



Agenda

Regular Meeting of Council

Tuesday, April 8, 2025

Council Chambers - City Hall
413 Fourth Street, Kaslo

Page

1. CALL TO ORDER

We respect and recognize the First Nations within whose unceded lands the Village of Kaslo is situated, including the Ktunaxa, Sinixt, and Sylix People, and the Indigenous and Metis Residents of our community.

The meeting is called to order at _____ p.m.

2. ADOPTION OF THE AGENDA

2.1 Addition of late items

2.2 Adoption of the agenda

Recommendation:

THAT the agenda for the April 8, 2025 Council Meeting be adopted as presented.

3. ADOPTION OF THE MINUTES

7 - 13

[2025.03.25 Minutes - Draft.pdf](#)

Recommendation:

THAT the minutes of the March 25, 2025 Council Meeting be adopted as presented.

4. IN CAMERA NOTICE

Recommendation:

THAT in accordance with Section 90(1) A part of a council meeting may be closed to the public if the subject matter being considered relates to or is one or more of the following;

(e) the acquisition, disposition or expropriation of land or

improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;

(i)the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;

(k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public;

THAT persons other than Council members and municipal officers be excluded from the meeting.

The open meeting recessed at _____ p.m.





5. RAISED FROM IN CAMERA MEETING






The open meeting reconvened at _____ p.m.

6. DELEGATIONS

6.1 Kaslo Housing Society

7. INFORMATION ITEMS





- | | | |
|-----|---|---------|
| 7.1 | Council Reports | 14 - 35 |
| | <ul style="list-style-type: none">• Mayor's Report<ul style="list-style-type: none">○ April 8, 2025 Mayor's Report.pdf ○ 1. WKBRHD Update Report - Final.pdf ○ 2. 2025 DRAFT WKBRHD APP A FINAL.pdf • Councillor Reports | |
| 7.2 | Committee Meetings
Draft Minutes from 2025.03.31 Events Committee Minutes  | 36 - 37 |
| 7.3 | Staff Reports
CAO Report | |

7.4	Correspondence - Received 2025.03.20 Village of Daajing Giids RE Cannabis Taxation Sharing and Municipal-Owned Cannabis Retail Stores.pdf  2025.04.01 - Jim Holland South Beach Working Group - Submitted Materials.pdf 	38 - 44
7.5	Correspondence - Outgoing 2025.03.20 Support for BC Farmers Market Nutrition Coupon Program.pdf  2025.03.21 - Letter to Anne Malik Redacted.pdf 	45 - 46
7.6	Grant Application Approved Kootenay Lake Testing for Ground Infiltrated Wastewater 72644 Village of Kaslo IPG250070 - Approval Letter.pdf 	47

8. QUESTION PERIOD

An opportunity for members of the public to ask questions or make comments regarding items on the agenda.

9. BUSINESS

9.1	2024 Audited Financial Statements To consider the report prepared by Grant Thornton regarding the audit and consider accepting the 2024 Audited Financial Statements. Village of Kaslo 2024 Financial Statements - Draft.pdf  Recommendation: THAT the 2024 Audited Financial Statements be accepted.	48 - 82
9.2	Kaslo Housing Society Kaslo Housing Society letter to Village of Kaslo.pdf  Backgrounder KHS project.pdf 	83 - 86
9.3	Permissive Tax Exemption - Thrift Store Property To consider granting a 10-year permissive tax exemption for the Thrift Store property. Staff Report - Permissive Tax Exemption - Thrift Store Property.pdf  Recommendation: THAT the property occupied by the Thrift Store be granted a	87 - 88

permissive tax exemption for the years 2025-2034.

- 9.4 Water & Wastewater Parcel Tax Bylaws 89 - 98
To propose water and wastewater parcel tax bylaws, with rates to be incorporated into the 5-year financial plan.
[Staff Report - Water & Wastewater Parcel Tax Bylaws.pdf](#) 
[1313 - Wastewater Parcel Tax Bylaw - DRAFT.pdf](#) 
[1314 - Water Parcel Tax Bylaw - DRAFT.pdf](#) 
Recommendation:
THAT the Wastewater Parcel Tax Bylaw No. 1313, 2025 be adopted as presented.
Recommendation:
THAT the Water Parcel Tax Bylaw No. 1314, 2025 be adopted as presented.
- 9.5 Parcel Tax Roll Review Panel 99 - 100
To appoint a Parcel Tax Roll Review Panel to consider any complaints respecting the parcel tax roll, and to authenticate the roll.
[Staff Report - Parcel Tax Roll Review Panel.pdf](#) 
Recommendation:
THAT Mayor Hewat, Councilors _____ and _____ be appointed to the Parcel Tax Roll Review Panel, AND FURTHER
THAT first sitting of the review panel be scheduled for 4:00pm on April 28, 2025, at City Hall.
- 9.6 Beer Garden Regulation 101 - 104
To consider whether the Village's beer garden bylaw is necessary given the provincial framework for liquor licensing.
[Staff Report - Beer Garden Regulation.pdf](#) 
[1315 - Repeal Beer Garden Regulation - DRAFT.pdf](#) 
Recommendation:
THAT a bylaw to repeal the Village of Kaslo Beer Garden Regulation Bylaw No. 1315, 2025 receive third reading.
- 9.7 EDMA Indigenous Engagement Requirements 105 - 106
To consider allocating an additional \$25,000 to the Regional District of Central Kootenay (RDCK) for collaboration on indigenous

engagement activities.

[Staff Report - EDMA Indigenous Engagement Requirements.pdf](#) 

Recommendation:

THAT an additional \$25,000 (total \$40,000) be transferred to the RDCK for the purpose of pooling funds for Indigenous engagement requirements under the Emergency and Disaster Management Act.

Recommendation:

THAT Council be offered the opportunity to enroll in the Indigenous Canada certificate program through the University of Alberta with fees paid for by the Village with its Indigenous Engagement Requirements funding.

- | | | |
|-----|---|-----------|
| 9.8 | May Days 2025 – Chamber of Commerce Requests | 107 - 112 |
| | To consider requests from the Kaslo & District Chamber of Commerce relating to the 2025 May Days event. | |

[2025-03-28 - Letter from Chamber of Commerce.pdf](#) 

[Staff Report - May Days 2025.pdf](#) 

Recommendation:

THAT a grant-in-aid be provided to the Chamber of Commerce in the amount of \$4,050 to cover the cost of facility rental fees and permits related to the 2025 May Days event.

Recommendation:

THAT all the requests from the Chamber of Commerce identified in their Letter to the Village dated March 28, 2025 be granted.

- | | |
|-----|--|
| 9.9 | 2025 Draft Budget |
| | <ul style="list-style-type: none">• Operating Enhancements• Reserve Funding |

10. LATE ITEMS

None

11. ADJOURNMENT

Recommendation:

THAT the meeting be adjourned at _____ p.m.



Council Meeting - Mar 25 2025 Minutes

Tuesday, March 25, 2025 at 6:00 PM

Council Chambers - City Hall 413 Fourth Street, Kaslo

Chair: Mayor Hewat
Councillors: Bird, Brown, Leathwood, Lang
Staff: CAO Baker
Public: 7

1. CALL TO ORDER

The meeting was called to order at 6:01 p.m.

2. ADOPTION OF THE AGENDA

2.1 Addition of late items

None

2.2 Adoption of the agenda

066/25 THAT the agenda for the March 25, 2025 Council Meeting be adopted as presented.

Moved by: Councillor Bird

Seconded by: Councillor Brown

CARRIED

3. ADOPTION OF THE MINUTES

2025.03.11 Minutes - DRAFT.pdf

067/25 THAT the minutes of the March 11, 2025 Council Meeting be adopted as presented.

Moved by: Councillor Brown

Seconded by: Councillor Lang

CARRIED

4. DELEGATIONS

None

5. INFORMATION ITEMS

5.1 Council Reports

Mayor's Report

March 25, 2025 Mayor's Report.pdf

Councillor Reports

Councillor Lang reported on the Joint Resource Recovery Committee meeting.

Councillor Leathwood reported on Volunteer Fair preparations.

5.2 Committee Meetings

None

5.3 Staff Reports

CAO Baker provided an update on recent Municipal activities.

5.4 Correspondence

2025.03.07 Supplementary info received from Andy Shadrack.pdf

2025.03.11 Communities in Bloom.pdf

2025.03.13 Huber RE Safety near Kaslo Skate Park.pdf

5.5 Active Transportation Network Plan

Kaslo Active Transportation Network Plan Draft.pdf

5.6 South Kaslo Development Engagement Plan

South Kaslo Development Plan - Engagement Plan.pdf

5.7 2024 Annual Water System Report

2024 Annual Water Report.pdf

5.8 Approved Street Closure

Street Closure - Ring Road, First Street, E Ave.pdf

5.9 Outgoing Correspondence

2025.01.08 KLHS Visitor Services Destination BC.pdf

2025.03.04 CFNKLS re Kaslo Community Garden Society.pdf

5.10 UBCM 2025 Membership

Memo Re: UBCM Membership.pdf

6. QUESTION PERIOD

None

7. BUSINESS

7.1 Water & Wastewater Parcel Tax Bylaws

To propose water and wastewater parcel tax bylaws, with rates to be incorporated into the 5-year financial plan.

Staff Report - Water & Wastewater Parcel Tax Bylaws.pdf

Draft Bylaw 1313 - Wastewater Parcel Tax Bylaw.pdf

Draft Bylaw 1314 - Water Parcel Tax Bylaw.pdf

068/25 THAT the Wastewater Parcel Tax Bylaw No. 1313, 2025 receive first, second, and third readings.

Moved by: Councillor Brown

Seconded by: Councillor Leathwood

CARRIED

069/25 THAT the Water Parcel Tax Bylaw No. 1314, 2025 receive first, second, and third readings.

Moved by: Councillor Brown

Seconded by: Councillor Bird

CARRIED

7.2 Beer Garden Application

To consider an application from the Kaslo & District Arena Association for a Beer Garden License for the 2025 Logger Sports.

Staff Report - Beer Garden License Application – KDAA.pdf

Beer Garden Licence application for Logger Sports 2025.pdf

070/25 THAT a Beer Garden License be granted to the Kaslo & District Arena Association for the 2025 Logger Sports event occurring May 17-18, 2025.

Moved by: Councillor Lang

Seconded by: Councillor Brown

CARRIED

7.3 Beer Garden Regulation

To consider whether the Village's beer garden bylaw is necessary given the provincial framework for liquor licensing.

Staff Report - Beer Garden Regulation.pdf

Bylaw 1052 Beer Garden Regulation CONSOLIDATED
2024.12.17.pdf

Draft Bylaw 1315 - Repeal Beer Garden Regulation.pdf

071/25 THAT a bylaw to repeal the Village of Kaslo Beer Garden Regulation Bylaw No. 1315, 2025 receive first and second readings.

Moved by: Councillor Lang

Seconded by: Councillor Bird

CARRIED

- 7.4 Draw from Kaslo and Area D Arena Property Reserve Fund
To seek Council approval to draw funds from the Kaslo and Area D Arena Property Reserve Fund for improvements at the Kaslo Arena.

Staff Report - Draw from Arena Property Reserve Fund.pdf

2025-03-13 - Letter from Kaslo and District Arena Association.pdf

1299 Bylaw to amend Arena Property Reserve (1159).pdf

- 072/25 THAT \$36,025.88 be drawn from the Kaslo and Area D Arena Property Reserve Fund and disbursed to the Kaslo and District Arena Association for improvements that are aligned with the funds purpose.**

Moved by: Councillor Brown

Seconded by: Councillor Lang

CARRIED

- 7.5 Economic Trust of the Southern Interior (ETSI) Grant Application

To seek authorization to apply to the ETSI Building Economic Development Capacity grant program under the Large Scale Project stream for \$75,000 in funding towards the Kaslo Rural Innovation Centre project.

Staff Report - ETSI Grant Application.pdf

- 073/25 THAT the Village apply for \$75,000 from the Economic Trust of the Southern Interior Building Economic Development Capacity grant program for funding towards the Kaslo Rural Innovation Centre.**

Moved by: Councillor Brown

Seconded by: Councillor Lang

CARRIED

8. LATE ITEMS

None

9. IN CAMERA NOTICE

074/25 THAT in accordance with Section 90(1) A part of a council meeting may be closed to the public if the subject matter being considered relates to or is one or more of the following;

(a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;

(k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public;

THAT persons other than Council members and municipal officers be excluded from the meeting.

Moved by: Councillor Brown

Seconded by: Councillor Leathwood

CARRIED

Council recessed at 6:50 p.m.

Council reconvened in open meeting at 7:45 p.m.

10. RAISED FROM IN CAMERA MEETING

None

11. ADJOURNMENT

075/25 THAT the meeting be adjourned at 7:45 p.m.

CARRIED

Corporate Officer

Mayor

VILLAGE OF KASLO - MAYORS REPORT

Regular Council Meeting

Tuesday, April 8, 2025

The following is a summary of the meetings and events that I have participated in since my last written report as well as a list of upcoming meetings and events.

I apologize that this is another lengthy report given the number of meetings since I last reported.

FEDERATION OF CANADIAN MUNICIPALITIES

As a member of the Board, I invite local government representatives from across BC to reach out to wither myself or another BC Caucus member if they have any questions related to FCM. If we don't have the answers, we will try to connect people with the correct staff member(s). We can also provide guidance regarding drafting resolutions for Board consideration. Resolutions are best framed to demonstrate a national issue, rather than specific to a particular area. This gives them a greater chance of success. Please don't hesitate to reach out. During these meetings I was able to advocate for a couple of local governments regarding items of concern for them, one of which resulted in advancing a resolution for consideration at the Annual Conference.

I had originally signed up to take part in one of the study tours, but since the one I was interested in was scheduled for the same time as our Rural Forum meeting, I had to withdraw my name.

Rural Forum

CEO Carol Saab gave opening remarks regarding the ongoing work being done regarding the FCM response to potential US Tariffs and what members of the Executive Committee, Mayors who are part of the Big City Mayors Committee and border communities have been hearing from their counterparts across the border. There were also discussions regarding budget 2025 and the priority items identified by the Board (the Municipal Growth Framework).

Member were provided with updates regarding Policy and Advocacy work since the December meetings. The balance of the committee discussions revolved around the potential for a Rural Municipal Growth Framework as well as a presentation on Rural Homelessness.

Committee of the Whole

The entire day consisted of sessions related to Advocacy and Elections.

This was followed by the Mayor's Welcome Reception and Dinner at the Peter B. Yeomans Cultural Center and Royal St. Lawrence Yacht Club.

Board meeting

The final day consisted of a full day of meetings. Reports were received from each of the standing committees, the new Strategic Plan was discussed and approved, and resolutions were discussed and voted on. Each of the 5 Caucus Chairs provided verbal reports from the meetings that were held virtually at the beginning of March.

A quick note: This week I was asked to join the Election Readiness Working Group.

Throughout this election campaign, FCM is advocating to all parties on the need for a National Prosperity Partnership and the key issues affecting Canadians.

<https://strongertogether.fcm.ca/priorities>



VILLAGE OF KASLO - MAYORS REPORT

Number of FCM Board meetings

The number of meetings outside the Annual Conference is being reduced from 3 (March, September and November/December) to 2 (March and October).

In the past there were conflicts created with those Provinces whose Provincial-Territorial Association meetings (UBCM in our case) were scheduled for the same time as FCM Board meetings.

This has resulted in Advocacy Days being moved from the end of November/beginning of December to October, thereby removing the conflict. This also makes travel more reliable for those directors travelling longer distances and reduces the overall cost of Board/Committee participation.

OTHER MEETINGS

West Kootenay-Boundary Regional Hospital District Board.

Due to illness, I had to participate in this meeting remotely.

All bylaws were approved as per the Funding Request Letter received at the January board meeting.

The budget was approved with a 5% increase for 2025.

I have provided a document from IHA which provides updates on the projects that have been funded and are underway in the district.

[2025-03-26 WKBRHD Update Report - Final](#)

Also provided is the draft budget considerations discussed at the meeting.

[2025_DRAFT_WKBRHD_APP_A_FINAL](#)

Teams meeting with the **Rural Health Leadership Group and Minister of Health Josie Osborne.**

I am very appreciative that Grand Forks Mayor Everett Baker was able to add me, as WKBRHD Acting Chair, to the participant list for this meeting.

Participants were provided an opportunity to introduce themselves and talk about the impacts that frequent ER closures have been having on their communities.

Minister Osborne answered questions from the group, but time was limited since the meeting was only scheduled for 1 hour.

REGIONAL DISTRICT OF CENTRAL KOOTENAY

I want to thank Councillor Lang for attending the following meetings as Alternate Director. With the timing of the FCM meetings in Montreal, participating remotely wasn't an option.

That being said, as indicated at the March 25th Council meeting, I had the opportunity to review the agenda in advance and I was able to ensure that a couple of items that had been inadvertently missed made it onto the agenda. I communicated these items to Councillor Lang so he could speak to them when they arose.

I logged into Escribe and have pulled out a few items that I feel it is important for Council to be aware of.

4.2.2 ReDi Local Area Selection Delegate Listing.

AREA D/KASLO

Marco DeBortoli 1 Year

Richard Nay 2 Years



VILLAGE OF KASLO - MAYORS REPORT

Tammy White 1 Year
Steve Anderson 1 Year

Thank you to all these individuals for submitting their names. I look forward to working with .all of them.

5.2 Letter of support. Kootenay Employment Services.

That the Board provide a letter of support for the Kootenay Employment Services' ETSI-BC Funding application on behalf of the Imagine Kootenay Partnership.

6.7 Bylaw 3022: Community Sustainable Living Service Establishment Amendment.

That the Community Sustainable Living Service Establishment Amendment Bylaw No. 3022, 2025 be read a FIRST, SECOND, and THIRD time by content.

*This amendment is for the request by Area K to be removed from the service. There will be a resolution that appears on our April 22nd agenda related to this item.

Bylaw 3023: 2025-2029 Financial Plan.

There were a number of motions that had been added after I had reviewed the package the weekend prior to the meeting.

S100 General Administration

That staff be directed to prepare a draft Director Attendance at Conferences policy for Board consideration which includes the following elements:

- Limiting the overall number of directors who are funded by the RDCK to attend each annual conference;
- Establishing a fair and equitable process for selecting director to attend conferences each year; and
- Establishing criteria and requirements for directors to reimburse the RDCK for non-refundable expenses incurred by the RDCK resulting from a director cancelling attendance at a conference for non-emergency reasons.

I have included this resolution since it has the potential to affect Municipal Budgeting going forward as in the past, the mayor's attendance at LGLA, FCM and UBCM has been covered under the RDCK budget. Depending upon the result of the policy recommendations, the Village may have to begin to cover items such as this.

