



Agenda

Regular Meeting of Council

Tuesday, June 24, 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

- Council Procedures Bylaw Review
- RV Park Proposal Process
 - Correcting misinformation
 - Open House
 - Purchase and Sale Agreement

2.2 Adoption of the agenda

Recommendation:

THAT the agenda for the June 24, 2025 Council Meeting be adopted as amended with the addition of late items.

3. ADOPTION OF THE MINUTES

6 - 11

[2025.06.10 Minutes DRAFT](#)

Recommendation:

THAT the minutes of the June 10, 2025 Council Meeting be adopted as presented.

4. DELEGATIONS

4.1 Take Action on Radon

12 - 35

[Draft Kaslo Community Report 2025](#)

5. INFORMATION ITEMS

- | | | |
|-----|--|----------|
| 5.1 | Council Reports
Mayor's Report
Councillor Reports | |
| 5.2 | Committee Meetings
Meeting Minutes | |
| 5.3 | Staff Reports
CAO Report | |
| 5.4 | Correspondence
2025.06.03 Szucs RE Penny Lane 
2025.06.04 Kaslo Maypole RE Spring Rec Grant Report 
2025.06.05 Destination Canada RE Village of Kaslo TourismScapes Profile 
2025.06.12 Pump RE Letter of Complaint 
2025.06.16 Walker RE no parking request 
2025.06.19 Save the Date - 2025 Ktunaxa Nation Annual General Assembly  | 36 - 48 |
| 5.5 | 2025 UBCM Convention – Provincial Appointment Book & MACC Staff Meeting Request Process
2025 UBCM Convention - Email 
2025 UBCM Convention Provincial Appointment Book  | 49 - 106 |

6. QUESTION PERIOD

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

7. BUSINESS

- | | | |
|-----|---|-----------|
| 7.1 | 2024 Annual Report
For Council to consider the Village of Kaslo's 2024 Annual Report in accordance with section 99 of the Community Charter. | 107 - 172 |
|-----|---|-----------|

[Staff Report - 2024 Annual Report](#) 

[Village of Kaslo - Annual Report 2024](#) 

Recommendation:

THAT the Village of Kaslo's 2024 Annual Report be adopted.

- | | | |
|-----|---|-----------|
| 7.2 | 2024 Statement of Financial Information | 173 - 222 |
|-----|---|-----------|

For Council to consider the Village of Kaslo's 2024 Statement of Financial information in accordance with the Financial Information Act and Regulation.

[Staff Report - 2024 Statement of Financial Information](#) 


[2024 Statement of Financial Information](#) 

Recommendation:

THAT the Village's 2024 Statement of Financial Information be adopted.

- | | | |
|-----|--|-----------|
| 7.3 | Temporary Licenses of Occupation – Kaslo Saturday Market | 223 - 224 |
|-----|--|-----------|

For Council to consider authorizing a Temporary License of Occupation to Kaslo Community Services for use of 445 Front Street to accommodate overflow vendors during their Saturday Market on the August long weekend.

[Staff Report - Temporary License of Occupation – Kaslo Saturday Market](#) 

Recommendation:

THAT a Temporary License of Occupation be issued to Kaslo Community Services for use of 445 Front Street to accommodate overflow vendors during their Saturday Market on August 2, 2025.

- | | | |
|-----|--|-----------|
| 7.4 | Contract Award - Ultraviolet Treatment System Installation | 225 - 230 |
|-----|--|-----------|

For Council to consider awarding the contract for the construction and installation of the UV treatment system and related upgrades to the water treatment plant control systems.

[Staff Report - Contract Award - Ultraviolet Treatment Installation](#) 

[2025.06.09 Tender Award Recommendation Letter from KWL](#) 

Recommendation:

THAT Filtrum Inc. be awarded the tender for the Water Treatment Plant Ultraviolet Disinfection Upgrade, all for the tendered price of \$377,400 (excluding applicable taxes),

AND FURTHER, that staff be authorized to execute the contract.

- 7.5 Purchasing Policy - Local Supplier Engagement Requirement 231 - 247
For Council to consider an amendment to the Village's Procurement and Asset Disposal Policy.

[Staff Report - Purchasing Policy - Local Supplier Engagement Requirement](#) 

[Procurement and Asset Disposal Policy](#) 

[RFP Language - Social Value and Local Supplier Engagement](#) 

Recommendation:

THAT the Village's Procurement and Asset Disposal Policy be amended to include Local Supplier Engagement Requirements as presented in the staff report titled Purchasing Policy - Local Supplier Engagement Requirement dated June 19, 2025.

8. COMMITTEE OF THE WHOLE

- 8.1 Dog Control Bylaw 248 - 256

[Briefing Notes - Dog Control Bylaw](#) 

[1147 Dog Licensing Bylaw](#) 

Recommendation:

THAT Council now resolve itself into the Committee of the Whole.

The Council meeting recessed at _____ p.m.

- 8.2 Council Procedures Bylaw Review

- 8.3 RV Park Proposal Process

- Correcting misinformation
- Open House
- Purchase and Sale Agreement

Recommendation:

THAT the Committee of the Whole now rise and report.

The Council meeting reconvened at _____ p.m.

9. 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;

(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;

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

The open meeting recessed at _____ p.m.

10. RAISED FROM IN CAMERA MEETING

The open meeting reconvened at _____ p.m.

11. ADJOURNMENT

Recommendation:

THAT the meeting be adjourned at _____ p.m.



Council Meeting - Jun 10 2025 Minutes

Tuesday, June 10, 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: 13

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 6 p.m.

2. ADOPTION OF THE AGENDA

2.1 Addition of late items
Mayor's Report

2.2 Adoption of the agenda

143/25 THAT the agenda for the June 10, 2025 Council Meeting be adopted as amended with the addition of the late items.

CARRIED

3. ADOPTION OF THE MINUTES

2025.05.27 Minutes - DRAFT

144/25 THAT the minutes of the May 27, 2025 Council Meeting be adopted as presented.

CARRIED

4. DELEGATIONS

None

5. INFORMATION ITEMS

- 5.1 Council Reports
Councillor Reports
- 5.2 Committee Meetings
2025.05.30 KDAA April21 Board Meeting Minutes
- 5.3 Staff Reports
CAO Report
CAO Baker provided a verbal update on municipal activities including ongoing and upcoming projects.
- 5.4 Correspondence
2025.05.21 La Flamme RE Kaslo South Development - Microhomes + Engagement
2025.05.24 Malik RE My Question for Council
2025.05.26 Arthur RE South Beach RV Development
2025.05.26 Precious RE Breaking the Deadlock
2025.05.26 Speirs RE South Beach Development
2025.05.26 Walker RE South Beach
2025.05.27 Ashenhurst RE South Beach from May 13 council meeting
2025.05.27 Bath RE Is the South Beach RV Park Proposal in the best interests of the community
2025.05.27 Gate RE South Beach
2025.05.27 Thomson RE South Beach Development
2025.05.28 Ashenhurst RE South Beach Camp Site Proposal
2025.05.29 Parkinson RE The Lemonade Collective
2025.05.30 KBRH Health Foundation thank you letter
2025.05.30 Shadrack RE South Beach
2025.05.31 Keenan RE The Future of South Beach

2025.06.02 Douglas RE Disposition of Land subject to the RV
Park Proposal

Councillor Bird raised the 2025.05.24 correspondence from Ms. Malik for discussion.

Councillor Brown raised the following items of correspondence for discussion: 2025.05.21 La Flamme, 2025.05.24 Malik, 2025.05.26 Precious, 2025.05.26 Speirs, 2025.05.27 Gate, 2025.05.27 Ashenhurst, 2025.05.30 Shadrack, 2025.05.31 Keenan, 2025.06.02 Douglas.

5.5 Public Notices
Public Notice - DRIF Grant

6. QUESTION PERIOD

Four members of the public asked questions of Council regarding the South Beach RV Park proposal.

7. COMMITTEE OF THE WHOLE

145/25 THAT Council now resolve itself into the Committee of the Whole.

CARRIED

The Council meeting recessed at 6:45 p.m.

- 7.1 Dan Séguin, Manager of Community Sustainability, RDCK
Emergency Management - RDCK and Village of Kaslo
Emergency Mgt Program - Kaslo

The Committee recessed at 7:16 p.m., and reconvened at 7:23 p.m.

- 7.2 Projects Update
Ian Dunlop, Manager of Strategic Initiatives
2025.06.10 - Projects Update

146/25 THAT the Committee of the Whole now rise without reporting.

CARRIED

The Council meeting reconvened at 8:12 p.m.

Councillor Leathwood left the meeting at 8:12 p.m, and returned to the meeting at 8:14 p.m.

8. BUSINESS

Councillor Brown declared a conflict of interest as he is the president of Kaslo Baseball & Softball Association and left the meeting at 8:13 p.m.

8.1 Kaslo Baseball & Softball Association – 2025 Fees

To consider amending the fees charged to the Kaslo Baseball & Softball Association (KBSA) for use of the baseball field in 2025.

Staff Report - KBSA 2025 Fees (with attachments)

147/25 THAT the Village's agreement with Kaslo Baseball & Softball Association be amended to increase fees by 3% for the 2025 season.

CARRIED

Councillor Brown returned to the meeting at 6:44 p.m.

8.2 2025 Council Meeting Schedule - Revised

To revise the schedule of Council meetings for 2025.

Staff Report - 2025 Council Meeting Schedule - Revised June 10

2025 VoK Council Meeting Schedule - DRAFT 2025.06.10

148/25 THAT the 2025 Council meeting schedule be revised as detailed in the staff report titled 2025 Council Meeting Schedule - Revised, dated June 10, 2025.

CARRIED

8.3 Temporary Street Closure Request – TransRockies Inc.

To consider a request from TransRockies Inc, organizers of the Singletrack 6 race, for temporary closure of nine (9) parking spaces on Water Street.

Staff Report - Temporary Street Closure Request - TransRockies Inc

149/25 THAT nine (9) parking spaces on Water Street, across from Front Street Park, be closed to the public from 8:00 a.m. July 9, 2025 until 10:00 p.m. July 10, 2025, to accommodate a medical team for the Singletrack 6 mountain bike race.

CARRIED

9. LATE ITEMS

Mayor's Report

June 10, 2025 Mayors Report

Trust Board Highlights_May2025

10. IN CAMERA NOTICE

150/25 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;

(c) labour relations or other employee relations;

(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;

(l) discussions with municipal officers and employees respecting municipal objectives, measures and progress reports for the purposes of preparing an annual report under section 98 [annual municipal report];

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

CARRIED

11. RAISED FROM IN CAMERA MEETING

The open meeting reconvened at 9:18 p.m.

12. ADJOURNMENT

151/25 THAT the meeting be adjourned at 9:19 p.m.

CARRIED

Corporate Officer

Mayor



TAKE ACTION ON RADON

KASLO, BC

100 Radon Test Kit Challenge

60 HOMES

participated by testing for radon gas during the winter of 2024 using 91-day alpha track tests. This represents approximately 13% of the community dwellings.

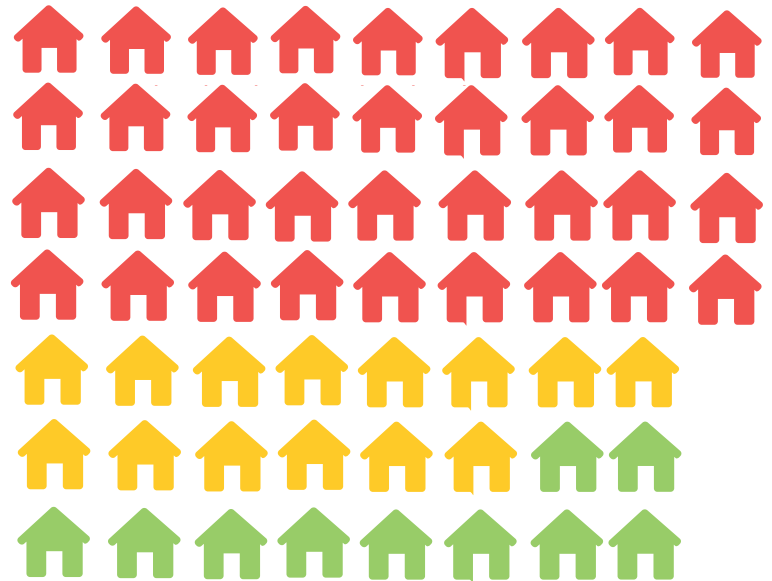
60% of homes tested above Health Canada's guideline of 200 Bq/m³



Radon is a naturally occurring radioactive gas that comes from the ground.



Exposure to elevated levels of radon is linked to increased chances of developing lung cancer.



UNDER 100 Bq/m³
(17%)



100-200 Bq/m³
(23%)



OVER 200 Bq/m³
(60%)

Levels can vary between neighbouring houses. The only way to know your radon level is to test.



Radon enters a home through contact with the ground and can build up to elevated levels.

When you get your radon test report

Look for your radon level in order to make a decision of what you should do next.

The radon level will be reported in Bq/m³. This is a measurement of radioactivity because **radon is a radioactive gas**.



If your radon level is **below 200 Bq/m³**, it is within the **Canadian guideline**. Consider retesting within the next 5 years.



REDUCE LEVELS:
When your radon level is **200 Bq/m³ or more**, take action to **REDUCE radon levels within one year**.

The Canadian guideline for radon in indoor air is 200 Bq/m³

If you've tested your home, and the radon level is above the Canadian guideline of 200 Bq/m³, Health Canada recommends that you take action to lower the level.

The higher the radon level, the sooner action should be taken to reduce the level to as low as practically possible. While the health risk from radon exposure below the Canadian guideline is small, there is no level that is considered risk free. It is the choice of each homeowner to decide what level of radon exposure they are willing to accept.

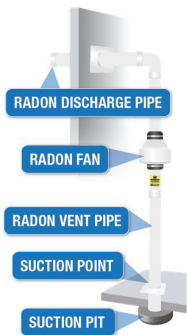
RADON LEVEL	LIFETIME RISK OF LUNG CANCER	LIFETIME RISK OF LUNG CANCER IF YOU SMOKE
Under 100 Bq/m ³	1%	12%
100-199 Bq/m ³	1.5%	15%
200-599 Bq/m ³	2%	17%
600 Bq/m ³ and over	4%	26%

Now that you have tested your home, encourage your friends and family to test too! They can find a radon test kit provider online: takeactiononradon.ca/test-for-radon/radon-test-kits/#buykit



Need to reduce your radon?

There may be financial programs available to help you. You can find information about radon grants or radon warranties on our website at: www.takeactiononradon.ca/protect



Radon Mitigation System

A radon mitigation system is the most effective method of reducing radon levels. Research shows that **certified radon professionals** can reduce levels by over 90%. Other steps, such as increasing ventilation and sealing cracks, can help in the short-term but are less effective.

HOW TO FIND A CERTIFIED PROFESSIONAL

takeactiononradon.ca/test/find-a-radon-mitigation-professional
Certified radon mitigation professionals are trained to properly assess your home, and design systems to efficiently and effectively reduce your radon level.

Construction of New Homes

The BC Building Code requirements for radon vary by year and region. Some homes have a radon stub pipe or an extended pipe that runs through the house. These features are the beginning of a radon mitigation system and can make installation easier.

Long-term (91 day) radon testing is still necessary to determine if additional mitigation steps are required to reduce the radon levels in a new home.

Find more information on radon reduction:

The Canadian National Radon Proficiency Program has a list of certified professionals to help with reducing radon levels.

Find more information on radon reduction at: c-nrpp.ca/find-a-professional



Find information from Health Canada, including the Radon Reduction Guide for Canadians at: www.canada.ca/en/health-canada/services/environmental-workplace-health/reports-publications/radiation/radon-reduction-guide-canadians-health-canada.html





100 Radon Test Kit Challenge: Kaslo, BC

“Empowering Communities, Saving Lives”



Canadian
Cancer
Society





Project Overview:

- The *100 Radon Test Kit Challenge* program provides 100 radon test kits (or more), free of charge, to communities, to distribute to their citizens.
- “Turn-key program” provides tools and resources for each step of the process.
- No cost to participating communities: requires only staff time for organizing, distributing, and collecting test kits.



Canadian
Cancer
Society



Impact to date

Over 120 Communities

-10 Provinces

-5 First Nations

-2 Métis groups



*Over 20 000 detectors distributed
with an average of 74% return rate:
more than 14 000 homes tested*

*More than 30% of those who've tested over
200 Bq/m³ have
Mitigated their homes already!*

100 Test Kit Challenge communities, 2024-2025



- City of Rossland, BC**
- Oliver, BC**
- Atlin, BC**
- Strathcona Regional District, BC**
- Village of Nakusp, BC**
- Village of Kaslo, BC**
- RDCO, BC**
- Rock Creek, BC**
- Fraser Valley, BC**
- Lethbridge, AB
- Village of Myrnam, AB
- Village of Caronport, SK
- RM of Macdonald, MB
- RM of Yellowhead, MB
- Haldimand-Norfolk Health & Social Services, ON
- Kenora, ON
- Township of Ashfield-Colborne-Wawanosh, ON

- Valcourt, QC
- Boisbriand, QC
- Saint-Barbe, QC
- Saint-Charles-sur-Richelieu, QC
- Saint-Antoine-sur-Richelieu, QC
- Beloeil, QC
- Gaspé, QC
- Listique, QC
- Gesgapegiag, QC
- Matimekush, QC
- Pessamit, QC
- Central York Rural Community, NB
- Grand Bay, NB
- Municipal District of St Stephen, NB
- Municipality of Eastern Charlotte, NB
- Butternut Valley, NB
- Millbrook First Nation, NS
- Charlottetown (North of Euston and area), PEI
- Steady Brook, NL
- Mount Pearl, NL
- Conception Bay South, NL
- St. Johns, NL

Radon Basics – Health Effects

Radon is the leading cause of Lung Cancer in non-smokers.

Radon greatly increases smoker's risk of getting lung cancer.

Health Canada estimates over **3,000** Canadians per year die of radon-related lung cancer.



From Health Canada's Radon Gas: It's in your home.

https://www.canada.ca/content/dam/hc-sc/migration/hc-sc/ewh-semt/alt_formats/hecs-sesc/pdf/pubs/radiation/radon_brochure/radon_brochure-eng.pdf

Radon Basics - Source


Radon is a radioactive gas which comes from the soil.

Enters all buildings which have contact with the ground and can move throughout the building, including upper levels.

Typically highest levels are found in the basement or first floor.



Health Canada recommends all buildings be tested using a 3-month test during the heating season and any homes found with levels above 10 Bq/m³ be reduced.



921 College Hill Road
Fredericton, NB E3B 6Z9
Canada

Rapport sur l'évaluation du radon

Site Web: [rpc.ca](#)

PNCR-C: CAL-201855

Date du rapport : «Report_Issue_Date»

Coordonnées du client :
«First_Name» «Last_Name»
«Mailing_Address»
«Email»

Adresse du site :
«Testing_Address»
«City/Town», «Province» <<Postal Code>>
Emplacement de l'appareil
«Device_Location»

Appareil utilisé: AlphaTrack

Approuvé par PNCR-C - Plan d'assurance qualité en place.

No de série du détecteur	Appareil utilisé	Date de début de la mesure (mm/jj/aa)	Date de fin de la mesure (mm/jj/aa)	Durée de l'évaluation (jours)	Résultat (Bq/m³)
«Detector_SN»	<u>AlphaTrack</u>	«Test_Start_Date»	«Test_End_Date»	«Test_Duration»	«Test_Result_Bqm»

Résultats du laboratoire autorisés : Darren Tarr.

Marge d'erreur de << Margin of error >>

Le symbole "<" signifie "inférieur à". Cela indique qu'il n'a pas été détecté au niveau indiqué ci-dessus.

Les recommandations :

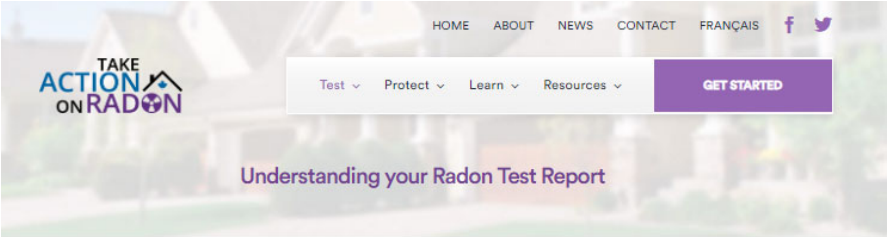
«Additional_information_about_your_sample»

«Recommendations»

Vous pouvez trouver un professionnel en atténuation du PNCR-C pour vous aider ici: [https://takeactiononradon.ca/fr/protéger/find-a-radon-mitigation-professional/](#)

Besoin d'aide pour interpréter ce rapport ? Vous pouvez trouver des informations en ligne : [https://takeactiononradon.ca/fr/depistage/comprendre-les-resultats-de-votre-mesure-de-radon/](#)

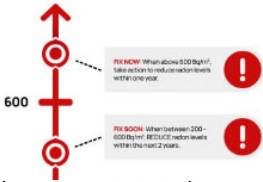
Detectors Distributed	Start Surveys Completed	End Surveys Completed	Reports Sent out	Return Rate
100	67	66	60	60%*



The Canadian guideline for radon in indoor air is 200 Bq/m³.

If you've tested your home, and the radon concentration is above the Canadian guideline of 200 Bq/m³, Health Canada recommends that you take action to lower the concentrations.

The higher the radon concentrations, the sooner action should be taken to reduce levels to as low as practically possible.

