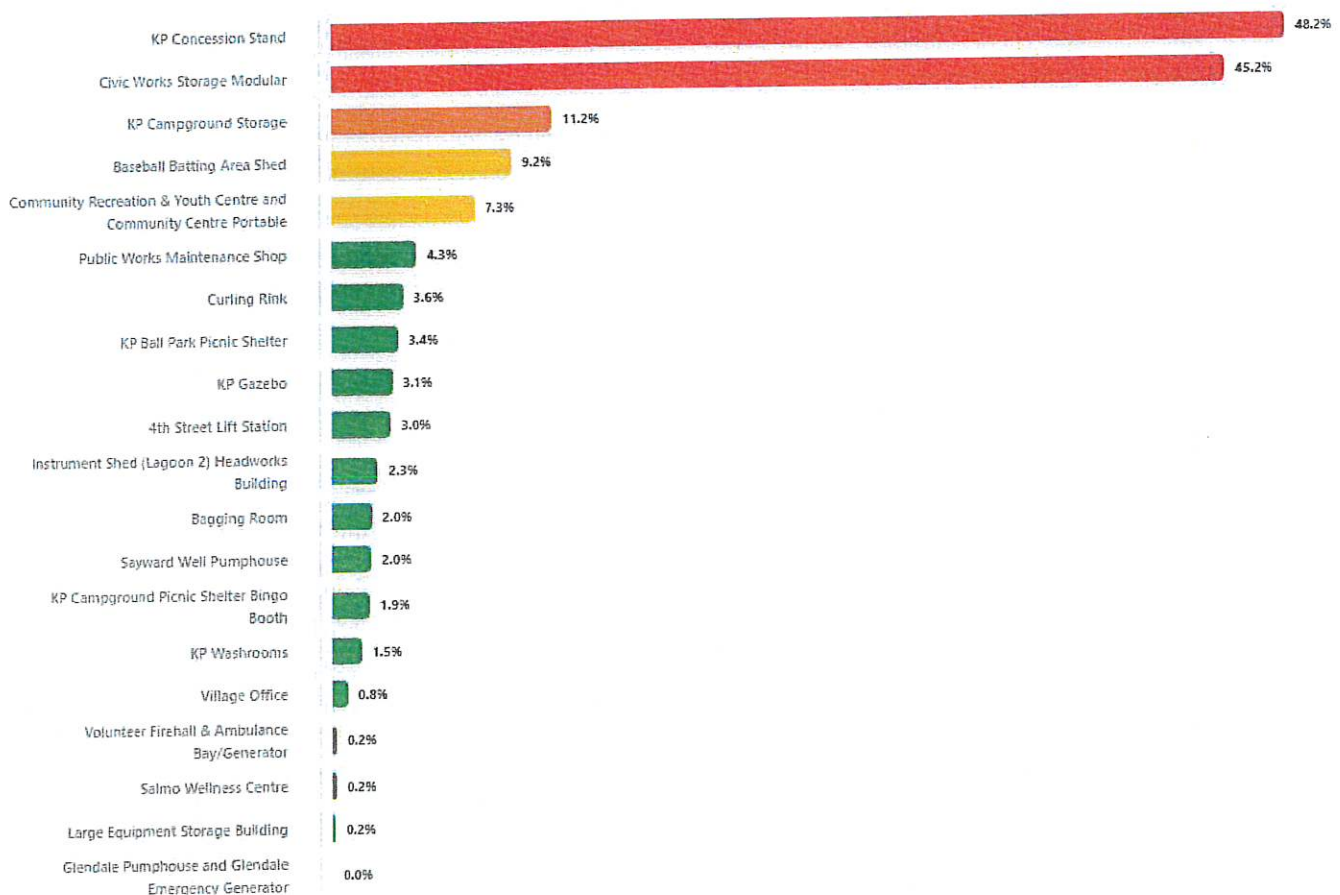
Parameter	Value
Condition-Based Needs (Cap Ex + Op Ex)	\$786,730.86
Portfolio CRV (20 Facilities)	\$16,155,451.24

The portfolio weighted average, weighted by building area Facility Condition Index (FCI) is **5.4%**, placing the portfolio in **Fair** condition. The portfolio retains approximately 94.6% of its replacement value.



$$\text{FCI} = \frac{\text{Condition-Based Needs}}{\text{Current Replacement Value (CRV)}} \times 100$$

Facility condition varies across the portfolio, reflecting differences in age, construction type, and maintenance history. The following chart summarizes the individual building FCI scores:



6.0 Conclusion and Recommendations

The building portfolio for the Village of Salmo is generally in satisfactory condition, with 82.1% of the 585 assessed assets rated Condition Score 1 (Excellent) or Condition Score 2 (Good). However, 8.1% of assets are rated Condition Score 4 (Poor) or Condition Score 5 (Very Poor), requiring near-term capital action to prevent service failure and escalating lifecycle costs.

The portfolio's area-weighted average Facility Condition Index (FCI) is 5.4%, placing it in the Fair category. This is an acceptable portfolio average, indicating that the facilities retain approximately 94.6% of their replacement value and have generally been well maintained.

Based on the BCA findings, ASI recommends the following actions:

1. **Execute the 20-Year Capital Program:** Adhere to the prescribed strategic funding roadmap to ensure consistent, proactive lifecycle management across the portfolio.
2. **Address the critical facilities:**
 - **KP Concession Stand:** Decommission immediately due to health and safety concerns, and initiate planning for demolition and replacement.
 - **Civic Works Modular Building:** consider decommissioning the Civic Works Modular due to structural deterioration and active moisture infiltration, which is accelerating deterioration compromising the condition of the building.
3. **Prioritize immediate Capital Expenditure** remediation of the most critically deteriorated systems across the portfolio (Condition scores 5 and 4). These deficiencies carry immediate risk to occupant safety and building integrity and must not be deferred.
4. **Commission Specialist Investigations:** Initiate secondary structural, mechanical, and roofing engineering reviews to evaluate the full extent of the anomalies identified during this assessment. An allocation of \$93,600 has been established for these investigations, which should occur concurrently with near-term capital repairs.
5. **Forecasted Operational Expenditure:** The Village should consider performing annual checks of all buildings and budgeting for continued maintenance per the building's needs and manufacturer recommendations for equipment.
6. **Implement a 5-Year Reinspection Cycle:** Formally reinspect the portfolio every five years to validate the effectiveness of recent remediations and update the long-term lifecycle forecast.