S187 Refuse Disposal - Central Subregion

That the 2025 and 2026 draft Financial Plan for S187 Resource Recovery – Central Subregion be amended to increase Grants by \$150,000 to account for Area's D, E and F each contributing \$50,000 per year from Community Works funds to fund Capital Expenses, and reduce requisitions by \$150,000 for each of 2025 and 2026.

Since this was a last-minute motion to reduce the requisition in this service and recognizing that municipal directors can't make decisions such as this without approval of their councils, we weren't asked to make a similar commitment which I suspect is the reason for the following motion.



VILLAGE OF KASLO - MAYORS REPORT

That the following recommendation **BE REFERRED** to April 17, 2025 Board meeting:

That the Board direct staff to include in staff reports options for funding of Community Works grants in shared and sub-regional services where the capital project would qualify; AND FURTHER, that these are presented to the committees with due time for councils to consider the requests.

I have discussed this with CAO Baker.

Here is the link to the RDCK Adopted 2025-2029 Financial Plan.

<https://www.rdck.ca/wp-content/uploads/2025/03/RDCK-Adopted-2025-2029-Financial-Plan-Completed-Assessments.pdf>

7.5.2 Community Development.

Community Development grants out of the funds available for the following Electoral Areas/Member Municipalities be approved as designated:

Village of Kaslo	Volunteer Fair	\$4,000
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Director Hewat: Federation of Canadian Municipalities

WHEREAS the Federation of Canadian Municipalities (FCM) represents the interests of member municipalities on policy and program matters that fall within federal jurisdiction;

WHEREAS FCM's Board of Directors is comprised of elected municipal officials from all regions and sizes of communities to form a broad base of support and provide FCM with the united voice required to carry the municipal message to the federal government; and

WHEREAS FCM's Annual Conference and Trade Show will be held May 29 to 1, 2025, during which time the Annual General Meeting will be held, followed by the election of FCM's Board of Directors;

BE IT RESOLVED that Board of the Regional District of Central Kootenay (RDCK) endorse Suzan Hewat to stand for election on FCM's Board of Directors for the period starting in June 2025 and ending June 2027; and

BE IT FURTHER RESOLVED Board assumes all costs not covered by the UBCM Small Communities reimbursement fund for Suzan Hewat attending FCM's Board of Directors meetings.

VILLAGE OF KASLO

Mar 25 Council meeting.

Mar 31 Kaslo Events Committee – Councillor Leathwood will provide a verbal update on the planning for the Volunteer Fair scheduled for Saturday, April 12th.

UPCOMING MEETINGS/EVENTS

Times have been included for meetings that are open for public participation. The Zoom links and agendas for the RDCK meetings can be accessed on their website.

April 3-5 Columbia Basin Trust Board meetings in Kimberley

April 8 FCM Election Readiness Working Group

Village of Kaslo Council @ 6:00pm

April 14 ReDi Grants Public Input Session @ the Langham @ 6:30pm

The list of applications for Area D/Kaslo can be accessed through the following link.



VILLAGE OF KASLO - MAYORS REPORT

<https://www.rdck.ca/wp-content/uploads/2025/03/Area-D-Kaslo-2025-ReDi-Submissions-for-Website.pdf>

April 15 West Kootenay Transit – Transit Apportionment @ 9:00am
RDCK Community Sustainable Living Advisory Committee @ 1:00pm
Village of Kaslo Committee of the Whole @ 6:00pm
April 16 RDCK Joint Resource Recovery @ 1:00pm
April 17 RDCK Board @ 9:00am
April 23-24 Municipal Finance Authority AGM in Victoria
April 25-27 Association of Kootenay Boundary Local Governments in Kimberley

If you want me to include either more or less information, or, to switch to reporting strictly on a verbal basis I can do that. I try to provide information that I feel that members of council, staff and the public might find of value. If that is not the case, I am happy to make changes therefore I would appreciate your feedback.

Respectfully submitted,
Mayor Suzan Hewat



Interior Health Update

Presented to
West Kootenay Boundary Regional Hospital District

Todd Mastel, Corporate Director, Business Operations
March 26, 2025

Land Acknowledgement

Interior Health would like to recognize and acknowledge the traditional, ancestral, and unceded territories of the Ktunaxa, syilx, Sinixt, and Secwepemc Nations where we live, learn, collaborate and work together.



Agenda

- Under \$100K Global Grant 2025/26 Initial Allocation Plan
- Project Updates by Community
- Questions



Under \$100K Global Grant 2025/26 Initial Allocation Plan

- Under \$100K Funding Request for 2025/26 - \$1,305,900
- WKBRHD 40% share - \$522,400
- Planned 42 items for the fiscal year
- Investments in 10 facilities throughout West Kootenay Boundary



Under \$100K Global Grant 2025-26 Initial Listing

Facility	Department	Type of Equipment	Total Budget
Arrow Lakes Hospital	Emergency	Physiological Monitors	\$74,000
Arrow Lakes Hospital	Medical	S3 Bed, Patient	\$14,000
Boundary Hospital	Emergency	Monitor, Central 5 zones	\$29,000
Boundary Hospital	Medical Imaging	Portable Radiography (X-ray) Unit	\$96,000
Boundary Hospital	Medical	S3 Bed, Patient	\$14,000
Boundary Hospital	Medical	S3 Bed, Patient	\$14,000
Boundary Hospital	Medical	S3 Bed, Patient	\$14,000
Boundary Hospital	Emergency	Defibrillator	\$23,000
Castlegar District Health Centre	Emergency	Chest Compression System (Lucas)	\$24,000
Castlegar District Health Centre	Housekeeping	Ride on Auto Scrubber	\$13,000
Castlegar District Health Centre	Emergency	Physiological Monitors	\$21,000
Columbia View Lodge	400 Unit	Bathtub, bariatric	\$23,000
East Shore Health Centre	Health Centre	ECG Machine, 12 Lead	\$20,000
Kiro Wellness Centre	Housekeeping	Autoscrubber, Taski Swingo 855B Power 20"	\$12,000
Kiro Wellness Centre	Heart Clinic	Ultrasound, Portable	\$16,000
Kootenay Boundary Regional Hospital	Medical Imaging	Portable Radiography (X-ray) Unit	\$96,000
Kootenay Boundary Regional Hospital	Laboratory	Histology Slide Printer	\$44,000
Kootenay Boundary Regional Hospital	3rd floor medical	Ceiling Lifts, Bariatric	\$16,000
Kootenay Boundary Regional Hospital	Histology Department	Histology Cassette Printer	\$54,000
Kootenay Boundary Regional Hospital	ICU	ICU Ultrasound	\$70,000
Kootenay Boundary Regional Hospital	KBH Laboratory	Analyzer, Urinalysis	\$65,000
Kootenay Boundary Regional Hospital	KBRH Ambulatory Care	Microscope, OPML PICO	\$56,000
Kootenay Boundary Regional Hospital	Biomedical Engineering - KBH	Electrical Safety Analyzer	\$13,000



Under \$100K Global Grant 2025-26 Initial Listing

Facility	Department	Type of Equipment	Total Budget
Kootenay Boundary Regional Hospital	Medical	Ceiling Lifts, Bariatric	\$16,000
Kootenay Boundary Regional Hospital	Emergency	Defibrillator	\$23,000
Kootenay Boundary Regional Hospital	Medical	S3 Bed, Patient	\$14,000
Kootenay Boundary Regional Hospital	Medical	S3 Bed, Patient	\$14,000
Kootenay Boundary Regional Hospital	Medical	S3 Bed, Patient	\$14,000
Kootenay Boundary Regional Hospital	Medical	S3 Bed, Patient	\$14,000
Kootenay Boundary Regional Hospital	Obstetrics/Gyne	S3 Bed, Patient	\$14,000
Kootenay Boundary Regional Hospital	Obstetrics/Gyne	S3 Bed, Patient	\$14,000
Kootenay Lake Hospital	Medical Imaging	Transducer, Ultrasound	\$13,000
Kootenay Lake Hospital	2nd floor	KLH Sterilizer, Steris System 1 Express	\$71,000
Kootenay Lake Hospital	Pharmacy	Inventory Scanning system, Intelligard Tray	\$43,000
Kootenay Lake Hospital	Obstetrics	Incubator, mobile, infant	\$42,900
Kootenay Lake Hospital	Medical	S3 Bed, Patient	\$14,000
Kootenay Lake Hospital	Medical	S3 Bed, Patient	\$14,000
Kootenay Lake Hospital	Medical	S3 Bed, Patient	\$14,000
Kootenay Lake Hospital	Medical	Ceiling Lifts, Bariatric	\$16,000
Kootenay Lake Hospital	Emergency	Defibrillator/Pacemaker	\$23,000
Slocan Community Hospital	Slocan Community Health Centre	Defibrillator, Lifepak 15	\$25,000
Slocan Community Hospital	Pavilion Tub Room	Bathing Tub Replacement	\$43,000
Victorian Health Centre of Kaslo	Tub room main floor	Bathing Tub Replacement	\$43,000
TOTAL			\$1,305,900





Project Updates by Community

WKBKRD Project Status Update

7

Castlegar and Grand Forks Projects

Castlegar & District Health Centre

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Fire Alarm System	2024-25	\$1,375,250	\$550,100	Feb-26	Design work and costing update underway.

Boundary Hospital (Grand Forks)

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Replace Multizone Air Handling Unit	2022-23	\$641,100	\$256,600	Jan-26	Budget increase of \$288K requested in 2025-26 funding letter. Anticipate construction to begin Spring 2025.
Building Management System Upgrade	2023-24	\$95,000	\$38,000	May-24	Complete.
Washroom Renovation, Accessibility	2024-25	\$96,000	\$38,400	Aug-25	Renovations underway.
Air Handling Unit	2024-25	\$99,000	\$39,600	Aug-25	Engineer engagement April 2025.



Nelson Projects

Kootenay Lake Hospital (Nelson)

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Waste & Cardboard Compactor	2019-20	\$522,000	\$208,800	Sep-25	Work underway.
Relocation Oncology Department	2019-20	\$50,000	\$20,000	TBD	Planning work complete. Awaiting Ministry of Health direction to proceed.
Humidification for Operating Room	2021-22	\$75,000	\$30,000	Oct-25	Engineer re-engagement underway. Budget increase of \$75K requested in 2025-26 funding letter.
Pharmacy Medstations	2023-24	\$534,000	\$201,600	Mar-25	Complete.
Medical Device Reprocessing - Renovation Planning	2023-24	\$350,000	\$140,000	TBD	Awaiting Ministry of Health approval to proceed with planning work.
Medical Imaging Renovation	2023-24	\$99,000	\$39,600	Mar-25	Construction complete, close out documents in progress.
Building Voltage Regulation	2024-25	\$562,201	\$137,440	Sep-25	Proposals current being reviewed, anticipate successful proponent will be awarded soon.

Nelson Health Campus

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Tenant Improvements for LTC, Nelson	2023-24	\$12,940,000	\$2,000,000	May-25	LTC building substantially complete.
LTC & Community Clinic Equipment, Nelson	2023-24	\$7,000,000	\$2,800,000	May-25	Equipment deliveries shifted out due to construction delays.



Trail Projects

Columbia View Lodge

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Chiller & Cooling Tower Replacement, Columbia View Lodge, Castlegar	2022-23	\$1,317,935	\$527,200	Jun-25	Work underway.
Columbia View Lodge, Replace Roof Top Handlers, Castlegar	2023-24	\$95,000	\$38,000	Oct-25	Procurement to be issued April 2025.

Harbour House

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Drainage	2020-21	\$95,000	\$38,000	Aug-25	Engineering Consultant engaged, PO to be issued.

Kiro Wellness Centre

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Replace Rooftop Air Handlers	2019-20	\$55,000	\$22,000	Oct-25	Procurement to be issued April 2025.
Staff Duress System	2023-24	\$75,000	\$30,000	Apr-25	Work underway and nearing completion.



Trail Projects

Kootenay Boundary Regional Hospital

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Isolation Valves	2019-20	\$90,000	\$36,000	Dec-24	Complete.
Roof Top Fall Protection Rails	2019-20	\$89,000	\$35,600	Feb-25	Complete.
Bathroom Renovation	2020-21	\$75,000	\$30,000	Mar-25	Construction complete, close out documents in progress.
Exterior Mechanical Room Access	2020-21	\$66,500	\$26,600	TBD	Design being re-evaluated, potential cost pressure.
Steam Plant Retrofits	2021-22	\$2,520,461	\$1,008,200	Jun-25	Delivery of chiller delayed due to error from manufacturer. Install of correct unit began Feb 2025.
Public Elevator Modernization	2021-22	\$1,350,000	\$540,000	Jun-24	Complete.
MRI	2023-24	\$35,864,000	\$13,945,000	Sep-28	Schematic Design Report completed.
Relocation and Replace Supply Fan	2023-24	\$3,258,150	\$1,303,300	Feb-27	Required scope to complete project larger than anticipated. Budget increase of \$1.427M requested in 2025-26 funding letter.
Meal Delivery System	2023-24	\$917,000	\$366,800	May-25	Most of major equipment installed. Additional work to be done in the storage area and pantry.
Breast Specimen Radiography System	2023-24	\$135,000	\$54,000	Jun-24	Complete.
Steam Sterilizer	2024-25	\$129,699	\$51,880	Mar-25	Nearing completion.
Boiler Feedwater	2024-25	\$99,900	\$39,960	Apr-25	Nearing completion.



Nakusp, Crawford Bay & Edgewood Projects

Arrow Lakes Hospital (Nakusp)

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Washroom Renovation, Wheelchair Access	2019-20	\$95,000	\$38,000	Sep-25	Further investigation underway, walls contain Asbestos.
Building Management System Upgrade	2023-24	\$99,100	\$36,000	May-24	Complete.
Packaged Air Handler Replacement	2024-25	\$85,000	\$34,000	Oct-25	Engineer engagement April 2025.

East Short Community Health Centre (Crawford Bay)

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Generator	2021-22	\$300,000	\$120,000	Dec-24	Complete.

Edgewood Health Centre (Edgewood)

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Completion Date	Comments
Emergency Generator-Transfer Switch	2020-21	\$150,000	\$29,200	Dec-24	Complete.



Kaslo & New Denver Projects

Victorian Health Centre of Kaslo (Kaslo)

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Substantial Completion Date	Comments
Kitchen Air Handler Replacement	2024-25	\$75,000	\$30,000	Oct-25	Engineer engagement April 2025.

Slocan Community Hospital (New Denver)

Project	Fiscal Year Request	Total Budget	WKBHRD Contribution	Estimated Substantial Completion Date	Comments
Building Management System Upgrade	2023-24	\$79,833	\$38,000	May-24	Complete.



Questions/Discussion/Feedback



A scenic photograph of a sailboat on a calm lake during sunset. The sailboat, with a white sail and a red hull, is positioned on the left side of the frame. The sail features the number '458 924' and a logo. The sun is low on the horizon to the right, casting a golden glow across the sky and reflecting on the water's surface. The background consists of dark, forested mountains under a sky filled with soft, colorful clouds.

Thank You

	2024			2025		2025		2025	
	Estimated			Scenario A		Scenario B		Scenario C	
	Actuals			Budget		Budget		Budget	
	Budget			Budget		Budget		Budget	
REVENUE			Note	0.0%	2.0%		5.0%		
Tax Requisition Total	\$	4,923,380		\$	4,923,380	\$	5,021,848	\$	5,169,549
Contributions from Capital Reserves		75,191	1		3,113,331		3,014,863		2,867,162
Proceeds from borrowing		-			-		-		-
- Related to Expenses Bylaw #326/162		9,819,192			-		-		-
-Related to Expenses Bylaw #421		-	2		13,945,000		13,945,000		13,945,000
Grants in Lieu of Taxes		8,500			8,500		8,500		8,500
Investment Income		140,000			205,000		205,000		205,000
MFA Actuarial adjustment		-			-		-		-
Accumulated Surplus - Operating Fund		1,131,377	3		11,907,982		11,907,982		11,907,982
TOTAL REVENUE	\$	16,097,640		\$	34,103,193	\$	34,103,193	\$	34,103,193
EXPENDITURES									
Capital Grants:									
Section 20(3) Expenditures:									
A. Commitments from prior periods	\$	13,005,732	4	\$	11,658,287	\$	11,658,287	\$	11,658,287
B. Current Projects for Hospitals & Hospital Facilities		1,569,880	5		7,213,800		7,213,800		7,213,800
B.1 Minor Equipment Global Grant		435,640	5		522,400		522,400		522,400
B.2 Magnetic Resonance Imaging (MRI) Expanction		-			13,945,000		13,945,000		13,945,000
F. Contributions to Capital Reserve Fund		960,091	6		-		-		-
Total Capital Grants	\$	15,971,343		\$	33,339,487	\$	33,339,487	\$	33,339,487
Debt Servicing:									
A. Servicing Current Debenture Issues	\$	-		\$	634,519	\$	634,519	\$	634,519
Other Expenses									
Section 17(2) Expenditures									
Administration Agreement	\$	88,443		\$	91,362	\$	91,362	\$	91,362
Director Remuneration		15,000			14,000		14,000		14,000
Director Travel Expenses		4,000			2,000		2,000		2,000
External Audit		7,000			8,973		8,973		8,973
Computer Software		8,778			8,778		8,778		8,778
Insurance		825			825		825		825
Office Supplies		250			1,250		1,250		1,250
Meeting Expense		2,001			2,000		2,000		2,000
Total Other Expenses	\$	126,297		\$	129,188	\$	129,188	\$	129,188
TOTAL EXPENDITURES	\$	16,097,640		\$	34,103,193	\$	34,103,193	\$	34,103,193
Surplus/Deficit	\$	-		\$	0	\$	(0)	\$	0

		A	B	C
		2025	2025	2025
		Scenario A	Scenario B	Scenario C
		Budget	Budget	Budget
Residential Property Tax per \$1,000 of Assessment		0.1496	0.1526	0.1571
	Assesement			
	\$ 100,000	\$14.96	\$15.26	\$15.71
	200,000	29.92	30.52	31.42
	250,000	37.40	38.15	39.27
	300,000	44.88	45.78	47.12
	350,000	52.36	53.41	54.98
	400,000	59.84	61.04	62.83

- Notes**
1. The 2025 amounts to come into reserve are to balance the budget. We do not anticipate a significant draw on reserves in 2025 as IHA would need to spend over \$8 million in 2025 to require that.
 2. This borrowing is suggested for the CT Scanner in Nelson at KLH.
 3. 2024 Prior Year Surplus is reconciled per the 2024 Financial statements for amounts owed to/from Capital Fund. 2025 is the current estimate.
 4. This amount is what is remaining, in its entirety, of committed projects from 2022 and prior. As we cannot accurately estimate when amounts will be billed from IHA, the total is included.
 5. These two amounts are the 2025 Capital ask from IHA, with the Minor Equipment Grant separated.
 6. See Appendix B for current reserve balances.