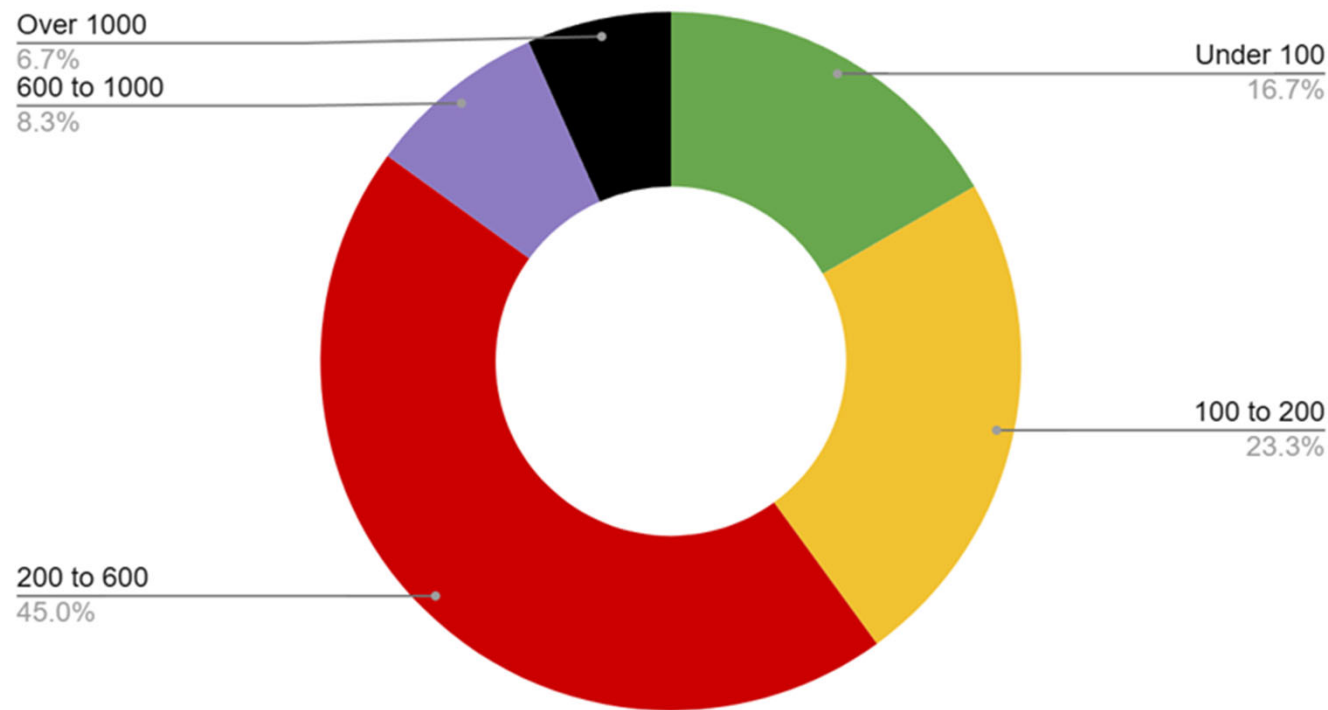


Health Canada recommends that homeowners consult with a Radon Mitigation Professional certified by the Canadian National Radon Proficiency Program (C-NRPP) to determine the best radon reduction method. While the health risk from radon exposure below the Canadian guideline is small, there is no level that is considered risk free. It is the choice of each homeowner to decide what level of radon exposure they are willing to accept.

<https://takeactiononradon.ca/test/understanding-your-radon-test-report/>

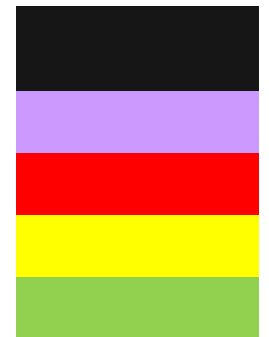
By now, each participant who completed the process, should have received an individual confidential report.

Kaslo Results Breakdown



60 % tested over 200 Bq/m³
60 Households Completed the testing

60	Total	
4	6.7%	Above 1000
5	8.3%	Between 600 and 1000
27	45.0%	Between 200 and 600
14	23.3%	Between 100 and 200
10	16.7%	Less than 100



Type of Home

	< 200	> 200	Total
Single Detached Home	13	23	36
Semi-attached	0	1	1
Other building types including, Log cabin, mobile home with either loose or tight skirting	3	1	4
			41

Owner or Renter

	< 200	> 200	Total
Own	16	25	41
Rent	0	0	0
			41

Have you previously tested for radon?

	< 200	> 200	Total
Yes	3	5	8
No	20	30	50
			58

Some of the people who've tested in the past and are re-testing have tested quite high. There are some discrepancies between their past tests (or estimates) and current results.

Existing radon system?

	< 200	> 200	Total
No	9	2	11
I don't know	2	1	3
Radon rough-in	0	2	2
Passive stack	0	2	2
Full system with fan	0	0	0
			18

Community Report



TAKE ACTION ON RADON KASLO, BC

100 Radon Test Kit Challenge

60 HOMES

participated by testing for radon gas during the winter of 2024 using 91-day alpha track tests. This represents approximately 13% of the community dwellings.

60% of homes tested above Health Canada's guideline of 200 Bq/m³



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Exposure to elevated levels of radon is linked to increased chances of developing lung cancer.



UNDER 100 Bq/m³
(17%)



100-200 Bq/m³
(23%)



OVER 200 Bq/m³
(60%)

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Look for your radon level in order to make a decision of what you should do next.

The radon level will be reported in Bq/m³. This is a measurement of radioactivity because radon is a radioactive gas.



If your radon level is below 200 Bq/m³, it is within the Canadian guideline. Consider retesting within the next 5 years.



REDUCE LEVELS:
When your radon level is 200 Bq/m³ or more, take action to REDUCE radon levels within one year.

The Canadian guideline for radon in indoor air is 200 Bq/m³

If you've tested your home, and the radon level is above the Canadian guideline of 200 Bq/m³, Health Canada recommends that you take action to lower the level.

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RADON LEVEL	LIFETIME RISK OF LUNG CANCER	LIFETIME RISK OF LUNG CANCER IF YOU SMOKE
Under 100 Bq/m ³	1%	12%
100-199 Bq/m ³	1.5%	15%
200-599 Bq/m ³	2%	17%
600 Bq/m ³ and over	4%	26%

Now that you have tested your home, encourage your friends and family to test too! They can find a radon test kit provider online: takeactiononradon.ca/test-for-radon/radon-test-kits/#buykit

Need to reduce your radon?

There may be financial programs available to help you. You can find information about radon grants or radon warranties on our website at: www.takeactiononradon.ca/protect



Radon Mitigation System

A radon mitigation system is the most effective method of reducing radon levels. Research shows that certified radon professionals can reduce levels by over 90%. Other steps, such as increasing ventilation and sealing cracks, can help in the short-term but are less effective.

HOW TO FIND A CERTIFIED PROFESSIONAL

takeactiononradon.ca/test/find-a-radon-mitigation-professional
Certified radon mitigation professionals are trained to properly assess your home, and design systems to efficiently and effectively reduce your radon level.

Construction of New Homes

The BC Building Code requirements for radon vary by year and region. Some homes have a radon stub pipe or an extended pipe that runs through the house. These features are the beginning of a radon mitigation system and can make installation easier.

Long-term (91 day) radon testing is still necessary to determine if additional mitigation steps are required to reduce the radon levels in a new home.

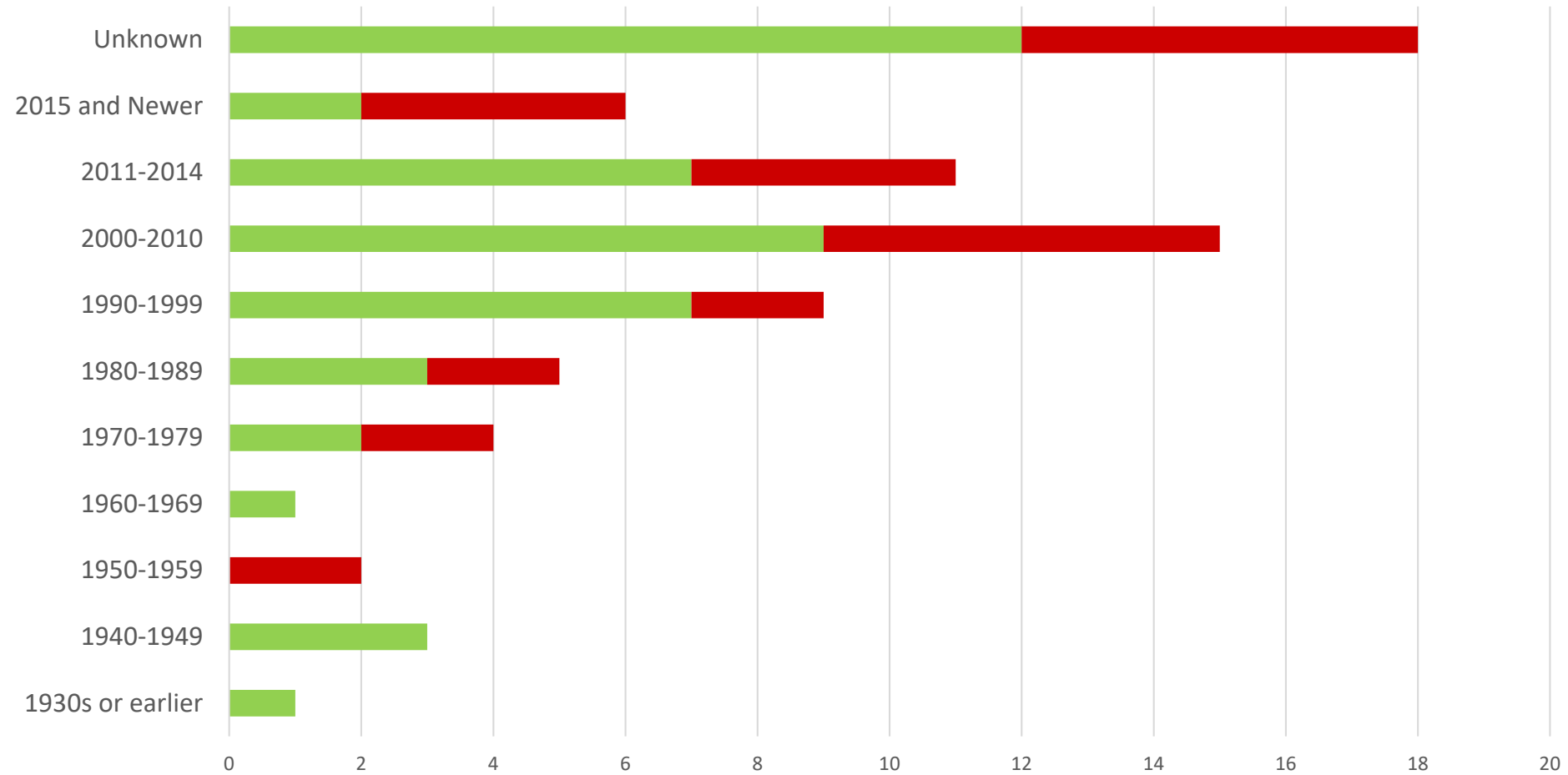
Find more information on radon reduction:

The Canadian National Radon Proficiency Program has a list of certified professionals to help with reducing radon levels.

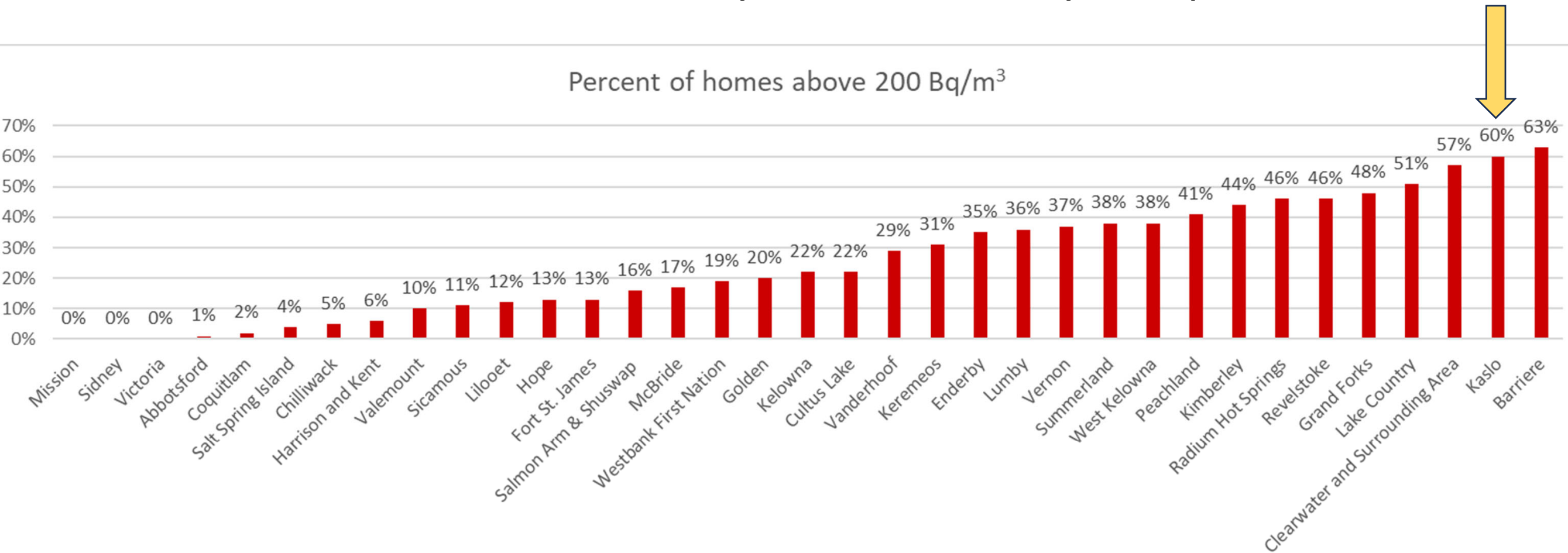
Find more information on radon reduction at: c-nrpp.ca/find-a-professional

Find information from Health Canada, including the Radon Reduction Guide for Canadians at: www.canada.ca/en/health-canada/services/environmental-workplace-health/reports-publications/radiation/radon-reduction-guide-canadians-health-canada.html

Results by Year of Construction -Kaslo



How does your community compare?



C-NRPP Professionals

- Certified Mitigation Professionals course in both Measurement and Mitigation
- C-NRPP Mitigation Professionals are required to have insurance

List of professionals available at www.c-nrpp.ca/find-a-professional/



C-NRPP
CANADIAN – NATIONAL RADON PROFICIENCY PROGRAM

FIND A PROFESSIONAL

C-NRPP Certified professionals are certified to work in every province and territory in Canada
Please ask the Professional if you have questions about their service area.

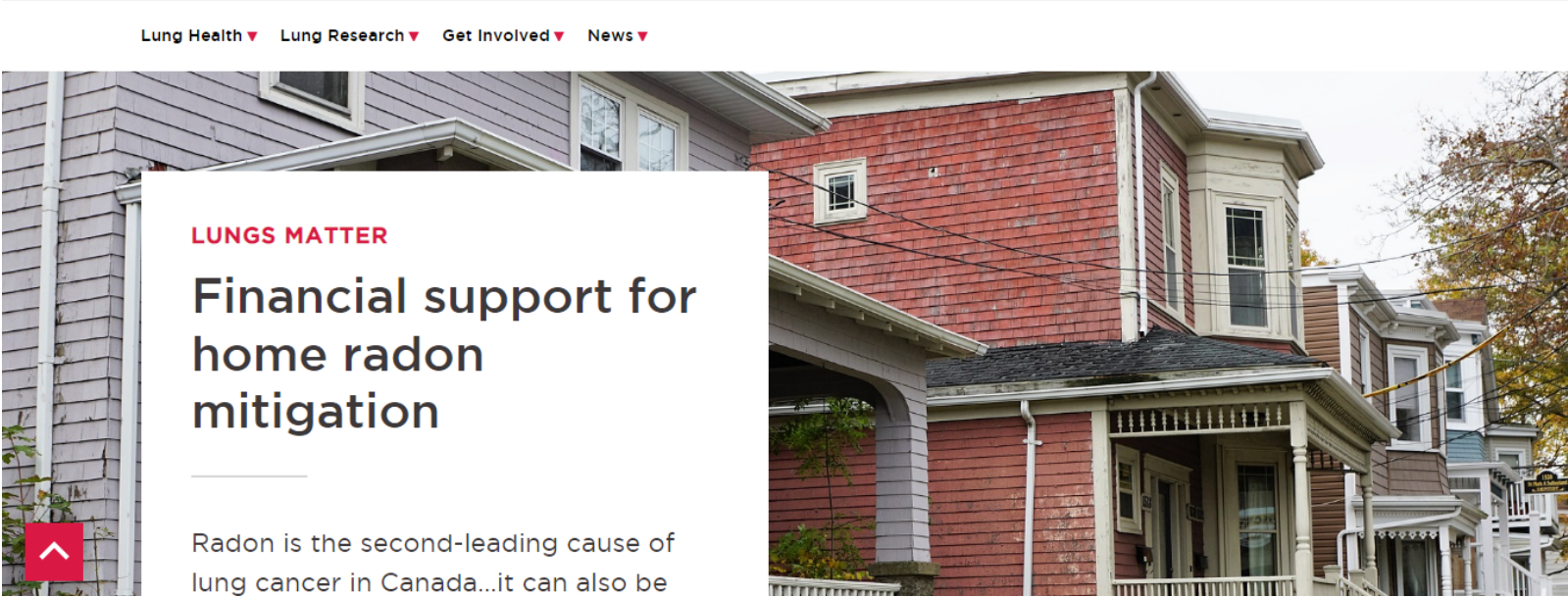
A C-NRPP Mitigation Professional will help you lower your radon levels.

To locate a radon professional in your area, please select a search method below and provide the necessary search terms.

☒ Search by postal code: Postal Code Distance

☐ Search by province: Province

Search for



The Canadian Lung Association has recently launched a new grant program to help people across Canada afford radon mitigation services.

The Lungs Matter Grant Program aims to provide financial support to individuals who have been diagnosed with lung cancer and individuals considered a low-moderate income households with priority given to the low-income households.

<https://www.lung.ca/lungs-matter-radon-mitigation-support>



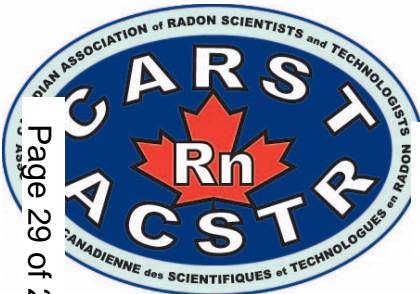


Tax Credit for Radon Measurements

Those working from home can claim the expense of testing their workspace for radon!

Learn more on our website.

www.carst.ca/HomeownerHealth#CRA

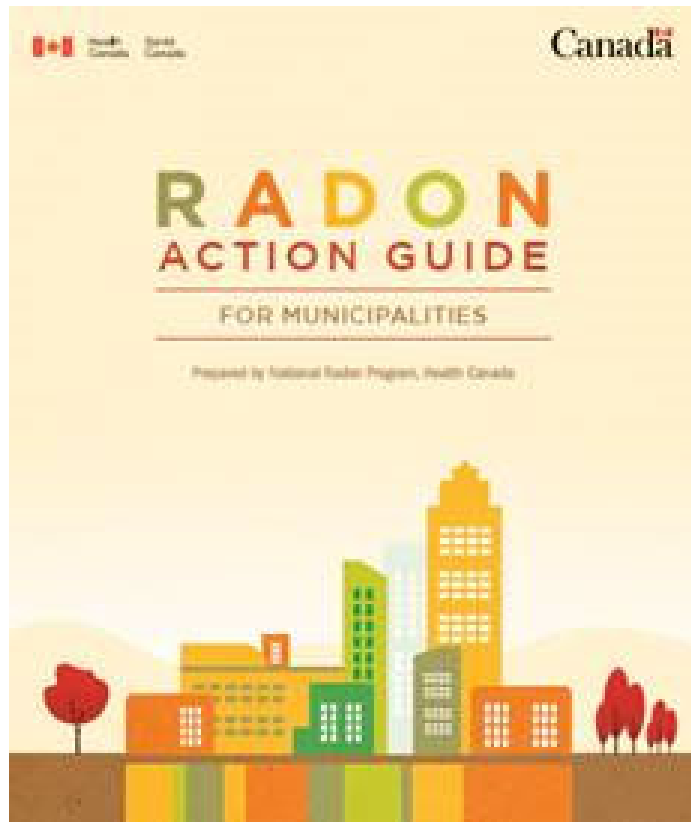


BREATHE
the lung association

Radon Action Examples in Canada:

Across Canada, some actions taken by governments and other institutions include:

- Radon reduction requirements in building codes,
- Promoting radon awareness and testing on websites,
- Testing of public buildings: government offices, schools, daycares, and social housing,
- Inclusion of radon in real estate Property Disclosure Statements and guidance on professional obligations for real estate agents to treat radon as a latent defect,
- Coverage for elevated radon in New Home Warranty claims,
- Requirement of radon mitigation in rental properties by some tribunals for landlord-tenant disputes; and,
- Clarifying guidelines for radon in the workplace.



<https://www.canada.ca/en/health-canada/services/health-risks-safety/radiation/radon/action-guides/municipalities.html>

Radon Action Guides - Health Canada

Health Canada's National Radon Program has developed Radon Action Guides designed to help provinces, territories, and municipalities across Canada develop programs and policies to address radon.

The Radon Action Guide for Municipalities describes:

- why municipalities should take action
- how to create radon action strategies
- important steps to take to reduce radon-induced lung cancer in communities

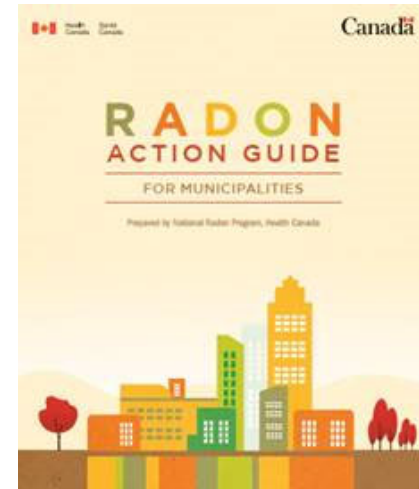
Municipalities can become leaders in advancing radon action through:

- policy development
- education and awareness
- creating databases and maps
- supporting community testing
- enforcing radon provisions in Building Codes

Radon Action Guide:

How to create radon action strategies?