7.0 References

- **ASTM E1557** — Standard Classification for Building Elements and Related Sitework (UNIFORMAT II). Standardized framework used for classifying building systems and elements throughout this assessment.
- **ASTM E2018** — Standard Guide for Property Condition Assessments: Baseline Property Condition Assessment Process. Industry guideline governing the visual inspection methodology, deficiency identification, and lifecycle-based capital planning approach applied in this report.
- **ISO 55000** — Asset Management — Overview, Principles and Terminology. International asset management framework providing the overarching principles and best practices underpinning the assessment methodology.
- **Facility Condition Index (FCI)** — Industry-standard metric used to quantify the physical condition of a facility by comparing the total cost of condition-based needs to the total replacement cost of the asset, expressed as a percentage.
- **RSMeans Data from Gordian** — North America's leading construction cost database, used as a Class D cost estimation tool to develop localized unit and replacement cost estimates referenced throughout this report.

Appendices

Appendix A – 20 BCA Reports

Available through SharePoint and for download through the ASI Software.

Appendix B – Photo Album

Available through SharePoint and for download through the ASI Software.

Appendix C – Raw Database

Available through SharePoint and for download through the ASI Software.

Appendix D – Cost Assumptions

Cost estimates presented in this report incorporate a series of standardized cost adders applied to all cost values. The following table summarizes the applicable overhead, indirect project cost, and contingency rates configured for this project.

Cost Category	Sub-Category	Rate (%)
Company Overhead	Administration	4.0%
	Insurance / WCB / GL / PL	6.0%
	Technology & Software	6.0%
	Tools & PPE	20.0%
	Total Company Overhead	36.0%
Indirect Project Costs	Engineering Design	8.0%
	Engineering Field	6.0%
	Mobilization / Demobilization	10.0%
	Temporary Facilities	2.0%
	Total Indirect Project Costs	26.0%
Contingency	Class D Estimate Contingency	25.0%
	Total Contingency	25.0%
Escalation / Inflation	Active Inflation Rate	0.0%

All replacement cost estimates were developed using RSMeans square metre unit costs as the primary cost benchmarking reference. RSMeans is a recognized industry standard for building construction cost data and provides regionally informed benchmarks by building type. Current Replacement Values (CRVs) for each facility in the portfolio were calculated by multiplying the applicable RSMeans building type unit rate (CAD/m²) by the recorded gross floor area of the structure.

The following table presents the RSMeans unit rates applied to the building types represented within the Village of Salmo's facility portfolio:

Building Type	Cost per m ² (CAD/m ²)	Cost per ft ² (CAD/ft ²)
Community Centre	\$2,417.57	\$224.60
Fire Station	\$3,108.29	\$288.77
Maintenance Shop	\$2,393.46	\$222.36
Medical Facility	\$4,084.04	\$379.42
Office	\$3,723.67	\$345.94
Recreational Facility	\$3,433.36	\$318.97
Shelters/Gazebos	\$1,361.53	\$126.49
Warehouse/Equipment Enclosures	\$2,378.72	\$220.99

The following table summarizes the resulting Current Replacement Values for each assessed building location, cross-referenced with the assigned RSMMeans building classification and recorded gross floor area.

Building Name	Building Type	Gross Floor Area (m²)	CRV (Estimated)
Village Office	Office	156	\$580,892
Volunteer Firehall & Ambulance Bay/Generator	Fire Station	732	\$2,275,268
Community Recreation & Youth Centre and Portable	Community Centre	2,090	\$5,052,721
Salmo Wellness Centre	Medical Facility	357	\$1,458,002
KP Concession Stand	Warehouse/Equipment Enclosures	94	\$223,600
KP Campground Picnic Shelter / Bingo Booth	Shelters/Gazebos	87	\$118,453
KP Gazebo	Shelters/Gazebos	87	\$118,453
KP Washrooms	Office, 1 Story	130	\$484,077
KP Ball Park Picnic Shelter	Shelters/Gazebos	31	\$42,207
Sayward Well Pumphouse	Warehouse/Equipment Enclosures	21	\$49,953
KP Campground Storage	Shelters/Gazebos	36	\$49,015
4th Street Lift Station	Warehouse/Equipment Enclosures	23	\$54,711
Large Equipment Storage Building	Warehouse/Equipment Enclosures	411	\$977,654
Glendale Pumphouse & Emergency Generator	Warehouse/Equipment Enclosures	20	\$47,574
Public Works Maintenance Shop	Maintenance Shop	235	\$562,463
Civic Works Storage Modular	Warehouse/Equipment Enclosures	107	\$254,523
Instrument Shed (Lagoon 2) / Headworks Building	Shelters/Gazebos	53	\$72,161
Bagging Room	Shelters/Gazebos	92	\$125,261
Curling Rink	Recreational Facility	1,051	\$3,608,461
Baseball Batting Area Shed	Warehouse/Equipment Enclosures	4	\$9,514.88

It is noted that CRV figures represent planning-level estimates intended to support capital budgeting and lifecycle cost modelling. These values should not be interpreted as project budgets or contractor bid estimates. For any individual asset requiring capital investment, detailed engineering and quantity takeoff-based estimates are recommended at the time of procurement.



The Corporation of the Village of Salmo

Request for Decision

Report Date: June 4th, 2026

Meeting Date: June 9th, 2026 (#08-26)

From: Derek Kwiatkowski, Chief Administrative Officer

Subject: Funding Request- Telling Your Story: A Community History Video Partnership

1. **OBJECTIVE**

For Council to determine whether to fund Telling Your Story: A Community History Video Partnership.