Kaslo Events - Mar 31 2025 Minutes

Monday, March 31, 2025 at 4:00 PM

Council Chambers -City Hall 413 Fourth Street, Kaslo

Chair: Mayor Hewat
Councillors: Leathwood
Public: 1

1. CALL TO ORDER

The meeting was called to order at 4:03 p.m.

2. ADOPTION OF THE AGENDA

2.1 Addition of late items

None

2.2 Adoption of the agenda

THAT the agenda for the March 31, 2025 Kaslo Events Committee Meeting be adopted as presented.

CARRIED

3. ADOPTION OF THE MINUTES

2025.03.04 Kaslo Events Committee - Draft Minutes.pdf

THAT the minutes of the March 4, 2025 Kaslo Events Committee Meeting be adopted as presented.

CARRIED

4. DELEGATIONS

None

5. INFORMATION ITEMS

5.1 Member Reports

None

5.2 Correspondence

None

6. QUESTION PERIOD

None

7. BUSINESS

THAT Alana Jenkins be given freedom of the floor.

CARRIED

7.1 Volunteer Fair

The Committee discussed plans for the upcoming Volunteer Fair and Appreciation Dinner.

7.2 Ad for Citizen of the Year

The Committee discussed advertising for nominations for the 2025 Citizen of the Year Award.

8. LATE ITEMS

None

9. Next Meeting

The next meeting will be held at the call of the Chair.

10. ADJOURNMENT

THAT the meeting be adjourned at 4:42 p.m.

CARRIED

Corporate Officer

Mayor

March 20th, 2025

Mayor and Council
Municipalities of BC
via email

Dear Mayor and Council,

RE: Cannabis Taxation Sharing & Municipal-Owned Cannabis Retail Stores

The Village of Daajing Giids is sharing with you the attached letter from David Hume the Assistant Deputy Minister & Liquor and Cannabis Regulation Branch as we believe it is important to ensure that all municipal leaders are informed about this ongoing dialogue and are able to consider the implications and opportunities for your municipality.

The letter arose from the Village of Daajing Giids' 2023 Union of BC Municipalities (UBCM) advocacy efforts with regard to Cannabis Taxation Revenue sharing with municipalities. The Village requested a general update on this topic from the Minister of Finance based on a recommendation from the 2021 Local Government Financial Resiliency report "seeking targeted consumption tax that provides local government a share of provincial cannabis taxation revenue". With minimal update on taxation revenue sharing from the Province, the question of municipally-owned cannabis stores as a source of revenue for local governments was briefly discussed with then Minister of Public Safety & Solicitor General Mike Farnworth.

The attached letter outlines the province's position and provides clarity on issues related to municipal eligibility for cannabis retail store licenses. We encourage you to review the document and consider not only the revenue possibilities but also the opportunity to ensure responsible distribution and community oversight for your municipality.

Sincerely,



Her Worship,
Mayor Lisa Pineault

Village of Daajing Giids
PO Box 580, 903A Oceanview Drive V0T1S0
Email: mayor@daajinggiids.ca | Web: <https://daajinggiids.ca/>

VIA EMAIL

Ref: 674406

February 5, 2025

Her Worship Lisa Pineault
Village of Daajing Giids
903A Oceanview Drive
Daajing Giids, B.C. V0T 1S0
Email: Office@daajinggiids.ca

Dear Mayor Pineault:

I am writing to follow up with you on a letter sent from former Minister, Mike Farnworth, on February 5, 2024, regarding municipality-owned cannabis retail stores. As the General Manager (GM) of the Liquor and Cannabis Regulation Branch (LCRB), I oversee the province's liquor and cannabis regulations, including the administration of cannabis licences and authorizations. Through sound policy and regulation, the LCRB's mission is to enable vibrant liquor and cannabis industries, while ensuring public health and safety.

I would like to thank the delegation from the Village of Daajing Giids for your interest in the cannabis industry and for seeking clarification on whether a municipality is eligible to hold a Cannabis Retail Store (CRS) licence. I appreciate your patience while we reviewed this matter.

The *Cannabis Control and Licensing Act* authorizes the GM to issue a CRS licence to an individual, partnership, corporation or Indigenous nation. In B.C., the legal definition of a corporation includes a municipality or other incorporated bodies. Therefore, the GM is authorized to issue a CRS licence to a municipality if the municipality meets all licensing requirements.

If you are interested in applying for a CRS licence, you can submit an application through the LCRB's licensing portal: <https://justice.gov.bc.ca/lcrb/>.

More information on how to apply is on the LCRB's "Apply for a cannabis Retail Store licence" webpage: <https://www2.gov.bc.ca/gov/content/employment-business/business/liquor-regulation-licensing/cannabis-licences/apply-cannabis-licence/apply-for-a-cannabis-retail-store-licence>.

.../2

Her Worship Lisa Pineault
Page 2

If you have more questions about the application process, please reach out to Karina Isdahl, Licensing Manager at Karina.Isdahl@gov.bc.ca.

Sincerely,

A handwritten signature in black ink, appearing to be 'DH' followed by a long horizontal stroke.

David Hume
Assistant Deputy Minister and General Manager
Liquor and Cannabis Regulation Branch
Ministry of Public Safety and Solicitor General
www.gov.bc.ca/lcrb

pc: Janet Donald, Executive Director, LCRB (Janet.Donald@gov.bc.ca)
Pamala Renwick, Executive Director and Deputy General Manager of Licensing
(Pamala.Renwick@gov.bc.ca)

(Please display QPD Land Survey Map)

South Beach Working Group proposes the indicated Village properties be retained for the use of Kaslo and area residents and Kaslo visitors by designating these areas as *Parks and Natural Areas* as per Section 9.3.1 in the OCP. And that, the Village of Kaslo endeavor to secure adjacent properties for the uses established in the Village of Kaslo OCP 2022 Bylaw 1280 – in the Stream front and Lakefront Development Permit Areas.

The South Beach Working Group has secured significant funding to support this proposal to preserve South Beach as a public area, free of development.

From the outset of the QP Properties proposal to develop the South Beach properties, the Village has been in a reactive mode, and has not been proactive in adhering to the Context, Purposes, Objectives, Guidelines or Policies in various sections of *Bylaw 1280, 2022 Village of Kaslo Official Community Plan*, specifically:

OCP Sec. 9	Parks and Natural Spaces – Purposes, Objectives, Policies
OCP Sec. 11	Water Development Area – Purposes, Objectives, Policies
OCP Sec. 16	Development Permit Areas
OCP Sec. 16.4.1	Lakefront Protection DPA – Context and Purpose
OCP Section 16.4.3.4	Guidelines

The SBWG has previously discussed OCP Sections 11, 16 with Council. We have not directly drawn your attention to Section 9. It seems that Section 9 was largely created for the South Beach properties.

Please display Section 9 - provided for a quick review and return to map.

It would be of great service to the residents of the Village and any potential developer, for the Village to be proactive in establishing clear pathways and perimeters guiding the potential for development at South Beach. The first step should be to designate Village owned properties at South Beach to be Parks and Natural Areas with the mandate expressed in the OCP to enhance and protect these areas.

KEY ISSUES TO BE ADDRESSED

PUBLIC ACCESS

1. Public Access # 1 – SBWG proposes that the surveyed 3rd Street ROW, which is the old Mirror Lake / Kaslo Wagon Road, be restored as a link from Birch Ave to Kaslo River. This would be a relatively minor project since the road bed is mostly intact. It will enhance linking the Kaslo Trail systems. The parallel road is frequently used by pedestrians and bicycles and would be a popular alternative to avoid car traffic. It would also fit the theme of wagon road access trails popular in the region for tourist attraction.
2. Public Access #2 – the SBWG currently has two trails to propose that would access the North from 3rd Street roadway to the indicated area. Some preliminary layout and viewing have been completed and the proposals are very practical and viable.
3. Public Access #3 – H and/or I Avenues are being studied for potential access utilizing a mix of Trails and some stairs. There is credible potential but they would involve detailed planning and development.
4. Alternative Public Access opportunities will most likely occur in conjunction with any plans for development by QP Developments or in the case that the Village could acquire some or all of the private lands in the flood plain. Specifically, at the NE corner of Block 33.

PARKS AND NATURAL AREAS DESIGNATION

SBWG acknowledges that this would be a significant addition to Village open areas that might put additional demands on public works. We would like to discuss how to address this issue with Council on behalf of Village residents. We feel certain, given the public support to preserve South Beach area that, there are viable opportunities for ongoing community engagement, support and maintenance. Preserving this area on behalf of the Village residents, Area D residents and visitors to Kaslo, will create a prized legacy for the community and deliver social, cultural, environmental and economic benefits in perpetuity.

9.0 Parks and Natural Areas

9.1 Purpose

To provide passive outdoor recreation opportunities while protecting and preserving natural areas.

9.2 Objectives

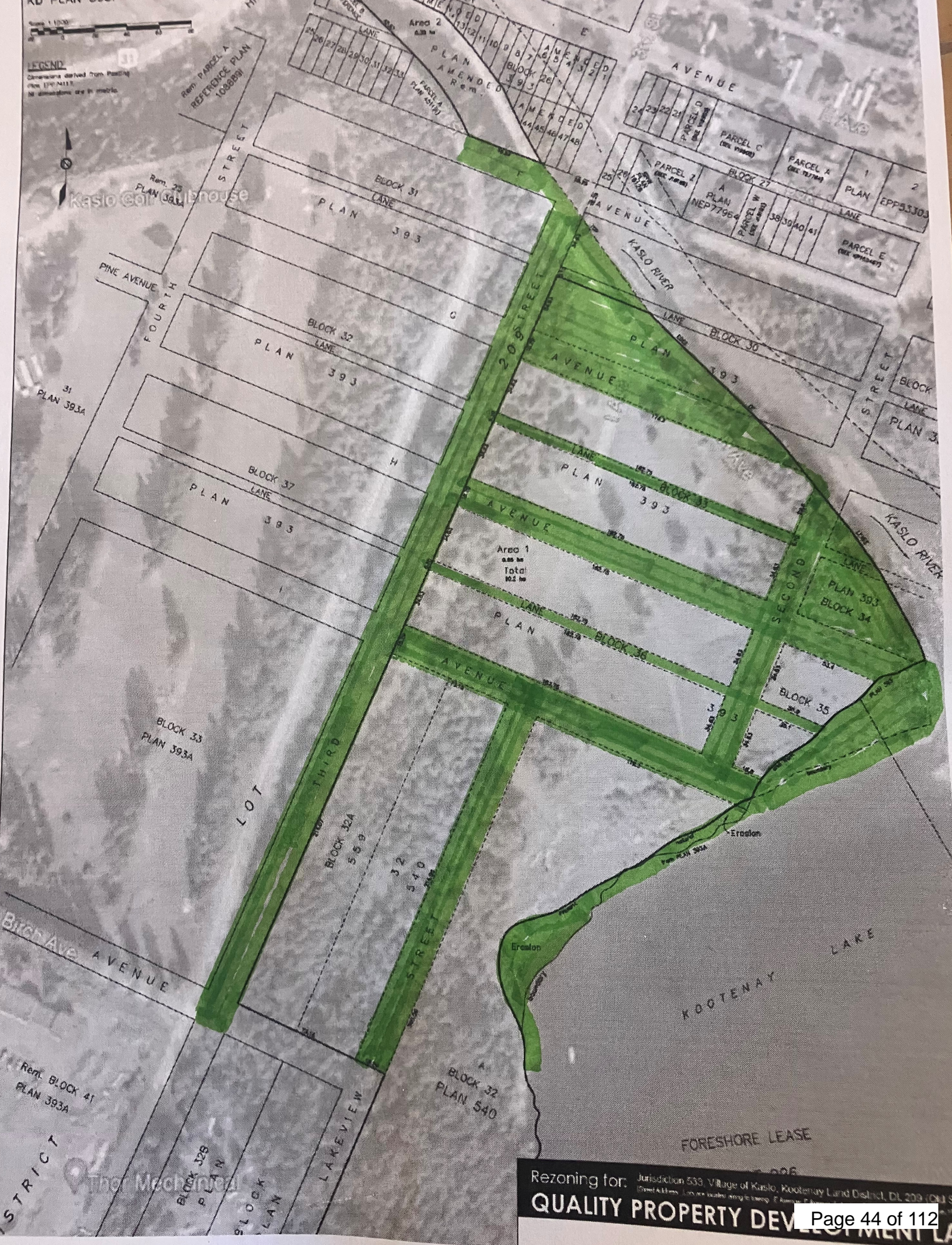
1. To retain, maintain, connect, and improve existing parkland, open space, and trails.
7. To protect, maintain and enhance natural areas and watercourses through municipal asset management and recognize their role in mitigating the impacts of climate change.

9.3 Policies

3. Establish and maintain the Stream Protection and Lakefront Protection Development Permit Areas to protect natural areas and riparian zones.
4. Preserve the public lands along lakefront and riverfront areas for parks, trails, and public use.
6. Require that public access be provided along key waterfront lands to achieve a linked multiuse trail system between major parks, greenbelts, dikes, and other recreational features throughout Kaslo and area.
7. Provide support to the Kaslo Outdoor Recreation and Trails Society to:
 - b. maintain, improve, and expand the network of trails throughout the Village.
8. Encourage linkages between trails, parks, lakefront areas, open spaces, and beaches within the village, and those that extend beyond village properties.
9. Require a minimum 7 metre public access strip along all waterfront areas at the time of subdivision through the Subdivision Bylaw.
10. Seek foreshore rights to Kootenay Lake waters.

Scale 1:1000

LEGEND
Dimensions derived from Platting
and 1994/1995
All dimensions are in meters





The Honourable Josie Osborne
Minister of Health
Government of British Columbia
PO Box 9050 Stn Prov Govt
Victoria BC, V8W 9E2

January 8, 2025

Re: Support for Continued Funding of the BC Farmers' Market Nutrition Coupon Program

Dear Minister Osborne,

On behalf of Council and residents of the Village of Kaslo, I am writing to express our strong support for the BC Farmers' Market Nutrition Coupon Program and to urge the Province of British Columbia to secure ongoing funding for this essential initiative.

The program has had a profound impact on our community and surrounding area, providing over 62 lower-income households in the Village of Kaslo with access to fresh, nutritious, and locally grown foods. In 2024 local residents redeemed \$23,913 at the Kaslo Saturday Market, directly benefitting local farmers and strengthening our regional food system while addressing food security and affordability for families, seniors, and vulnerable individuals.

The economic and social benefits of this program cannot be overstated. It not only supports those in need but also bolsters our local agricultural economy, ensuring the sustainability of our farmers' markets and the long-term resilience of food production in our region.

We strongly encourage the Province to commit to continued and expanded funding for the BC Farmers' Market Nutrition Coupon Program to ensure that communities like Kaslo can continue to thrive. This investment in food security and local agriculture is critical for both public health and economic development in British Columbia.

Thank you for your consideration. We appreciate your leadership and commitment to supporting initiatives that enhance the well-being of our communities.

Sincerely,

Suzan Hewat
Mayor, Village of Kaslo

PO Box 576, Kaslo, BC V0G 1M0
Tel. 250-353-2311 ext. 101 Fax. 250-353-7767
E-mail: admin@kaslo.ca
<http://www.kaslo.ca>



Village of Kaslo

File #: 0890-20

March 21, 2025

Anne Malik

Via email: [REDACTED]

Mrs. Malik:

RE: LETTER – SANITARY DUMP OPERATIONS

At their February 25 meeting, Council considered your letter dated February 9, 2025 regarding sanitary dump operations, and have asked staff to respond to your questions.

The campground operator is not asked to inspect the type of odour control products used by recreational vehicles accessing the Village's wastewater treatment system. Our wastewater utility operators are not aware of how this information might be useful to the campground operator, or how it would be verified.

The Village does not have any plans to install a coin depository, and so your question regarding security and emptying of the coin depository has not been explored.

The campground operator is expected to monitor and facilitate use of the sanitary dump for recreational vehicles, and to encourage this they are provided with compensation.

We trust that this provides you with the information requested in your February 9th Letter, but please contact us if further clarification is needed.

Thank you,

Robert Baker

Chief Administrative Officer



March 31, 2025

Reference: 72644

Her Worship Suzan Hewat
Village of Kaslo
Box 576
Kaslo, BC V0G 1M0

Dear Mayor Hewat and Councillors:

On behalf of the Province of British Columbia (province), I am pleased to advise you that your application under the *Local Government Grants Act* for an infrastructure planning grant has been conditionally approved for the following project:

Grant Description	Amount
Kootenay Lake Testing for Ground Infiltrated Wastewater	\$9,850

Details of the terms and conditions attached to this grant will be dealt with in an agreement that will be forwarded to you by Ministry of Housing and Municipal Affairs' staff. This agreement must be signed and returned to the Ministry, indicating your acceptance of the terms and conditions. For questions related to this funding, please contact infra@gov.bc.ca.

The province welcomes the opportunity to support planning in the Village of Kaslo. We believe that early and ongoing planning is the best way to ensure that the environmental, social, and economic needs of your community will continue to be met in the years ahead.

Through your planning efforts, the province encourages you to find ways to use new technology to promote environmental excellence and sustainable service delivery.

Congratulations on your successful application and my best wishes with your infrastructure study.

Sincerely,

Ravi Kahlon
Minister of Housing and Municipal Affairs

Financial Statements

Village of Kaslo

December 31, 2024

Draft for discussion purposes

VILLAGE OF KASLO
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December 31, 2024

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RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with the accounting principles disclosed in note 2 to the financial statements and include amounts that are based on estimates and judgments. Management believes that the financial statements fairly present the Village of Kaslo'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 Village of Kaslo'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, Chartered Professional Accountants, have been appointed by Council to express an opinion as to whether the financial statements present fairly, in all material respects, the Village of Kaslo's financial position, results of operations, and changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards. The report of Grant Thornton LLP, Chartered Professional Accountants, follows and outlines the scope of their examination and their opinion on the financial statements.

Robert Baker
Chief Administrative Officer

Independent Auditor's Report

To the Mayor and Council of
Village of Kaslo

Opinion

We have audited the financial statements of Village of Kaslo, which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net financial assets, cash flows, schedules 1 through 2 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 Village as at December 31, 2024, and its results of operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public 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

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedules included in the supplemental information section are presented for purposes of additional analysis and are not a required part of the financial statements. Such supplemental information has not been subject to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report (continued)

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users 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.