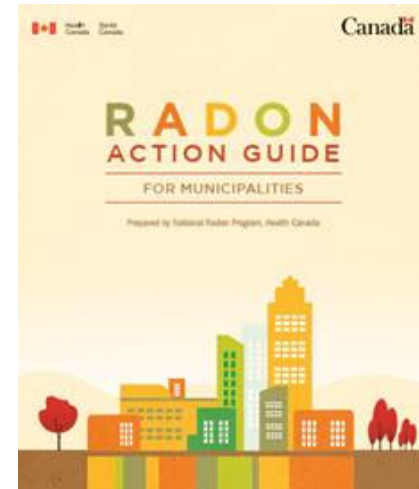
Every good strategy, starts with a plan.



- ☐ Develop RADON PLANS and include collaboration, consultation, partnerships, and independent organizations that have a strong presence at the local level and can play an important role concerning radon.

Core features of a Radon Action Plan, include:

- ☐ Delivering annual public education and awareness campaigns during November, Radon Action Month in Canada.
- ☐ Conducting community testing to gain better understanding of local radon levels.
- ☐ Adopting goals of reducing indoor radon exposure in the community.
- ☐ Establishing specific bylaws and operating policies covering building code enforcement, rental accommodation, municipal owned buildings, and publicly accessible places.
- ☐ Consider selling test kits as a way to increase testing, provide low cost options and collect radon data in their communities.
- ☐ Consider setting up a radon monitor lending program



Radon Action Guide continued:

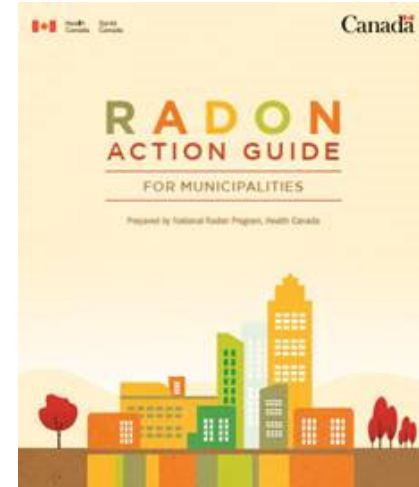
Important steps to take to reduce radon-induced lung cancer in communities

Risk management: Municipalities are employers, building owners and operators and at times landlords - general duties to ensure spaces are safe. Municipalities are also subject to a duty of care when inspecting buildings.

- ☐ Municipality owned/occupied buildings for radon and reduce high levels
- ☐ Provide training to building officials on updated building codes with respect to radon
- ☐ Addressing radon in social housing is an ethical and socially responsible action for municipalities to take. In some cases, municipalities may also control schools, daycares, and other facilities for which radon action is also important.

Increasing value of building stock: Certified mitigators can reduce radon levels to safe levels, which can become a selling feature because it assures users and owners that radon has been dealt with, increasing the value of the home or business.

- ☐ Support local business development and encourage local companies to become C-NRPP certified
- ☐ Provide financial support through grants/subsidies to support the cost of radon mitigation



Radon Action Guide continued:

Legal Powers: Most provinces' municipal legislation mentions protecting health and safety as part of the general purposes of a municipality or allows for bylaws concerning health.

Municipalities enforce areas which make up core components of radon policy, including:

- ☐ building codes
- ☐ construction permits
- ☐ standards of maintenance for rental accommodation
- ☐ air quality in indoor public spaces (as is currently done for smoking)



Thank you for your participation in this program!

www.takeactiononradon.ca

@actiononradon



Canadian
Cancer
Society



From: Szucs, Kaitlin [IH] <[REDACTED]>
Sent: Tuesday, June 3, 2025 3:47 PM
To: Village of Kaslo
Subject: Penny Lane

Hello Mayor and Council,

I'm writing an email in regards to the unnecessary traffic and fast travelling traffic down Penny Lane. There are now many families, young children and pets that reside on Penny Lane and I am concerned for safety reasons. Many times I see vehicles travelling quickly down this back alley to avoid driving down main street or driving down without purpose. I would like to purpose either speed bumps or no thru traffic signs on Penny Lane to keep our community and the children of Penny Lane safe.

I would be willing to discuss this further if necessary.

Thank you,
Kaitlin Zilkie
[REDACTED]

From: Kaslo Maypole <kaslomaypole@gmail.com>
Sent: Wednesday, June 4, 2025 9:58 AM
To: Village of Kaslo
Subject: Spring Rec Grant Report
Attachments: 20250519_120140.jpg; 20250519_133946.jpg

Dear Village of Kaslo,

We really appreciate the support you provided to the Maypole Dance this year. Our float looked fabulous and the children had a great time!

Thank you,

Nicole Rhynold

Sarah Burns

Nathanja Gingerich





Kaslo

in the Central Kootenay Tourism Region, British Columbia

	Tourism Prevalence Level	High
	Destination Size	Medium and Small Population Centre
	Population (2021)	1,049
	Population Growth (2016 vs. 2021)	8.4%
	Total Tourism Employment (2021)	70
	Tourism Share of Employment (2021)	16.5%

Explore the area

Go to map >



Economy

Visitor Spend Profile for the Central Kootenay Tourism Region

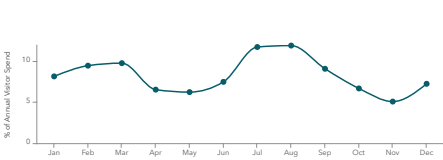
The Kaslo Census Subdivision is located within the broader tourism region of Central Kootenay, which contains 21 Census Subdivisions, see full list here.



Seasonality in the Central Kootenay Tourism Region ⓘ

Destinations with less seasonal fluctuation in visitors throughout the year may be less susceptible to economic downturns or sudden changes in demand.

Percent of Annual Visitor Spend by Month (2023)



Visitor Spend by Origin Market



Destination Canada. Lodging Aligned Spend Reporting (LASR), 2023



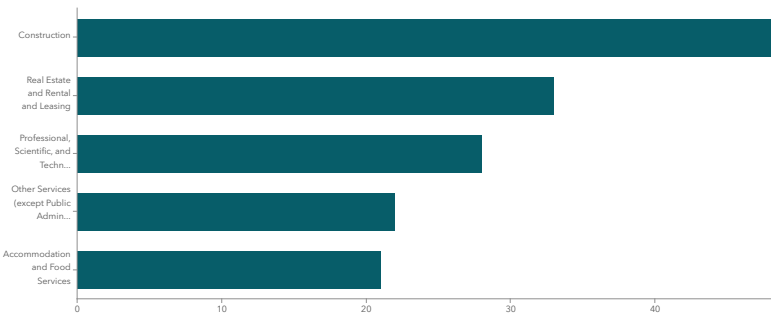
Business Landscape in the Kaslo Census Subdivision

A diverse business landscape can draw corporate travelers and generate additional demand.

Total Businesses

288

Top Industries by Number of Businesses



Statistics Canada. Canadian Business Counts, Location Level, Custom Tabulation, December 2023



Tourism Business Mix in the Kaslo Census Subdivision

Greater diversity in tourism businesses may indicate greater capacity for hosting visitors.

Total Tourism Businesses



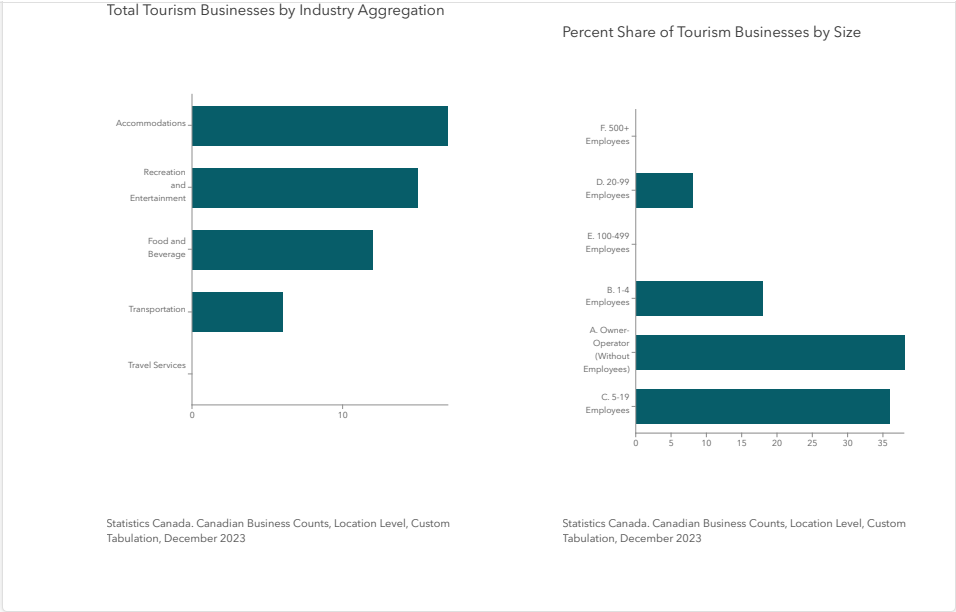
Tourism Business Size in the Kaslo Census Subdivision

A healthy mix of business sizes can signal both entrepreneurial vitality and capacity to support larger-scale

Total Small Businesses

Total Medium Businesses

Total Large Businesses



Employment

Tourism Employment in the **Kaslo** Census Subdivision
Tourism employment indicates the relative size and concentration of the tourism sector.

Tourism Share of Total Employment	Total Tourism Employment	Indigenous Share of Total Tourism Employment	Immigrant Share of Total Tourism Employment
16.5%	70	0.0%	0.0%

National Average: 8.2%

Statistics Canada, Census 2021, Custom Tabulation

Note: Tourism employment is based on the number of people who live in the Census Subdivision.

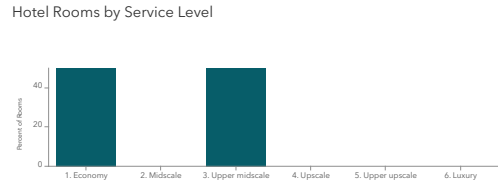
Enablement

Accommodation in the **Kaslo** Census Subdivision
Accommodation, including both hotels and short-term rentals, reflects a destination's ability to accommodate visitors. Higher occupancy rates and elevated room rates serve as indicators of increased demand.

Short-term Rentals
Total range: 25-49 Rental Units

Occupancy Rate Index	Revenue per Room Index
1.0	0.7
times the national average	times the national average

Hotels
Total range: 25-49 Rooms



AirDNA, 2023

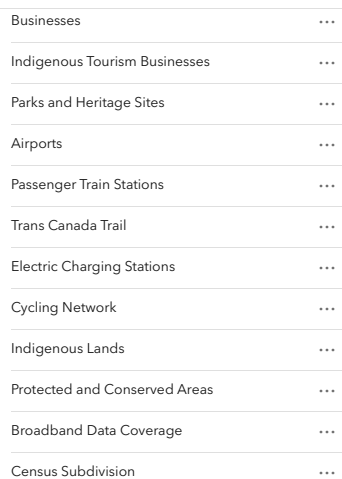
Smith Travel Research (STR), June 2023.

Note: Number of hotel rooms is estimated based on data provided by participating hotels to STR.

Asset Map

User Guide

Explore and export details about destination assets using the map and tabs below. Note: Zoom in to show all assets as certain assets will only show at certain zoom points.



Environment and Climate Change Canada, 2023; Environics Analytics, 2023; Indigenous Tourism Association of Canada, 2023; Innovation, Science and Economic Development Canada, 2022; Natural Resources Canada, Geographical Names Database, 2023

[Go to top](#)

From: Rita Pump [REDACTED]
Sent: Thursday, June 12, 2025 12:31 PM
To: Village of Kaslo; Robert Baker (CAO Kaslo); Public Works; Catherine Allaway
Cc: thekaslochamber@gmail.com
Subject: Letter of complaint

To the Members of the Kaslo Village council, the Mayor of the Village of Kaslo, the Bylaws reinforcing officer,

I am submitting a heartfelt complain for the level of sound streaming out from the premises of Angry Hen Brewing during daytime and evening on June 6 Friday and June 7 Saturday 2025.

Excerpt:

“VILLAGE OF KASLO

BYLAW NO. 1290

A BYLAW TO REGULATE NOISE

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

1. Title

This Bylaw may be cited as “Noise Control Bylaw No. 1290, 2023”.

2. Definitions

In this Bylaw

"Quiet Time" means the period from 22:00 on a given day through 08:00 on the following day.

3. Limits on Noise

3.1. No person shall make, cause or permit to be made noises or sounds in or on a highway or

elsewhere within the boundaries of the Village of Kaslo, which disturb or are liable to disturb the quiet, peace, rest, enjoyment, comfort or convenience of persons in the neighbourhood or vicinity.

3.2. Persons are specifically prohibited from carrying out the following activities from any private or

public place within the boundaries of the Village of Kaslo:

a. the keeping of any animal which makes sounds that unduly disturb the peace, quiet, rest or tranquillity of the surrounding neighbourhood;

b. the use or operation of a motorized vehicle or equipment that produces excessive sounds or noises arising from:

i. its state of disrepair;

ii. a modified or inadequate exhaust system; or,

iii. acceleration causing the wheels to spin.

c. the sounding of a horn or other signalling device upon an automobile, motorcycle or other vehicle, except as a danger or warning signal;

d. the discharging of a firearm, firecracker or explosive device of any kind.

4. Prohibitions at Specific Times

4.1. Persons are specifically prohibited from carrying out the following activities from any private or

public place within the boundaries of the Village of Kaslo during Quiet Time:

a. the playing or operation of any apparatus, equipment or device that makes, plays, reproduces or amplifies sound in a manner that can be heard on public property or neighbouring private property.

Being fully aware the all above HOWEVER:

The level of noise engulfing the area of Front street and all its buildings created a harmful effect on our Human, healthy and/or healthwise challenged bodies and Mind compromising loving, comfortable and safe existence and business pursue on June 6-7 daytime and evening.

I was notified that the premises was approached by people to turn down the level of amplified sound, yet no noticeable change occurred and no cooperation was demonstrated to respect others' need, but solely of its own.

My personal journey June 6:

At the end of my volunteer work shift from the Eurythmy Studio and Bookstore I went to the Village of Kaslo, which was already closed and no access was possible to reach official help to open a conversation with the premises to localize their sound output to the premises. Neither was possible to request to measure its decibel output.

I went and talk to the owner of the premises, Cathy, who was listening to my complain, however quoted the Bylaw and said that her intention is to keep the sound output and only turn down the level of the sound just a bit.

She shared that she would leave it on in full operation until 22 PM regardless the needs of others. If she did turn down the volume, the change of the sound level was definitely unnoticeable.

I invite and recommend the Village of Kaslo Council, the Mayer and the Bylaw officer to have a fruitful conversation with the premises for future events and for this year as summer also is at our doorstep.

I had a very fruitful conversation with Lee on Monday at the City Hall, which prompts me to say the following:

I invite and recommend the Village of Kaslo Council, the Mayer and the Bylaw officer:

- to make amendment to the Noise Bylaw for daytime restrictions including the way to reinforce it;

- buy a Decibel measurement device for supporting and reinforcing

all restrictions

I am inviting and recommend the Village of Kaslo Council, the Mayor and the Bylaw officer to champion a heart based approach to create, amend now a Kaslo Noise Bylaw for daytime restrictions until Human Consciousness reach, in Free Will and Wisdom, the level of understanding, respecting, honouring the needs of all included in cooperation and in good will in all events within the boundaries of the Village of Kaslo.

submitting it in trust and gratitude for tangible result

Rita Pump

2025, June 12

From: Glen and Pam Walker [REDACTED]
Sent: June 16, 2025 9:40 AM
To: Village of Kaslo
Subject: no parking

Good morning

I would like this request to go to the Mayor and Council

As the summer approaches we start to see a lot more vehicles in downtown Kaslo. As there is the big parking lot behind the church I would like to request that no parking signs be installed on Water Street between 5th Ave and the Bay on the north side. This becomes a very congested area as there is no room for vehicles to move off the road to park, making it hard to get by going both directions. This road is used by many locals and visitors, some towing large boats to be launched. I'm surprised an accident has yet not occurred. They should be using the parking lot and maybe more signage should be installed making this area more visible.

Thank you
Pam Walker



June 19, 2025

Suzan Hewat

Mayor

City of Kaslo

SAVE THE DATE : 2025 Ktunaxa Nation Annual General Assembly

Dear: Suzan Hewat

My name is Autumn Patrick, I am the coordinator for the **2025 Ktunaxa Nation Annual General Assembly, hosted by ʔaqam Community**. On behalf of ʔaqam and the KNC, I am honoured to invite you to **2025 Ktunaxa Nation Annual General Assembly**, scheduled for July 16 – 17, 2025 at the ʔaqamnik Elementary School - Dan Joe Memorial Gym (7500 Mission Road, Cranbrook, BC). Your presence would be a great addition to the AGA as it will allow opportunities for meaningful discussions with Ktunaxanintik'.

We would be grateful if you could attend. The registration link and agenda will go live in the coming days. If you have any questions regarding registration or hosting a booth at the event, please reach out to Rachelle Sebastian at rachellef.sebastian@ktunaxa.org.

Best regards,

Autumn Patrick

Annual General Assembly Coordinator

APatrick@aqam.net

(250) 421-3059

From: IGRS UBCM Meeting Requests IGRS:EX <IGRS.UBCM.MeetingRequests@gov.bc.ca>
Sent: Friday, May 30, 2025 9:21 AM
Subject: 2025 UBCM Convention – Provincial Appointment Book & MACC Staff Meeting Request Process
Attachments: 2025 UBCM Convention_Provincial Appointment Book.pdf

Importance: High

2025 UBCM Convention: September 22 – 26, 2025, Victoria, B.C.

This message is for all Union of BC Municipalities (UBCM) Members.

Further to the May 30, 2025 letter from the Honourable Premier David Eby, regarding the 2025 UBCM Convention, I am pleased to provide information on requesting meetings with Ministry, Agency, Commission, and Corporation (MACC) staff, and have attached the **2025 Provincial Appointment Book** to guide you in requesting meetings with the Province at Convention.

To request MACC Staff Meetings, please complete the online form:

Online Form: <https://www.civicinfo.bc.ca/UBCMMeetingRequest/Staff>

Invitation code: **MACCStaff2025** (case sensitive)

Deadline: Wednesday, August 20, 2025

Confirmations regarding MACC staff meeting requests will be communicated by September 17 to the contacts identified on your meeting request form.

Requests for meetings with MACC staff can also be made onsite at the Provincial Appointment Desk during Convention at the following location:

Monday, September 22 – Thursday, September 25

Fairmont Empress Hotel, Lower Lobby Level, Foyer

8:30 am – 4:00 pm

Please note that MACC staff availability during Convention may be limited.

If you have any questions, please contact, Casey Cathcart, MACC Staff Meeting Coordinator by phone at: 778 405-3140, or by email at: IGRS.UBCM.MeetingRequests@gov.bc.ca.

As contact information is provided by CivicInfo BC, please ensure the contact information for your organization is updated regularly to receive all communications.

Thank you.

Birgit Schmidt, Director

IGRS UBCM Convention Lead

Local Government Relations

Intergovernmental Relations Secretariat

(T): 778-405-1784 | IGRS.UBCM.MeetingRequests@gov.bc.ca

2025 PROVINCIAL APPOINTMENT BOOK FOR UBCM CONVENTION

Meeting Requests with:

**The Premier, Cabinet Ministers, and
Provincial Government Staff from Ministries,
Agencies, Commissions, and Corporations (MACC)
at the 2025 UBCM CONVENTION**

Victoria, British Columbia



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INTRODUCTION

The Provincial Appointment Book provides UBCM local government and First Nations members instructions on how to request a meeting with the Premier, Cabinet Ministers, and provincial Ministries, Agencies, Commissions, and Corporations (MACC) staff, to be scheduled during the week of 2025 UBCM Convention.

Monday, September 22 to Friday, September 26

Victoria Conference Centre
Victoria, B.C.

Information on each MACC's programs, projects, and scope of work is also included.

Meeting Details

Meetings with the **Premier and Cabinet Ministers** will be 15 minutes in length and will take place in person during the following dates:

**Monday, September 22 to
Friday, September 26**
The Parliament Buildings

Meetings with **MACC staff** will be 30 minutes in length (20 minutes for the Ministry of Transportation and Transit), and will take place in person during the following dates:

**Monday, September 22 to
Thursday, September 25**
Fairmont Empress Hotel,
Shaughnessy Ballroom

Onsite Provincial Appointment Desk

Provincial Appointment Desk staff will be available onsite to receive meeting requests for MACC staff at the following location:

Monday, September 22 to Thursday, September 25
Fairmont Empress Hotel, Lower Lobby Level, Foyer
8:30 am — 4:00 pm

Please note that MACC staff availability may be limited onsite.

MEETING REQUEST INFORMATION AND LINKS

Honourable David Eby, Premier and Cabinet Ministers

Including Ministers of State and Parliamentary Secretaries

Click: [Premier and Cabinet Ministers Meeting Requests](#)

Invitation Code: MeetingRequest2025
(case sensitive)

Deadline: July 2, 2025 6:00 pm PST

Contact:

Marlène Behrens
Premier and Cabinet Ministers Meeting
Coordinator
250 213-3856
UBCM.Meetings@gov.bc.ca

Timeline:

Meeting regrets will be communicated in late August, and meeting confirmations sent in early September.

Provincial Government MACC Staff

(Ministries, Agencies, Commissions, and Corporations)

Click: [MACC Staff Meeting Requests](#)

Invitation Code: MACCStaff2025
(case sensitive)

Deadline: August 20, 2025 11:59 pm PST

Contact:

Sarah Staszkiel
MACC Staff Meeting Lead
778 405-1784
IGRS.UBCM.MeetingRequests@gov.bc.ca

Casey Cathcart
MACC Staff Meeting Coordinator
778 405-3140
IGRS.UBCM.MeetingRequests@gov.bc.ca

Timeline:

Details regarding confirmed MACC Staff meetings will be communicated to local governments and First Nations members by email by **September 17**.