2. **DISCUSSION AND ANALYSIS**

At the May 26th Regular Council meeting, a funding request was made to film a video of the Village from a project called "Telling Your Story: A Community History Video Partnership".

Council directed staff to reach out about the project for questions about video ownership rights, turnaround time, how the research is completed, etc.

The rights would belong to both the village and the videographer. The village is free to use all the videos, anywhere they like, for as long as they like & they would be posted on the videographer's social media and video channels.

Research is done by the videographer, himself using archives, newspapers.com, etc. They used to live in Rossland and is familiar with Salmo. The video would be captured on August 8-9th. A plan of what is filmed is provided with the first invoice & the videos are delivered within a month or so.

The total cost is \$500, delivered in 2 stages. Staff is recommending that Council consider this opportunity.

STAFF RECOMMENDATION

That Council approve this video proposal.

ALTERNATIVES

1. That Council decline the request.



The Corporation of the Village of Salmo

Report to Council

Report Date: June 4, 2026
Meeting Date: June 9, 2026 (#08-26)
From: Fred Paton, Public Works Foreman
Subject: Public Works Report from May 7, 2026 – June 4, 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) Prepared (1) one grave plot for a full burial.
- (d) Removed damaged picnic table from a campsite at KP Campground.
- (e) Completed (2) two water shut off/turn ons.
- (f) Completed ordering approved budget items.
- (g) Daily cleaning of Lions & KP Park Washrooms.
- (h) Bi-Annual inspections completed on half of the Village fleet, will be booking the remainder of the inspections.
- (i) Weekly water samples.
- (j) Contractor completed dust control of alleys/lanes.
- (k) Contractor completed grading of alleys/lanes.
- (l) Completed hydrant flushing.
- (m) Completed grit removal from the WWTP. (The process involves removing sand, silt, and gravel from wastewater to protect equipment and maintain treatment efficiency.)
- (n) Picked up F.D. engine (E5) after repair was completed.
- (o) Flowerpots have been filled with water and have been placed around town.
- (p) Repaired the damaged bridge in Springboard Park.
- (q) Weekly mowing and upkeep of all of the fields and green spaces around town.

- (r) Completed repairs caused by the storm/power outage.
- (s) Monitoring Erie Creek & Salmo River for freshet.
- (t) Update: The construction of the guardrails for the Glendale Bridge will begin on June 15th, 2026.

2.2.

Attachments:

Nil.



Fire Chief's Report: June 01, 2026

Regular Council Meeting #08-26

Since the last report on May 1st, 2026 the Salmo Fire Department responded to only 7 calls:

4	Jaws Calls	1	Structure Fire
1	Lines Down	1	Wildland Fire

DESCRIPTION

Salmo Fire Crews were dispatched to a report of smoke near Sheep Creek that was a slash fire that had reignited and was rapidly spreading. The fire size peaked at 24 HA.

That same day the Fire Department responded to a structure fire. Fortunately, one of our fire fighters was passing by, seeing the smoke and flames to a detached shop/garage. They were able to contain it until the fire trucks arrived. The fire damage was minimal.

Another large windstorm passed through our area. Salmo had several trees blown down in the area. Salmo was without power for around 45 hours, with some places taking a few more days to get service back.

Our older engine (E5) is on limited service due to some repairs needed.

Misc.

Ongoing training and practicing for the summer season have been taking place with training on flagging at MVI's and practice with rope rescue. We have also continued training in preparation to the coming wildland season.

Originally Signed By:

David Hearn, Fire Chief



Bylaw Officer's Report: May 1, 2026 to May 31, 2026

Regular Council Meeting #08-26

Complaints:

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Noise related	1	<ul style="list-style-type: none">The Bylaw Officer notified a resident regarding a noise complaint and reminded them of the noise bylaw. The owner complied.
Traffic related	2	<ul style="list-style-type: none">The Bylaw Officer left a green notice on the windshield of a vehicle parked in the alley. Will need to be followed up.The Bylaw Officer left a green notice at a residence that had a motor home parked in the alley laneway. Will follow up.

Enforcement:

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
Garbage Related	5	<ul style="list-style-type: none">The Bylaw Officer stopped by five (5) separate residences with garbage scattered over the front yard. The Bylaw Officer knocked on the door of all four properties. The officer spoke with two of the owners, who complied and picked up the garbage. There was no response at the other three (3) houses.
Unightly Related	5	<ul style="list-style-type: none">The Bylaw Officer knocked on the door of five (5) separate properties that had long grass but had no response on four of the properties. A green notice was left on those doors. The fifth owner complied.

Follow up Complaints/Enforcement:

INFRACTION TYPE	NO. OF INFRACTIONS	RESOLUTION
<i>Nil</i>		

Information submitted by:

Fred Nevakshonoff, Bylaw Officer

Project	Progress	Notes
MIABC Report Recommendations	90%	Repair costs up to \$12,000 covered by grant
Glendale Bridge Guardrails	85%	Construction will begin June 15th, 2026
Machinery and Equipment Audit	85%	Will be presented as part of the Asset Management Plan
Fire Truck Purchase	85%	MFA Fall Intake, documents mailed to MFA & province for final review
Heritage Mine Grant	75%	Final stage of lighting & signage, COC obtaining quotes
DRIF Floodplain Review	95%	Final report drafted, finalizing maps
NG911 GIS Project	35%	Some data updates sent to RDCK
Indigenous Engagement- EM	30%	Project Expectation Meeting Held January 21, building project framework
Accessibility Plan	25%	Council approved SPARC-BC application
Official Community Plan	85%	2nd Reading Completed
Salmo Parks Master Plan	20%	Creating survey
GIS Strategic Plan	40%	working through data weighting, project priorities
Zoning Bylaw Review	30%	Council & staff reviewing 1st draft
Water Reservoir Replacement Study	10%	Water Plan before proceeding with Reservoir Replacement Study
MIABC Best Practices Recommendations	5%	Policy creation
Human Resources Policy Creation	15%	reaching out to benefits contractor for assistance
Water Plan	5%	Council approved funds in budget
Campground Expansion	5%	Priced out electrical service from FortisBC
REACH Grant Work	15%	Opportunity for sidewalk portion out for tender
Asset Management Plan	40%	Building & vehicle assessments & inventory complete