Trail, Canada

Chartered Professional Accountants

VILLAGE OF KASLO
STATEMENT OF FINANCIAL POSITION
As At December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 6,228,685	\$ 5,314,628
Accounts receivable (Note 4)	325,394	371,385
	6,554,079	5,686,013
LIABILITIES		
Accounts payable and accrued liabilities	255,019	201,708
Deferred revenue (Note 5)	1,463,168	1,460,046
Asset retirement obligations (Note 6)	235,334	224,648
Employee future benefits (Note 7)	46,155	80,226
MFA equipment finance loans (Note 8)	-	7,092
	1,999,676	1,973,720
NET FINANCIAL ASSETS	4,554,403	3,712,293
NON-FINANCIAL ASSETS		
Supplies inventory	33,437	37,527
Prepaid expenses	172,720	164,045
Tangible capital assets (Schedule 1)	9,987,840	10,169,083
	10,193,997	10,370,655
ACCUMULATED SURPLUS (Note 11)	\$ 14,748,400	\$ 14,082,948
CONTINGENT LIABILITIES (Note 13)		
COMMITMENTS (Note 18)		

Robert Baker, CAO

VILLAGE OF KASLO
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2024

	2024 Budget (Note 15)	2024 Actual	2023 Actual
REVENUE			
Municipal property taxes and grants in lieu (Note 10)	\$ 830,245	\$ 832,527	\$ 777,901
Sewer and water parcel taxes	91,903	91,219	91,186
Government transfers - unconditional (Note 14)	345,000	522,284	399,082
Government transfers - conditional (Note 14)	3,503,135	853,441	1,671,835
Grants - other	-	1,500	1,200
Sale of services	326,458	251,822	262,752
Donations, interest and other income	260,534	722,780	468,470
Sewer user fees	149,795	148,380	134,919
Water user fees	303,195	347,592	316,375
	5,810,265	3,771,545	4,123,720
EXPENSES			
General government services	1,690,506	1,432,115	1,046,634
Protective services	423,011	367,301	416,113
Public works	374,904	318,790	369,997
Recreation and cultural services	140,561	143,623	145,816
Aerodrome	15,515	14,967	12,512
Sewer utility operations	131,771	98,813	119,436
Water utility operations	216,284	206,798	219,097
Amortization of tangible capital assets	-	514,678	559,557
Accretion expense	-	9,008	9,674
Loss on disposal of tangible capital assets	-	-	55,756
	2,992,552	3,106,093	2,954,592
ANNUAL SURPLUS	2,817,713	665,452	1,169,128
ACCUMULATED SURPLUS, BEGINNING OF YEAR	14,082,948	14,082,948	12,913,820
ACCUMULATED SURPLUS, END OF YEAR	\$ 16,900,661	\$ 14,748,400	\$ 14,082,948

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2024

	2024 Budget (Note 15)	2024 Actual	2023 Actual
ANNUAL SURPLUS	\$ 2,817,713	\$ 665,452	\$ 1,169,128
Acquisition of tangible capital assets	(3,303,399)	(331,757)	(458,493)
Increase in tangible capital assets due to asset retirement obligations	-	(1,678)	(214,974)
Amortization of tangible assets	-	514,678	559,557
Net change in supplies inventory	-	4,090	6,882
Net change in prepaid expenses	-	(8,675)	(129,180)
Loss on disposal of tangible capital assets	-	-	55,756
Proceeds from sale of tangible capital assets	-	-	-
DECREASE IN NET FINANCIAL ASSETS	(485,686)	842,110	988,676
NET FINANCIAL ASSETS, BEGINNING OF YEAR	3,712,293	3,712,293	2,723,617
NET FINANCIAL ASSETS, END OF YEAR	\$ 3,226,607	\$ 4,554,403	\$ 3,712,293

See Accompanying Notes

VILLAGE OF KASLO
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024

	2024	2023
OPERATING TRANSACTIONS		
Annual surplus	\$ 665,452	\$ 1,169,128
Non-cash items		
- Amortization of tangible capital assets	514,678	559,557
- Accretion expense	9,008	9,674
- Loss on disposal of tangible capital assets	-	55,756
Changes to non-financial assets		
- Decrease in supplies inventory	4,090	6,882
- Increase in prepaid expenses	(8,675)	(129,180)
Changes to financial assets and liabilities		
- Decrease in accounts receivable	45,991	93,394
- Increase (decrease) in accounts payable and accrued liabilities	53,311	(136,823)
- Decrease in employee future benefits	(34,071)	(2,695)
- Increase (decrease) in deferred revenue	3,122	(17,986)
Cash Provided By Operating Transactions	1,252,906	1,607,707
FINANCING TRANSACTIONS		
Repayment of equipment finance loans	(7,092)	(24,900)
CAPITAL TRANSACTIONS		
Tangible capital asset additions	(331,757)	(458,493)
INCREASE IN CASH	914,057	1,124,314
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	5,314,628	4,190,314
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 6,228,685	\$ 5,314,628

See Accompanying Notes

1. NATURE OF THE ENTITY

The Village of Kaslo (the "Village") is incorporated under the Local Government Act of British Columbia and is subject to the provisions of the Community Charter and legislation under the Province. The Village's principal activities include the provision of local government services to residents of the incorporated area.

The financial statements are the responsibility of management and prepared in accordance with Canadian public sector accounting standards ("PSAS"). The preparation of these financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

2. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of the Village of Kaslo (the "Village").

Basis of Presentation

The financial statements of the Village comprise the Village's Operating, Capital, and Reserve funds. All inter-fund balances have been eliminated.

- i) **Operating Funds:** These funds include the General, Waterworks Utility, and Sewer Utility operations of the Village. They are used to record the operating costs of the services provided by the Village.
- ii) **Capital Funds:** These funds include the General, Waterworks Utility and Sewer Utility Capital funds. They are used to record the acquisition and disposal of property and equipment and their related financing, and asset retirement obligations.
- iii) **Reserve Funds:** Reserve funds include statutory reserves restricted by the Community Charter and associated municipal bylaws and reserves set aside by Council for future expenditures.

Basis of Accounting

The Village's financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and/or the creation of a legal obligation to pay.

Revenue Recognition

Taxation revenues are recognized at the time of the issuing of the property tax notices for the fiscal year. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Transactions where goods or services are provided for consideration include performance obligations to a specific payor. Revenue from these transactions is recognized as the performance obligations are satisfied. Transactions without performance obligations are recognized when the revenue is received or receivable.

Government transfers are recognized as revenue in the period that the transfer is authorized, eligibility criteria, if any, have been met, and a reasonable estimate of the amount to be received can be made.

Grants and other contributions provided for certain purposes are recorded as revenue when receivable and the related expenditures are incurred.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Revenue

Deferred revenue relates to restricted government transfers, grants and other funds received, but not yet spent on the stipulated eligible expenditures.

Cash and cash equivalents

Cash and cash equivalents consist of demand deposits with the Kootenay Savings Credit Union.

Municipal pension plan

The Village's pension plan follows the guidelines of the Municipal Pension Plan which is administered by the Province of British Columbia for all British Columbia municipalities. The Village 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 assets and administration of benefits. The plan is a multi-employer defined benefit plan.

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 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 future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized at management's estimate of the cost of post remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for the contaminated site. The Village has no liabilities under this standard as at December 31, 2024.

Inventories

Inventories consist of supplies for the Village's own use and are recorded at the lower of cost or net replacement value.

Employee Future Benefits

Post-employment future benefits and compensated absences accrue to Village employees as the employees render services necessary to earn the future benefits. The cost of non-vesting and vesting accumulating sick leave benefits are determined using management's best estimates of future salaries, accumulated sick days, sick leave utilization, inflation, and discount rates.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible Capital Assets

Tangible capital assets, comprised of capital assets, and capital work-in-progress, are recorded at cost less accumulated amortization 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 into service. Donated tangible capital assets are reported at fair value at the time of donation. Estimated useful lives are as follows:

Building	20 - 50 years
Building improvements	10 - 50 years
Fixtures, furniture, equipment, and vehicles	5 - 25 years
IT infrastructure	3 - 10 years
Parks infrastructure	15 - 60 years
Paving and roads	10 - 100 years
Sewer infrastructure	10 - 100 years
Water infrastructure	10 - 100 years

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. Subsequently, the asset retirement costs are allocated to expenses over the useful life of the 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.

Budgeted Figures

The budgeted figures are based on the adopted Five-Year Financial Plan for the year 2024 adopted under Bylaw No. 1302 on May 14, 2024.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 amounts of revenues and expenses during the reporting period. Significant areas requiring estimates include the determination of employee future benefits, asset retirement obligations, the provision for contingencies and the determination of the useful lives of assets for amortization. Actual results could differ from management's best estimates as additional information becomes available in the future.

Financial Instruments

The Village's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, asset retirement obligations and employee future benefits which are recorded at cost/amortized cost.

Transaction costs related to financial instruments measured at cost or amortized cost are added to the carrying value of the financial instrument. Transaction costs related to financial instruments recorded at their fair values are expensed as incurred.

Financial liabilities (or part of a financial liability) are removed from the statement of financial position when, and only when, they are discharged, cancelled or expire.

3. CHANGE IN ACCOUNTING POLICIES

Effective January 1, 2024, the Village adopted new Public Sector Accounting Standards PS 3400 Revenue. This section establishes standards on how to account for and report on revenue.

The standard was applied prospectively and had no impact on the comparative figures.

4. ACCOUNTS RECEIVABLE

Accounts receivable are recorded net of any allowance and are comprised of the following:

	2024	2023
Property tax and utility fees receivable	\$ 85,426	\$ 66,571
Trade accounts and grants receivable	<u>239,968</u>	<u>304,814</u>
	<u>\$ 325,394</u>	<u>\$ 371,385</u>

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2024

5. DEFERRED REVENUE

These funds are externally restricted for the purposes for which they were collected.

	Balance, Beginning of Year	Contributions Received	Revenue Recognized	Balance, End of Year
Federal Gas Tax Fund*	\$ -	\$ 111,176	\$ (111,176)	\$ -
CBT Front Street Park	79,753	-	(53,756)	25,997
CBT Charge Up Grant	37,558	37,000	-	74,558
CBT Youth FireSmart	13,916	25,050	(19,998)	18,968
CBT Community Readiness Grant	-	115,000	(16,069)	98,931
Provincial Rural Dividend Grant	63,484	-	-	63,484
Province of BC Indigenous Engagement	-	40,000	-	40,000
RDCK Community Grants	21,062	21,500	(30,201)	12,361
RDCK McDonald Creek Grant	42,000	-	(6,537)	35,463
Village of New Denver	45,000	-	-	45,000
UBCM Grants	117,546	195,484	(290,530)	22,500
REDIP Grant	100,000	-	(100,000)	-
CERIP Grant	915,263	-	(70,025)	845,238
Investing in Canada Infrastructure Program	-	116,061	(116,061)	-
Asset Management Grant	-	40,208	(40,208)	-
Other grants and contributions	2,592	160,750	(15,018)	148,324
Prepaid taxes, licenses, and fees	21,872	62,766	(52,294)	32,344
	\$ 1,460,046	\$ 924,995	\$ (921,873)	\$ 1,463,168

*The Federal Gas Tax Fund is recognized into revenue and immediately transferred to the Community works reserve.

VILLAGE OF KASLO
NOTES TO FINANCIAL STATEMENTS (Continued)
As At December 31, 2024

6. ASSET RETIREMENT OBLIGATIONS

The Village has recognized asset retirement obligations related to remediating asbestos-containing buildings, removing septic tanks and reclamation and remediation of its gravel pit mine. The recognition of the asset retirement obligation involved an accompanying increase to the buildings, recreation facility and engineered structure tangible capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

A reconciliation of the aggregate carrying amount of the liability is as follows:

	2024	2023
Opening balance	\$ 224,648	\$ -
Initial recognition of expected discounted cash flows	\$ -	\$ 214,974
Increase due to accretion	\$ 9,008	\$ 9,674
Increase due to change in discount rate	\$ 1,678	\$ -
Closing balance	<u>\$ 235,334</u>	<u>\$ 224,648</u>

The liability is estimated using a present value technique that discounts future expenditures. The discount rate used was based on long-term financing rates with MFA of 3.98% (2023 - 4.50%). The total undiscounted expenditures and the time period over which they are expected to be incurred is as follows:

2025	\$ 164,000
2033	\$ 46,322
2048	<u>\$ 114,842</u>
	<u>\$ 325,164</u>

7. EMPLOYEE FUTURE BENEFITS

The Village records liabilities for accrued employee benefits in the period in which they are earned by the employee. Short-term benefits, such as banked overtime and vacation entitlements are included in accounts payable and accrued liabilities. Certain eligible employees are also able to accumulate unused sick days and have a portion of the benefit paid out if certain retirement criteria are met. These benefits are calculated based on years of service and pay out percentages vary depending on the union contract and accrued at management's estimate of future entitlements.

8. MFA EQUIPMENT FINANCE LOANS

	2024	2023
Municipal Finance Authority equipment finance loan, repaid during the year.	\$ -	\$ 7,092

9. MUNICIPAL PENSION PLAN

The Village 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 overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2023, the plan had about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Village of Kaslo paid \$70,270 for employer contributions to the plan in fiscal 2024 (2023 - \$69,238).

The next valuation will be as at December 31, 2024, with results available later in 2025. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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.

10. COLLECTION FOR OTHER GOVERNMENTS

Taxation revenues comprise the following amounts raised:

	2024	2023
General	\$ 798,638	\$ 745,192
Grants in lieu	<u>33,889</u>	<u>32,709</u>
	<u>\$ 832,527</u>	<u>777,901</u>

The Village collected and remitted the following taxes on behalf of other Governments. These are not included in the Village's financial statements.

	2024	2023
Provincial Government - School Taxes	\$ 590,276	\$ 549,790
Provincial Government - Police Tax Levy	81,104	75,641
British Columbia Assessment Authority	13,635	12,593
Regional Hospital	57,693	56,102
Municipal Finance Authority	73	70
Other agencies	24,584	23,274
Regional District of Central Kootenay	<u>663,833</u>	<u>649,271</u>
	<u>\$ 1,431,198</u>	<u>\$ 1,366,741</u>

11. ACCUMULATED SURPLUS

	2024	2023
General Operating Fund - unappropriated surplus	\$ 569,954	\$ 541,494
General Operating Fund - appropriated surplus - COVID-19 safe restart grant	150,929	268,728
Waterworks Utility Operating Fund surplus	220,863	71,606
Sanitary Sewer Utility Operating Fund surplus	<u>67,030</u>	<u>29,055</u>
Total Operating Funds' surplus	1,008,776	910,883
Reserve Funds	3,987,118	3,234,722
Equity in Tangible Capital Assets (Note 12)	<u>9,752,506</u>	<u>9,937,343</u>
	<u>\$ 14,748,400</u>	<u>\$ 14,082,948</u>

The unspent funds from the Provincial COVID-19 safe start grant have been appropriated within the general operating fund accumulated surplus for use in the subsequent year.

12. EQUITY IN TANGIBLE CAPITAL ASSETS

The equity in tangible capital assets represents total tangible capital assets less the long-term debt issued to acquire the assets. The balance is comprised of the following:

	2024	2023
General Capital Fund	\$ 5,085,418	\$ 5,229,864
Sanitary Sewer Capital Fund	1,813,080	1,894,484
Waterworks Capital Fund	<u>2,854,008</u>	<u>2,812,995</u>
	<u>\$ 9,752,506</u>	<u>\$ 9,937,343</u>

13. CONTINGENT LIABILITIES

The Village, as a member of the Regional District of Central Kootenay, is jointly and severally liable for the future capital liabilities of the Regional District.

The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet its payments and obligations, it shall make payments from the debt reserve fund which is in turn established by a similar debt reserve fund of the Village and all other borrowing participants. If the debt reserve fund is deficient, the Authority's obligations become a liability of the Regional District, and may become a liability of the participating municipalities.

Potential Claims

In the normal course of a year, the Village may be faced with claims for damages of a diverse nature. The outcome of these claims cannot be reasonably determined, and no amounts are accrued in the financial statements.

14. GOVERNMENT TRANSFERS

Government Transfers - Unconditional

	2024	2023
Provincial	<u>\$ 522,284</u>	<u>\$ 399,082</u>

Government Transfers - Conditional

Federal	\$ 30,208	\$ -
Provincial	688,733	1,505,620
Other	<u>134,500</u>	<u>166,215</u>
	<u>\$ 853,441</u>	<u>\$ 1,671,835</u>

15. RECONCILIATION OF BUDGET

The following reconciles the budgeted surplus as shown on the statement of operations to the budget as presented in Bylaw No. 1302 adopted on May 14, 2024.

Budgeted annual surplus as presented	\$ 2,817,713
Capital expenditures	(3,303,399)
Principal payment on debt	(7,559)
Transfers from reserve funds	<u>493,245</u>
	<u>\$ -</u>

16. CEMETERY CARE TRUST FUND

The Village operates the Kaslo Cemetery and maintains a Cemetery Care Fund. These funds have not been included in the statement of financial position nor have their operations been included in the statement of operations.

	2024	2023
ASSETS		
Short-term investments	\$ 102,642	\$ 96,234
OPERATIONS		
Contributions	\$ 1,525	2,150
Interest	4,883	1,900
CHANGE IN EQUITY	\$ 6,408	4,050

17. GROWING COMMUNITIES FUND

Information about the Growing Communities Fund (GCF), when deposited into a reserve fund established by bylaw:

The Province of British Columbia distributed conditional GCF grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The Village of Kaslo received \$919,000 of GCF funding in March 2023.

	2024	2023
Opening balance of unspent funds	\$ 942,714	\$ -
Amount received during the year	-	919,000
Interest earned	48,323	23,714
Amount spent	(4,017)	-
Closing balance of unspent funds	\$ 987,020	\$ 942,714

18. COMMITMENTS

On October 31, 2024 the Village entered into an agreement with Trojan Technologies Group whereby the Village has committed to pay \$264,740 for the water treatment plant upgrades capital project.

On September 19, 2024 the Village entered into an agreement with Case Grypma Mechanical Ltd. whereby the Village has committed to pay \$177,310 for the Kemball building HVAC renovation project.

19. SEGMENTED INFORMATION

The Village of Kaslo is a diversified municipal government that provides a wide range of services to its citizens. The Village's operations and activities are organized and reported by funds and departments. The general fund reports on operations funded primarily by property taxes and government transfers which include services provided by the Village such as general government services, protective services, public works, recreation and cultural services and aerodrome. The utility operations are comprised of the water and sewer system each accounting for its own operations and programs within its own fund. Operating results reported by the following segments are included in Schedule 2.