PROVINCIAL MINISTRIES AVAILABLE DURING THE 2025 UBCM CONVENTION

MINISTER OF STATE FOR LOCAL GOVERNMENTS AND RURAL COMMUNITIES

DIVISION/BRANCH	TOPIC
Local Government Relations	<ul style="list-style-type: none"> • Overall responsible for engagement with UBCM and local governments. • Serves as a key point of contact for UBCM, local governments, and rural communities. • Fosters collaborative relations with Mayors and Councils, and Regional District Chairs and Boards to maintain open lines of communication, receive feedback, and identify solutions on joint priorities. • Advises the Premier and Cabinet so the local government and rural communities' lens are considered in government decision-making processes. • Secretariat for: <ul style="list-style-type: none"> ◦ UBCM Convention (Host Minister). ◦ UBCM Quarterly Executive Meetings (attends). ◦ UBCM Advocacy Days. • Hosts and/or participates in forums to facilitate the two-way sharing of information e.g.: <ul style="list-style-type: none"> ◦ UBCM Area Associations. ◦ Local Government Management Association. ◦ Regional District Chairs & Chief Administrator Officers Forum. ◦ Local leadership Roundtables and virtual Town Halls.

MINISTRY OF AGRICULTURE AND FOOD

DIVISION/BRANCH	TOPIC
Business Risk Management Branch	<ul style="list-style-type: none"> • Helps producers manage risks such as weather hazards, natural disasters, wildlife, diseases, pests, and market declines, that cause income losses and lead to financial instability. The branch delivers three programs to help farmers manage financial risk: Production Insurance offers insurance protection for agricultural crops against weather perils; Agri-Stability protects farm enterprises from the financial impacts of significant margin declines which can be caused by increasing input costs or reduced agricultural revenues; and Wildlife Damage Compensation - compensates farmers for losses due to wildlife.

[TO TOP](#)

MINISTRY OF AGRICULTURE AND FOOD CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Corporate, Policy and Priorities Branch</i>	<ul style="list-style-type: none"> Provides corporate leadership, coordination, and analysis of policy, legislative and data issues related to the ministry's mandate. The branch guides the development of ministry policy and legislation, including managing stakeholder relationships, participating in provincial policy and legislation development, and overseeing policy and legislative projects. The branch serves as the central resource for internal and external clients on relevant, comprehensive, high-quality, and timely economic and social data on the province's farming, commercial fishing, aquaculture and food and beverage processing industries. Additionally the branch is responsible for land use planning and geospatial services.
<i>Extension and Support Services Branch</i>	<ul style="list-style-type: none"> Identifies and promotes agriculture and food production/processing systems that are sustainable and enhance the economic benefits to the province. The branch maintains operations in all agriculture regions of the province to deliver ministry programs and services through a network of regional agrologists, technical and industry specialists. The branch works through a variety of strategic partnerships and is the primary point of contact for the ministry's agriculture clients, both businesses and associations. The branch also provides professional agricultural support to local government planning and emergency response processes, and to both the Agricultural Land Commission and the Farm Industry Review Board.
<i>Food and Beverage Branch</i>	<ul style="list-style-type: none"> Leads market and business development activities for farmers, food and beverage processors and Indigenous communities as well as key initiatives such as Grow BC, Feed BC, Buy BC, and the BC Food Hub Network. The branch works in partnership across regional stakeholders, industry, public sector organizations and levels of government to enhance the agriculture and food and beverage sector's capacity, inclusivity, and competitiveness, grow provincial food system resilience, promote career opportunities, and support current and next generation entrepreneurs.
<i>Food Safety Inspection Branch</i>	<ul style="list-style-type: none"> Safeguards public health by ensuring that agri-food, meat, and seafood produced in the province is safe and wholesome. The branch works in partnership with other federal and provincial agencies to facilitate food safety through three main program areas which are led by an Executive Director and supported by a team of administrative and policy and program advisory staff. The branch also supports food safety through the Canadian Agricultural Partnership by administering On-Farm Food Safety and Post-Farm Food Safety.
<i>Office of the Chief Veterinarian</i>	<ul style="list-style-type: none"> Provides provincial leadership on regulated animal and zoonotic diseases, One Health and One Welfare in B.C. The branch works to build resilient animal health systems for B.C. in collaboration with provincial ministries, the federal government, livestock industry, and veterinary professionals.

[TO TOP](#)

MINISTRY OF AGRICULTURE AND FOOD CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Plant and Animal Health Branch</i>	<ul style="list-style-type: none"> Supports the sustainability of animal and plant agriculture while serving to protect the well-being of the people of British Columbia through diagnostic services, surveillance, risk assessment, and the development of strategies to address identified risks. The branch addresses plant health risks and issues that affect plant and agriculture productivity, environmental sustainability and competitiveness of agricultural crops in British Columbia. Through diagnostic services and surveillance, the branch helps protect human health with the timely and accurate diagnosis of zoonotic diseases in the public health and food safety sectors (e.g., SARS-CoV-2, influenza, Salmonella).
<i>Regenerative Agriculture and Climate Initiatives</i>	<ul style="list-style-type: none"> Supports formulation of strategies, identifies opportunities, and drives the development and implementation of regenerative agriculture, innovation, climate initiatives and emergency management. This includes advancing B.C. as a leader in food security and the emerging agri-tech sector, helping companies bring innovation to agriculture and position B.C. as an agri-tech leader. Developing strategies and plans to maintain a new regenerative agricultural network, creating opportunities for farmers and greater food security by bringing together natural systems of production with agri-technologies that enhance production. Developing strategies and plans to achieve CleanBC climate action plan goals, helping farmers, ranchers and food processors prepare for climate impacts and ensure food security. Oversight of the ministry's emergency management function, including management of issues relating to avian influenza, wildfire, floods, and other natural or unexpected emergencies.

ATTORNEY GENERAL

DIVISION/BRANCH	TOPIC
<i>Court Services Branch</i>	<ul style="list-style-type: none"> Responsible for case documentation and adjudication support for all matters going before the court, including case initiation and processing, fee collection, file and exhibit management, court clerking, court records and transcripts, interpreter services, and the preparation and dissemination of court orders. In addition, the Court Services Branch is responsible for courtroom and courthouse security, prisoner custody and escort, document service, and jury administration.

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ATTORNEY GENERAL CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Indigenous Justice Secretariat</i>	<ul style="list-style-type: none"> Leads the implementation of the First Nations Justice Strategy ("the Strategy") within government, including influencing social sector areas that provide health and housing supports for individuals in the justice system. At the core of the Strategy is the rebuilding of First Nations justice systems as an expression of self-determination. As such, the Indigenous Justice Secretariat has a vital role in supporting First Nations in that rebuilding work. This includes the Secretariat advancing changes within government to laws, policies, and practices that are directly responsive to what First Nations determine is needed for Strategy implementation and rebuilding of their justice systems. The Indigenous Justice Secretariat is responsible for cross-ministry implementation of the Strategy and operationalization of the identified priorities within provincial government. This includes the implementation of the <i>Declaration Act</i> where it intersects with justice, as well as supporting relationships between First Nations, the province, and Canada to advance jointly identified priorities, funding, and partnership opportunities where the Strategy aligns with provincial and federal mandates. The Indigenous Justice Secretariat is also responsible for working with Métis Nation BC on the cross-ministry implementation of the Métis Justice Strategy, managing the Native Courtworker and Counselling Association contract, and working with Canada to support the development of the Federal Indigenous Justice Strategy.
<i>Justice Services Branch</i>	<ul style="list-style-type: none"> Improves users' access to justice and experience with the administration of justice in B.C. by transforming elements of the justice system. The Justice Services Branch delivers programs and services relating to family justice, and access to justice. The branch also develops policy and legislation and supports tribunals, agencies, and independent offices within the ministry, and leads strategic projects to create change and systemic impact on the justice sector.
<i>Multiculturalism and Anti-Racism Branch</i>	<ul style="list-style-type: none"> The Multiculturalism and Anti-Racism Branch is responsible for cross government implementation of the <i>Anti-Racism Act</i>. This includes working across ministries to respond to data trends identified through the <i>Anti-Racism Data Act</i> and take action on systemic racism within policies, program and services. Engage communities through the Resilience BC Anti-Racism Network, multiculturalism grants, and related initiatives, to provide them with the information, supports, and training needed to respond to and prevent future incidents of racism. Support victims of hate incidents in B.C. by operating the Racist Incident Helpline to report, track and provide resources to individuals harmed by racist incidents. Continue to address historical wrongs with Sons of Freedom Doukhobor community and ongoing work with the National Association of Japanese Canadians.

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MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

DIVISION/BRANCH	TOPIC
<i>Strategic Services Division</i>	<ul style="list-style-type: none"> The Strategic Services Division provides expertise to enable large-scale, cross-ministry, and complex system transformation as envisioned in the ministry's Strategic Framework. The division leads: <ul style="list-style-type: none"> Project management — supports strategic initiatives and continuous improvement through tracking, assessing and making recommendations on project risks, mitigation strategies and resource deployment. Change management — champions organizational change and effective implementation of significant change initiatives with staff and external partners and service providers. Transformation integration — oversees alignment and integration of priority transformation projects to support the roll-out of system wide changes in a coordinated way and to ensure operational needs are met. Strategic planning and communications – directs, coordinates, and manages planning, reporting, internal, external, and web-based communications and engagement.
<i>Service Delivery Division</i>	<ul style="list-style-type: none"> Service Delivery Division provides Network of care across the province focused on children and youth with support needs, child and youth mental health, adoption, family support, child protection, youth justice and helping youth transition from government care to adulthood. Services, including 24/7 emergency response, are delivered through 169 community-based District Offices, Provincial Centralized Services Centre, Maples Adolescent Treatment Centre, Child & Youth Mental Health Intake Clinics, Victory Hill Dorm, Burnaby Youth Custody Centre, Inpatient Assessment Unit, Youth Forensic Services, and Family Connections Centres.
<i>Policy, Legislation and Litigation Division</i>	<ul style="list-style-type: none"> Lead strategic and operational policy, legislation and service design for programs and services, including adoption, children with support needs and mental health concerns, community resources for children and youth in or transitioning from government care, child welfare, and support for youth involved in the justice system's practices.
<i>Division / Early Years and Inclusion Policy, Communications and Engagement</i>	<ul style="list-style-type: none"> The Early Years and Children and Youth with Support Needs (CYSN) Policy branch provides development and oversight of strategic and operational policy for early childhood development programs and services for CYSN. The team incorporates a cross-government approach for programs and services for children and families and is currently working to co-develop an improved system of services for CYSN. Policy staff also research and develop innovative approaches for citizen engagement and program delivery.

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MINISTRY OF CITIZENS' SERVICES

DIVISION/BRANCH	TOPIC
Connectivity	<ul style="list-style-type: none"> Internet and cellular connectivity: The division provides guidance on planning for broadband internet to communities and highway and community cellular coverage to municipal and regional governments and oversees the Connecting British Columbia and the Connecting Communities BC funding programs.
Government Digital Experience (GDX)	<ul style="list-style-type: none"> GDX provides the technical infrastructure that enables gov.bc.ca, and manages high priority web content. GDX is responsible for government's web training, standards and digital accessibility and supports plain language, easy to navigate and access information.
Office of Chief Information Officer (OCIO)	<ul style="list-style-type: none"> The OCIO supports the transformation of government services through integration, collaboration, and innovation. It leads strategy, policy, and standards that support digital government and information management including information technology (IT), IT security, integrated data, privacy, and the management of the Information Management/IT investment portfolio for the province. It provides corporate information management services to government including Freedom of Information; proactive disclosures of information; privacy, records management, and elements of information security. Through the BC Data Service, the OCIO delivers trusted data services and analysis, including population projections, community economic resilience indicators and service-level equity research. It is responsible for the implementation of the <i>Anti-Racism Data Act</i> and the BC Data Plan. Through the CyberBC program, the OCIO provides broader B.C. public sector organizations with resources to help improve cybersecurity. Specifically, it covers the foundations of cybersecurity including security frameworks, policy, standards, assessments of threats and weaknesses, and minimization of risks.
Procurement and Supply	<ul style="list-style-type: none"> The division plays a leadership role in government procurement and supply services. These activities serve the provincial government, the broader public sector, the public and, in some cases, municipalities. For example, municipalities use BC Bid to provide vendors with information on upcoming procurement operations and Asset Investment Recovery to dispose of municipal surplus assets in a convenient, environmentally friendly manner that returns a fair market value to the municipality.
Real Property	<ul style="list-style-type: none"> The Real Property Division (RPD) provides everything needed to design, set up and manage a government workplace. RPD has responsibility for the province's real estate portfolio. Real estate for schools, post-secondary institutions, hospitals, and municipalities are excluded from RPD's responsibilities.

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MINISTRY OF CITIZENS' SERVICES CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Service BC</i>	<ul style="list-style-type: none"> Through a provincial network of 65 service centres and the Service BC (SBC) Provincial Contact Centre through multiple service channels including mobile outreach, digital and web based information. SBC provides approximately 300 government services on behalf of more than 40 partner ministries and agencies. The division enables the design and delivery of accessible, responsive, and cost-effective services, making it easier for residents and businesses to interact with government. The BC Registries and Digital Services Branch facilitates and supports commerce in the province through administration and verification of business, personal property, and manufactured home registrations.

MINISTRY OF EDUCATION AND CHILD CARE

DIVISION/BRANCH	TOPIC
<i>Child Care Division</i>	<ul style="list-style-type: none"> The Child Care Division leads the development and implementation of ChildCareBC. The ChildCareBC plan was launched in 2018 and is government's 10-year strategy to build access to affordable, quality, inclusive child care as a core service that families can rely on. Key programs delivered through the Child Care Division include those providing operational funding for child care providers, cost-saving fee reductions and/or subsidy benefits for parents, capital grant programs for expanding and maintaining child care spaces, education and professional development supports for the child care workforce, and supports for community-based programs such as Child Care Resource and Referral Centres and Young Parent Program. In addition, the division supports programs that help families and children access and participate in fully inclusive child care settings, as well as funding and supporting the development and expansion of distinctions-based Indigenous-led child care. The ministry, through the Child Care Division, oversees the Early Childhood Educator Registry, which issues provincial certifications, accesses and recommends approval for Early Childhood Educator (ECE) post-secondary programs, and investigates complaints regarding ECE and Early Childhood Educator Assistant (ECEA) conduct and competence. The division oversees the child care budget of \$865.255M for FY 24/25. The division also invests federal funding from the Early Learning and Child Care and Agreements.

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MINISTRY OF EDUCATION AND CHILD CARE CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Learning and Education Programs Division</i>	<ul style="list-style-type: none"> The Learning and Education Programs Division (LEPD) is responsible for: defining what children learn and when (curriculum); whether they have learned it (assessment, reporting and graduation requirements); and the extent to which what they learn equips them for the job market and/or post-secondary education (student transitions). LEPD is made up of two branches: <ul style="list-style-type: none"> The Student Learning Branch manages all activities related to curriculum design and development, large-scale assessment design, delivery, marking and results-reporting, policies for providing feedback on student progress to parents and students, French education, and engagement with the Organisation for Economic Co-operation and Development (OECD). Annual assessments include the Foundation Skills Assessment for grades 4 and 7, and Literacy and Numeracy Graduation Assessments. The Education Programs and Policy Branch is responsible for policy, programs, and standards related to inclusive education, graduation, career development, and student transitions to the post-secondary system and employment. The branch is also responsible for the ministry's scholarships program.
<i>Resource Management Division</i>	<ul style="list-style-type: none"> The Resource Management Division (RMD) provides operational and planning support for school districts and monitors the financial accountability of boards of education against ministry and government policy. The division also provides a wide range of corporate functions for the ministry, including budgeting and financial support services, strategic human resources, workplace and facilities support, and risk management and emergency preparedness.
<i>System Liaison and Supports Division</i>	<ul style="list-style-type: none"> The System Liaison and Supports Division (SLSD) provides leadership and support to school districts and independent schools in the areas of Early Learning, Indigenous Education, Mental Health and Substance Use, School Food Programs, Strategic Priorities (e.g., anti-racism, SOGI), and Student Safety and Wellness. The division is responsible for promoting safe, caring and inclusive school environments with a focus on equity.

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MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS

DIVISION/BRANCH	TOPIC
Corporate Services Division	<ul style="list-style-type: none"> Responsible for the provision of strategic advice and the delivery of corporate services to support ministry programs and services. Manages the Disaster Financial Assistance Arrangements (DFAA) claim administration and provincial cost tracking. Responsible for public education initiatives including: <ul style="list-style-type: none"> The delivery of PreparedBC, the province's preparedness public education program serving First Nations communities, local authorities and the public. The development of resources, programs, and social media campaigns aimed at influencing positive disaster risk reductions.
Disaster Recovery	<ul style="list-style-type: none"> Leads coordination of provincial ministry and agency supports for communities following a disaster with regionally-based teams. Implements the Disaster Financial Assistance (DFA) program, and when DFA is not available, seeks alternative government and non-government funding opportunities to assist impacted parties. Administers DFA appeals process. Responsible for disaster recovery operational policy including national flood insurance program development, cross government disaster recovery framework, and recovery specialists who are ready to deploy to assist communities when a disaster strikes.
Disaster Risk Management	<ul style="list-style-type: none"> Leads emergency management and provincial business continuity management planning. Conducts emergency management training and exercises. Undertakes strategic after actions reviews of disaster events, undertaking provincial and regional disaster and climate risk assessments. Administers funding programs for First Nations and local governments to advance disaster risk reduction through planning and mitigation activities. Advances policy, programs, and strategies to reduce disaster and climate risks.
Partnerships, Engagement and Legislation	<ul style="list-style-type: none"> Delivers ministry's strategic policy and legislation. This work includes providing guidance on the Ministry of Emergency Management and Climate Readiness's (EMCR) modernized legislation, the <i>Emergency and Disaster Management Act</i> (EDMA), and the development of new regulations, such as the Local Authorities Regulation and Compensation and Disaster Financial Assistance Regulation. Leads the development and implementation of EMCR's inter-agency and inter-governmental partnerships. Leads EMCR's emergency management partnership agreements with the federal government, local governments, First Nations, emergency management partner agencies, critical infrastructure operators, non-governmental, faith-based, and other emergency management partners and agencies.

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MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Regional Operations</i>	<ul style="list-style-type: none"> Leads and coordinates the preparedness and response to provincial and regional-level emergencies and disasters, supporting other authorities within their areas of jurisdiction by working directly with First Nations, local authorities, provincial ministries and agencies, federal departments, other jurisdictions, industry, and volunteers. Leads and coordinates 24/7 emergency management capability through six regional offices located in Surrey, Kamloops, Nelson, Prince George, and Terrace, with the Vancouver Island Regional Office co-located at the Ministry of Emergency Management and Climate Readiness (EMCR) Headquarters (HQ) in Victoria. In addition, EMCR HQ houses the Emergency Coordination Centre and Provincial Duty Managers providing 24/7 situational awareness, activation of response to emergencies, including broadcast intrusive alerting. Coordinates B.C.'s Public Safety Lifeline Volunteer groups, who provide an array of critical, front-line emergency services, including Ground Search and Rescue, Air Search and Rescue, Road Rescue, Emergency Support Services, and Emergency Radio Communications.

MINISTRY OF ENERGY AND CLIMATE SOLUTIONS

DIVISION/BRANCH	TOPIC
<i>Energy Resources Division</i>	<ul style="list-style-type: none"> Accountable for the management and responsible development of the province's energy resources. The division oversees the <i>Petroleum and Natural Gas Act</i>, the <i>Geothermal Resources Act</i>, the <i>Energy Resource Activities Act</i> and related regulations. Issues and administers Crown petroleum, natural gas, geothermal and carbon capture related subsurface tenures; oversees tenure development and resources access planning; collects tenure-related revenues; and maintains geological databases and systems. Primary point of contact for many key pieces of energy infrastructure that play critical roles in providing energy security for British Columbians. The division includes the Trans Mountain Office and works regularly with Enbridge which operates the primary natural gas pipeline in the province. Oversees the province's royalty system (with the Ministry of Finance) including implementation of the New Royalty Framework, and the Healing the Land and Emissions Reduction program.

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MINISTRY OF ENERGY AND CLIMATE SOLUTIONS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Energy Resources Division Continued...</i>	<ul style="list-style-type: none"> • Develops policy, statutes and regulations that apply to the energy resource sector and supports achieving greenhouse gas reduction targets as it relates to the sector, including methane emissions targets. • Collaborates across government on Indigenous reconciliation initiatives and environmental monitoring and research programs, conducts oil and gas resource assessments, manages resource development planning and cumulative effects, guides modernized land use planning, develops environmental practices, and initiates and administers oil and natural gas restoration programs. • The division includes the Clean Energy and Major Projects Office (CEMPO) which is supporting the 10 successful renewable electricity projects from BC Hydro's 2025 call for power, and is responsible for the effective implementation of Liquefied Natural Gas (LNG) Canada, Ksi Lisims LNG, Cedar LNG, Woodfibre, and the associated pipelines. CEMPO also works across government to support clean energy projects, such as hydrogen, biofuels, and renewable natural gas.
<i>Electricity and Utility Regulation Division</i>	<ul style="list-style-type: none"> • Responsible for British Columbia's electricity and alternative energy sectors, including BC Hydro. These sectors are made up of diverse interests that develop electricity generation, transmission, and distribution infrastructure, clean or renewable energy sources, including biomass, biogas, hydrogen, geothermal, hydro, solar, ocean, and wind. The division took a lead role in the development of Powering Our Future: B.C.'s Clean Energy Strategy. • Focuses on increasing electrification, and deployment of low carbon energy by supporting BC Hydro's 2025 call for power. • Responsible for policies, programs, regulations and legislation to support the province's legislated short and long-term greenhouse gas (GHG) reduction targets, including: the <i>Climate Change Accountability Act</i>, the <i>Greenhouse Gas Reduction (Clean Energy) Regulation</i>, the <i>Utilities Commission Act</i>, and the <i>Clean Energy Act</i>. • Supports the Minister's oversight of BC Hydro and is responsible for public utility regulatory policy under the <i>Utilities Commission Act</i>. The division leads provincial collaboration with the British Columbia Utilities Commission to reframe the Commission's current role as an economic regulator to align with the province's climate action, energy and affordability objectives, especially for low-income households. • Implements policies and legislation to support BC Utilities Commission oversight of B.C.'s regulated energy utilities, including BC Hydro, FortisBC, and Pacific Northern Gas, in their delivery of conventional and low-carbon clean energy across the province. • Administers the Innovative Clean Energy (ICE) Fund, a special account used to further the energy and environmental priorities of the government. • Responsible for co-leading the Indigenous Clean Energy Opportunities (ICEO) process with the First Nations Energy and Mining Council, which engages with First Nations rights holders and organizations in a collaborative dialogue to fully participate in current and future clean energy opportunities and to align the province's strategic clean energy policy and legislation with the United Nations Declaration on the Rights of Indigenous People (UNDRIP).