Village of Salmo Regular Council Meeting #08-26
 Treasurer's Report as of May 31, 2026

Account Name	31-May-26	30-Apr-26	31-May-25
	Balance	Balance	Balance
Chequing Community Plus (Operating Account)	\$2,336,371.74	\$2,410,922.05	\$2,332,335.06
Masterplan Community Plus - Wellness Centre Equipment	\$0.00	\$0.00	\$0.00
Masterplan Community Plus - Community Works	\$417,407.30	\$417,389.71	\$417,200.25
Masterplan Community Plus - Salmo Parks	\$16,385.62	\$16,361.16	\$16,099.96
Masterplan Community Plus - Growing Community	\$0.00	\$0.00	\$0.00
Maximizer Community Plus - Civic Works Reserves	\$175,977.59	\$175,574.97	\$170,990.93
Maximizer Community Plus - Sewer Civic Works Reserves	\$4,245.28	\$4,238.98	\$4,171.68
Maximizer Community Plus - Cemetery Care	\$26,835.44	\$26,795.61	\$26,370.23
Maximizer Community Plus - Water Civic Works Reserves	\$336,265.69	\$335,766.64	\$330,436.45
Maximizer Community Plus - Lions Park (Previously Curling Rink)	\$19,655.77	\$19,626.60	\$19,315.03
Maximizer Community Plus - Wellness Centre	\$128,424.44	\$128,233.85	\$126,198.17
Maximizer Community Plus - Fire Department Equipment	\$144,285.64	\$144,071.51	\$141,784.40
Maximizer Community Plus - Jaws of Life	\$253,071.53	\$252,695.95	\$248,684.47
Maximizer Community Plus - Ambulance	\$13,277.38	\$13,257.68	\$13,047.22
Membership Shares	\$25.00	\$25.00	\$25.00
Patronage Shares	\$2,238.00	\$2,238.00	\$2,238.00
	\$3,874,466.42	\$3,947,197.71	\$3,848,896.85
Accounts Receivable			
Utilities	\$99,741.67		
Taxes	\$1,485,257.78		
Other	\$1,871.36		
	\$1,586,870.81		
Accounts Payable	\$0.00		
Grand Total (Assets minus Liabilities)	\$5,461,337.23		

Village of Salmo
Accounts Payable May 8 to June 4, 2026

Cheque #	Pay Date	Vendor Name	Description	Paid Amount
EFT	2026-05-11	Accura Alarms Security Service Ltd.	Alarm Maintenance	\$52.50
018686	2026-05-22	Ace Courier Systems	PW Supplies, Water Sample Shipping	\$148.17
018687	2026-05-22	ASI-Asset Strategy Inc.	Professional Services - Asset Management	\$24,966.90
EFT	2026-05-11	B Speers Contracting	WWTP Maintenance	\$975.06
018689	2026-05-22	Cloverdale Paint Inc.	Summer Roads Materials and Supplies	\$265.33
EFT	2026-05-11	Collabria	Adobe, KP Park, Office, P.W., WWTP, Shop, Sweeper, F.D	\$5,873.37
018691	2026-05-22	Columbia Basin Broadband Corporation	GPS, CBT Wildfire Grant Expenses	\$280.00
018688	2026-05-22	Commissionaires British Columbia	Office Internet	\$498.69
018690	2026-05-22	Critical Incident Program	Bylaw Enforcement Services	\$250.00
EFT	2026-05-11	Fortis BC - Natural Gas	Critical Incident Stress Management	\$32.60
EFT	2026-05-11	Fortis BC - Natural Gas	Natural Gas Expense	\$49.24
EFT	2026-05-11	Fortis BC - Natural Gas	Natural Gas Expense	\$44.92
EFT	2026-05-11	Fortis BC - Natural Gas	Natural Gas Expense	\$189.21
EFT	2026-05-11	Fortis BC - Natural Gas	Natural Gas Expense	\$49.24
EFT	2026-05-11	Fortis BC Inc.	Natural Gas Expense	\$176.97
EFT	2026-05-11	Fortis BC Inc.	Electric Expense	\$1,011.29
EFT	2026-05-11	Fortis BC Inc.	Electric Expense	\$51.75
EFT	2026-05-11	Fortis BC Inc.	Electric Expense	\$1,594.47
EFT	2026-05-11	Fortis BC Inc.	Electric Expense	\$270.41
EFT	2026-05-11	Fortis BC Inc.	Electric Expense	\$2,878.54
EFT	2026-05-22	Fortis BC Inc.	Electric Expense	\$870.95
EFT	2026-05-11	GFL Environmental Inc. 2020	P.W./WWTP Garbage Services	\$4,498.88
EFT	2026-05-22	GFL Environmental Inc. 2020	Residential Garbage Services	\$8,919.49
EFT	2026-05-11	Inland Allcare	Chlorine Jugs Credit, KP Washrooms Supplies	\$42.90
018692	2026-05-22	Inland Kenworth Ltd	F.D. E5 Maintenance/Repair	\$4,204.59
018696	2026-05-22	Kelowna Barrette	Janitorial Services	\$409.50
018693	2026-05-22	Lidstone & Company	Legal Services	\$738.94
EFT	2026-05-11	Lordco Auto Parts	Shop Supplies	\$121.47
EFT	2026-05-22	Lordco Auto Parts	Plow Truck Parts	\$8.70
018695	2026-05-22	Mills Office Productivity	Office, PW Supplies	\$112.80
Pre-Authorized Debit	2026-06-04	Moneris Solutions	Service Fees	\$173.09
018694	2026-05-22	Municipal Insurance Association of BC	2026 Liability Premium, Associate Member Ins., Casual Legal	\$12,374.00
EFT	2026-05-12	Receiver General for Canada	Services, Cyber Security Training	\$21,528.35
018697	2026-05-22	Regional District of Central Kootenay	Payroll Remittance CBBC Fibre to Home Agreement, April Building Permits	\$15,517.84