19. SEGMENTED INFORMATION (continued)

General government

General government is primarily funded by property taxation and unconditional government transfers. The expenses within the segment are for legislative, general administration and finance functions as well as all garbage and recycling, operations and maintenance costs relating to the municipal buildings and grants to community organizations.

Protective services

Protective services is comprised of fire inspection, bylaw enforcement and building inspection fees.

Public works

Public works is a broad function comprised of crews engaged in the maintenance and improvements to the road systems, drainage, sidewalks, snow removal, works yard maintenance and other planning and maintenance activities.

Recreation and cultural services

Recreation and cultural services contribute to the quality of life and personal wellness through the maintenance of the parks and boulevards, campground, and contributions to the seniors' hall.

Aerodrome

The aerodrome segment reports the operations, maintenance and planning expenditures for the aerodrome.

Sewer utility operations

The sewer utility operates the sanitary sewer system networks and pump station. Revenue and expenses represent the amounts that are directly attributable to the function of the sewer utility.

Water utility operations

The water utility provides safe drinking water to the Village. Revenue and expenses represent the amounts that are directly attributable to the function of the water utility.

20. FINANCIAL INSTRUMENTS

Credit risk exposure

Credit risk is the risk of financial loss to the Village if a debtor fails to discharge their obligation (e.g., pay property taxes to the Village). The Village is exposed to this risk arising from its cash and accounts receivable.

The Village's investment policy operates within the constraints of the investment guidelines laid out in Section 183 of the Community Charter, which puts limits on the types of investments the Village may invest in. The Section permits the Village's funds to be invested in securities of the Municipal Finance Authority; specified pool investments; securities issued by the Government of Canada, a Canadian province, municipality, or regional district; investments guaranteed by a chartered bank; and deposits in savings institutions or non-equity or membership shares of a credit union.

Accounts receivable is primarily amounts due from government (grants receivable) and Village residents. The Village mitigates credit risk by regular submission of reporting requirements for grant installments to be paid within six months to a year of the grant approval. Property tax receivable risk is mitigated by regular notification to the residents of outstanding amounts and ultimately tax sale for recovery, if necessary. If an accounts receivable is held for a long period of time, an impairment allowance is setup to offset the receivable. There were no changes in exposures to credit risk during the period. The amounts outstanding at year end were as follows:

20. FINANCIAL INSTRUMENTS (continued)

2024

	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Due from other governments	239,968					239,968
Taxes receivable					85,426	85,426
Total receivables	\$ 239,968				\$ 85,426	\$ 325,394

2023

	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Due from other governments	304,814					304,814
Taxes receivable					66,571	66,571
Total receivables	\$ 304,814				\$ 66,571	\$ 371,385

Liquidity risk exposure

Liquidity risk is the risk that the Village will not be able to meet all cash outflow obligations as they come due. The Village mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting. The following table sets out the expected maturities, representing undiscounted cash-flows of its financial liabilities:

2024

Accounts payable and accrued liabilities	\$ 255,019
Asset retirement obligation	\$ 164,000
	<u>\$ 419,019</u>

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk with the exception of the derecognition of long-term debt.

20. FINANCIAL INSTRUMENTS (continued)

Market risk exposure

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Village operates with constraints of the investment guidelines in Section 183 of the Community Charter.

Currency risk

Currency risk arises from the change in price of one currency in relation to another. The Village is not exposed to this risk as it does not transact in foreign currencies.

Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in the fair value or future cash flows of financial instruments because of changes in market interest rates. The Village mitigates this risk by ensuring that they have sufficient cash to meet the outstanding debt obligation if interest rates should rise. The Village monitors expected cash outflow through budgeting and maintenance of loans payable. There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial statement will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk). The Village is not exposed to other price risk as the Village does not have any investments or equity instruments.

VILLAGE OF KASLO
SCHEDULE 1 - TANGIBLE CAPITAL ASSETS
As At December 31, 2024

	Land	Buildings	Engineering Structures	Machinery and Equipment	Office Equipment and Furniture	Roads and Paving	SS Moyie	Sewer System	Water System	2024 Total	2023 Total
COST											
Opening Balance	1,851,445	4,256,613	1,106,661	1,184,119	36,957	1,551,193	11	3,216,455	6,429,447	19,632,901	19,071,080
Add: Additions	-	74,961	74,200	11,452	-	15,500	-	-	155,644	331,757	458,493
Add: Additions due to ARO recognition	-	(3,397)	5,075	-	-	-	-	-	-	1,678	214,974
Less: Disposals	-	(50)	-	-	-	-	-	-	-	(50)	(111,646)
Closing Balance	1,851,445	4,328,127	1,185,936	1,195,571	36,957	1,566,693	11	3,216,455	6,585,091	19,966,286	19,632,901
ACCUMULATED AMORTIZATION											
Opening Balance	-	2,342,265	558,311	743,569	36,957	844,293	-	1,321,971	3,616,452	9,463,818	8,960,151
Add: Amortization	-	179,233	40,251	63,410	-	35,749	-	81,404	114,631	514,678	559,557
Less: Acc. Amortization on Disposals	-	(50)	-	-	-	-	-	-	-	(50)	(55,890)
Closing Balance	-	2,521,448	598,562	806,979	36,957	880,042	-	1,403,375	3,731,083	9,978,446	9,463,818
Net Book Value, year ended December 31, 2024	1,851,445	1,806,679	587,374	388,592	-	686,651	11	1,813,080	2,854,008	9,987,840	
Net Book Value, year ended December 31, 2023	1,851,445	1,914,348	548,350	440,550	-	706,900	11	1,894,484	2,812,995	-	10,169,083

VILLAGE OF KASLO
SCHEDULE 2 - SEGMENTED INFORMATION
As At December 31, 2024

	General Government	Protective Services	Public Works	Recreation and Cultural	Aerodrome	Sewer Utility	Water Utility	2024	2023
REVENUE									
Municipal property taxes and grants in lieu	\$ 832,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 832,527	\$ 777,901
Parcel taxes	-	-	-	-	-	16,046	75,173	91,219	91,186
Government transfers - unconditional	522,284	-	-	-	-	-	-	522,284	399,082
Government transfers - conditional	312,336	290,530	-	117,507	16,991	-	116,077	853,441	1,671,835
Grants	1,500	-	-	-	-	-	-	1,500	1,200
Sale of services , donations and other	633,869	-	-	39,746	13,171	4,300	-	691,086	446,231
Interest	282,604	-	-	-	-	-	912	283,516	284,991
User fees	-	-	-	-	-	148,380	347,592	495,972	451,294
Insurance proceeds and emergency funding	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 2,585,120	\$ 290,530	\$ -	\$ 157,253	\$ 30,162	\$ 168,726	\$ 539,754	\$ 3,771,545	\$ 4,123,720
EXPENDITURES									
Wages and benefits and Council stipends	\$ 767,973	\$ 69,277	\$ 205,027	\$ 82,790	\$ 1,207	\$ 69,816	\$ 107,002	\$ 1,303,092	\$ 1,010,696
Materials and services	564,264	298,024	113,691	60,833	13,760	28,997	99,796	1,179,365	1,232,474
Community planning and grants in aid	99,878	-	-	-	-	-	-	99,878	85,371
Interest charges	-	-	72	-	-	-	-	72	1,064
Total before Amortization, accretion and gain/loss	1,432,115	367,301	318,790	143,623	14,967	98,813	206,798	2,582,407	2,329,605
Amortization of tangible capital assets	195,431	-	63,028	60,184	-	81,404	114,631	514,678	559,557
Accretion	9,008	-	-	-	-	-	-	9,008	9,674
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	-	55,756
Total Expenditures	\$ 1,636,554	\$ 367,301	\$ 381,818	\$ 203,807	\$ 14,967	\$ 180,217	\$ 321,429	\$ 3,106,093	\$ 2,954,592
ANNUAL SURPLUS (DEFICIT)	\$ 948,566	\$ (76,771)	\$ (381,818)	\$ (46,554)	\$ 15,195	\$ (11,491)	\$ 218,325	\$ 665,452	\$ 1,169,128

VILLAGE OF KASLO
SCHEDULE 3 - GENERAL OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2024
(Unaudited)

	2024	2023
ASSETS		
Cash	\$ 2,282,982	\$ 1,999,436
Taxes receivable	66,996	48,921
Accounts receivable	239,969	304,814
Due from Reserve Fund	-	80,470
Prepaid expenses	172,720	164,045
Supplies inventory	2,605	5,260
	2,765,272	2,602,946
LIABILITIES		
Accounts payable and accrued liabilities	253,951	200,639
Employee future benefits	46,155	80,226
Deferred Revenue	1,463,168	1,457,535
Due to Waterworks Utility Operating Fund	183,200	29,475
Due to Sanitary Sewer Utility Operating Fund	56,500	24,849
Due to Reserve Funds	41,415	-
	2,044,389	1,792,724
ACCUMULATED SURPLUS	\$ 720,883	\$ 810,222

VILLAGE OF KASLO
SCHEDULE 4 - GENERAL OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2024
(Unaudited)

	2024	2023
REVENUE		
General taxation	\$ 782,872	\$ 730,406
Interest and penalties on taxes	15,766	14,786
Utility taxes and grants-in-lieu of taxes	33,889	32,709
Permits and licences	20,548	17,867
Rentals and leases	91,528	96,287
Sale of services	135,446	143,798
Conditional government transfers and other grants	738,864	1,673,035
Unconditional government transfers	522,284	399,082
Interest on investments	133,724	154,407
Donations and other miscellaneous revenue	439,264	183,479
	2,914,185	3,445,856
EXPENDITURES		
General government administration and buildings	1,215,718	843,293
Community planning and grants in aid	99,879	85,373
Solid waste, recycling and cemetery maintenance	116,518	117,970
Protective services	367,301	416,113
Public works	318,790	369,997
Aerodrome	14,967	12,512
Recreation and cultural services	143,623	145,816
Debt and lease charges		
- Interest	-	-
- Principal payment	7,092	24,900
Capital expenditures	176,113	376,939
	2,460,001	2,392,913
EXCESS OF REVENUE OVER EXPENDITURES	454,184	1,052,943
ACCUMULATED SURPLUS, BEGINNING OF YEAR	810,222	940,304
Transfer to Sewer Utility Operating Fund	(9,801)	(6,020)
Transfer to Reserve Funds	(654,321)	(1,389,022)
Transfer from Reserve Fund	120,599	212,017
ACCUMULATED SURPLUS, END OF YEAR	\$ 720,883	\$ 810,222

VILLAGE OF KASLO
SCHEDULE 5 - GENERAL, SANITARY SEWER, AND WATERWORKS UTILITY
CAPITAL FUNDS
STATEMENT OF FINANCIAL POSITION
As At December 31, 2024
(Unaudited)

LIABILITIES	2024	2023
GENERAL		
MFA equipment finance loans	\$ -	\$ 7,092
Asset retirement obligation	235,334	224,648
	235,334	231,740
TANGIBLE CAPITAL ASSETS		
GENERAL		
Land, buildings, and equipment	5,320,752	5,461,604
SANITARY SEWER		
Sanitary sewer treatment system	1,813,080	1,894,484
WATERWORKS UTILITY		
Plant and equipment	2,854,008	2,812,995
	9,987,840	10,169,083
ACCUMULATED SURPLUS	\$ 9,752,506	\$ 9,937,343
Represented by:		
EQUITY IN TANGIBLE CAPITAL ASSETS		
General Capital	\$ 5,085,418	\$ 5,229,864
Sanitary Sewer Capital	1,813,080	1,894,484
Waterworks Capital	2,854,008	2,812,995
	\$ 9,752,506	\$ 9,937,343

VILLAGE OF KASLO
SCHEDULE 6 - CAPITAL FUNDS
STATEMENT OF EQUITY IN TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2024
(Unaudited)

	2024	2023
GENERAL CAPITAL FUND		
Balance, beginning of year	\$ 5,229,864	\$ 5,238,831
Add:		
Tangible capital asset additions	176,113	376,939
Additions due to asset retirement obligation	1,678	214,974
Equipment loan principal repayments	7,092	24,900
Deduct:		
Amortization	(318,643)	(345,376)
Net book value of assets disposed	-	(55,756)
Recognition of asset retirement obligation	(10,686)	(224,648)
Balance, end of year	<u>\$ 5,085,418</u>	<u>\$ 5,229,864</u>
SANITARY SEWER CAPITAL FUND		
Balance, beginning of year	\$ 1,894,484	\$ 1,975,888
Add:		
Deduct:		
Amortization	(81,404)	(81,404)
Balance, end of year	<u>\$ 1,813,080</u>	<u>\$ 1,894,484</u>
WATERWORKS CAPITAL FUND		
Balance, beginning of year	\$ 2,812,995	\$ 2,864,218
Add:		
Tangible capital asset additions	155,644	81,554
Deduct:		
Amortization	(114,631)	(132,777)
Balance, end of year	<u>\$ 2,854,008</u>	<u>\$ 2,812,995</u>

VILLAGE OF KASLO
SCHEDULE 7 - WATERWORKS UTILITY OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2024
(Unaudited)

	2024	2023
ASSETS		
Water user fees receivable	\$ 8,820	\$ 14,053
Due from General Operating Fund	183,200	29,475
Inventory of supplies	29,911	31,658
	221,931	75,186
LIABILITIES		
Accrued interest payable	1,068	1,069
Deferred revenue	-	2,511
	1,068	3,580
ACCUMULATED SURPLUS	\$ 220,863	\$ 71,606

VILLAGE OF KASLO
SCHEDULE 8 - WATERWORKS UTILITY OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2024
(Unaudited)

	2024	2023
REVENUE		
Water user and connection fees	\$ 347,592	\$ 316,375
Parcel tax	75,173	75,140
Emergency funding and insurance proceeds	-	-
Grant	116,077	-
Interest	912	758
	539,754	392,273
EXPENDITURES		
Administration and allocation of labour costs from general	107,002	92,484
Maintenance materials and services	99,796	126,613
Capital expenditures	155,644	81,554
	362,442	300,651
EXCESS OF REVENUE OVER EXPENDITURES	177,312	91,622
ACCUMULATED SURPLUS, BEGINNING OF YEAR	71,606	23,224
Transfer from Reserve Funds	35,675	81,554
Transfer to Reserve Fund	(63,730)	(124,794)
ACCUMULATED SURPLUS, END OF YEAR	\$ 220,863	\$ 71,606

VILLAGE OF KASLO
SCHEDULE 9 - SANITARY SEWER UTILITY OPERATING FUND
STATEMENT OF FINANCIAL POSITION
As At December 31, 2024
(Unaudited)

	2024	2023
ASSETS		
Sewer rates receivable	\$ 9,609	\$ 3,597
Due from General Operating Fund	56,500	24,849
Inventory	921	609
	67,030	29,055
LIABILITIES	-	-
ACCUMULATED SURPLUS	\$ 67,030	\$ 29,055

VILLAGE OF KASLO
SCHEDULE 10 - SANITARY SEWER UTILITY OPERATING FUND
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended December 31, 2024
(Unaudited)

	2024	2023
REVENUE		
Sewer rates and charges	\$ 148,380	\$ 134,919
Parcel tax	16,046	16,046
Sanidump fees	4,300	4,800
	168,726	155,765
EXPENDITURES		
Materials and services	28,997	48,911
Wages and benefits	69,816	70,525
	98,813	119,436
EXCESS OF REVENUE OVER EXPENDITURES	69,913	36,329
ACCUMULATED SURPLUS, BEGINNING OF YEAR	29,055	20,882
Transfer to Sewer Reserve Fund	(41,739)	(34,176)
Transfer from General Operating Fund - Village own connection and use	9,801	6,020
ACCUMULATED SURPLUS, END OF YEAR	\$ 67,030	\$ 29,055

VILLAGE OF KASLO
SCHEDULE 11 - RESERVE FUNDS
STATEMENT OF FINANCIAL POSITION
As At December 31, 2024
(Unaudited)

	2024	2023
FINANCIAL ASSETS		
Cash and short-term investments	\$ 3,945,703	\$ 3,315,192
Due from General Operating Fund	41,415	-
LIABILITIES		
Due to General Operating Fund	-	80,470
	\$ 3,987,118	\$ 3,234,722
RESERVE FUNDS		
Aerodrome	\$ 141,104	\$ 134,224
Buildings, Vehicles, and Equipment	95,503	63,805
City Hall National Historic Site	77,160	68,641
Community Works	334,313	222,920
Contingency	132,762	130,084
Greenhouse Gas Emissions Reduction	172,145	52,870
Growing Communities	987,020	942,714
Kaslo and Area D Arena Property	196,207	193,639
Kaslo Public Arts	3,021	2,972
Kemball Memorial Centre	55,323	49,347
Library	587,884	269,074
Recreation, Parks, and Open Spaces	204,076	192,332
Sick Leave Bank and Settlement	46,158	75,350
Transportation	172,248	159,093
Sewer Infrastructure	239,332	187,954
Water Infrastructure	542,862	489,703
	\$ 3,987,118	\$ 3,234,722

VILLAGE OF KASLO
SCHEDULE 12 - RESERVE FUND
STATEMENT OF TRANSACTIONS
For the Year Ended December 31, 2024
(Unaudited)

	Balance, Beginning of Year	Contributions	Transfers to Other Funds	Interest Earned	Balance, End of Year
Aerodrome	\$ 134,224	\$ -	\$ -	\$ 6,880	\$ 141,104
Buildings, Vehicles, and Equipment	63,805	39,000	(10,574)	3,272	95,503
City Hall National Historic Site	68,641	5,000	-	3,519	77,160
Community Works	222,920	111,176	(11,519)	11,736	334,313
Contingency	130,084	-	-	2,678	132,762
Greenhouse Gas Emissions Reduction	52,870	140,884	(24,994)	3,385	172,145
Growing Communities	942,714	-	(4,017)	48,323	987,020
Kaslo and Area D Arena Property	193,639	15,600	(17,182)	4,150	196,207
Kaslo Public Arts	2,972	-	-	49	3,021
Kemball Memorial Centre	49,347	5,000	-	976	55,323
Library	269,074	303,354	-	15,456	587,884
Recreation, Parks, Open Spaces	192,332	29,307	(21,634)	4,071	204,076
Sick Leave Bank and Settlement	75,350	-	(30,679)	1,487	46,158
Transportation	159,093	5,000	-	8,155	172,248
Sewer Infrastructure	187,954	41,739	-	9,639	239,332
Water Infrastructure	489,703	63,730	(35,675)	25,104	542,862
	\$ 3,234,722	\$ 759,790	\$ (156,274)	\$ 148,880	\$ 3,987,118

VILLAGE OF KASLO
SCHEDULE 13 - COVID-19 SAFE RESTART GRANT
STATEMENT OF TRANSACTIONS
For the Year Ended December 31, 2024
(Unaudited)

	2024		2023
Opening balance	268,728	\$	355,876
Expenditures	(117,799)		(87,148)
Balance, December 31, 2024	150,929	\$	268,728

The Village has expended \$ 117,799 (2023: \$ 87,148) of the Provincial COVID-19 safe restart grant funding in the current year. The full amount received during 2020 was recognized in revenue with government transfers - conditional. The remaining unspent funds have been appropriated within the accumulated surplus of the general operating fund to carry forward for use in the subsequent year.