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MINISTRY OF ENERGY AND CLIMATE SOLUTIONS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Energy Decarbonization Division</i>	<ul style="list-style-type: none"> Responsible for policies and programs that advance energy efficient, low-carbon technologies and practices in the built environment through incentives and standards. This portfolio includes the CleanBC Better Homes and Better Buildings Program and the Energy Efficiency Standards Regulation. Develops policy and program initiatives to decarbonize community energy systems through the implementation of clean energy projects in communities across British Columbia, including grid-connected local governments, Indigenous communities, and non-grid connected remote communities. This portfolio includes the CleanBC Remote Community Energy Strategy. Responsible for developing and implementing legislation, policies, and programs to decarbonize the transportation sector and spur growth in the clean transportation industry in B.C. This portfolio includes the <i>Zero Emission Vehicles (ZEV) Act</i>, the ZEV Regulation, and the CleanBC Go Electric Programs. Responsible for the implementation of B.C.'s Low Carbon Fuel Standard that requires fuel suppliers to reduce the carbon intensity of their fuels used in transportation and other applicable purposes (with a 30 percent reduction in carbon intensity for diesel and gasoline class fuels by 2030, and a 10 percent reduction by 2030 for jet fuels.)
<i>Climate Action Secretariat</i>	<ul style="list-style-type: none"> Responsible for development and implementation of B.C.'s climate strategies. This includes both reducing greenhouse gas emissions and preparing the province for the impacts of climate change. The Climate Action Secretariat (CAS) is responsible for several of B.C.'s climate-related pieces of legislation, regulation, and programs. Works to achieve provincial climate action goals through engagement and collaboration with Indigenous peoples, the provincial public sector, other orders of government, research institutions, non-governmental organizations, professional and industry associations and business and industry. Responsible for key climate programs for local governments, like the Local Government Climate Action Program, which provides funding for climate action in communities, and the federal/provincial CleanBC Communities Fund, which provides funding for clean infrastructure projects. In addition, CAS provides support to local governments through the Community Energy and Emissions Inventory to understand emissions trends. Works directly with industrial operators and verification bodies to ensure compliance under the B.C. Output Based Pricing System, manages the CleanBC Industry Fund, and develops new industrial climate policy such as Net Zero New Industry, which requires new industrial facilities to achieve net-zero emissions by 2050 (2030 for new LNG).

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MINISTRY OF ENERGY AND CLIMATE SOLUTIONS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Strategic and Indigenous Partnerships Division</i>	<ul style="list-style-type: none"> • This division provides cross-ministry support to both the Ministry of Energy and Climate Solutions and the Ministry of Mining and Critical Minerals. • The division works to advance Indigenous reconciliation and key sector negotiations, supports cross-ministry policy, intergovernmental relations, ministry planning and strategic initiatives. • The division leads strategic initiatives and supports the ministry's mandate to advance reconciliation with First Nations including the negotiation of Reconciliation and other agreements and engaging with Indigenous groups on policy matters. • The division also works with other ministry divisions, the Ministry of Water, Land and Resource Stewardship and the Ministry of Indigenous Relations and Reconciliation on key reconciliation related matters and initiatives including economic recovery matters such as the Mining Reform Project, and modernized land use planning. This work is consistent with Government's objectives under the <i>Declaration on the Rights of Indigenous Peoples Act</i> (DRIPA) and ensures that First Nations actively participate in natural resource development in their Traditional Territories. • To ensure that the ministries take a strategic approach to the delivery of their programs and services, the division provides corporate oversight and coordination of policies, leads intergovernmental relations, coordinates Cabinet and legislative initiatives, designs and delivers employee communications and engagement, develops and coordinates service plans and annual reports, and manages corporate reporting processes. Examples of this work include: support of the Estimates Debate, Energy and Mines Ministers' Conference, Council of the Federation, federal/provincial forums, the UBCM Convention, and the First Nations Leadership Gathering (FNLG).

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MINISTRY OF ENVIRONMENT AND PARKS

DIVISION/BRANCH	TOPIC
Conservation and Recreation Division	<ul style="list-style-type: none"> The Parks and Recreation Program is responsible for the integrated delivery of two public facing lines of business, BC Parks and Recreation Sites and Trails B.C. (RSTBC). BC Parks is a land management and regulatory program focused on conservation and recreation services. These services are delivered through the acquisition, designation, administration, planning, management and regulation of natural resources and activities in 1,050 provincial parks, recreation areas, conservancies, ecological reserves, and protected areas. RSTBC provides public recreation opportunities by developing, maintaining, and managing a network of recreation sites and recreation trails on Crown land outside of parks and protected areas. The Conservation Officer Service (COS) provides public safety and environmental enforcement services to British Columbians. The agency's core mandates include natural resource law enforcement and human-wildlife conflicts prevention and response. The COS is the lead agency in B.C. to respond to problem wildlife, including predator attacks on people that cause serious injury and death.
Environmental Assessment Office	<ul style="list-style-type: none"> The Environmental Assessment Office (EAO) is a neutral regulatory agency that reviews proposed major projects such as mines, pipelines, oil and gas facilities, water management, waste disposal, resorts, and large infrastructure projects. Under the legal framework of the 2018 <i>Environmental Assessment Act (the Act)</i>, the EAO implements a process to ensure that any environmental, economic, social, cultural and health effects that may occur during the lifetime of a project are thoroughly assessed. The EAO coordinates its work with federal and provincial agencies, local governments, and First Nations, and engages the public throughout the environmental assessment process, to inform provincial Ministers' decision on whether projects should be approved to proceed. The EAO has been working closely with other provincial regulators and permitting agencies to ensure all provincial reviews are efficient and streamlined – including coordinating with permitting processes while meeting consultation obligations with First Nations. The EAO also has a reconciliation purpose under the <i>Act</i>, and accordingly works jointly with B.C. First Nations to assess a proposed project's impact on Nations and their rights. If a project is approved to proceed, the EAO monitors and enforces compliance with its requirements to ensure that projects are designed, built, operated, decommissioned, and reclaimed in compliance with the conditions of their approval. The EAO is carrying out a review of the <i>Environmental Assessment Act</i>, since it has been in place for five years, to ensure it is meeting its intended purpose to provide a clear and timely path for the assessment and potential authorization of responsible resource projects, advance reconciliation with First Nations, improve public engagement and transparency, and deliver stronger environmental protections. In 2025, the EAO conducted preliminary engagement with First Nations, industry representatives, and other levels of government to hear what has and has not been working with environmental assessments, to inform the scope and focus of the review. EAO will continue to engage with these partners, stakeholders, and the public throughout the review.

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MINISTRY OF ENVIRONMENT AND PARKS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Environmental Protection Division</i>	<ul style="list-style-type: none"> • Policy authorizations and compliance and enforcement under the <i>Environmental Management Act</i> and <i>Integrated Pest Management Act</i> including: <ul style="list-style-type: none"> ◦ Air quality. ◦ Reducing toxins. ◦ Pollution prevention. ◦ Environmental emergencies/provincial spill response. ◦ Contaminated site remediation, brownfields, hazardous and industrial waste ◦ <i>Integrated Pest Management Act</i>. ◦ Extended producer responsibility, circular economy, recycling, CleanBC Plastics Action Plan, Plastic Action Fund. ◦ Organics infrastructure funding programs. ◦ Community Woodsmoke Reduction Program. ◦ Public Interest Bonding Strategy. ◦ Local government waste management planning. ◦ Waste management facilities (incineration, landfilling, municipal liquid [sewage] and solid waste). ◦ Sewage management for large, private wastewater treatment systems. ◦ Compliance and enforcement for industrial, commercial activities and sectors regulated under the <i>Environmental Management Act</i> and under the <i>Integrated Pest Management Act</i> as it relates to pesticide sales and use. ◦ Environmental impact assessment for waste discharge authorizations. ◦ Permitting and compliance reporting for industrial operations' emissions to air, ground, and water. ◦ Provincial environmental monitoring networks (air and water quality, hydrometric, snow survey, groundwater, climate), environmental databases, State of Environment reporting. ◦ Air and water quality stewardship & partnerships. ◦ Analytical chemistry laboratory services, provincial laboratory quality assurance, and standards. ◦ Indigenous relations and partnerships development related to environmental quality and monitoring.
<i>Strategic Services and Indigenous Partnerships Division</i>	<ul style="list-style-type: none"> • Coordination of cross-ministry policy initiatives and corporate support for policy development, legislation, and inter-governmental relations. • Business improvement and corporate reporting; ministry-wide integration and delivery of digital and service transformation opportunities. • Advice and recommendations on cross-cutting Indigenous initiatives, Indigenous relationship practices evaluation, strategies, and development of guiding principles for partnerships with First Nations. • Cross-ministry support to promote transparent, principled and consistent approaches to compliance and enforcement (C&E); support the integration of C&E policies, tools and practices across the Natural Resources Sector; and lead public proactive reporting of C&E actions across the Sector.

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MINISTRY OF FINANCE

DIVISION/BRANCH	TOPIC
<i>Policy and Legislation Division / Financial And Corporate Sector Policy Branch</i>	<ul style="list-style-type: none"> • Anti-money laundering in real estate and the financial sector, including beneficial ownership transparency initiatives. • Financial and corporate sector policy including: <ul style="list-style-type: none"> ◦ Securities. ◦ Real Estate (including mortgage brokers and real estate developers). ◦ Financial institutions. ◦ Money Services Businesses. ◦ Insurance. ◦ Pensions. ◦ Personal Property Security. ◦ Business Organizations (including companies, societies, and cooperatives and corporate beneficial ownership transparency. ◦ Land owner transparency. ◦ Land Title and Survey Authority.
<i>Crown Agencies Secretariat</i>	<ul style="list-style-type: none"> • Leadership and support for board appointments and development for public sector organizations; and for the annual performance management and reporting cycle for ministries and crown agencies. • Strategic oversight and support to specific Crowns, agencies, or organizations, including: <ul style="list-style-type: none"> ◦ The BC Lottery Corporation (BCLC), including BCLC's oversight of casinos and community gaming facilities. ◦ The Liquor Distribution Branch (LDB) sales and policy, including BC Liquor Stores and BC Cannabis Stores. ◦ Insurance Corporation of BC (ICBC) provides direct support to the Minister of Public Safety and Solicitor General. <p><i>**For <u>Minister</u> meeting requests for the Liquor Distribution Branch or the Insurance Corporation of BC please direct these to the <u>Ministry of Public Safety and Solicitor General</u>.</i></p> <p><i>**For <u>staff</u> meeting requests for the Liquor Distribution Branch please direct these to the <u>Ministry of Public Safety and Solicitor General</u>.</i></p> <p><i>**For <u>staff</u> meeting requests for the Insurance Corporation of BC please see their description in the <u>Provincial Agencies, Commissions, and Corporations</u> section.</i></p>
<i>Policy and Legislation Division / Intergovernmental Fiscal Relations</i>	<ul style="list-style-type: none"> • Federal-provincial fiscal relations (e.g., intergovernmental transfers). • Joint federal-provincial social policy priorities (e.g., income security and the Canada Pension Plan). • Local government fiscal relations with the Ministry of Housing and Municipal Affairs. • First Nations fiscal relations, with the Ministry of Indigenous Relations and Reconciliation (as it relates to funding formula design). • Land Title & Survey Authority (LTSA) five and 10 Year Reviews.

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MINISTRY OF FINANCE CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Policy and Legislation Division / Property Tax and Assessment Policy</i>	<ul style="list-style-type: none"> Property tax and assessment policy including: <ul style="list-style-type: none"> Provincial property assessment policy, legislation, and methodology. Oversight of BC Assessment (BCA) and the Property Assessment Review panels. Provincial property taxes (school, rural, police). Property Transfer Tax. Speculation and Vacancy Tax.
<i>Policy and Legislation Division / Tax Policy Branch</i>	<ul style="list-style-type: none"> Provincial tax policy, including: <ul style="list-style-type: none"> Provincial Sales Tax. Municipal and Regional District Tax. Carbon Tax. Motor Fuel Tax. Provincial Income Tax. Indigenous Taxation. Employer Health Tax. Flipping Tax. Cannabis Excise Tax.
<i>Gender Equity Office</i>	<ul style="list-style-type: none"> Pay Transparency Reporting. Gender-Based Analysis Plus (GBA+).

MINISTRY OF FORESTS

DIVISION/BRANCH	TOPIC
<i>Associate Deputy Minister's Office</i>	<ul style="list-style-type: none"> Permitting Process Improvements and Performance Measures. Forestry Digital Services Program. Critical Incident Stress Management Program. Supports the province's goal of reconciliation with Indigenous peoples through the implementation of the UN Declaration on the Rights of Indigenous Peoples (UNDRIP) and the <i>Declaration Act</i> Action Plan. First Nations Reconciliation and & Negotiations Strategy, New Fiscal Framework and Revenue Sharing, First Nations Forest Tenure, First Nations Forestry. Council Engagement and Consultation Systems and Information Management.
<i>BC Wildfire Service</i>	<ul style="list-style-type: none"> Prevention (Community Resiliency Initiative, FireSmart, Cultural and Prescribed Fire, Crown Land Wildfire Risk Reduction). Preparedness (Regional District Cooperative Community Wildfire Program, Engagement and Wildfire Emergency Planning). Response. Wildfire Land Based Recovery and Fire Rehabilitation.

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MINISTRY OF FORESTS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Forest Resiliency and Archaeology</i>	<ul style="list-style-type: none"> • Old growth deferrals. • Provincial Forest Landscape Planning. • Archaeology Branch. • <i>The Heritage Conservation Act Transformation Project</i> (HCATP).
<i>Integrated Resource Operations Division</i>	<ul style="list-style-type: none"> • Natural Resource Officer Service: Inspections and investigations related to contraventions of a wide range of natural resource legislation including the <i>Forest Act</i>, <i>Forest and Range Practices Act</i>, <i>Wildfire Act</i>, <i>Heritage Conservation Act</i>, <i>Water Sustainability Act</i>, and <i>Land Act</i>. • Management of Forest Service Roads. • Forest tenures policy, coordination of tenure replacements, tenure transfers, negotiation and implementation of access agreements. • Forest Worker Safety.
<i>Office of the Chief Forester</i>	<ul style="list-style-type: none"> • Provides provincial leadership for forest management, forest health, silviculture, and stewardship. • Continuous improvement of forest management policies, legislation and practices. • Provincial oversight of reforestation including partnerships with the federal government on 2B trees. • Acquisition and update of forest inventory, spatial analysis, and reporting of timber and non-timber values. • Setting sustainable harvest levels through allowable annual cut determinations across 41 forest management units. • Forest genetics, management of ministry research program, and provincial seed supply. • Ecological adaptation strategies to mitigate climate change and forest carbon management. • Forest investment program, integrated investment and investment partnerships with federal government and other partners. • Developing and growing the bi economy, with a focus on innovation and bioproduct development, through work with Indigenous, international, and other partners. • Continued conservation and management of old growth through Forest Landscape Plan establishment.

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MINISTRY OF FORESTS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Regional Operations</i>	<ul style="list-style-type: none"> Activities that occur within regional operations include forestry, range, tenure management, authorizations, and Indigenous consultation. Operation of regional and District offices that support providing client access to natural resource authorizations, (in partnership with the Ministry of Water, Land and Resource Stewardship and FrontCounter BC) geographic information and forest revenue management. Emergency Management and Climate Readiness, BC Wildfire Service support, wildfire risk reduction, wildfire rehabilitation and recovery, and resource stewardship (resource value monitoring and assessment). BC Timber Sales (regional timber sales), investment and reporting on forest management to the Office of the Chief Forester and timber sales reviews for regions. Strategic initiatives and forest landscape planning, silviculture project delivery, resource roads, infrastructure including access and land management issues.
<i>Timber, Range and Economics</i>	<ul style="list-style-type: none"> Forest sector economics and transformation. Trade and Log Export Policy. Softwood lumber. Timber pricing, timber measurements and stumpage. Value added forestry, range policy and planning. Invasive plants. Modernizing forest policy. BC Timber Sales provincial operations. Fibre supply and access. Pulp and paper and utilization policy. Wildfire salvage.

MINISTRY OF HEALTH

DIVISION/BRANCH	TOPIC
<i>Finance and Corporate Services</i>	<ul style="list-style-type: none"> Supports programs and health authorities by managing and ensuring a consistent approach to financial and corporate services planning, policy, performance oversight/reporting, and critical financial and corporate services issues management. Services provided include Health Authority, Finance and Decision Support, Emergency Management, and Audit and Investigations.
<i>Health Sector Workforce and Beneficiary Services</i>	<ul style="list-style-type: none"> Responsible for operational delivery of beneficiary and diagnostic services and workforce strategies that contribute to effectively meeting patient and population health needs and improving patient outcomes through the efficient delivery of health services.

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MINISTRY OF HEALTH CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Hospital and Provincial Health Services (HPS)</i>	<p>Hospital and Surgical Health Services Division</p> <ul style="list-style-type: none"> • Focuses on implementing specialized community and surgical services and programs, regional hospital-based services, and provides provincial oversight of Medical Assistance in Dying (MAiD). • Leads service transformation across the health sector and facilitates collaboration between the ministry and health authorities. • Supports the ministry's mandate by increasing access to and reducing wait times for surgical services. <p>Provincial Health Services Division</p> <ul style="list-style-type: none"> • The Provincial Services branch within the HPS Division is responsible for oversight of specialized programs areas coordinated through the Provincial Health Services Authority (PHSA), including BC Emergency Health Services (BCEHS), BC Autism Network, and BC Children's Hospital. • As part of supporting government's commitment to the 10-Year Cancer Action Plan, the Cancer Care branch ensures implementation of the plan, as well as policy/legislation, monitors performance (incl. access and wait times, etc.), supports funding, and evaluation for continuous quality improvement. • In collaboration with PHSA, the Provincial Medical Imaging Office and with the regional health authorities, provides direction, policy/legislation, monitors performance (incl. access and wait times), supports funding, and evaluation for continuous quality improvement for medical imaging services across the province.
<i>Office of Indigenous Health</i>	<ul style="list-style-type: none"> • Works alongside Indigenous partners to address Indigenous-specific racism and improve the health and well-being of Indigenous peoples in B.C. • Provides Indigenous-led strategic priorities, legislation, policy and program development in the Ministry of Health, and cross-government where appropriate and supports the ministry in its own journey to embed cultural humility, anti-racism, and the upholding of Indigenous human rights throughout ministry initiatives. • Key focus: Using the Recommendations of the In Plain Sight report as a blueprint for action to address Indigenous-specific racism and discrimination across the B.C. health care system.
<i>Population and Public Health</i>	<ul style="list-style-type: none"> • Focuses on improving people's overall health and well-being by preventing disease, disability and injury, protecting people from harm, promoting health, and ensuring a focus on key priority groups, including Indigenous peoples, women and children. The purpose is to promote a healthier population and reduce current and future demands on the health care system.
<i>Primary Care</i>	<ul style="list-style-type: none"> • Responsible for driving priorities within the primary care strategy, including: policy direction, program development and implementation, results monitoring, quality improvement and evaluation oversight. The current priorities of the division are: increasing attachment and access through Primary care networks; Urgent and primary care centres; Community health centres; First Nations Led Primary Care Initiatives, Nurse Practitioner-led Primary Care Centres; other team-based primary care services both in person and virtual; and integration of primary care services with specialized community services programs. • The division also includes HealthLink BC , which connects people living in B.C. with health information and services through 8-1-1, Primary Care Online and through their health library.

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MINISTRY OF HEALTH CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Seniors Services</i>	<ul style="list-style-type: none"> • Responsibility for Home Health, Long-Term care, and Assisted Living policy development and implementation. • Ministry policy and actions related to the Assisted Living Registry operations and oversight.
<i>Child, Youth, Indigenous Partnerships & Community Initiatives Division</i>	<ul style="list-style-type: none"> • Setting strategic direction and leading initiatives related to child and youth mental health and substance use, including the expansion of Foundry Youth Centres, Foundry Virtual, developing a youth substance use system of care, including youth substance treatment beds and non-bed-based youth substance use services, and implementing integrated child and youth teams. • Supporting Indigenous-led solutions for mental health and substance use services and supports. This includes responsibility for the Indigenous treatment, recovery and aftercare fund which, through Indigenous partnerships, advances broader commitments to Indigenous reconciliation through the social determinants of health, land-based healing initiatives, and First Nations-run treatment centres. • Leading adult mental health initiatives such as suicide prevention and affordable community counselling. • Developing programs to serve people with complex mental health and substance use needs, including implementation of complex care housing. • Lead for community-based MHSU crisis response services including Peer Assisted Care Teams (PACT) Mobile Integrated Crisis Response (MICR) teams, also known as Car programs, and provincial crisis line services.
<i>Strategic Planning & Governance</i>	<ul style="list-style-type: none"> • Lead for public information, social marketing, and anti-stigma campaigns for mental health and addictions in the province. • Lead for sector-wide mental health and substance use strategy, planning and progress reporting.
<i>Mental Health and Substance Use Division</i>	<ul style="list-style-type: none"> • Lead for specialized adult mental health policy and programs serving individuals with complex, severe mental health and substance use disorders and acquired brain injury. • Lead for substance use policy and programs for the toxic drug public health emergency such as overdose prevention services, naloxone, prescribed alternatives, and drug checking. • Lead for the <i>Mental Health Act</i>, including involuntary treatment, tertiary services, correctional health services, assertive community treatment, and intensive case management.
<i>Treatment and Recovery Division</i>	<ul style="list-style-type: none"> • Lead for adult substance use treatment and recovery – this includes withdrawal management through to longer-term aftercare, including both outpatient, and bed-based services. • Lead for decriminalization of illicit drugs for personal possession in B.C. • Leads and/or supports initiatives and provides strategic advice on workplace mental health. Works collaboratively with community partners, unions, and employer groups to ensure employees and leaders have the tools and training they need to foster psychologically healthy and safe workplaces.