Village of Salmo
Accounts Payable May 8 to June 4, 2026

Cheque #	Pay Date	Vendor Name	Description	Paid Amount
018703	2026-05-28	Richens Ann	Campground Management	\$280.00
018699	2026-05-22	Salmo Village Grocery	KP Washroom, Office Supplies	\$99.38
018700	2026-05-22	Sensible Solutions Inc.	IT Managed Services	\$2,437.91
EFT	2026-05-22	Sensible Solutions Inc.	IT Services - Software	\$156.67
018698	2026-05-22	Skyway Hardware (1985) Ltd.	Cemetery, Officer, Shop, Springboard Park, Water Distribution Supplies	\$60.13
EFT	2026-05-22	Startup HVAC Solutions LTD	Firehall Maintenance	\$393.65
EFT	2026-05-11	Summit Truck & Equipment	GMC Dump Truck Parts	\$321.05
EFT	2026-05-22	Telus	Alarm Monitoring	\$36.75
EFT	2026-05-22	Telus	Alarm Monitoring	\$26.25
EFT	2026-05-11	Telus Mobility	CAO & P.W. Cell Phone Expenses	\$197.44
EFT	2026-05-22	Telus Mobility	CAO & P.W. Cell Phone Expense	\$195.67
EFT	2026-05-11	V & G Coatings	2026 Ford Ranger Parts	\$561.75
018702	2026-05-22	Wolseley Canada Inc.	Summer Roads Materials	\$1,176.00
018701	2026-05-22	WSA Engineering Limited	Glendale Bridge Engineering Services	\$6,890.63
		Employee Benefits, Reimbursements and Salaries (PP10, PP11, Council 5, F.D. 1)		\$61,109.80
		Total:		\$183,123.24

Credit Card Details:

Adobe Subscription	\$47.02
F.D. GPS Subscription	\$72.74
KP Park Swing	\$67.19
Office Supplies	\$13.43
P.W. Supplies	\$16.80
Shop Tools	\$69.42
Sweeper Brooms	\$294.00
Wildfire Grant Expenses	\$4,927.12
WWTP Supplies	\$365.65
	\$5,873.37

Brandy Jessup

VILLAGE OF SALMO

From: Derek Kwiatkowski
Sent: May 19, 2026 9:02 AM
To: Brandy Jessup
Subject: FW: Proclamation Request – National Dental Care Day (October 10, 2026)
Attachments: Incorporation-Constitution.pdf; NDCD Foundation overview-2026.docx; NDCD Impact Report 2025-pdf.pdf; Proclamation-Municipalities-2026.docx

From: Raj Khanuja <rajdds@yahoo.com>
Sent: May 18, 2026 3:38 PM
To: Raj Khanuja <rajdds@yahoo.com>
Subject: Proclamation Request – National Dental Care Day (October 10, 2026)

Dear Mayor and Members of Council,

On behalf of the National Dental Care Day Foundation, I respectfully request that the City/Town/Municipality proclaim October 10, 2026 as “National Dental Care Day.”

National Dental Care Day is a Canadian public-awareness initiative dedicated to promoting oral health education, preventive dental care, and equitable access to oral healthcare services. The initiative raises awareness about the importance of oral health and its connection to overall health and wellness while recognizing the contributions of dental professionals, educators, volunteers, and community organizations that support healthier communities.

The initiative encourages preventive care, oral hygiene, early intervention, and greater awareness regarding access to oral healthcare services for underserved and vulnerable populations across Canada.

National Dental Care Day has also been recognized within Ontario’s dental community through public awareness and access-to-care initiatives supporting healthier communities across the province.

Attached for your consideration are:

- Draft proclamation wording
- Organization overview
- Supporting background information

We would be honoured to receive your support in recognizing October 10, 2026 as National Dental Care Day in your community.

Thank you very much for your time and consideration.

Sincerely,

Dr. Raj Khanuja, OMC, DDS
Founder – National Dental Care Day

Recipient – Ontario Medal for Good Citizenship

Recipient - Canada's Volunteer Awards

Email: rajdds@yahoo.com

Telephone: 647-244-2273

National Dental Care Day Foundation

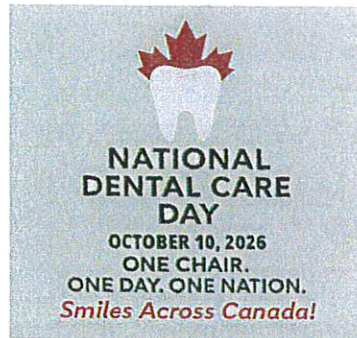
Senator Mohamed-Iqbal Ravalia Topic Intervention 671801 - 2

**National Dental Care Day - Free Dentistry Across
Canada**

Join us in celebrating National Dental Care Day, providing free dental services to those in need across Canada.

Regards & gratitude,

Raj Khanuja, O.M.C., B.A., D.D.S., M.P.H., F.I.D.I.A., M.A.G.D.



National Dental Care Day Foundation is a Canadian public-awareness and community-impact initiative dedicated to improving access to oral healthcare, promoting preventive dental education, and restoring dignity through compassionate care.

National Dental Care Day mobilizes volunteer dental professionals, students, clinics, educators, and community partners across Canada to provide free essential dental care to underserved individuals and families — without cost, barriers, or judgment.

What began as a local act of service has evolved into a growing national movement grounded in compassion, accessibility, volunteerism, and health equity. The initiative emphasizes the importance of oral health as an essential component of overall health and well-being.

The initiative has received recognition from municipalities, academic institutions, members of the dental profession, and public leaders across Canada for its contribution to community wellness, preventive healthcare awareness, and access-to-care initiatives.