Kaslo Housing Society

*Committed to Accessible & Affordable
Housing Options for Kaslo & Area D*

Kaslo Housing Society PO Box 1390, Kaslo, BC V0G1M0
www.kaslohousingociety.org info@kaslohousingociety.org

March 31, 2025

Dear Mayor Hewat and Councillors of the Village of Kaslo,

We, the board of the Kaslo Housing Society, believe we have an opportunity that, if acted upon, will prevent the likelihood that some residents of our village will be displaced from their homes, even find themselves with nowhere to go in their own community.

In the past few months the Kaslo Housing Society and the current owners of the Lakeview Mobile Home Park (244 E Avenue) have been exploring how KHS might become the new owner of the MHP. The Kaslo Housing Society believes that there is a substantial risk that new ownership, unless it is a not-for-profit entity, will result in a significant loss of affordable housing.

Why are we worried about the future of the tenants of the Lakeview MHP? Our concern is based on recent experience here in Kaslo. When the Riverside Mobile Home Park (near the Public Works Yard) changed owners, the new owners, quite legally, reduced the number of tenants significantly. (More about the Kaslo's MHP regulations in the backgrounder to follow.)

The 2024 BC Assessment valuation for the Lakeview MHP is \$571,700, about the cost of a three-bedroom home with a yard. We do not have an unlimited amount of time to secure the financing. The Columbia Basin Trust has expressed willingness to help, provided we can find additional sources of financial aid.

KHS can commit \$15,000. Our business plan suggests that, with a downpayment of \$200,000, KHS could manage the property successfully with the income generated by the rent-payers. We are asking for your help to get us closer to our goal of an adequate down payment, specifically whether Council would see fit to release \$25,000 from the Community Development Reserve or the Growing Communities Fund.

At this point, we have been assured by CMHC that there are no federal programs that can assist us with the down payment. We are hearing a similar story from provincial sources, though we are still trying. We are also pursuing RDCK Community Development funding and private and corporate funding.

We understand that Kaslo's administration is working hard to develop a budget for 2025 that is fiscally responsible for this year and future years, while not unduly burdening taxpayers. We fully expect a "no frills" approach to municipal expenses. However, we believe that securing the ownership of the Lakeview park is a very cost-effective way to ensure that our community maintains the affordable housing options we still have.

Sincerely,

Kathie Hanson

Chair, Kaslo Housing Society

Kaslo Housing Society's proposal to buy the Lakeview MHP

The need

The most current and accurate indication of need is informed by our own data. The Penny Lane Affordable Apartments, a 10-unit building in downtown Kaslo which is owned and operated by the Kaslo Housing Society, has over 30 households on its waiting list.

The owners of the mobile home park wish to sell. A new owner, while they may not be able to succeed in getting the property re-zoned in the near future, has potentially lucrative development options, but those options would come at the expense of the park's existing residents in the form of evictions and/or rate hikes.

A look at the current policies/bylaws that mention MHPs show that there is no regulatory incentive to maintain density, contrary to the stated objective in the OCP to, "Encourage the continued vitality of the Village's manufactured home parks." Conceivably, all an MHP property owner would have to do to be in conformity with the R-2 zoning would be to build a large personal house, surrounded by a half acre of lawn, then allow for one pad rent paying tenant.

Current VoK bylaws regulating Mobile Home Parks

A line in Land Use Bylaw 1130 states that the "Village of Kaslo's Mobile Home Parks Bylaw No. 624, 1979 was repealed by amending bylaw No. 1226." It appears to have been repealed in 2018.

Currently the only regulations we can find that are pertinent to Mobile Home Parks (now referred to as Manufactured Home Parks) are contained within the OCP and in Kaslo's Land Use bylaw.

From the OCP

5.5. Manufactured Home Residential

5.5.1 Purpose

The Manufactured Home Residential area includes the two existing manufactured home parks within the Village, where manufactured homes are placed for long-term residency.

5.5.2 Objectives

1. Encourage the continued vitality of the Village's manufactured home parks to address the ongoing need for affordable, attainable housing for lower-income individuals and families.

5.5.3 Policies

In addition to the general residential policies, the Village will:

1. Permit manufactured homes meeting the CSA Z240 standard in established manufactured home parks provided there are sufficient water and sewerage services available.
2. Not require manufactured homes to be permanently placed on a foundation when installed in a manufactured home park (i.e. the structure may remain on a mobile chassis).
3. Prioritize the availability of the municipal sewer system to the manufactured home parks when funding is available for phased system expansion to maximize the land within the parks available for additional manufactured homes.

From Kaslo's Land Use Bylaw, Zone R-2

The Land Use bylaw specifies the appropriate setbacks, building height and layout specific to an MHP. Section 3.2.1 lists the permitted uses of an MHP property. They are:

- a. Mobile Home; b. Caretaker Dwelling; c. Accessory Use; d. Home Occupation;
- e. Short Term Rental Accommodations

There are no requirements to maintain a minimum number of mobile homes. The fact that the bylaw specifically permits Short Term Rentals is also concerning.

Kaslo Housing Society's Project:

The Lakeview MHP (244 E avenue, 325 foot frontage x 104 feet deep) is ideally located for low to middle income families as it is walking distance to all of Kaslo's shops, services and amenities. It has been a priority target for KHS for several years, going back to 2017 when it was last publicly available for sale. Unfortunately, KHS was unable to obtain the funds to purchase the property at the time.

The land is currently under-utilized. If the property were to be acquired by the Kaslo Housing Society, we would commit to preserving affordability for the existing occupants in perpetuity, and intend to add additional housing units and to supporting the gradual improvement of the efficiency and livability of all the homes on the property.

We believe this purchase is economically viable in both the short and longer term.

This plan will be used to guide our purchase and future development of the Lakeview MHP.

Phase 1: Purchase and Operation Phase. Years 1-5

The asking price is \$600,000, which is not too far off the price of a ready-to-move-in home in our area. The current owners are hoping to sell to KHS, since we promise to retain existing tenants at close to current rates, but we can't expect them to hold off from offering the MHP on the open market for long. If we can raise \$200,000 for a down payment, the project will be viable through this first phase.

1. KHS has committed to \$15,000. At this point, we have been assured by CMHC that there are no federal programs that can assist us with the down payment. We are hearing a similar story from provincial sources, though we are still trying. The Columbia Basin Trust has expressed willingness to help, provided we can find additional sources of financial aid.
2. The mortgage will be secured with Kootenay Savings Credit Union.
3. Once purchased, we will continue to operate the MHP so that disruptions to the current residents are minimized.

4. We will increase, through purchase, lease or otherwise (owner/pad-renters) the number of housing units in the park to maximum capacity. We anticipate being able to add 2 or more units based on existing septic capacity and other regulatory constraints. This increase will both improve the revenue and cash flow in the short term and support the improvements required to achieve Phase 2.

Phase 2: Increased Capacity Phase. More Affordable Housing (Years 5-8)

The Village of Kaslo intends to expand the area served by its municipal sewer system. It is anticipated that the Lakeview MHP will be connected to the waste treatment plant during Phase 2. When that happens, the capacity for density in the property will be increased substantially.

1. KHS will seek to both increase the capacity and the sustainability of the park to provide affordable housing. This will be done so that disruptions to the current/contemporary residents are minimized. Such increases may come from construction of additional housing units, acquisition of modular or mobile units or otherwise as regulations permit.
2. An additional goal of Phase 2 will be to improve the quality and efficiency of all the housing units on the property.

DATE: April 1, 2025

FILE NUMBER: 2000-04

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: Permissive Tax Exemption - Thrift Store Property

1.0 PURPOSE

To consider granting a 10-year permissive tax exemption for the Thrift Store property.

2.0 RECOMMENDATION

THAT the property occupied by the Thrift Store be granted a permissive tax exemption for the years 2025-2034.

3.0 BACKGROUND

Council recently considered the terms and conditions of a lease agreement with the Victorian Hospital of Kaslo Auxiliary Society (VHKAS) to operate a Thrift Store on property owned by the Village. This agreement will be finalized once the key terms and conditions are agreed to by both parties. For 2025, Council has provided the Thrift Store property with a permissive tax exemption. The Village is planning to develop a permissive tax exemption policy in 2025 to guide its use of future exemptions. However, as part of negotiating the lease agreement, the VHKAS has requested certainty with respect to future tax exemptions, and so the purpose of this staff report is for Council to consider granting a permissive tax exemption to the VHKAS for the term of the lease, 10 years.

4.0 DISCUSSION

The Village owns the land and improvements occupied by the Thrift Store, and the Village is exempt from property taxes, however the occupier does not have a statutory exemption. As the Village's property is occupied by the VHKAS, the property is assessable and taxable in the name of the VHKAS. The assessment is based on the full market value of the property as if it were privately owned, not just on the value of the lease that allows the property to be occupied. In short, the legislation governing permissive tax exemptions identifies that the VHKAS is responsible for property taxes unless an exemption is granted by the Village.

As the proposed term of the lease agreement with the VHKAS is 10 years, and as Council has granted the property a permissive tax exemption for 2025, it is reasonable of the VHKAS to request certainty with respect to future tax exemptions. If Council intends to grant future tax exemptions to the property, then Council does not necessarily need to wait until it has developed a policy to make a decision regarding future tax exemptions for the Thrift Store property.

The property is identified as:

- Folio 00104.000
- PID 016-912-926
- Legal address Lot 5, Block 10, Plan NEP393, District Lot 208, Kootenay Land District

5.0 OPTIONS

[Recommendation is indicated in **bold**. Implications are in *italics*.]

1. **If Council supports a permissive tax exemption for the Thrift Store property throughout the term of its lease agreement with the VHKAS, then it can indicate its intention through a resolution.** *Staff will advise the VHKAS of Council's intention and include the permissive tax exemption in the Village's bylaw. Once the bylaw is passed, the VHKAS will not need to apply for a tax exemption during the term of the lease.*

6.0 FINANCIAL CONSIDERATIONS

For 2025, the permissive tax exemption being granted to the Thrift Store property is valued at \$1,527 of which \$568 would have been received by the Village.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Legislation

Community Charter Part 7: Division 7 – Permissive Exemptions

224.(1) A council may, by bylaw in accordance with this section, exempt land or improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [*municipal property taxes*], to the extent, for the period and subject to the conditions provided in the bylaw.

224. (4) Subject to subsection (5), a bylaw under this section (a) must establish the term of the exemption, which may not be longer than 10 years.

Policy

Staff are planning to develop a Permissive Tax Exemption policy for Council's consideration in the 3rd quarter of 2025. This does not preclude Council from making a decision now regarding future tax exemptions for the Thrift Store property.

Bylaw

If a resolution is passed, the Village will include the Thrift Store property in its Permissive Tax Exemption bylaw that will be adopted in the 4th quarter of 2025.

8.0 STRATEGIC PRIORITIES

Governance & Operations – Administrative Improvements

(r) Renew Lease Agreement with Thrift Store

(w) Review/develop policies, process maps, procedures: Permissive Tax Exemptions

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

DATE: March 19, 2025

FILE NUMBER: 3900

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: Water & Wastewater Parcel Tax Bylaws

1.0 PURPOSE

To propose water and wastewater parcel tax bylaws, with rates to be incorporated into the 5-year financial plan.

2.0 RECOMMENDATION

THAT the Wastewater Parcel Tax Bylaw No. 1313, 2025 receive first, second, and third readings.

THAT the Water Parcel Tax Bylaw No. 1314, 2025 receive first, second, and third readings.

3.0 BACKGROUND

Parcels taxes are local government taxes levied on the unit, frontage or area of a property. Parcel taxes are distinct and separate from the property value taxes, which are levied on the assessed value of a property. A parcel is a designated area of land (i.e. a lot registered with the Land Title Survey Authority, or a folio from the property assessment roll) that does not include a highway. For example, a residential land lot and the home on that lot may represent one parcel. A parcel tax may be imposed on the basis of a single amount for each parcel (unit), the taxable area of a parcel, or the taxable linear frontage of the parcel. The local government has discretion in deciding which basis to use and might take into consideration that a flat rate per unit would be equitable to all property owners, but not necessarily fair to owners of smaller properties who might have the same financial resources as a larger property owner.

Application of parcel tax

A parcel tax may only be levied on properties that are currently receiving (or have a reasonable opportunity to receive) a specific service. For example, if a water line affronts a property and the property is not connected to that line, that property may still be liable to pay a water parcel tax because it has the opportunity to connect. This may also apply even if there this no water line and there is a firm plan to build a water line within a reasonable timeframe. However, if that property cannot be serviced by the water line, the parcel tax must not be levied on that property.

Normally, a parcel tax is levied in conjunction with a user-fee. For example, a local government will often recover the fixed capital costs (for infrastructure) through a parcel tax and the operating costs through a user-fee (e.g. water meter charge). Further, parcel taxes are usually combined with other funding sources to perform the capital work required. A local government might establish a ratio of what part of the work will be paid for by the parcel owner, and what will be paid by the municipality in general. A sidewalk, for instance, may be 50% paid by parcel tax, and 50% by the municipality, on the grounds that everyone will benefit from the sidewalk and may use it. However, the sidewalk will also enhance the value of the property that it abuts, so the property owner should pay a specific share as well. In the case of a driveway letdown, the parcel tax

might be attributed 100%, on the premise that only the owner of the driveway benefits from this. Please note, local governments cannot use parcel taxes to recover costs for general administration.

Bylaw requirements

The bylaw required to establish a parcel tax must identify the service (ex. water), state the basis of the tax (unit, frontage or area), and specify the years for which the tax is imposed. In addition, if the basis for taxation is frontage or area, the bylaw must establish how the taxable area or the taxable frontage of a given property is determined.

To levy a parcel tax, a local government must first create a parcel tax roll. The roll lists the parcels to be taxed, including the name and address of the owners (or holder of a registered charge) of each parcel. Once prepared by the local government, the parcel tax roll must be available for public inspection.

Liquid Waste Monitoring Plan

A liquid waste monitoring plan (LWMP) is a comprehensive strategy developed by local governments to manage liquid waste sustainably, ensuring wastewater is collected, treated, and disposed of responsibly, while protecting water quality, public health, and the environment.

4.0 DISCUSSION

Wastewater Utility

The Village operates and maintains a wastewater collection and treatment system for specified areas of Kaslo and has had a LWMP in place since 2018. The LWMP suggests that in 2024 the Village collect \$33,378 from parcel taxes to support its wastewater collection and treatment infrastructure. The actual revenue collected by the Village in 2024 was \$16,765. The current revenue from our parcel tax is not sufficient to support the LWMP.

Based on the LWMP, the Village should collect \$34,261 in parcel taxes in 2025. This equates to \$161 per folio. The Village's most recent parcel tax bylaw is based on frontage rather than a flat rate per folio. Levying the parcel tax on the basis of frontage distributes the levy in such a way that larger property owners pay more. The total taxable frontage for the Village's wastewater system is 12,750 feet based on a minimum of 25 feet and a maximum of 120 feet. To generate \$34,261 in parcel taxes in 2025, the Village would need to charge \$2.69 per foot of frontage. In 2024, the Village collected \$1.32 per foot. To align itself with the LWMP for 2025, the Village will need to increase its current parcel tax rate by 104%.

Given the large disparity between the current sewer parcel tax rate and what the LWMP recommends, and assuming Council does not want to impose a 104% rate correction in 2025, staff recommend that Council increase the parcel tax incrementally until the LWMP's recommended funding level is reached. Please be aware that since the Village has not been collecting the amount of parcel taxes recommended by the LWMP for the past several years, there is a \$126,175 deficit that needs to be recovered. This can also occur incrementally, but will need to be adjusted for inflation.

Using an incremental approach, the Village could bring itself into alignment with the LWMP over a 10-to-15-year period. To achieve this, staff would recommend a 20% increase to sewer parcel taxes in 2025; equating to a rate of \$1.58 per foot of frontage. Staff would also recommend that the Village's parcel tax bylaw identify the annual rates in 5-year increments so that the cost of infrastructure is reviewed no less than every 5 years to ensure it remains aligned with the LWMP which is also reviewed every 5 years. Although a 20% parcel tax

increase sounds significant, it will only result in \$3,353 of additional revenue in 2025 and the average property will only incur a \$16 increase. In this context, a 20% parcel tax increase doesn't appear to be unreasonable. For Council's information, if the parcel tax was doubled in 2025, the average property would incur a \$79 annual increase.

At the November 6, 2023 meeting of the Liquid Waste Monitoring Committee, a resolution was passed to recommend that the parcel tax be based on a 40-foot minimum and 200-foot maximum frontage. The proposed bylaw that accompanies this staff report reflects the Committee's recommendation.

Water Utility

The Village operates and maintains a water treatment and distribution system. We do not have a management plan in place that is as detailed as the LWMP for the wastewater utility, however, the Village's asset management program identifies that the Village should be investing somewhere between \$300,000 to \$500,000 in capital works, or a reserve fund, on an annual basis to support the water utility infrastructure. The exact amount that the Village should be investing needs to be refined, but it's worth noting that in 2024, water parcel tax revenue was \$75,173. This suggests that the water utility could have a significant funding deficit. The Village should plan to bring itself into alignment with its asset management program over a 10-to-15-year period. To achieve this, staff recommend a 20% increase to water parcel taxes in 2025; equating to a rate of \$1.58 per foot of frontage. The proposed bylaw that accompanies this staff report suggests an adjustment to the minimum and maximum frontages to align with the wastewater parcel tax.

5.0 OPTIONS

[Recommendation is indicated in **bold**. Implications are in *italics*.]

1. **Wastewater Parcel Tax Bylaw No. 1313, 2025 receive first, second, and third readings.**
2. **Water Parcel Tax Bylaw No. 1314, 2025 receive first, second, and third readings.**
3. Council provides direction to staff for further review and report.

6.0 FINANCIAL CONSIDERATIONS

None to report.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Legislation

Community Charter Part 7: Division 4 – Parcel Taxes

Bylaw

To avoid confusion with older sewer and water parcel tax bylaws, Council should repeal the old bylaws when they adopt the new bylaws. Repeal of the old bylaws is included in the proposed bylaws that accompanies this staff report.