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MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS

DIVISION/BRANCH	TOPIC
<i>Building, Governance and Innovation Division</i>	
<i>Crown Governance and Oversight Branch</i>	<ul style="list-style-type: none"> Governance and oversight for BC Housing as well as BC Housing performance monitoring/reporting. Responsible for developing strong partnerships to support the work of BC Housing. <p>BC Housing (BCH):</p> <ul style="list-style-type: none"> BCH is responsible for implementation of Building BC programs that are helping government to deliver 114,000 units of affordable housing including the following programs: Supportive Housing Fund, Women's Transition Housing Fund, Community Housing Fund, Indigenous Housing Fund, Rapid Response to Homelessness, Deepening Affordability program. It is also responsible for BC Builds and HousingHub which works with communities, governments, non-profit, and private sector stakeholders to facilitate the creation of new affordable rental housing.
<i>Strategic Projects and Business Transformation Branch</i>	<ul style="list-style-type: none"> Oversight on housing and homelessness strategy implementation, monitoring, and reporting. Intergovernmental relations on housing and homelessness. Partnering with BCH on strategic projects for business transformation and improvement projects. Ministry's overall approach to engagement, consultation, and partnership with Indigenous Peoples; supports alignment between provincial housing initiatives and the province's commitments to reconciliation; advises on housing-related topics of mutual interest to Indigenous Peoples and local governments.
<i>Development and Partnerships Branch</i>	<ul style="list-style-type: none"> Supports innovations in the approvals and construction of housing. <ul style="list-style-type: none"> Prefabricated housing and panels. Standardized housing designs. Development of ongoing programs and tools design to support BC Builds. Housing development partnerships. Process development with other governments (First Nation and federal) and provincial ministries and agencies to identify land for housing. Safety Standards for technical systems: The regulatory framework for electrical and gas systems, elevators, amusement devices, and liaison for Technical Safety BC.
<i>Building and Safety Standards Branch</i>	<ul style="list-style-type: none"> Buildings and Construction: The regulatory framework for the design and construction of buildings including development of building, plumbing, fire, and energy codes homeowner protection (e.g., home warranties), oversight of certain industry professionals and trades (e.g., home builder licensing and mandatory building official qualifications), and policy advice relating to the built environment, including climate, mass timber construction, and accessibility for new buildings. Liaison with BCH Licensing and Consumer Services, Building Officials Association of BC, National Research Council and Accessibility Standards Canada. Technical requirements for existing buildings related to CleanBC, climate adaptation, and disaster mitigation (e.g., earthquakes, flooding, and wildfires). National Building Code, BC Building Code, Digital Permitting Construction Codes: Building Permit Hub; Digitized Construction Codes. Local government authority to enforce building standards.

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MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Housing and Land Use Policy Division</i>	
<i>Data and Analytics Branch</i>	<ul style="list-style-type: none"> • Leads collection and development of housing data. • Conducts housing market economic and data analyses. • Work with BC Housing to align research and data initiatives/products. • Provides data and analytics in support for program and policy development, monitoring, reporting, and evaluation.
<i>Housing Policy Branch</i>	<ul style="list-style-type: none"> • Supports housing policy and legislation for market and non-market housing, including: <ul style="list-style-type: none"> ◦ the <i>Strata Property Act</i> and regulations; ◦ the <i>Short Term Rental Accommodations Act</i> and regulations; and ◦ other housing types, including purpose-built rentals, co-ops and long-term residential leases. • Develops provincial housing strategies.
<i>Housing Targets Branch</i>	<ul style="list-style-type: none"> • Administers the housing targets program to issue targets for specified municipalities under the <i>Housing Supply Act</i> and regulation. • Prioritize specified municipalities for targets assessment, estimate housing needs and produce housing targets. • Consultation with specified municipalities and First Nations with land interests, issues timebound Housing Target Orders and evaluates progress reports that track progress toward meeting housing targets: 1) net-new units; 2) housing units by type, tenure, and affordability; and 3) municipal actions to increase housing supply (housing policies, bylaws, partnerships, development approvals, and permitting). • Consideration of compliance measures if satisfactory progress has not been made by municipalities to meet housing targets.
<i>Planning and Land Use Management Branch</i>	<ul style="list-style-type: none"> • Land use planning policy and program development. Legislation and program supports for: <ul style="list-style-type: none"> ◦ Small-scale, multi-unit housing. ◦ Housing needs reports. ◦ Proactive zoning (OCP and zoning bylaws). ◦ Amenity cost charges. ◦ Inclusionary zoning. ◦ Density bonus. ◦ Public hearings.

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MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Housing and Homelessness Programs Division</i>	
<i>Residential Tenancy Branch</i>	<ul style="list-style-type: none"> • Oversight of the <i>Residential Tenancy Act</i> and <i>Manufactured Home Park Tenancy Act</i>, the regulatory framework for landlords and tenants, including conventional residential and manufactured home park tenancies. • Information services, disputes resolution, and compliance & enforcement for landlord and tenant disputes.
<i>Engagement and Encampment Response Branch</i>	<ul style="list-style-type: none"> • Provincial coordination for cross-ministry encampment responses including Homeless Encampment Action Response Team (HEART)/Homeless Encampment Action Response Temporary Housing (HEARTH) programs and the Provincial Encampment Response Framework. • Engagement to inform the implementation and development of Belonging in BC Homelessness Plan, including the Indigenous Advisory Committee and People with Lived Experience Advisory Committee. • Provincial emergency shelter policy and program oversight. • Development and implementation of the Downtown Eastside – Provincial Partnership Plan. • Implementation of initiatives related to experiences of Gender Based Violence and homelessness.
<i>Homelessness and Supportive Housing Policy Branch</i>	<ul style="list-style-type: none"> • Research and policy development related to homelessness, supportive housing and rent supplements. • Development and implementation of several initiatives within Belonging in BC Homelessness Plan, including: <ul style="list-style-type: none"> ◦ Integrated Support Framework to coordinate and streamline access to supports. ◦ Supportive Rent Supplement Program. ◦ Point in Time Homelessness Count. ◦ Preventing and Reducing Homelessness Integrated Data Project. • Research and policy development related to rental assistance, including: <ul style="list-style-type: none"> ◦ Rental Assistance Program. ◦ Shelter Aid for Elderly Renters Program. ◦ Canada-BC Housing Benefit. ◦ Homeless Prevention Program. ◦ BC Rent Bank.
<i>Short-Term Rental Branch</i>	<ul style="list-style-type: none"> • Compliance and enforcement of short-term rental legislation and regulations; including voluntary compliance through education, compliance orders, and administrative penalties. • Local government short-term rental data sharing, and delisting requests. • Registration of Short-Term Rentals required under the <i>Short-Term Rental Accommodations Act</i>. • Platform data sharing (listings) with the province. • Platform (major, medium, minor) validation of registered hosts (beginning May 1, 2025).

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MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS CONTINUED...

DIVISION/BRANCH	TOPIC
Local Government Division	
Governance and Structure Branch	<ul style="list-style-type: none"> • Incorporation, restructuring, boundary extensions, structure-related legislation and processes, and local and regional governance. • Local government administration, elections, governance operations-related legislative requirements/powers, and local and regional services. • Local government-First Nations/Indigenous relations and reconciliation, Crown Grant/Nominal Rent Tenure sponsorships, Business Improvement Areas, and Resort Associations. • Dispute resolution related to Regional District service reviews/withdrawals and other intergovernmental disputes.
Infrastructure and Engineering Unit	<ul style="list-style-type: none"> • Asset management, drinking water, wastewater, stormwater, solid waste, green energy, resource recovery, community, recreation, natural assets, and other capital grants, infrastructure planning grants and programs. Investing in Canada Infrastructure Program (Environmental Quality; Community, Culture and Recreation, Rural and Northern Communities, CleanBC Communities Fund) Critical Community Infrastructure, and Water Metering Pilot).
Local Government Finance Unit	<ul style="list-style-type: none"> • Annual financial reporting from local governments, including financial plans, audited financial statements and property tax bylaws used to create local government financial data tables. Unconditional grants; Growing Communities Fund; • Investments and municipal corporations. Long-term liabilities. Development financing (including Development Cost Charges). • Property tax, user-fees, and other sources of revenue. • The financial impact of local government services.
Policy, Research and Legislation Branch	<ul style="list-style-type: none"> • Overall responsibility for local government legislation development for the <i>Community Charter</i>, <i>Local Government Act</i>, <i>Local Elections Campaign Financing Act</i>, <i>Vancouver Charter</i>, and other local government legislation. • Broad responsibility for forward-looking policy development in the local government sphere including monitoring trends and developments in other jurisdictions and reviewing UBCM resolutions. Provide advice and support to other ministries in the development of legislation or policies that impact local governments.

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MINISTRY OF HOUSING AND MUNICIPAL AFFAIRS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Local Government Division Continued...</i>	
<i>Land Use, Planning, and Regional Impacts Branch</i>	<ul style="list-style-type: none"> Local government planning program support, land use management framework, and public hearings (in support with the Planning and Land Use Management Branch), along with other local planning and land use tools through the <i>Local Government Act</i> and <i>Community Charter</i>. Implementation of regional growth strategies, land use bylaw approvals (Islands Trust, Sun Peaks, University of British Columbia (UBC)), and collaborating on climate mitigation with the Joint Provincial-UBCM Green Communities Committee. Cross-ministry support and advice on issues that intersect with local government land use planning. Supporting work on inclusive regional governance. Monitoring socio-economic effects of Liquefied Natural Gas (LNG) projects on local governments and Indigenous Nations in B.C., including the Northern Healthy Communities Fund through the Northern Development Initiative Trust. Developing and implementing policies and programs that facilitate collaboration with and between local governments, other provincial ministries, and interested parties, particularly in relation to provincially approved projects with local impacts. Support for all phases of emergency management (preparation, response, recovery, mitigation) at both a provincial level and local government level.
<i>Public Libraries Branch (PLB)</i>	<ul style="list-style-type: none"> Working with public library boards, library staff, and local governments, in their roles and responsibilities under the <i>Library Act</i>. Helping communities improve and access public library services. Provides advice and guidance on related legislation, governance, financial reporting, provincial funding, digital infrastructure, provincial-wide services, and provincial policies. Apportionment of provincial public library grants (not capital). Local government questions about financing new library buildings/significant renovations, ownership, or infrastructure questions should be directed to Local Government Infrastructure and Finance Branch, but PLB may also be included.

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MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

DIVISION/BRANCH	TOPIC
<i>Negotiations and Regional Operations Division</i>	<ul style="list-style-type: none"> Leads provincial engagement with First Nations to advance reconciliation initiatives, including negotiating and implementing agreements with First Nations partners in conjunction with other provincial agencies, federal and local government, and working with partner and interest holders and the public to ensure the success of reconciliation initiatives. Provides guidance and leadership to other provincial agencies on establishing and enhancing relationships with Indigenous Peoples including the advancement of shared decision-making initiatives with First Nations, consistent with sections 6 and 7 of the <i>Declaration on the Rights of Indigenous Peoples Act</i>.
<i>Reconciliation Transformation and Strategies Division</i>	<ul style="list-style-type: none"> Leads provincial development and implementation of strategic reconciliation initiatives, such as the <i>Declaration on the Rights of Indigenous Peoples Act</i>. Facilitates collaboration and partnership between Indigenous and non-Indigenous peoples, stakeholders, and all levels of government to build capacity and support outcomes that advance reconciliation at the local, regional, and provincial levels.
<i>Strategic Partnerships and Initiatives Division</i>	<ul style="list-style-type: none"> Leads and supports the development and implementation of key strategies to strengthen the socio-economic conditions and socio-cultural of Indigenous Peoples and communities in B.C. Leads the development of provincial strategies for improving outcomes for Métis and urban Indigenous populations. Leads community engagement and the coordination of the provincial response to residential school sites in B.C. Leads treaty implementation and fiscal policy to advance reconciliation.
<i>Declaration Act Secretariat</i>	<ul style="list-style-type: none"> Falls under the responsibility of the Minister of Indigenous Relations and Reconciliation, but it is separate and distinct from the Ministry of Indigenous Relations and Reconciliation. A central agency that assists ministries in advancing legislative initiatives in alignment with the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) and in meeting legislative alignment obligations as set out in section 3 of the <i>Declaration on the Rights of Indigenous Peoples Act</i>. Provides guidance to ministries on undertaking consultation and cooperation and serves as an interlocutor role for the province and Indigenous Partners. Works with Indigenous partners to help set legislative priorities.

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MINISTRY OF INFRASTRUCTURE

DIVISION/BRANCH	TOPIC
<i>Community Capital Development</i>	<ul style="list-style-type: none"> Program support, procurement and construction for capital projects and initiatives related to public K-12 schools, childcare and health care facilities.
<i>Corporate Services & Community Capital Development</i>	<ul style="list-style-type: none"> Program support, procurement and construction for capital projects and initiatives related to public post-secondary education facilities and other provincial capital infrastructure. Corporate Services for the ministry including Corporate Finance information management and strategic human resources.
<i>Infrastructure Policy and Partnerships</i>	<ul style="list-style-type: none"> Partnerships and engagement with other organizations and levels of government related to infrastructure projects within the ministry's mandate. Integration of policy and planning to advance significant capital infrastructure projects that support the health, education, child care, long-term care, and post-secondary sectors. This includes the strategic use of provincial lands.

MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

DIVISION/BRANCH	TOPIC
<i>Small Business and Economic Development Division</i>	<ul style="list-style-type: none"> Development and delivery of policies, initiatives and funding programs to support inclusive economic development and diversification in rural, regional, and Indigenous communities. Delivery of free and accessible economic development services to rural and regional local governments, Indigenous communities, businesses and economic development agencies through a team of specialized economic development staff located on-the-ground throughout B.C. Support to communities experiencing an economic disruption and significant job loss (such as a mill closure) through coordination of community transition programs and services for workers, businesses, and communities. Delivery of the Rural Economic Diversification and Infrastructure Program (REDIP), providing funding for economic diversification, resilience, clean growth, and infrastructure development in rural and regional communities. Support to communities for economic recovery following a natural disaster, under the Provincial Disaster Recovery Framework. Updates and shares data, tools and resources to support community economic development on gov.bc.ca/economic-development. Economic analysis and policy development; Better Regulations for British Columbians omnibus regulatory and legislative amendment processes. Small business programs, resources, and available supports including Mobile Business Licenses, BizPaL, and business advisory services. Manages the provincial legislation and relationships with the northern, southern interior, and island-coastal economic trusts. Development and coordination of the province's StrongerBC economic plan and associated programming.

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MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Investment Division</i>	<ul style="list-style-type: none"> • Responsible for InBC Investment Corporation, a \$500 million strategic investment fund that invests in B.C.'s high-growth potential businesses to help them scale up. • Facilitates investments through the Major Investments Office: <ul style="list-style-type: none"> ◦ Assesses the technical, financial, and strategic scope of investment opportunities to determine the appropriate level of ministry engagement. ◦ Engages with potential investors who have a viable project opportunity and provides customized support to enable the investment to advance in B.C. ◦ Works closely with other ministries to boost B.C. as a global exporter of climate solutions, carbon capture, storage, and other low carbon technologies. ◦ Leads and/or collaborates on complex cross ministry/government activities or strategic initiatives. ◦ Develops partnerships with investors to match project financing needs with strategic sources of capital. ◦ Leads the ministry's investment evaluation process. • Delivers the BC Manufacturing Jobs Fund, which provides incentive funding of up to \$10 million to manufacturing operators to scale, grow, and modernize their facilities through capital investment. • Administers the Small Business Venture Capital Tax Credit Program that provides a tax credit to investors to help off-set some of the risk of investing in B.C.'s start-up and early-stage small businesses, predominantly businesses involved in tech development or small business manufacturing. The 30 percent tax credit helps entrepreneurs and innovators raise investment capital to commercialize ideas, develop technologies, and grow their business operations.

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MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Trade, Investment and Corporate Initiatives Division</i>	<ul style="list-style-type: none"> • Facilitates trade promotion, investment attraction, and supports initiatives to increase export capacity in all regions of the province. • Works collaboratively with key stakeholders, industry, and all levels of government to build an inclusive, sustainable, and innovative economy. • Establishes and delivers integrated trade and investment programs to help B.C. increase exports, solidify international alliances, attract foreign direct investment, and eliminate protectionist measures, including: <ul style="list-style-type: none"> ◦ Develops and delivers events and outreach to support awareness and networking for B.C. businesses in the province and abroad. ◦ Delivers and coordinates export readiness and export services programs serving communities across the province including Indigenous communities and helping develop prosperous exporting companies positively impacting these communities. ◦ Supports the delivery of the Export Navigator Program and Trade Accelerator Program. ◦ Delivers the Environmental, Social and Governance (ESG) Centre of Excellence (COE) to support trade, investment and economic development in the province through championing ESG. ◦ Develop and deliver initiatives to attract and retain international investors and businesses, including support for site selection, aligning efforts with municipal and federal partners to optimize the best investment opportunities for B.C. ◦ Advance and defend B.C. interests in international and domestic trade negotiations, agreements, and disputes. • Monitor, analyze, and communicate trends in investment, exports, and policy, connecting to the B.C. industry development context, and providing the evidence base for sound strategy development and decision making. <ul style="list-style-type: none"> ◦ Implement the Trade Diversification Strategy.

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MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Innovation and Industry Development</i>	<ul style="list-style-type: none"> • Develop and deliver policy and programming for B.C.'s technology and innovation sectors, including responsibility for Innovate BC and emerging technology sectors like artificial intelligence and quantum computing. • Advance the province's Intellectual Property Strategy to build the province's intellectual property capacity by increasing the awareness, use and protection of intellectual property by small and medium-sized enterprises. • Leads the province's participation in the Digital Supercluster and Quantum Algorithms Institute. • Support the expansion of the Integrated Marketplace Initiative (IMI). The IMI increases innovation and technology adoption by linking industry with local innovation suppliers to implement, scale, and ultimately export B.C. technology solutions. The initiative is helping industry address its business needs while helping reduce carbon emissions, increase productivity and resiliency, or increase safety with domestic innovative solutions. The province's Crown agency, Innovate BC, delivers the program. • Oversight of the BC Knowledge Development Fund (BCKDF) that supports the development of research infrastructure, like labs and equipment. The BCKDF helps B.C.'s institutions attract researchers, skilled technicians, and research users. Supporting research infrastructure can foster innovation and help institutions collaborate with industry. • Catalyze construction sector innovation, in part by advancing the Mass Timber Action Plan and leveraging mass timber manufacturing to transform the way we build by moving construction of large buildings offsite to factories and to expand the use of mass timber in building construction. • Develop and implement key sector development programs and resources such as the Manufacturing Action Plan, the BC Maritime Industries Strategy, BC Centre for AgriTech Innovation and the Youth in Manufacturing Internship Program. • Develop and lead policies, planning and strategies related to industrial land that support the objectives of the ministry and the government. • Develops and implements the province's Life Sciences and Biomanufacturing Strategy to position B.C. as a hub for the biotechnology sector: <ul style="list-style-type: none"> ◦ Conducts life sciences policy analysis. ◦ Develops and maintains sector intelligence resources on B.C.'s life sciences sector, including through engagement with sector stakeholders and in collaboration with BC Stats. • Leading the B.C. Government's involvement in Web Summit Vancouver. This includes the BC Pavilion booth design and programming to showcase the B.C. tech ecosystem at the conference. Web Summit Vancouver (WSV) will take place in Vancouver May 27 to 30, 2025, as well as in May of 2026 and 2027. It is part of a suite of global tech conferences that includes Lisbon, Doha, Rio, and Hong Kong that unites global tech leaders, investors, startups, and media.

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MINISTRY OF LABOUR

DIVISION/BRANCH	TOPIC
Employment Standards	<ul style="list-style-type: none"> Administration of the <i>Employment Standards Act</i> to ensure employees receive basic standards of compensation and conditions of employment, including the minimum wage. Provide fair and efficient procedures for resolving employment standards disputes between employees and employers. Responsible for the Employment Standards Branch and the Employment Standards Tribunal. Responsible for enforcement of the <i>Temporary Foreign Worker Protection Act</i>.
Labour Relations	<ul style="list-style-type: none"> Administration of the Labour Relations Code through the independent quasi-judicial B.C. Labour Relations Board. The ministry also promotes stable labour relations by monitoring collective bargaining disputes and providing formal and informal assistance to the parties. Also, responsible for the <i>Fire and Police Services Collective Bargaining Act</i> and the <i>Fire Department Act</i>.
Workers' Compensation	<ul style="list-style-type: none"> Administration of the <i>Workers Compensation Act</i> through WorkSafeBC (provincial Workers' Compensation Board). WorkSafeBC provides compensation services, health care and vocational rehabilitation to injured workers. WorkSafeBC also has authority to develop, enact and enforce the Occupational Health and Safety Regulation. The ministry is also responsible for the Employers' Advisers Office, the Workers' Advisers Office, and the Workers' Compensation Appeal Tribunal.

MINISTRY OF MINING AND CRITICAL MINERALS

DIVISION/BRANCH	TOPIC
Mines Health, Safety and Enforcement Division	<ul style="list-style-type: none"> The division is responsible for mine workers' health and safety, compliance verification and enforcement, and investigations of serious incidents at mines. The division: <ul style="list-style-type: none"> Oversees the regulation of abandoned mines. Manages the ongoing review and revision of the Health, Safety, and Reclamation Code for Mines in B.C. Oversees policy Indigenous engagement, inspector training, and compliance data and reporting in its core business areas. The division includes the Chief Auditor, responsible for conducting audits evaluating the effectiveness of B.C.'s mining regulatory framework.
Responsible Mining and Competitiveness Division (RMCD)	<ul style="list-style-type: none"> Responsible for managing authorizations, geoscience, and policy for the mining cycle from early mineral exploration, construction and development of major and regional mines, and mine closure and reclamation. Supports the competitiveness of B.C.'s mining sector, including critical minerals and helps position B.C. as an attractive jurisdiction for investment by providing a fair, effective, and transparent authorizations, and focusing on regulatory certainty, Indigenous reconciliation and partnerships, world-class geoscience, innovation, and leading environmental standards.