Proclamation Draft

National Dental Care Day
October 10, 2026

WHEREAS oral health is an essential component of overall health and well-being, and access to preventive dental care and oral health education contributes to healthier individuals, families, and communities;

AND WHEREAS National Dental Care Day is a Canadian public awareness initiative dedicated to promoting oral health education, preventive care, and equitable access to oral healthcare services, particularly for underserved and vulnerable populations;

AND WHEREAS this initiative recognizes the valuable contributions of dentists, dental hygienists, dental assistants, educators, volunteers, and community organizations that work to improve oral healthcare outcomes and support healthier communities;

AND WHEREAS increasing awareness about preventive dental care, oral hygiene, and early intervention can help improve long-term health outcomes, reduce barriers to care, and strengthen public health and community wellness initiatives;

NOW THEREFORE, I, Mayor _____, on behalf of _____ Council, do hereby proclaim October 10, 2026 as “National Dental Care Day” in the _____ of _____ and encourage residents to recognize the importance of oral health and support initiatives that promote accessible dental care, preventive education, and community wellness.

May 11, 2026

Mayor Diana Lockwood
Village of Salmo
Box 1000
Salmo, BC V0G 1Z0

DATE May 19/26
NO 25 TO Met. Jun. 9/26
FILE NO 0390-20
VILLAGE OF SALMO

Dear Mayor Lockwood:

Re: Provincial Response to 2025 Resolutions

UBCM has received the Province's response to your Council resolution(s) from 2025. Please find the enclosed resolution(s) and their provincial response(s).

All responses from the Province have been posted to the UBCM web site under Resolutions & Responses.

Please feel free to contact Jamee Justason, Resolutions and Policy Analyst, if you have any questions about this process.

Tel: 604.270.8226 ext. 100 Email: jjustason@ubcm.ca

With gratitude,



Councillor Cori Ramsay
UBCM President

Enclosure

Whereas local governments need to replace aging fire apparatus to ensure continued effective emergency response capabilities;

And whereas pursuant to local government legislation, a referendum is required for the authorization to spend public funds to replace fire apparatus, and the process of holding a referendum can bring significant costs to local governments, in particular small communities:

Therefore be it resolved that UBCM ask the provincial government to remove the requirement to hold a referendum to replace fire apparatus for local governments under 15,000 in population.

Convention Decision: Endorsed

Provincial Response

Ministry of Public Safety and Solicitor General

The Province recognizes the challenges small and rural communities face in replacing aging fire apparatus and maintaining effective emergency response capabilities. The Office of the Fire Commissioner (OFC) has engaged with UBCM, the Insurance Bureau of Canada, and other partners to explore more flexible, performance-based approaches to fire apparatus standards and advocate for extending insurance recognition beyond 20 years for well-maintained, low-mileage equipment.

While the Province does not set Fire Underwriters Survey (FUS) standards, the OFC remains committed to facilitating discussions with UBCM and FUS to ensure local governments have clear information on rating criteria. These efforts aim to support sustainable fire protection services without compromising safety or insurance requirements.

Elector approval remains essential for transparency and public accountability in decisions that impact long-term local government finances. Although the administrative burden is acknowledged, the Province is not considering removing this requirement from legislation at this time. Local governments may use either an assent vote or the streamlined Alternative Approval Process to meet this obligation.

In 2025, the Province amended the municipal liabilities regulation and the short-term capital borrowing regulation to give municipalities more flexibility to plan and finance infrastructure projects. Municipalities can now borrow without elector approval for debt costs up to 10 per cent of their annual revenue. In addition, the dollar limit for short-term capital borrowing has been increased from \$50 to \$150 per capita. The Province anticipates that these measures will save time and costs and help municipalities deliver a wider range of essential infrastructure more efficiently.



THE CORPORATION OF THE VILLAGE OF SALMO REPORT FROM MAYOR/DIRECTOR

MAYOR LOCKWOOD

Mayor Report for Council Meeting held on June 9, 2026.

Salmo & Area G Emergency Preparedness Committee: Emergency Operating Services wants you to get signed up so you are prepared if there is an emergency, you will already be in the system. ESS.gov.bc.ca

It is time to set up any rain barrels you may have as this summer could be a very dry one and having extra water on hand would be fruitful for your plants.

Citizen Engagement: We have had two Committee of the Whole meetings about zoning so far and after our next one we should be able to get to first reading.

RDCK: Staff changes within the RDCK

Amy Wilson, Acting General Manager of Development and Community Sustainability, replacing Sangita Sudan who is retiring;

Alayne Hamilton, Acting Resource Recovery Manager - Projects and Programs, filling in for Amy Wilson;

Aimee Kootnikoff, Acting Resource Recovery Manager - Operations, filling in for Amy Wilson;

Corey Jakobsze, Emergency Support Services Coordinator;

Marie-Ange Fournier-Beck, GIS Analyst; and

Luke Magnall, Utility Technician, replacing Dave Sharun.

The board is going through the remuneration policy. Some changes so far are following the BC Provincial Employee Group II rates for meal allowances and incidental expenses. Only 10 directors per year will be allowed to go to FCM each year instead of allowing all directors to go every year. Six workshops will be included in your stipend per year removing the extra stipend for each workshop.

Carpooling mileage expenses for conferences are equal to total airfares and related expenses of the number of people travelling together. If an alternate director attends a meeting with the absence of the director, the rate will be deducted from the director's stipend. Traveling over 50 km/roundtrip threshold, be based on a uniform cap for mileage of \$3000/year, with a blackout period of 45 days prior to the election through to the Inaugural Board Meeting. We will continue discussion at the next board meeting.

In the 2026 financial plan for Service S202 (Regional Parks – Nelson and Salmo and Areas E, F, and G), there is \$50,000 budgeted for capital improvements for Rosebud Lake Regional Park. Specifically, the funding was intended to cover expenses for work required to mitigate dam safety concerns and ensure compliance with the Provincial Dam Safety Officer's assessment and requirements for remediation. Staff have been working toward compliance since 2024, including performing remediation work in 2025, and need to have the work completed in 2026.

The work required includes:

- Hydrology and Hydrotechnical Assessments
- Geotechnical Assessments
- Failure Modes and Risk Assessment
- Consequence Classification Assessment
- Governance Assessment
- Possible physical work and remediation
- Reporting back to the Provincial Dam Safety Officer.