Council must direct staff, through bylaw, to prepare a parcel tax roll for the purpose of imposing a parcel tax pursuant to the Community Charter. This directive is also included in the proposed bylaws.

8.0 STRATEGIC PRIORITIES

Governance & Operations – Administrative Improvements

(v) review/develop bylaws, process maps, procedures – sewer parcel tax

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

Attachments: DRAFT Wastewater Parcel Tax Bylaw No. 1313, 2025
DRAFT Water Parcel tax Bylaw No. 1314, 2025

Wastewater Parcel Tax Bylaw

Village of Kaslo

Bylaw No. 1313, 2025

A bylaw to impose a Wastewater Parcel Tax

The Council of the Village of Kaslo hereby enacts as follows:

TITLE

1. This bylaw may be cited as the Wastewater Parcel Tax Bylaw.

INTERPRETATION

2. In this Bylaw:

"Actual foot-frontage" means the number of feet of a parcel of land which abuts on the work or highway;

"Annual Costs" means preventative maintenance, debt servicing and capital costs for the works;

"Assessor" means an assessor appointed under the Assessment Authority Act;

"Collector" means the Collector of the Municipality duly appointed by the Council pursuant to the provisions of the Community Charter;

"Council" means the Council of the Village of Kaslo;

"Parcel" means any lot, block or other area in which land is held or into which it is subdivided, but does not include a highway. The term parcel includes strata parcels;

"Taxable foot-frontage" means the Actual foot-frontage or, where applicable, the number of feet of a parcel of land deemed to abut on the work or highway and in respect of which parcel the frontage tax is levied for the work or service.

"Village" means the Village of Kaslo;

ENACTMENT

3. A tax shall be and is hereby imposed upon the owners of land or real property within the Village of Kaslo which is capable of being connected with any wastewater main, whether or not the parcel of land is connected with such wastewater main, and shall be referred to as the Wastewater Parcel Tax.
4. The Wastewater Parcel Tax shall be levied in each year on each parcel of land, and the basis on which the tax shall be imposed, except as otherwise provided in this bylaw, will be the product of the Taxable foot-frontage and the annual rate.
5. The Wastewater Parcel Tax imposed under this bylaw is for the purpose of recovering all or part of the Annual Costs of constructing and maintaining a wastewater system for the benefit of residents and businesses within the specified service area.

Wastewater Parcel Tax Bylaw

Village of Kaslo

Bylaw No. 1313, 2025

6. The Wastewater Parcel Tax imposed under this bylaw shall remain in effect until the Village is satisfied that it has completely discharged of all obligations presently incurred, and to be incurred, with respect to the specified service area.

7. The annual rate to be paid per parcel under this tax shall be:

Taxation Year	Per Taxable Foot of Frontage
2025	\$1.58
2026	\$1.90
2027	\$2.28
2028	\$2.74
2029	\$3.29

The rate for 2030 and thereafter shall be determined with reference to the Village's liquid waste management plan and asset program.

8. For the purpose of this bylaw, a regularly shaped parcel of land is a rectangular parcel of land no side whereof is more than twice as long as any other side.
9. To place the Wastewater Parcel Tax on a fair and equitable basis, the Taxable foot-frontage of the following parcels of land shall be the number of feet fixed by the Collector:
- (a) a triangular or irregularly shaped parcel of land; or
 - (b) a parcel of land wholly or in part unfit for building purposes; or
 - (c) a parcel of land which does not abut on the work but is nevertheless deemed to abut on the work, as the case may be.
10. The Collector, in fixing the Taxable foot-frontage under subsection, shall have due regard:
- (a) to the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - (b) to the benefit derived from the wastewater system.
11. Where the number of feet of a parcel of land which abuts a wastewater main has less than forty (40) feet of frontage, the Taxable foot-frontage shall be forty (40) feet.
12. Where the number of feet of a parcel of land which abuts a wastewater main has more than two hundred (200) feet of frontage, the Taxable foot-frontage shall be two hundred (200) feet.
13. In the case of all strata title parcels sharing a single connection to the wastewater main, the taxable frontage per parcel will be deemed 25 feet.
14. Where a building or other improvement extends over more than one parcel of land and those parcels, if contiguous, have been treated by the Assessor in accordance with the Assessment Act as one parcel and assessed accordingly, shall be considered as one parcel of the purpose of determining taxable foot frontage.

Wastewater Parcel Tax Bylaw

Village of Kaslo

Bylaw No. 1313, 2025

15. The Collector is hereby directed to prepare a parcel tax roll for the purpose of imposing a parcel tax pursuant to the Community Charter.
16. The parcel tax roll that is to be used to impose the tax is the parcel tax roll to be prepared pursuant to this bylaw.

SEVERABILITY

17. If any section, subsection or clause of this bylaw is declared or held to be invalid by a court of competent jurisdiction, then that invalid portion shall be severed and the remainder of this bylaw shall be deemed to have been enacted and adopted without the invalid and severed section, subsection or clause.

REPEAL

18. The Council of the Village of Kaslo hereby enacts that the following bylaws are repealed:
 - (a) Sewer Specified Area No. 1 Bylaw No. 859, 1994
 - (b) Village of Kaslo Sewer Rates and Regulations Bylaw No. 1121, 2012
 - (c) 2021 Sewer System Capital Parcel Tax Bylaw No. 1264, 2021

COMING INTO EFFECT

19. The Wastewater Parcel Tax Bylaw comes into effect upon adoption.

READ A FIRST TIME this _____ day of _____, 2025.

READ A SECOND TIME _____ day of _____, 2025.

READ A THIRD TIME _____ day of _____, 2025.

RECONSIDERED AND FINALLY PASSED AND ADOPTED this _____ day of _____, 2025.

Mayor

Corporate Officer

Water Parcel Tax Bylaw

Village of Kaslo

Bylaw No. 1314, 2025

A bylaw to impose a Water Parcel Tax

The Council of the Village of Kaslo hereby enacts as follows:

TITLE

1. This bylaw may be cited as the Water Parcel Tax Bylaw.

INTERPRETATION

2. In this Bylaw:

"Actual foot-frontage" means the number of feet of a parcel of land which abuts on the work or highway;

"Annual Costs" means preventative maintenance, debt servicing and capital costs for the works;

"Assessor" means an assessor appointed under the Assessment Authority Act;

"Collector" means the Collector of the Municipality duly appointed by the Council pursuant to the provisions of the Community Charter;

"Council" means the Council of the Village of Kaslo;

"Parcel" means any lot, block or other area in which land is held or into which it is subdivided, but does not include a highway. The term parcel includes strata parcels;

"Taxable foot-frontage" means the Actual foot-frontage or, where applicable, the number of feet of a parcel of land deemed to abut on the work or highway and in respect of which parcel the frontage tax is levied for the work or service.

"Village" means the Village of Kaslo;

ENACTMENT

3. A tax shall be and is hereby imposed upon the owners of land or real property within the Village of Kaslo which is capable of being connected with any water main, whether or not the parcel of land is connected with such water main and shall be referred to as the Water Parcel Tax.
4. The Water Parcel Tax shall be levied in each year on each parcel of land, and the basis on which the tax shall be imposed, except as otherwise provided in this bylaw, will be the product of the Taxable foot-frontage and the annual rate.
5. The Water Parcel Tax imposed under this bylaw is for the purpose of recovering all or part of the annual costs of constructing and maintaining a water system for the benefit of Village residents and businesses.

Water Parcel Tax Bylaw

Village of Kaslo

Bylaw No. 1314, 2025

6. The Water Parcel Tax imposed under this bylaw shall remain in effect until the Village is satisfied that it has completely discharged of all obligations presently incurred, and to be incurred, with respect to the service.

7. The annual rate to be paid per parcel under this tax shall be:

Taxation Year	Per Taxable Foot of Frontage
2025	\$1.58
2026	\$1.90
2027	\$2.28
2028	\$2.74
2029	\$3.29

The rate for 2030 and thereafter shall be determined with reference to the Village's asset program.

8. For the purpose of this bylaw, a regularly shaped parcel of land is a rectangular parcel of land no side whereof is more than twice as long as any other side.
9. To place the Water Parcel Tax on a fair and equitable basis, the Taxable foot-frontage of the following parcels of land shall be the number of feet fixed by the Collector:
- (a) a triangular or irregularly shaped parcel of land; or
 - (b) a parcel of land wholly or in part unfit for building purposes; or
 - (c) a parcel of land which does not abut on the work but is nevertheless deemed to abut on the work, as the case may be.
10. The Collector, in fixing the Taxable foot-frontage under subsection, shall have due regard:
- (a) to the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - (b) to the benefit derived from the water system.
11. Where the number of feet of a parcel of land which abuts a water main has less than forty (40) feet of frontage, the Taxable foot-frontage shall be forty (40) feet.
12. Where the number of feet of a parcel of land which abuts a water main has more than two hundred (200) feet of frontage, the Taxable foot-frontage shall be two hundred (200) feet.
13. In the case of all strata title parcels sharing a single connection to water main, the taxable frontage per parcel will be deemed 25 feet.
14. Where a building or other improvement extends over more than one parcel of land and those parcels, if contiguous, have been treated by the Assessor in accordance with the Assessment Act as one parcel and assessed accordingly, shall be considered as one parcel of the purpose of determining taxable foot frontage.

Water Parcel Tax Bylaw

Village of Kaslo

Bylaw No. 1314, 2025

15. The Collector is hereby directed to prepare a parcel tax roll for the purpose of imposing a parcel tax pursuant to the Community Charter.
16. The parcel tax roll that is to be used to impose the tax is the parcel tax roll to be prepared pursuant to this bylaw.

SEVERABILITY

17. If any section, subsection or clause of this bylaw is declared or held to be invalid by a court of competent jurisdiction, then that invalid portion shall be severed and the remainder of this bylaw shall be deemed to have been enacted and adopted without the invalid and severed section, subsection or clause.

REPEAL

18. The Council of the Village of Kaslo hereby enacts that the following bylaws are repealed:

- (a) Water Parcel Tax Bylaw No. 1174, 2015
- (b) Water Parcel Tax Bylaw No. 1190, 2016
- (c) Water Parcel Tax Bylaw No. 1205, 2017
- (d) Water Parcel Tax Bylaw No. 1221, 2018
- (e) Water Parcel Tax Bylaw No. 1243, 2019
- (f) Water System Capital Parcel Tax Bylaw No. 1263, 2021

COMING INTO EFFECT

19. The Water Parcel Tax Bylaw comes into effect upon adoption.

READ A FIRST TIME this _____ day of _____, 2025.

READ A SECOND TIME _____ day of _____, 2025.

READ A THIRD TIME _____ day of _____, 2025.

RECONSIDERED AND FINALLY PASSED AND ADOPTED this _____ day of _____, 2025.

Mayor

Corporate Officer

DATE: April 3, 2025

FILE NUMBER: 1950-20

TO: Mayor & Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: Parcel Tax Roll Review Panel

1.0 PURPOSE

To appoint a Parcel Tax Roll Review Panel to consider any complaints respecting the parcel tax roll, and to authenticate the roll.

2.0 RECOMMENDATION

THAT Mayor Hewat, Councilors _____ and _____ be appointed to the Parcel Tax Roll Review Panel, AND FURTHER

THAT first sitting of the review panel be scheduled for 4:00pm on April 28, 2025, at City Hall.

3.0 BACKGROUND

As the basis of levying a parcel tax, a local government must create a parcel tax roll. The roll lists the parcels to be taxed, including the name and address of the owners (or holder of a registered charge) of each parcel. Before a parcel tax is imposed for the first time, a parcel tax roll review panel must consider any complaints respecting the parcel tax roll and must authenticate the roll in accordance with the Community Charter Part 7: Division 4 – Parcel taxes. A person may make a complaint to the review panel regarding an error or omission concerning:

- A name or address on the roll
- The inclusion of a parcel on the roll
- The taxable area or frontage of a parcel on the roll
- A tax exemption being improperly allowed or disallowed on the roll.

For the purposes of the imposing a parcel tax, Council must appoint at least 3 persons as the members of the parcel tax roll review panel, establish the time and place of the sitting of the panel, and publish notice of the sitting. The notice must state the time and place of the sitting of the review panel, and the collector must mail the notices at least 14 days before the date set for the sitting.

4.0 DISCUSSION

As the Village intends to impose water and wastewater parcel taxes, it must establish a parcel tax roll review panel and schedule a first sitting. This staff report is intended to prompt Council to identify 3 persons to be members of the review panel, and determine the date of the first sitting. Staff would recommend that all complaints be received no later than 2:00 p.m. on Friday, April 25, 2025. If complaints are received, the review panel would convene at 4:00 p.m. on Monday, April 28, 2025 in Council Chambers at City Hall.

5.0 OPTIONS

1. That 3 persons be appointed by Council as members of the review panel, and that first sitting be scheduled for 4:00pm on April 28, 2025, at City Hall. *Staff will issue notices and schedule the first sitting.*
2. An alternative date and time be chosen for first sitting of the review panel.

6.0 FINANCIAL CONSIDERATIONS

None to report.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Legislation

Community Charter, Part 7: Division 4 – Parcel taxes

Bylaws

Wastewater Parcel Tax bylaw No. 1313

Water Parcel Tax bylaw No. 1314

8.0 STRATEGIC PRIORITIES

None to report.

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

DATE: March 17, 2025

FILE NUMBER: 3900

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: Beer Garden Regulation

1.0 PURPOSE

To consider whether the Village's beer garden bylaw is necessary given the provincial framework for liquor licensing.

2.0 RECOMMENDATION

THAT a bylaw to repeal the Village of Kaslo Beer Garden Regulation Bylaw No. 1315, 2025 receive first and second readings.

3.0 BACKGROUND

In 1975, the BC Liquor Control and Licensing Act was enacted to regulate liquor sales and consumption, including licensing and permits for various establishments and events. The Act has received numerous amendments over the last 50 years, and is enabled through the Liquor Control and Licensing Regulation.

In 1989, the Village enacted its first beer garden regulation bylaw for the primary purpose of ensuring the public was fully cognizant of the responsibilities of a license holder for a beer garden pursuant to the Act. The bylaw required organizations to apply for a beer garden license from the Village and adhere to requirements regarding the maximum number of days in a year that beer gardens could occur, as well as abide by guidelines for security, types of cups, hours of operation, the use of refrigerated trucks, financial reporting, supervision, and protection of minors. Amendments and repeals to the Village's beer garden bylaw(s) occurred in 2004, 2005, 2008, and 2024. The amendments removed many of the conditions that had been imposed in 1989.

Since 2008, the Village's beer garden bylaw has restricted beer gardens to 11am to dusk, allowed a maximum of ten (10) beer garden licenses to be issued in any calendar year for a maximum of three (3) days per occurrence, with no refrigerated trucks operating beyond one hour of the close of sales within 300 feet of residential zones, and requiring a financial statement from the license holder to be provided to the Village within 60 days of the event. In comparison to the 1989 bylaw, the Village's current bylaw does not reference security, types of cups, supervision, and underage access. This might be because the Act and Regulations which govern beer gardens have become more prescriptive since 1989 whereby many of the requirements of the Village's original bylaw are now part of the regulatory framework administered by the Liquor and Cannabis Regulation Branch (LCRB). The remaining requirements of the current bylaw are discussed in this staff report, and provide Council with an opportunity to consider whether the Village's beer garden bylaw is necessary given the provincial framework for liquor licensing.

4.0 DISCUSSION

The regulation of liquor licenses in BC is administered by the LCRB. The LCRB approves Special Event Permits for beer gardens and requires applicants to have written permission from their local government if the event is to occur on public land. If the Village has concern with a particular beer garden, it has an opportunity to discuss the concern with the applicant when they request local government permission. Council can decline to provide support, and this would effectively prevent a license from being issued by the LCRB.

The LCRB provides the Village with notification of all permits issued, and this enables the Village to remain informed of any community events that are planned to include a beer garden. By way of this notification, the Village would become aware of any permits issued by the LCRB that had not in fact received local government permission (i.e. the applicant indicated to LCRB that they had permission, but this was not true).

With respect to security, if the event is for more than 500 people, the LCRB requires a security plan to be approved by the RCMP and the local government as part of the application process.

It should be noted that there isn't any record of a beer garden license application being denied by Council because ten (10) licenses had already been issued for that year. Further, staff are not aware of an event utilizing a refrigerated truck for a beer garden, and the Village's requirement for license holders to submit a financial statement after their event does not appear to have influenced a Council decision regarding issuance of a subsequent beer garden license, and so the purpose of the financial reporting requirement is not clear.

As the original purpose of the Village's beer garden bylaw was to ensure the public was fully cognizant of the responsibilities of a license holder, and whereas the LCRB now has robust systems in place to educate the public and administer Special Event Permits, it could be argued that the Village's beer garden bylaw isn't as relevant as it was 35+ years ago. Continuing to require organizations to apply for a Village beer garden license in addition to their LCRB Special Event Permit could be adding an unnecessary layer of administration and be perceived by the public as onerous. While there are other municipalities in BC who have beer garden bylaws, their bylaw focus' on where and when beer gardens are permitted (i.e. arenas, parks, etc), rather than how they regulate beer gardens (i.e. number of events in a year and the use of refrigerated trucks).

The current Act and Regulations have provisions that provide Council with an opportunity to review beer garden applications before they are approved by the LCRB, and so the Village's beer garden bylaw could be repealed without adverse effect. If Council would like to communicate to the public how it will assess requests for local government permission for beer gardens, it could do so through policy. A possible resolution could be:

"THAT the Village develop a policy for providing local government permission of liquor license applications administered through the Liquor and Cannabis Regulation Branch."

If Council is interested in developing a policy, then specific information to include in the draft can be provided to staff at the time of resolution.

5.0 OPTIONS

[Recommendation is indicated in **bold**. Implications are in *italics*.]

1. **Council gives 1st and 2nd readings to a bylaw to repeal the Village's beer garden bylaw. *This will prompt public input for Council to consider prior to 3rd reading.***
2. Status quo, no action will be taken by staff.

6.0 FINANCIAL CONSIDERATIONS

The Village does not charge any fees to beer garden license applicants, and yet administering the bylaw requires staff time. If the bylaw is repealed and Village staff no longer need to administer the beer garden bylaw, it would provide for operational efficiencies.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Legislation

BC Liquor Control and Licensing Act, Liquor Control and Licensing Regulation, and the policies of the Liquor and Cannabis Regulation Branch.

Bylaw

Village of Kaslo Beer Garden Regulation Bylaw No. 1052

8.0 STRATEGIC PRIORITIES

Governance and Operations – Administrative Improvements

(v) Review/develop bylaws, process maps, procedures...Beer Gardens.