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MINISTRY OF MINING AND CRITICAL MINERALS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Mineral Tenure Act Modernization Office - MTAMO (Office within RMCD)</i>	<ul style="list-style-type: none"> • The Mineral Tenure Act Modernization Office (MTAMO) leads work to modernize B.C.'s mineral tenure system in alignment with the United Nations Declaration on the Rights of Indigenous Peoples. • Established in June 2023, the office is working in partnership with First Nations, the First Nations Leadership Council, and a B.C. technical working group to co-develop a vision for legislative reform. The MTAMO is identifying the legislative, policy, and process changes needed to bring the <i>Mineral Tenure Act</i> into alignment with the Declaration. This work follows a distinctions-based approach and is grounded in the Declaration Act Secretariat's Interim Guidance, with meaningful collaboration and engagement at all stages of reform.
<i>Critical Minerals Office - CMO (Office within RMCD)</i>	<ul style="list-style-type: none"> • Critical Minerals Office (CMO) is a dedicated office within the Responsible Mining and Competitiveness Division (RMCD) that supports the advancement of B.C. critical minerals projects across the value chain that contributes to a low carbon future. The CMO works with industry, unions, stakeholders and First Nations to develop and implement a capital markets and investment attraction strategy that identifies opportunities for mineral exploration and the critical minerals sector. • The CMO will: <ul style="list-style-type: none"> ◦ Support exploration and early-stage critical minerals projects to remove barriers to entering regulatory processes efficiently. ◦ Increase industry and investor interest in critical minerals opportunities in British Columbia. ◦ Promote critical minerals mining and value chain projects to capital markets and the federal government. ◦ Support the participation of interested First Nations in critical minerals opportunities. ◦ Find areas of alignment between the First Nations Energy and Mining Council's Critical Minerals Strategy and B.C.'s Critical Minerals Strategy.

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MINISTRY OF MINING AND CRITICAL MINERALS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Strategic and Indigenous Partnerships Division</i>	<ul style="list-style-type: none"> • This division provides cross-ministry support to both the Ministry of Energy and Climate Solutions and the Ministry of Mining and Critical Minerals. • The division works to advance Indigenous reconciliation and key sector negotiations, supports cross-ministry policy, intergovernmental relations, ministry planning, and strategic initiatives. • The division leads strategic initiatives and supports the ministry's mandate to advance reconciliation with First Nations including the negotiation of Reconciliation and other agreements and engaging with Indigenous groups on policy matters. • The division also works with other ministry divisions, the Ministry of Water, Land and Resource Stewardship, and the Ministry of Indigenous Relations and Reconciliation on key reconciliation related matters and initiatives including economic recovery matters such as the Mining Reform Project, and modernized land use planning. This work is consistent with Government's objectives under the <i>Declaration on the Rights of Indigenous Peoples Act</i> (DRIPA) and ensures that First Nations actively participate in natural resource development in their Traditional Territories. • To ensure that the Ministries take a strategic approach to the delivery of their programs and services, the division provides corporate oversight and coordination of policies, leads intergovernmental relations, coordinates Cabinet and legislative initiatives, designs and delivers employee communications and engagement, develops and coordinates service plans and annual reports, and manages corporate reporting processes. Examples of this work include: support of the Estimates Debate, Energy and Mines Ministers' Conference, Council of the Federation, federal/provincial forums, the UBCM Convention, and the First Nations Leadership Gathering (FNLG).

MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS

DIVISION/BRANCH	TOPIC
<i>Finance, Technology And Management Services Division</i>	<ul style="list-style-type: none"> • Responsible for operating and capital grants to 25 Public Post-Secondary Institutions (PSI), Full-Time Equivalent (FTE), and PSI financial health. • Monitoring and reporting, PSI revenue generation, including land use, PSI housing policy, manage ministry budget, maintain ministry IT systems and digital information security, Administrative Services Collaborative, including overdose prevention and response, shared procurement, etc., lead ministry's business continuity and emergency response readiness with PSIs, and strategic Human Resources for the ministry.

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MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Governance, Legislation and Engagement Division</i>	<ul style="list-style-type: none"> • The division is responsible for the ministry's legislative development, as well as Order In Council (OIC) board appointments, labour relations and governance, and intergovernmental relations and corporate reporting. • Indigenous policy and engagement and Indigenous programs and partnerships. • Houses the Office for International Credential Recognition responsible for improving foreign credential recognition and overseeing professional governance.
<i>Post-Secondary Policy and Programs Division</i>	<ul style="list-style-type: none"> • Responsible for 25 public Post-Secondary Institutions (PSIs) and their programs including: Adult Basic Education and English Language Learning; StudentAid BC including the BC Access Grant, the Provincial Tuition Waiver for Former Youth in Care, and the BC Loan Forgiveness Program; tech-relevant programs; teacher education and early childhood educator programs; veterinary medicine education; and health and medical education. • Enhancing the learner experience through student mental health initiatives, combatting sexualized violence, promoting work integrated learning and co-ops, micro-credentials, Education Quality Assurance designation, and advice and recommendations to the minister on new degree programs through the Degree Quality Assessment Board. • Regulation, oversight and monitoring of over 300 private training institutions, including student protection. • B.C.'s Post-Secondary Digital Learning Strategy and Digital Services Strategy which aim to improve how digital technologies support access to flexible, high-quality post-secondary education. • International education, leading strategic policy/liaison function for the sector including the Tuition Limit Policy, and providing oversight for the British Columbia Council for International Education (BCCIE), a Crown corporation, and four shared service program offices providing B.C.'s central online application service (EducationPlannerBC), B.C.'s academic credit transfer system (BC Council on Admission and Transfer), and centralized teaching and learning supports (BCcampus and the BC Electronic Library Network).
<i>Labour Market Development Division</i>	<ul style="list-style-type: none"> • Responsible for the development and management of targeted labour market and workforce development policies and programs to help people get the information and skills they need to participate in B.C.'s labour market. This includes oversight of B.C.'s StrongerBC Future Ready Action Plan, the trades training system, including Skilled Trades Certification and the Crown agency responsible, SkilledTradesBC. • Responsible for a number of programs for people, employers, and communities. These include the Sector Labour Market Partnerships program, the Community Workforce Response Grant, the BC Employer Training Grant, Skills Training for Employment programs, and skills training for forestry dependent communities. • Produces a wide range of labour market information and insights, including B.C.'s Labour Market Outlook, and disseminates labour market information, career planning tools, and other resources through the WorkBC.ca website.

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MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Immigration Services and Strategic Planning Division</i>	<ul style="list-style-type: none"> • Responsible for immigration policy, programs, and services for the province including the Provincial Nominee Program (PNP), supporting the attraction of international skilled and semi-skilled workers and entrepreneurs to all regions. Priority occupations include Health, Childcare, and Tech, plus attraction to smaller centres. • Ensures new residents and aspiring newcomers have timely and equitable access to settlement and integration services through BC Newcomer Services, BC Safe Haven, and Career Paths. • Leads the province's approach to exceptional migration measures (i.e. border readiness and emergency humanitarian response).

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

DIVISION/BRANCH	TOPIC
<i>BC Coroners Service</i>	<ul style="list-style-type: none"> • Responsible for investigating and determining the circumstances of all unnatural, sudden, and unexpected, unexplained, or unattended deaths in the province. • Makes recommendations to improve public safety and prevent death in similar circumstances. • Responsible for the investigation of all child death (under the age of 19 years) in B.C. and for investigating all deaths in custody.
<i>BC Corrections</i>	<ul style="list-style-type: none"> • Responsible for the supervision of individuals, 18 years or older, on bail or serving a sentence in the community, and the supervision of individuals in custody awaiting trial or serving a sentence under two years.
<i>Community Safety and Victim Services Branch</i>	<ul style="list-style-type: none"> • Responsible for coordinating a provincial network of programs and services for victims of crime including programming for violence against women, gender-based violence, and sexual assault. • Responsible for coordinating the province's work in the areas of restorative justice, and human trafficking. • Includes the Civil Forfeiture Office which manages the Civil Forfeiture Crime Prevention and Remediation Grant Program. • Includes the Crime Victim Assistance Program.
<i>Gaming Policy and Enforcement Branch</i>	<ul style="list-style-type: none"> • Regulates all gambling in British Columbia and ensures the integrity of gambling industry companies, people, and equipment. • Regulates commercial gambling conducted and managed by the British Columbia Lottery Corporation (e.g., lotteries, casinos, community gaming centres, commercial bingo halls and online gambling on PlayNow.com), British Columbia's horse racing industry, and licensed charitable gambling events. • Administers the Gambling Support BC program, which includes a continuum of responsible and problem gambling prevention and treatment services.

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MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL CONTINUED...

DIVISION/BRANCH	TOPIC
Corporate Strategic Initiatives Branch	<ul style="list-style-type: none"> Responsible for Policing and Public Safety Modernization and government's response to the recommendations of the Special Committee on Reforming the <i>Police Act</i>. Responsible for coordination of the province's Safer Communities initiatives, and supporting the Cabinet Community on Community Safety. Responsible for the E-Comm 9-1-1 review, as well as the future of 9-1-1 and Next Generation 9-1-1. Responsible for the Office of the Fire Commissioner (OFC) which is the lead provincial agency for fire and life safety, prevention, and education. The OFC's mandate includes: <ul style="list-style-type: none"> administering and enforcing fire safety legislation; collecting and reporting fire loss statistics; promoting fire safety awareness; provision of firefighter medals and awards; establishing structure firefighting training standards and training standards for fire inspectors and investigators; supporting fire inspections and fire investigations; and working with the BC Wildfire Service which helps to protect communities and other critical infrastructure during wildland urban interface fires. Supports cross-government initiatives and secretariat functions within the ministry, including sponsorship of the cross-government Compliance and Enforcement Collaborative.
Insurance Corporation of BC (ICBC)	<ul style="list-style-type: none"> ICBC is mandated to provide universal compulsory auto insurance (Basic insurance) to drivers in B.C. In addition, ICBC provides British Columbians with Optional auto insurance products. ICBC provides several non-insurance services on behalf of the provincial government, including vehicle registration and licensing, driver licensing and fines collection. ICBC champions a safe driving culture by working with communities, law enforcement, and other stakeholders on various road safety campaigns and initiatives. ICBC is responsible to the Minister of Public Safety and Solicitor General, who is supported within government by the Crown Agencies Secretariat in the Ministry of Finance. <p><u>**For Minister meeting requests related to ICBC matters, please direct these to the Ministry of Public Safety and Solicitor General.</u></p> <p><u>**For staff meeting requests for ICBC, please see their description in the Provincial Agencies, Commissions, and Corporations section.</u></p>

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MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Liquor and Cannabis Regulation Branch</i>	<ul style="list-style-type: none"> • As a regulator, the Liquor and Cannabis Regulation Branch oversees provincial liquor and cannabis legislation and regulations that govern B.C.'s private retail sale and consumption of liquor and cannabis. • Issues liquor and cannabis retail store licenses. • Educates establishments about liquor and cannabis laws and rules. • Takes enforcement action when licensed establishments do not follow the <i>Cannabis Control and Licensing Act</i> and the <i>Liquor Control and Licensing Act</i>, associated regulations or their specific terms and conditions. • Delivers social responsibility training programs including Selling It Right, Serving It Right, and Special Event Server. • Works with local government, Indigenous nations, and industry and other stakeholders to develop liquor and retail cannabis policy and provide advice to government concerning decisions related to liquor and non-medical cannabis policy. • Includes the Cannabis Secretariat, which is responsible for leading and supporting the advancement of cannabis policy across B.C. ministries, leading negotiation of government-to-government agreements with Indigenous nations pursuant to Section 119 of the <i>Cannabis Control and Licensing Act</i> and working with First Nations and key partners to advance a collaborative approach to cannabis-related governance and jurisdiction, as outlined in the DRIPA Action Plan commitment 4.47.
<i>Liquor Distribution Branch</i>	<ul style="list-style-type: none"> • Responsible for the wholesale distribution of beverage alcohol and non-medical cannabis. • Responsible to the Minister of Public Safety and Solicitor General, who is supported within the government by the Crown Agencies Secretariat in the Ministry of Finance. <p><i>**For <u>Minister</u> and <u>staff meeting</u> requests related to Liquor Distribution Branch matters, please direct these to the <u>Ministry of Public Safety and Solicitor General</u>.</i></p>
<i>RoadSafetyBC</i>	<ul style="list-style-type: none"> • One of the key provincial agencies responsible for road safety in the province. • Governs drivers, oversees driver medical fitness, runs driver programs, and implements road safety policies. • Focuses on addressing high-risk driving behaviours (speeding, distracted driving, and impaired driving) and works with partners to help reach their goal of zero traffic fatalities. • Operates provincial road safety programs and is the policy and regulatory agency responsible for ensuring the safe and responsible operation of motor vehicles in B.C. • The Superintendent of Motor Vehicles is the administrative authority governing drivers and has authority to: <ul style="list-style-type: none"> ◦ Prohibit a person from driving a motor vehicle. ◦ Require a driver to take part in a program to improve their driving. ◦ Review and make decisions about sanctions, driving prohibitions and ICBC licensing decisions. ◦ Make sure B.C. drivers are medically fit to drive.

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MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Policing and Security Branch</i>	<ul style="list-style-type: none"> • Superintends and provides central oversight of B.C. policing and law enforcement by developing and administering policing policy, programs, and provincial standards. The branch ensures the adequate and effective delivery of policing throughout the province. • Security Programs Division administers the Criminal Record Review Program, Protection Order Registry, security screening for cannabis workers and retail applicants, and regulates the security industry, metal dealers and recyclers, pill presses, and armored vehicles / body armor. • Municipal Policing, Governance and Oversight Division is responsible for superintending, oversight and alignment of municipal police departments (non-RCMP) and their boards. The division also has responsibility for areas including provincial policing standards, compliance and training, crime data, police technologies, special police constable appointments and designation, and decriminalization. • Serious and Organized Crime Division is responsible for oversight and policy development in the areas of organized crime, gang violence and serious crime, as well as innovative crime prevention responses, such as Situation Tables. • Indigenous, Core Policing, and Contract Management Division provides oversight of provincial, municipal police unit (RCMP), and Indigenous policing agreements, and works with Public Safety Canada in support of the First Nations Policing Program. The division also has responsibility for oversight of police model transitions. • Community Safety Unit (CSU) is responsible for compliance and enforcement under the <i>Cannabis Control and Licensing Act</i>, with a focus on the illegal sale and production of cannabis. CSU investigators carry out compliance and enforcement activities against unlicensed cannabis retailers and producers across the province. Investigations are conducted through a variety of strategies, including complaints received from the public, government agencies, police, and legal market operators. Potential enforcement is prioritized on several factors, including public safety, links to organized crime, proximity to licensed stores, and the province's commitment to reconciliation. The CSU works collaboratively with enforcement partners, including police agencies, the Civil Forfeiture Office, Ministry of Finance (responsible for illegal tobacco enforcement), and Health Canada.

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MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

DIVISION/BRANCH	TOPIC
<i>Accessibility Directorate</i>	<ul style="list-style-type: none"> • Providing cross-government advice and support to promote greater accessibility and inclusivity of policies and programs. • Implementation of the <i>Accessible British Columbia Act</i>, which seeks to identify, remove, and prevent barriers to inclusion experienced by people with disabilities. • Development of accessibility standards for service delivery and accessible employment. • Implementation of the <i>Accessible B.C. Regulation</i>, which requires local governments to implement an accessibility plan, accessibility committee, and an accessibility feedback tool. • Supports the Parliamentary Secretary for Accessibility. • Support for Ministerial Advisory Committees, including Registered Disability Savings Plan Action Group and Provincial Accessibility Committee.
<i>Research, Innovation and Policy Division</i>	<ul style="list-style-type: none"> • Provides research, policy, and legislation support to the ministry to deliver income and disability assistance to British Columbians most in need. • Leads development, evaluation, and implementation of the government's policies on income and disability assistance. • Leads government's work on B.C.'s Poverty Reduction Strategy, and the ministry's food security mandate item. • Supports the Parliamentary Secretary for Community Development and Non-Profits. • Leads ministry intergovernmental relations related to social services, Indigenous policy and <i>Declaration on the Rights of Indigenous Peoples Act</i> accountabilities. • Provides reconsideration services for clients disputing eligibility decisions regarding income assistance, disability assistance and child care subsidy.

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MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Employment and Labour Market Services Division</i>	<ul style="list-style-type: none"> • WorkBC Employment Services is the largest network of employment providers in the province and supports all British Columbians seeking work regardless of where they live or employment barriers they may face. Services are delivered through 102 WorkBC Centres as well as through a strong online presence, accessible from anywhere in the province. Services include access to individualized employment counselling, job search resources, employment planning, skills training, financial supports, wage subsidy placements, assistive technology supports, apprentice services and more. • The division is currently working on an Employment Service Modernization Project to ensure future service delivery meets the diverse and evolving needs of job seekers and employers in B.C. • WorkBC Community and Employer Partnerships (CEP) provide work experience and training opportunities in communities across B.C. to address local labour market issues. The CEP fund supports community-based initiatives to help individuals and the broader community. With the help of this fund, communities see positive social impacts, economic growth, and more employment opportunities for unemployed British Columbians. • CEP 2025/26 will focus on fewer, strategically chosen job creation partnerships (JCP) and project-based labour market training (PBLMT) projects to ensure maximum impact and alignment with the ministry and national priorities: <ul style="list-style-type: none"> ◦ Community-driven projects customized for job seekers with complex needs, far removed from the labour market and who have difficulty accessing traditional employment services. ◦ Equitable program investment across the province. ◦ Indigenous-led projects. ◦ Projects with a duration of 12 months or less. • Community-based Employment Services offers outreach-based, customized employment services to people in B.C. who are far removed from the job market and experience barriers to accessing traditional employment services. Services are delivered in community by local service providers to reach people experiencing severe mental/physical health conditions, substance use, and/or homelessness or precarious housing. Service providers meet people where they are along their path towards employment, with trauma-informed and culturally safe supports for people to take meaningful steps to get a job. • Services have launched in six pilot locations in the province: <ul style="list-style-type: none"> ◦ Victoria; ◦ Nanaimo; ◦ Kelowna; ◦ Prince George; ◦ Surrey; and ◦ Vancouver Downtown Eastside.

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MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

DIVISION/BRANCH	TOPIC
Arts and Culture	<ul style="list-style-type: none"> • Supports the arts and culture sector with funding, policy, and programs. • Administers grant programs for artists, creators, and non-profit arts and culture organizations, including arts infrastructure. • Provides secretariat support and administration for the BC Arts Council. • Administers BC Arts Council funding for non-profit arts and culture organizations, collectives, artists, and Indigenous governments. • Delivers multiple programs including an arts infrastructure program which supports eligible organizations to develop and enhance cultural spaces, from capital improvements to equipment, that enable the work of B.C.'s arts and cultural practitioners. • Supports the arts and culture sector ecology in British Columbia through outreach, engagement, research, and partnerships. • Provides oversight, strategic direction, and corporate support for the Royal BC Museum. • Leads implementation of cultural infrastructure projects, including the Royal BC Museum Provincial Archives, Collections and Research Building, Chinese Canadian Museum, Canadians of South Asian Heritages Museum, provincial Filipino cultural center, as well as supporting the redevelopment of the Jewish Community Centre of Greater Vancouver, the Vancouver Art Gallery, and the Art Gallery of Greater Victoria.
Community Gaming Grants	<ul style="list-style-type: none"> • Community Gaming Grants supports eligible not-for-profit organizations delivering community programs that benefit the citizens of B.C. • Grants are awarded across several sectors including arts and culture, sport, public safety, environment, human and social services, and Parent Advisory Councils and District Parent Advisory Councils.
BC Athletic Commission	<ul style="list-style-type: none"> • Legislation and regulatory oversight of professional boxing, kickboxing, and mixed martial arts, as well as all amateur combat sports.
Creative Sector	<ul style="list-style-type: none"> • Supports the economically driven creative sector (i.e., film, television, interactive digital media, music, and publishing) by leading cross-ministry and intergovernmental research, policy and program development. <ul style="list-style-type: none"> ◦ This includes policy and program oversight of the province's \$42 million investment in the sector, made in 2023, over three years. • Provides oversight of Knowledge Network, B.C.'s public education broadcaster, and Creative BC, the province's lead economic development agency for the creative sector. Works with industry stakeholders to maximize marquee event opportunities, such as the 2025 JUNOS and 2025 Canadian Country Music Awards. • Facilitates cross-ministry, intergovernmental and stakeholder issues management, strategic visioning, consultation, and collaboration on topics of interest (e.g., <i>Online Streaming Act</i>, <i>Copyright Act</i>, Tax Credits).
Heritage	<ul style="list-style-type: none"> • Provides advice and information on British Columbia's historic places, paleontological resources, and geographical names. Exercises regulatory authority and develops policy under the <i>Heritage Conservation Act</i> and the <i>Land Act</i> regarding the identification, formal recognition, commemoration, protection and celebration of heritage and fossil sites, management of provincial heritage sites and the management of the BC Register of Historic Places and the BC Geographical Names Office.