Staff are submitting to Columbia Basin Trust the Year 1 Projects List for the Regional District of Central Kootenay Regional Park Enhancement Program 2026-2028, Columbia Basin Trust Project. Phase one will be across a regional cross section with similar enhancements to the variety of parks.

The board are working on a RDCK Prioritization Matrix Policy and we are in draft stage. I had multiple pages of suggestions that may make it a matrix that will enhance how projects get to the table and keeping the board making the decision.

Electoral Area G/Salmo DOT Night ask was \$193,647 what we had to give out was \$69,350 and what we gave out was \$69,350.

Salmo FireSmart Municipal Services Agreement establishes a collaborative and unified approach to delivering FireSmart programming within the Village of Salmo.

Through this agreement, the RDCK will deliver and administer FireSmart programming on behalf of the Village, ensuring consistent service levels, alignment with regional strategies, and efficient use of resources and expertise. Under the agreement, the RDCK will provide the following services within the Village of Salmo:

- Wildfire Mitigation Program Assessments
- Residential Rebates
- Local FireSmart Collective Program (formerly FireSmart Neighbourhood Recognition) Assessments
- and Plans
- Community engagement and education

The Village of Salmo is a partner in the Regional District of Central Kootenay (RDCK) Emergency Program which includes wildfire mitigation programming. The Municipal Services Agreement formalizes cost recovery for the RDCK's delivery of FireSmart programming within the Village.

Temporary Access into Evacuation Order Areas Policy

The proposed policy is intended to support a consistent and operationally feasible approach for managing temporary access into evacuation order areas while prioritizing public safety, responder safety, operational capacity, and liability considerations.

We are working on a temporary access policy during an evacuation.

West Transit Services Committee: Next meeting June 2, 2026 Cancelled

West Transit Kootenay Committee: Meeting TBD

All Recreation: Next meeting June 24, 2026

Salmo & Area G Recreation Commission: For the pool the discussion about donation vs fee as you need a person sitting at the desk to collect fees and you don't for donations. After the summer we will reevaluate this as commission looked at ways o how to work through this situation.

We saw higher use of the fitness center this winter and it could be because of the small amount of snow or that people are starting to use the fitness center more. Adding the extra hour last year has proven to be the right decision.

Economic Trust of the Southern Interior – BC (ETSI-BC): Board meeting June 18th in Summerland

Central/Joint Resource Recovery: Next meeting June 17, 2026

West Kootenay Hospital Board: Next meeting June 24, 2026

Nelson, Salmo, E, F, & G Regional Parks: Next meeting June 10, 2026

Other meetings of note:

Mayor's and chair Highway 3 Coalition: We will be meeting with the ministry at UBCM in September to continue to bring our collective thoughts forward.

Community Collaboration Meeting: Next meeting TBD

Area F	West Kootenay Amateur Radio Club	Slocan Ridge Radio Repeater Enhanced Solar Charge Controller Improvements	\$500.00
Area F	West Kootenay Family Wellness Society	Childcare Storage Container	\$2,000.00
Area F	West Kootenay Pony Club	West Kootenay Pony Club	\$1,350.00
Area F	West Kootenay Sno Goers Assn	Warming Shelter Sustainability & Fire Reduction Upgrades	\$1,250.00
Area F Total			\$58,499.00
SALMO / AREA G			
Area G/Salmo	Bee Awareness Society	Bee Awareness Education Program	\$327.25
Area G/Salmo	Central Kootenay Invasive Species Society	Communities Pulling Together	\$167.37
Area G/Salmo	Diverse Family Roots Society	Supporting Families with Diverse Needs	\$500.00
Area G/Salmo	Friends of the Salmo Public Library	Market Tent / pop-up awning	\$225.00
Area G/Salmo	Good Stuff Foundation	Adopt a family for the Holidays 2026	\$247.31
Area G/Salmo	Heart & Soul Martial Arts Society	Community Fitness and Self-Defense Seminars	\$127.40
Area G/Salmo	Horse Association of Central Kootenay	Youth Polish Shine & Show and Horse Activities 2026	\$287.28
Area G/Salmo	Kootenay Boundary Regional Hospital and Health Foundation Society	Mental Health Matters Campaign	\$407.20
Area G/Salmo	Kootenay Brain Injury Association	SOAR Group Program	\$207.35
Area G/Salmo	Kootenay Emergency Response Physicians Association	Strengthening Regional Emergency Response Capacity	\$1,966.03
Area G/Salmo	Kootenay Food Council	Growing Community Food Procurement Systems	\$39.97
Area G/Salmo	Kootenay International Burlesque Festival Association	Kootenay International Burlesque Festival	\$79.94
Area G/Salmo	Kootenay Lake Hospital Foundation	KLH Cardiology Stress Test Equipment	\$207.35
Area G/Salmo	Kootenay Organic Growers Society	West Kootenay Farm Share	\$1,286.54
Area G/Salmo	Kootenay Planeteers Recycling Society	Bucks for Butts	\$100.00
Area G/Salmo	Kootenay Social Support Society	West Kootenay Nav-CARE	\$367.23
Area G/Salmo	Lhasa Developments Ltd	Build for the Future Attainable Housing-Survey	\$527.10
Area G/Salmo	Lhasa Developments Ltd	Build for the Future Attainable Housing-website	\$607.04
Area G/Salmo	Massif Music Festival Society	Massif Music 2026	\$167.37
Area G/Salmo	Nelson & District Hospice Society	West Kootenay Boundary Caregiver Support	\$287.29
Area G/Salmo	Nelson Leafs Hockey Society	Infrastructure Expansion to Recycling Capacity	\$39.97
Area G/Salmo	Nelson Team Consent Society	Street Team	\$79.94
Area G/Salmo	Queen City Burlesque Expo	Queen City Burlesque Expo	\$567.07