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

Attachments: Village of Kaslo Beer Garden Regulation Bylaw No. 1052
DRAFT Bylaw No. 1315, 2025 - A Bylaw to Repeal the Village of Kaslo Beer Garden Regulation

A Bylaw to Repeal the Village of Kaslo Beer Garden Regulation

Village of Kaslo

Bylaw No. 1315, 2025

A bylaw to repeal the Village of Kaslo Beer Garden Regulation Bylaw No. 1052

TITLE

1. This bylaw shall be known and cited as a "Bylaw to Repeal the Village of Kaslo Beer Garden Regulation".

AUTHORITY

2. Pursuant to Section 137 of the Community Charter, Power to amend or repeal a bylaw.

ENACTMENT

3. The Council of the Village of Kaslo hereby enacts that the Village of Kaslo Beer Garden Regulation Bylaw No. 1052 is hereby repealed.

EFFECTIVE DATE

4. This Bylaw to Repeal the Village of Kaslo Beer Garden Regulation No. 1315, 2025, shall be effective on the date of approval and adoption below.

READ A FIRST TIME this _____ day of _____, 2025.

READ A SECOND TIME this _____ day of _____, 2025.

READ A THIRD TIME this _____ day of _____, 2025.

RECONSIDERED AND FINALLY PASSED AND ADOPTED this _____ day of _____, 2025.

Mayor

Corporate Officer

DATE: March 31, 2025

FILE NUMBER: 1855-03

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: EDMA Indigenous Engagement Requirements

1.0 PURPOSE

To consider allocating an additional \$25,000 to the Regional District of Central Kootenay (RDCK) for collaboration on indigenous engagement activities.

2.0 RECOMMENDATION

THAT an additional \$25,000 (total \$40,000) be transferred to the RDCK for the purpose of pooling funds for Indigenous engagement requirements under the Emergency and Disaster Management Act.

THAT Council be offered the opportunity to enroll in the Indigenous Canada certificate program through the University of Alberta with fees paid for by the Village with its Indigenous Engagement Requirements funding.

3.0 BACKGROUND

In 2024, the Province provided the Village with \$40,000 to support the Village's Indigenous Engagement Requirements (IER) under the Emergency & Disaster Management Act (EDMA). At the March 11, 2025, Council meeting, a resolution was passed for the Village to sign a memorandum of understanding with the RDCK for collaboration on indigenous engagement activities, as well as transfer \$15,000 (of the \$40,000 provided by the Province) to the RDCK for regional collaboration. Since the March 11th meeting, the Province has notified the Village that they will receive an additional \$42,000 in funding for indigenous engagement activities.

The RDCK had originally requested that the Village allocate all the \$40,000 it had received from the Province, and whereas the Village previously chose to only contribute \$15,000, the new funding provides the Village with an opportunity to allocate additional funding towards regional collaboration.

4.0 DISCUSSION

The \$25,000 retained by the Village for its indigenous engagement activities is adequate to support the Village's current initiatives (flood & erosion mitigation, sourcewater protection planning, FireSmart). The Village does not have a well-defined plan for the additional \$42,000 that it will receive, but staff believe that some of the additional \$42,000 could be allocated to the RDCK without negatively impacting the Village's efforts. As the RDCK's original request was for \$40,000, and the Village has already contributed \$15,000, Council would only need to allocate an additional \$25,000 to the RDCK to satisfy their original request. This would leave the Village with a total of \$42,000 for its own indigenous engagement activities, which staff believe is sufficient.

5.0 OPTIONS

[Recommendation is indicated in **bold**. Implications are in *italics*.]

1. **The Village provide an additional \$25,000 to the RDCK for regional collaboration on Indigenous engagement activities.** *Village staff will allocate resources in accordance with Council's direction.*
2. Council provides direction to staff for further review and report.

6.0 FINANCIAL CONSIDERATIONS

None to report.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Legislation

Emergency and Disaster Management Act

8.0 STRATEGIC PRIORITIES

Indigenous reconciliation and relationship-building is identified as a corporate priority in the 2023-2026 Strategic Plan.

9.0 OTHER CONSIDERATIONS

Council has expressed interest in being a part of the Village's Indigenous reconciliation efforts. Staff would like to bring to Council's attention to an education program that might be of interest. It is comprised of 12 lessons developed by the University of Alberta and offered through an online learning platform. Although the course is free, you can also choose to receive a certificate of completion for a small fee. This certificate would be an eligible expense for the funding recently received from the Province. The undersigned has completed the course and believes it's worthwhile for anyone interested in gaining a better understanding of the different histories and perspectives of Indigenous peoples living in Canada. All Village staff have been offered this educational opportunity, and by way of this staff report, it's being recommended that Council be provided with the same opportunity. In a small way, it demonstrates the Village's efforts towards reconciliation. Please visit the University's website and search for Indigenous Canada for more information.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

Kaslo & Area

CHAMBER of COMMERCE

March 28, 2025

Kaslo Village Office
PO Box 576 | Kaslo, BC | V0G1M0

To Mayor Suzan Hewat, Council members and CAO Robert Baker,

The Kaslo & Area Chamber of Commerce would like to thank you for taking the time to review this year's May Days plan.

We have summarized a list of requests to the Village for the proper running and management of this year's Kaslo May Days Event. We would like to request the following help from various aspects of the village, access to and use of Village properties as well as help from the Public Works Department.

LIST OF REQUESTS:

1. **Free use of the whole of Vimy Park, Logger Sports area and Front Street Park from Thursday, May 15 until Tuesday, May 20, 2024.**
 - a. GATE/KEYS: The Gate at Vimy Park to be left unlocked and keys provided to the May Days Coordinator (Alana Jenkins) for the duration of the weekend.
 - b. ELECTRICITY: That electric will be turned on at the park no later than Friday morning, May 16th.
 - We would request access to Power Supply in Vimy Park and the Coordinator (Alana Jenkins) to obtain a key for the panel from the Village office on the Thursday prior to May Days.
 - We will be working with Colin Anderson as our electrician again this year and he will be getting the proper permit for the event under his license.
 - c. LAWN MAINTENANCE - That the grass in Vimy Park and surrounding areas and Front Street Park be cut and groomed no later than the Wednesday prior to May Days weekend.
 - d. PLUMBING:
 - That the water taps be turned on in Vimy Park and hoses accessible (please put in concession stand) by Thursday morning of the weekend.
 - A short hose at the tap, at the East of Ball Diamond to allow compliance of potable water on premise for food vendors. We ALSO request a flexible splitter on this end same as in previous years.
 - That Sprinklers be turned off in Vimy Park for the weekend by Thursday at noon
2. BALL PARK: That public works installs the poles and foul ball meshing along third base line as in previous years.
3. GAZEBO: That the gazebo be cleaned and power-washed by Thursday, May 15th and that the front railings are removed to create a stage.
4. BANNER: That Public Works puts up May Days Banner on the other side of the Bridge a minimum of two weeks prior to May Days.

Kaslo & Area

CHAMBER of COMMERCE

GARBAGE AND RECYCLING:

5. Use of Village-owned recycling containers. Could they be dropped off by Public Works on Friday please? Six in total would be preferred.
6. **Alana will confirm with Jon Carlson the arrangement of garbage and recycling throughout the weekend in the park and downtown core with multiple pick-ups daily and throughout the weekend.**
7. ADDITIONAL 24 XXL Large garbage bags for the bear proof garbage bins in the park. (Please put in concession booth or give to Alana). This is very important as they are not carried by any of the local retail stores. We will gladly return any unused bags.

PUBLIC WASHROOMS TOILETS:

8. That all public washrooms especially those closest to the Gazebo be tested and in full working order by the Wednesday prior to May Days weekend.

KASLO STREETS AND STREET CLOSURES:

9. That Front Street and main roads be swept and hosed off prior to event weekend.

10. STREET CLOSURE REQUESTS:

a. Helicopter Rides – Saturday, May 17th – 10 am to 5 pm.

- Front St and Second St adjacent to Abbey Manor for Helicopter rides on Saturday, overseen by Kaslo Search and Rescue.
- Please see the attached map indicating the closure section in green.

b. Show 'n Shine – Sunday, May 18th – 6 am to 4 pm.

- Front Street from 5th Street to 2nd Street.
- Reserve 4th St from A Avenue to Water Street for possible overflow, as well as part of 3rd Street off of Front Street.
- Penny Lane will remain accessible for emergency and local resident traffic.
- Please see the attached map indicating in red all requested Show 'n Shine street closures.
- Show 'n Shine have their own cones and tape.
- We also request the exclusive use of Front Street Park for the registration desk, door prize tables, and trophy displays. We do not require access to the stage.

c. Parade Route – Monday, May 19th – 11 am to 1 pm.

- The Parade begins at 12 pm aside the Langham and runs across the Highway along 5th Street, right on Front Street, right on 4th Street, right on A Avenue, right on 5th, right down Front Street to 2nd Street, and disperse.
- Please see the attached map indicating the parade route in purple.

11. **Use of road barriers for road closures** – for helicopter rides Saturday, the Show-n-Shine on Sunday and road closure for the May Days Parade on the Monday. Alana will contact Geoff Scott as to how and when.

Kaslo & Area

CHAMBER of COMMERCE

12. That a site inspection with the foreman and May Days Coordinator take place on the Wednesday morning prior to May Days weekend to address any possible issues. Alana will contact Geoff Scott directly if/when this is approved by council.
13. We would also like to invite the Council and staff of the Village Office to participate in the May Days parade again this year – the theme is Canada.
14. That it be understood that this is a Draft Request letter. Kaslo May Days is an important event that wouldn't happen without the continued efforts and cooperation of the Village of Kaslo and The Kaslo and Area Chamber of Commerce. We respectfully request that any omissions or items that should have been included in this Request Letter be granted and/or considered by the Village as needed to ensure a successful and smooth-running event. Thank you!

Thank you for all your help,



Alana Jenkins
Chamber Administration Manager
Kaslo & Area Chamber of Commerce
Kaslo May Days
250.354.9792

VILLAGE OF KASLO TEMPORARY STREET CLOSURE REQUEST

The Kaslo & Area Chamber of Commerce is requesting the following temporary street closures in conjunction with the 2025 May Days events:

a. Helicopter Rides: Saturday, May 17 (10:00 am – 5:00 pm)

- Front Street and Second Street adjacent to Abbey Manor

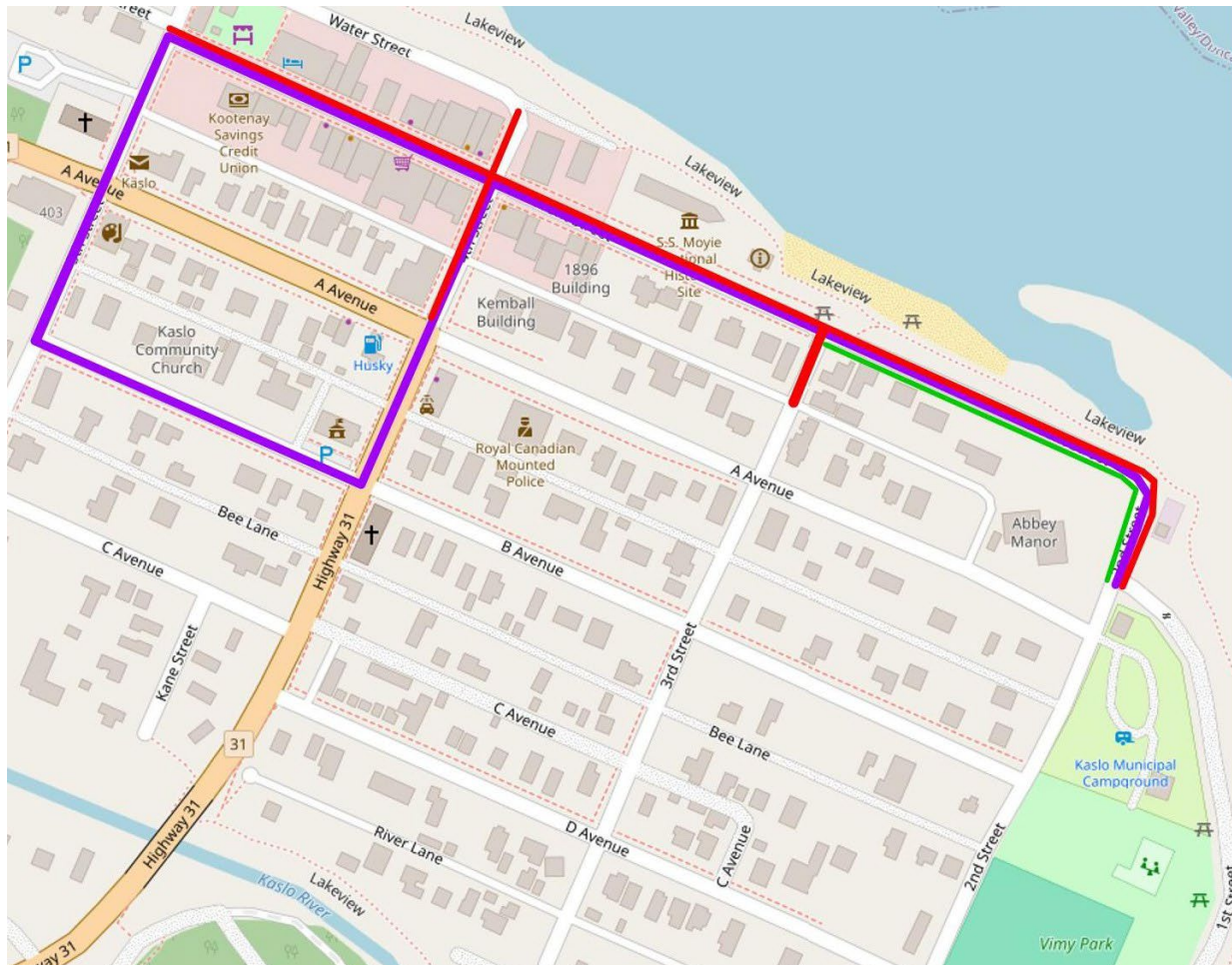
b. Show & Shine: Sunday May 18 (6:00am – 4:00pm)

- Front Street between Fifth Street and Second Street.
- Fourth Street between A Ave and Water Street
- Third Street between Penny Lane and Front Street
- Second Street between Front Street and the Ring Road

Note: Penny Lane will remain accessible for emergency and local resident traffic.

c. Parade: Monday May 19 (11:00am – 1:00pm)

- Fifth Street between B Avenue and Front Street
- Front Street between Fifth Street and Second Street
- Fourth Street between A Avenue and Front Street
- Second Street between Front Street and the Ring Road



DATE: April 3, 2025

FILE NUMBER: 8100-20

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: May Days 2025 – Chamber of Commerce Requests

1.0 PURPOSE

To consider requests from the Kaslo & District Chamber of Commerce relating to the 2025 May Days event.

2.0 RECOMMENDATION

THAT a grant-in-aid be provided to the Chamber of Commerce in the amount of \$4,050 to cover the cost of facility rental fees and permits related to the 2025 May Days event.

THAT all the requests from the Chamber of Commerce identified in their Letter to the Village dated March 28, 2025 be granted.

3.0 BACKGROUND

The Chamber of Commerce organizes the annual May Days event on municipally owned property for the May long weekend. This year's event will take place May 17-19. Historically, the Village has supported the event through a grant-in-aid that covers the cost of facility rentals and permits, and also provides various in-kind contributions. Council is asked to consider the Chamber's requests for 2025 and provide direction accordingly.

4.0 DISCUSSION

Fees established by bylaw apply to all organizations and cannot be waived, however, Council can provide a grant-in-aid to the Chamber of Commerce to cover the costs of renting municipal facilities and obtaining permits. In-kind contributions to nonprofit organizations are not governed through bylaw and can be directed by Council through resolution.

Waste generated by the May Days event must be managed and disposed of in accordance with the provisions of the Village's Solid Waste Regulation and Animal Attractant bylaws. Providing the Chamber with recycling containers and garbage bags as in-kind contributions will assist the organizers in reducing litter and disposing of garbage/recycling appropriately. The requested electrical supply, groundskeeping, plumbing, gazebo cleaning, ballpark netting, and washroom access can be accommodated by Public Works staff. These activities have not changed in recent years and can be performed within the constraints of staff workplans.

The event organizers have requested temporary street closures that will restrict vehicle access to ensure public safety. The Village of Kaslo's Street & Traffic Bylaw No. 1120, 2012 and the Temporary Street Closure policy adopted April 24, 2012 outline the process for obtaining a Street Closure Permit. Closure of *commercial* streets requires affected property owners to be notified in advance and approval of Council. Temporary street closure notices will be posted on the Village's website and bulletin boards, and delivered to affected property owners along Front Street, Fifth Street and Fourth Street.

If the street closures are approved by Council, then Second Street will be closed daily between D Ave and B Ave to reduce congestion near Vimy Park and ensure access for emergency vehicles. Portions of Front Street, Fourth Street, Third Street and Second Street will be closed on Sunday to accommodate the Show & Shine event. Portions of Front Street, Fifth Street, Fourth Street and Second Street will be closed between 11:00 am – 1:00 p.m. on Monday for the parade. Event organizers will communicate with the Kaslo Senior Citizens Association to mitigate possible impacts on access to their building.

5.0 OPTIONS

[Recommendation is indicated in **bold**. Implications are in *italics*.]

1. **Approve the Chamber of Commerce's requests as presented in their Letter dated March 28, 2025.**
The event organizers will be notified, and staff will process their various requests.
2. Only approve some of the Chamber of Commerce's requests. *Council will need to specify which requests it wishes to approve.*

6.0 FINANCIAL CONSIDERATIONS

The Village has historically provided a grant in aid to the Chamber of Commerce to cover the fees charged by the municipality, as outlined below:

Item	Days	Rate/Day (\$)	Amount (\$)
Rental – Front Street Park no stage	6	50	300
Rental – 2 or more Vimy Park Facilities	6	60	360
Rental – Logger Sports Grounds & Stands	6	50	300
Large Event Fee (>1000 people)	3	1,000	3,000
Street Closure Permit	3	30	90
TOTAL GRANT-IN-AID			4,050

For internal accounting, the grant-in-aid will be charged to the Chamber of Commerce grant-in-aid GL Account 12-252-8600-742, and revenue from the facility rentals will be allocated to 11-352-7100-552 and the street closure permit will be allocated to 11-353-7100-553.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Bylaws and Policies

- Solid Waste Regulation
- Animal Attractant bylaw
- Street & Traffic bylaw
- Temporary Street Closure policy

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

Attachments: Letter from Chamber of Commerce dated March 28, 2025