Area G/Salmo	Rooted in Nature Stewardship Society	Youth Farm & Land Stewardship Pilot Program – 2026	\$2,565.58
Area G/Salmo	Royal Canadian Legion Salmo & District #217	100 Year's of Service Celebration	\$2,965.28
Area G/Salmo	Royal Canadian Legion Salmo & District #217	Ladies Auxiliary - Refrigerator and Kitchen Equipment Purchase	\$2,765.43
Area G/Salmo	Salmo and Area Supportive Housing Society	Intercom	\$686.99
Area G/Salmo	Salmo and District Healthcare Auxiliary Society	Thrift Store enhancements	\$2,565.58
Area G/Salmo	Salmo Barre Fitness	Rental Subsidy	\$1,326.51
Area G/Salmo	Salmo Climbing Society	Air and Route Upgrades	\$3,364.97
Area G/Salmo	Salmo Community Resource Society	Food Bank Garden Upgrade	\$1,646.27
Area G/Salmo	Salmo District Arts Council	Live music and performance	\$1,286.53
Area G/Salmo	Salmo District Golf Club	Salmo Golf Club irrigation repair and upgrade	\$4,843.87
Area G/Salmo	Salmo Secondary School PAC	Gazebo	\$287.29
Area G/Salmo	Salmo Secondary School PAC	Purchase of gym mats	\$1,526.35
Area G/Salmo	Salmo Senior Citizens' Housing Society	Tenant socialization	\$1,126.65
Area G/Salmo	Salmo Ski Club	Rental Equipment Phase 2	\$2,405.69
Area G/Salmo	Salmo Snow Ghosts	2026-2027 Affordability and Program Enhancement	\$447.16
Area G/Salmo	Salmo Square Society	Roof Replacement & Repairs	\$2,965.28
Area G/Salmo	Salmo Valley Curling and Rink Association	Building Upgrades	\$2,605.55
Area G/Salmo	Salmo Valley Farmers Market Society	2026 Farmers Market Season	\$1,766.18
Area G/Salmo	Salmo Valley Trail society	2026 Trail Maintenance	\$3,285.04
Area G/Salmo	Salmo Valley Youth & Community Centre Society	Gymnasium Floor Scrubber	\$2,445.67
Area G/Salmo	Salmo Valley Youth & Community Centre Society	Salmo Brazilian Jiu Jitsu	\$1,686.24
Area G/Salmo	Salmo Valley Youth & Community Centre Society	Salmo Snowboard Club	\$1,006.75
Area G/Salmo	Salmo Valley Youth & Community Centre Society	Salmo Valley Youth and Community Theater Program	\$1,966.03
Area G/Salmo	Sly Violet	Salmo's Got Talent!	\$600.00
Area G/Salmo	The British Columbia Society for the Prevention of Cruelty to Animals	West Kootenay - (Spay/Neuter/Identification Program)	\$1,175.00
Area G/Salmo	The Canadian Red Cross Society	Free Equipment Loans for RDCK Seniors	\$207.34
Area G/Salmo	The Rossland Gold Fever Follies Society	Follies Show, Mentorship, "Shut-Ins" Special	\$247.31
Area G/Salmo	Trails for Creston Valley Society	Foot Bridges and Culvert	\$127.41
Area G/Salmo	True Country 4H Club	True Country 4H Club-Start Up	\$647.02

Area G/Salmo	W.E. Graham Community Service Society	Invigorate Local Restorative Justice Program	\$39.97
Area G/Salmo	West Kootenay BMX	Maintenance and improvements	\$1,446.42
Area G/Salmo	West Kootenay Football Club	2026 Unity Cup	\$207.35
Area G/Salmo	West Kootenay Recreational Dirt Bike and ATV Society	Tree Hugger trail rehabilitation	\$367.23
Area G/Salmo	Ymir Arts and Museum Society	Ymir Schoolhouse emergency lighting	\$4,044.47
Area G/Salmo	Ymir Community Association	Storage Room Renovation	\$3,884.59
Area G/Salmo Total			\$69,350.00
Area H	561 Osprey Sponsoring Committee	Youth First Aid Certification & Outreach Pilot	\$100.00
Area H	Appledale Daycare Society	Acquire new chairs and sheets	\$700.00
Area H	Bee Awareness Society	Bee Awareness Education Program	\$900.00
Area H	Castlegar Nordic Ski Club	Paulson Nordic Cabin Revitalization	\$300.00
Area H	Columbia Basin Environmental Education Network	Wild Voices for Kids RDCK	\$200.00
Area H	Crescent Valley Community Hall Society	Main Hall Interior Room Upgrade	\$2,500.00
Area H	Diverse Family Roots Society	Supporting Families with Diverse Needs	\$200.00
Area H	Elk Foot Conservation Farm Society	ERC Community Food Box Program	\$300.00
Area H	Fireweed Hub Society	Fireweed Hub Weekly Elders Events	\$1,500.00
Area H	Friends of the Nelson Municipal Library	Digital Learning at the Library	\$300.00
Area H	Goat Mountain Kids Society	Outdoor Sensory Regulation Space	\$150.00
Area H	Harvest Share & Bear Aware Society	Harvest Share & Bear Aware	\$450.00
Area H	Healthy Community Society of the North Slokan Valley	Food Program- Share, Teach, Grow 2026-27	\$400.00
Area H	Horse Association of Central Kootenay	Youth Polish Shine & Show and Horse Activities 2026	\$400.00
Area H	Kootenay Boundary Regional Hospital and Health Foundation Society	Mental Health Matters Campaign	\$200.00
Area H	Kootenay Brain Injury Association	Rural & Remote Brain Injury Outreach Pilot	\$200.00
Area H	Kootenay Carshare Cooperative	Kootenay Rideshare Enhancement Pilot	\$800.00
Area H	Kootenay Circus Arts Association	Discover Circus - West Kootenay Accessible Circus Initiative	\$500.00
Area H	Kootenay Food Council	Growing Community Food Procurement Systems	\$500.00
Area H	Kootenay Lake Hospital Foundation	KLH Cardiology Stress Test Equipment	\$200.00
Area H	Kootenay Organic Growers Society	West Kootenay Farm Share	\$700.00