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MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Mountain Resorts</i>	<ul style="list-style-type: none"> • Delivers a one window regulatory approach for resort development and community ski area administration and the review and authorization of expansions and new proposals on Crown land across the province. • Evaluates phased development plans and conducts major project reviews through working with First Nations, public engagement, and community and stakeholder engagement. • Provides advice and information on resort development policy and programs.
<i>Amateur Sport</i>	<ul style="list-style-type: none"> • Provides funding to over 70 designated amateur sports organizations to contribute to the health and wellness of British Columbians. • Funding programs facilitate the development of competitive athletes, coaches, officials, volunteers, and sport administrators. • Administers grant programs related to boosting sport participation, high-performance athlete development, and event hosting. • Provides oversight of the BC Games Society, the province's Crown Corporation that runs the BC Summer and Winter Games and prepares Team BC for the Canada Games. • Provides oversight and strategic direction to viaSport, the province's lead service delivery partner.
<i>Marquee Sports</i>	<ul style="list-style-type: none"> • Responsible for assessing opportunities to bring marquee sport events to the province. These events are assessed for their economic and social impacts. • Responsible for securing provincial funding, oversight and strategic direction for marquee sport events such as the 2025 Grey Cup, 2025 Invictus Games, and FIFA World Cup 2026.
<i>Tourism</i>	<ul style="list-style-type: none"> • The Tourism Branch develops and implements policies and programs to support sustainable tourism growth, enhance visitor experiences, and realize economic benefits through tourism. • The branch administers the Resort Municipality Initiative (RMI), Destination Event Program, and jointly manages the Municipal Regional District Tax program (MRDT) with Ministry of Finance and Destination BC. Provides oversight of Destination BC (international tourism marketing) and BC Pavilion Corporation (BC Place and Vancouver Convention Centre) and leads development and implementation of the provincial tourism framework.

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MINISTRY OF TRANSPORTATION AND TRANSIT

DIVISION/BRANCH	TOPIC
Highways and Regional Services Division	<ul style="list-style-type: none"> The Highways and Regional Services Division is responsible for: <ul style="list-style-type: none"> Developing, maintaining, and operating safe, secure provincial and regional transportation networks. Leading the ministry in provincial issue management, emergency response, and preservation of transportation infrastructure. Promoting compliance of safety regulations within the transport sector, with the goal of increasing road safety and protecting public health, the environment, and transportation infrastructure. Planning and delivering rehabilitation and capital projects in the region. Fostering partnerships and delivering on commitments with First Nations and Indigenous communities. Supporting provincial economic growth through regional work and development services. Implementing sustainable, resilient, and innovative transportation solutions. The division, through their Commercial Vehicle Safety Enforcement (CVSE) program, also: Regulates and manages commercial vehicle activities on the provincial highway network and aligns requirements with neighboring provinces to ensure the safe and efficient movement of goods within B.C. and beyond. This division also includes the Passenger Transportation Branch, which regulates commercial passenger vehicles including taxis, ride hailing companies, limousines, charter, and inter-city (scheduled) buses, in accordance with the <i>Passenger Transportation Act</i>.
Integrated Transportation and Infrastructure Services Division	<ul style="list-style-type: none"> Integrated Transportation and Infrastructure Services Division develops and promotes a world class transportation network through innovation and collaboration. The division oversees aspects of strategic planning, capital programming, engineering, land management, and major project delivery for the ministry. The division is also the primary interface between the government and two Crown Corporations: BC Rail and Transportation Investment Corporation (TI Corp). The division's key functions include: <ul style="list-style-type: none"> Integrated Transportation Planning. Goods Movement. Properties and Land Management. Transit Oriented Development and Land Value Capture. Major project policy and delivery including the TI Corp relationship. Engineering and Technical Services. Engineering Standards.

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MINISTRY OF TRANSPORTATION AND TRANSIT CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Policy, Programs and Partnerships Division</i>	<ul style="list-style-type: none"> • The Policy, Programs, and Partnerships Division is responsible for all aspects of strategic transportation policy and legislation, including transit, ferries, passenger vehicles, passenger directed services, active transportation, rail safety, airports, rural, remote and intercity transportation, emerging transportation technology, and the <i>Motor Vehicle Act</i>. • In addition: <ul style="list-style-type: none"> ◦ The division administers a number of grant programs to support the transportation sector and services, including passenger accessibility, airports, and active transportation. ◦ Manages the relationship with transportation service delivery partners including BC Transit, TransLink, BC Ferries, ride hail, taxi, inland ferry operators, airlines, etc. ◦ Inter-governmental relations. ◦ Leads the ministry's participation in CleanBC and climate change initiatives.
<i>Strategic and Corporate Priorities Division</i>	<ul style="list-style-type: none"> • The Strategic and Corporate Priorities Division is responsible for leading a wide range of strategic cross-ministry and corporate initiatives. • The division leads and supports cross-ministry and cross-government services and programs including: <ul style="list-style-type: none"> ◦ Coordinating the delivery of the ministry's strategic plan and ministry specific commitments under the <i>Declaration on the Rights of Indigenous Peoples Act</i>. ◦ Leading the ministry's Journey Toward Reconciliation, GBA+ and diversity, equity, and inclusion work, and is responsible for leading the development and implementation of the ministry's People Plan and Digital Strategy. ◦ Delivering culture and engagement programs and leading the ministry's corporate communications strategies. • The division also delivers information management, privacy, security, and digital services in partnership with our clients.

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MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

DIVISION/BRANCH	TOPIC
<i>Land Use Planning and Cumulative Effects</i>	<ul style="list-style-type: none"> • Responsible for leading B.C.'s land stewardship strategies, supported by science and knowledge, that promote and guide the province's goals for reconciliation with First Nations. • Responsible for delivering the following programs: <ul style="list-style-type: none"> ◦ Modernized Land Use Planning delivered in partnership with First Nations. ◦ Collaborative Indigenous Stewardship Framework. ◦ Cumulative Effects Framework. ◦ Recommendations within the Old Growth Report, including ecosystem health, and biodiversity.
<i>Water, Fisheries and Coast</i>	<ul style="list-style-type: none"> • The Water, Fisheries and Coast Division brings together program areas responsible for the Watershed Security Strategy and implementation, Water Management, Wild Salmon Strategy, and Coastal Marine Planning. • It works to support functioning and resilient marine, aquatic, and coastal ecosystems that support a diversity of economic activities and provide the foundation for vibrant and thriving coastal communities and cultures. • Aquatic Ecosystems Branch provides oversight to the Freshwater Fisheries Society of B.C. (FFSBC) who contribute to recreational fishing by stocking approximately 700 lakes across B.C. with six million trout, kokanee and char annually. • The division provides provincial leadership on water and coordinates government's strategy on 'source to tap' drinking water protection. It is also responsible for watershed-related strategic planning, policy, science, assessments and analysis tools for B.C., as well supporting the use of water governance and planning tools in the <i>Water Sustainability Act</i> (e.g., water sustainability plans and water objectives). This work is collaborative by design and will include First Nations, local governments, and other interested parties. • The division leads the implementation of the <i>Water Sustainability Act</i> and other water related legislation and regulations as it pertains to the management of water allocation, dam safety and flood safety with a focus on public safety and resiliency of the environment. It also leads on policy, planning and supports in relation to water-related hazards such as flood and drought for the province. • The division supports restoration and rebuilding of wild fish populations and provides leadership for aquatic habitat policy and restoration. It also sets fisheries and aquaculture policy, develops new strategies to protect and revitalize B.C.'s wild salmon populations, and is the provincial lead for interfacing with Fisheries and Oceans Canada (DFO). • Is the Statutory Decision Maker (SDM) under the <i>Wildlife Act</i> for B.C.'s recreational freshwater fisheries as well as administration of the <i>Riparian Areas Protection Act</i>. • Leads prevention and provincial response to aquatic invasives. • In natural disaster response, leads actions and direction to protect or recover aquatic ecosystems and the aquatic/fish species that rely on them. • The division is the provincial hub for marine and coastal policy, planning, and science providing expertise to drive development and implementation of strategic and operational policies and plans that lead the way on collaborative decision-making with First Nations and Canada.

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MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Reconciliation, Lands and Natural Resource Policy</i>	<ul style="list-style-type: none"> • This division provides leadership in developing a “roadmap” for the natural resource sector to support the effective operationalization and implementation of the <i>Declaration on the Rights of Indigenous Peoples Act</i>. • Lands Program includes Lands Branch and Crown Land Opportunities and Restoration Branch. Lands Branch provides operational policy support for <i>Land Act</i> tenures and transfers, maintains the Crown Land Registry, and offers legislative support for the <i>Land Title Act</i> and other private land legislation. • The Crown Land Opportunities and Restoration Branch comprises of the Crown Land Opportunities Program (CLO), which focuses on priority Crown land sales and transfers to address reconciliation and housing needs, and the Crown Contaminated Sites Program (CCSP), which is the lead agency for the investigation and possible remediation of prioritized, high-risk abandoned contaminated sites on vacant Crown land. • First Nation Land Transfers Branch: provides technical and expertise to Ministry of Indigenous Relations and Reconciliation and First Nations engaged in negotiations and leads the implementation of land-based agreements, including land transfers and vesting of land.
<i>Permitting Transformation Division</i>	<ul style="list-style-type: none"> • This division leads on land and water authorizations across the province. This includes permit applications, First Nation consultation, and major project reviews. • Regional offices provide client access to natural resource authorizations expertise and supports through Front Counter BC. • This division holds responsibility for the Housing Action Taskforce to support provincial housing authorizations, connectivity authorizations, and works closely on various energy initiatives like the transition of renewable energy project applications to the BC Energy Regulator and the Call for Power & Sustainment Projects through BC Hydro. • Additional prioritization is on advancing the necessary strategic, policy, process and technology work required to transform and shift permitting across this ministry and the Natural Resource Ministries as a whole.
<i>Natural Resource Information and Digital Services (NRIDS)</i>	<ul style="list-style-type: none"> • Provides essential Information Management (IM) services by way of the creation, maintenance, and publication of foundational datasets and geospatial information – this also includes operation of the provincial aerial imagery and LiDAR programs, maintenance of land survey monumentation and data, and species and ecosystems information. • This work provides essential context and intelligence to support decision making across the Natural Resource Ministries (NRM) and beyond. The Digital Road Atlas (DRA) program provides GIS business processes that support B.C.’s current 9-1-1 requirements. • For the implementation of Next Generation 9-1-1 (NG9-1-1), NRIDS is advocating for improved public access to high quality geospatial data that delivers the broadest and best use as a strategic asset. • The IM offerings include ready-made, authoritative, spatial information about the shape, landscape, environment, and condition of B.C. as well as offering on-demand custom analysis, visualization, and mapping products for the NRM.

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MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP CONTINUED...

DIVISION/BRANCH	TOPIC
<i>Resource Stewardship Division</i>	<ul style="list-style-type: none"> • The division is responsible for the Together for Wildlife Strategy, wildlife policy regulations and allocation, ecosystem health and biodiversity, conservation of wildlife and habitat and economic diversity and sustainability, fish and wildlife angling and hunting opportunities, Tripartite Agreement of Nature Conservation (implementation planning and fund coordination), the draft Biodiversity and Ecosystem Health Framework and advancing wildlife co-management with First Nations and partnerships to support shared stewardship of wildlife. • Responsible for delivering the following core programs: <ul style="list-style-type: none"> ◦ Wildlife Management. ◦ <i>Wildlife Act</i> and its regulation and policy framework. ◦ Fish and Wildlife Population Assessment and Decision Support. ◦ Regional Action Planning for fish and wildlife stewardship and Management. ◦ First Nations Partnerships and Co-management. ◦ Biodiversity Conservation Science and Research. ◦ Species at Risk Recovery and Implementation. ◦ Invasive Aquatic and Terrestrial Species Management. ◦ Species at Risk Recovery and the Provincial Caribou Recovery Program. ◦ Wildlife Life Health.
<i>Southeast Initiatives Secretariat (SEIS)</i>	<ul style="list-style-type: none"> • The Southeast Initiatives Secretariat (SEIS) was formed July 2025 as a new delivery, to support strong cross-ministry provincial governance, establish clear accountability and develop specific actions to resolve challenging issues related to metallurgical coal mining in southeast B.C. • Our mandate is to develop and implement a coordinated and aligned cross-ministry strategy that allows for continuation of responsible mining of metallurgical coal in the Elk Valley while improving environmental quality, managing cumulative effects, healing the land, and advancing models of shared decision-making with First Nations to build prosperous and healthy communities for all.

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PROVINCIAL AGENCIES, COMMISSIONS, AND CORPORATIONS AVAILABLE DURING THE 2025 UBCM CONVENTION

MACC	TOPIC
<i>Agricultural Land Commission</i>	<ul style="list-style-type: none"> Information and advice regarding the Agricultural Land Reserve (ALR) and work of the Provincial Agricultural Land Commission (ALC). ALC Chair and/or Chief Executive Officer will be in attendance.
<i>BC Emergency Health Services (BCEHS)</i>	<ul style="list-style-type: none"> As part of the Provincial Health Services Authority, BCEHS governs the emergency medical services system in B.C. and provides pre-hospital emergency and inter-facility patient transfer services. BCEHS paramedics, emergency medical call takers and dispatch staff provide pre-hospital emergency care and ground and air ambulance transport medically necessary transport (ground and air ambulances) for British Columbians. In many rural communities across the province, BCEHS Community Paramedics also provide scheduled care for patients with chronic health conditions as part of a community based health team. BCEHS also oversees patient inter-facility patient transfers in the province, working with health authorities to coordinate the transfer of acute and critically ill patients to an appropriate level of care both within and outside of B.C. Members of the BCEHS executive team look forward to participating in productive and engaging sessions with municipal leaders.
<i>BC Energy Regulator</i>	<ul style="list-style-type: none"> The British Columbia Energy Regulator oversees the full life cycle of energy resource activities in B.C. from site planning to restoration. This includes oil, gas, geothermal, hydrogen, ammonia, methanol with anticipated legislation in spring 2025 that will expand our mandate to regulate renewable energy projects. We look forward to addressing any questions you may have on our regulatory oversight.
<i>BC Housing</i>	<ul style="list-style-type: none"> BC Housing is responsible for implementation of Building BC programs that are helping government to deliver 114,000 units of affordable housing including the following programs: Supportive Housing Fund, Women's Transition Housing Fund, Community Housing Fund, Indigenous Housing Fund, Rapid Response to Homelessness, Deepening Affordability program. It is also responsible for BC Builds and HousingHub which works with communities, governments, non-profit and private sector stakeholders to facilitate the creation of new affordable rental housing.
<i>BC Hydro</i>	<ul style="list-style-type: none"> BC Hydro's mission is to safely provide our customers with reliable, affordable, clean electricity. Our vision celebrates our clean energy advantage and our environmental stewardship role in B.C. Sustainability is about making the best choices with available resources, which means leveraging our clean electricity for all British Columbians. BC Hydro's Community Relations staff look forward to addressing any questions that you may have related to our operations.

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PROVINCIAL AGENCIES, COMMISSIONS, AND CORPORATIONS AVAILABLE DURING THE 2025 UBCM CONVENTION

MACC	TOPIC
<i>BC Transit</i>	<ul style="list-style-type: none"> From small towns to large urban centres outside of Metro Vancouver, BC Transit delivers safe, reliable, customer focused transportation services you can rely on. BC Transit would be pleased to discuss any questions you may have regarding our services. In order to provide you with the best information possible, please provide specifics relating to your questions within the meeting request.
<i>Insurance Corporation of British Columbia (ICBC)</i>	<ul style="list-style-type: none"> ICBC provides universal compulsory auto insurance (basic insurance) to drivers in British Columbia, with rates regulated by the British Columbia Utilities Commission (BCUC) and sells optional auto insurance in a competitive marketplace. Insurance products are available across B.C. through a network of independent brokers, and claims services are provided at ICBC claims handling facilities located throughout the province. ICBC invests in road safety and loss management programs to reduce traffic-related deaths, injuries and crashes, auto crime and fraud. In addition, provides driver licensing, vehicle registration and licensing services, and fines collection on behalf of the provincial government at locations across the province. ICBC will have staff at the Convention who would be pleased to discuss or meet on any issues related to ICBC's operations.
<i>The Land Title and Survey Authority of British Columbia (LTSA)</i>	<ul style="list-style-type: none"> LTSA is a statutory corporation responsible for operating B.C.'s land title and survey systems and the Land Owner Transparency Registry (LOTR). LTSA processes over seven million online transactions annually and provides land information and datasets to the province, local governments, and other public agencies. The services include mapped databases such as ParcelMap BC and AUTOPROP. ParcelMap BC is the current, complete, and trusted mapped representation of titled and Crown land parcels across British Columbia, considered to be the point of truth for the graphical representation of property boundaries.
<i>Office of the Seniors Advocate (OSA)</i>	<ul style="list-style-type: none"> OSA monitors and analyzes seniors' services and issues in B.C. and makes recommendations to government and service providers to address systemic issues. The Office also provides information and referrals for individuals who are navigating seniors services and tracks their concerns, which helps inform future work. The services which the Office monitors are in five key areas: health care, housing, income supports, community supports, and transportation. The Office collaborates with service providers, government, and health authorities to improve effectiveness, efficiency, and outcomes for seniors.

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PROVINCIAL AGENCIES, COMMISSIONS, AND CORPORATIONS AVAILABLE DURING THE 2025 UBCM CONVENTION

MACC	TOPIC
<i>Police Victim Services British Columbia (PVSBC)</i>	<ul style="list-style-type: none"> • Police Victim Services of British Columbia Society (PVSBC) is the B.C. registered not for profit charity membership organization mandated to be the primary advocate for all (95+) police-based victim service (PBVS) organizations within the province. • PBVS local organizations are physically embedded with the municipal or RCMP detachment delivering ongoing police-based victim services to the citizens of each community. • Our Vision is - All victims of crime and trauma across B.C. receive compassionate, professional, and consistent services. • PVSBC advocates, represents, lobbies, and communicates with members, partners and stakeholders on the development and delivery of PVSBC trauma informed programs, baseline, and advanced training, professional development, and member support programs. • Funding is provided by the provincial and federal governments, with additional resources from corporate and individual contributions, sponsorships, and program revenues.
<i>Regional Health Authorities (RHA): Fraser Health; Interior Health; Island Health; Northern Health; Vancouver Coastal Health</i>	<ul style="list-style-type: none"> • RHA: When most people think about health care, the first thing they think of are hospitals. While many services are offered in the hospitals operated by the regional health authorities, they also offer a wide range of other important services such as: <ul style="list-style-type: none"> ◦ Home and community care; ◦ Long-term care; ◦ Seniors care; ◦ End of life care; ◦ Mental health & substance use; ◦ Environmental health; ◦ Public health; ◦ Healthy Living; ◦ Infant & Youth; ◦ Sexual Health; ◦ Lab and medical imaging services; ◦ Indigenous health; ◦ Urgent and Primary Care; ◦ Virtual Health Services; ◦ Women's Health and Cancer Care; and ◦ Primary Care (Health Authority owned/operated).

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PROVINCIAL AGENCIES, COMMISSIONS, AND CORPORATIONS AVAILABLE DURING THE 2025 UBCM CONVENTION

MACC	TOPIC
<i>Provincial Health Services Authority (PHSA)</i>	<ul style="list-style-type: none"> • PHSA has a unique role in B.C.'s health authority system: to ensure that B.C. residents have access to a coordinated provincial network of high-quality specialized health-care services. • PHSA programs provide care and services through specialized hospitals and centres across B.C. such as BC Children's Hospital and BC Cancer and BC Mental Health & Substance Use Services, including programs such as the Red Fish Healing Centre. • PHSA is also responsible for specialized health services, which are delivered across the province in collaboration with regional health authorities, such as cardiac, trauma, perinatal and stroke services. Through BC Emergency Health Services, PHSA oversees the BC Ambulance Service and Patient Transfer Services. • BC Centre for Disease Control (BCCDC) and the Public Health Reference Laboratory.
<i>Royal Canadian Mounted Police</i>	<ul style="list-style-type: none"> • The Royal Canadian Mounted Police (RCMP), Canada's national police force, provides policing services to most of British Columbia, including 150 municipalities. • These services include, but are not limited to, uniformed patrols, response to calls for service, investigative services, community-based policing, and traffic enforcement. Additionally, the B.C. RCMP is part of a number of integrated teams operating throughout the province who provide specialized police services to British Columbians. • The B.C. RCMP values ongoing collaboration and meaningful communication with our partners. Representatives of the B.C. RCMP's Senior Management Team look forward to hearing your feedback and answer any questions you may have about its services so that we can work together towards our common goal of providing your community with a professional, efficient, and effective police service.

[TO TOP](#)



DATE: June 18, 2025

FILE NUMBER: 0640-20

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: 2024 Annual Report

1.0 PURPOSE

For Council to consider the Village of Kaslo's 2024 Annual Report in accordance with section 99 of the Community Charter.

2.0 RECOMMENDATION

THAT the Village of Kaslo's 2024 Annual Report be adopted.

3.0 BACKGROUND

Under section 98 of the Community Charter, the Village is required to prepare an annual municipal report and make it available for public inspection under section 97, before June 30th each year. The annual report must include the following:

- (a) the audited annual financial statements referred to in section 167 (4) for the previous year;
- (b) for each tax exemption provided by a council under Division 7 [*Permissive Tax Exemptions*] of Part 7 [*Municipal Revenue*], the amount of property taxes that would have been imposed on the property in the previous year if it were not exempt for that year;
- (c) a report respecting municipal services and operations for the previous year;
- (d) a progress report respecting the previous year in relation to the objectives and measures established for that year under paragraph (f);
- (e) any declarations of disqualification made under section 111 [application to court for declaration of disqualification] in the previous year, including identification of the council member or former council member involved and the nature of the disqualification;
- (f) a statement of municipal objectives, and the measures that will be used to determine progress respecting those objectives, for the current and next year;
- (g) any other information the council considers advisable.

Section 99 of the Community Charter requires Council to consider, at a council meeting or other public meeting, the annual report prepared under section 98, as well as submissions and questions from the public. The annual meeting must occur at least 14 days after the annual report is made available for public inspection under section 97, but no later than June 30th. Notice of the annual meeting must be given in accordance with section 94 [*public notice*]. The annual report must be available for public inspection at the annual meeting.

4.0 DISCUSSION

The Village's 2024 Annual Report was made available on May 23rd. The May 27th and June 10th council meetings have provided an opportunity for Council to consider the 2024 Annual Report, as well as submissions and questions from the public. Inspection of the Annual Report not only enables public

accountability, but it also promotes better services and continuous improvement, as well as improved taxpayer awareness and knowledge of municipal services.

5.0 OPTIONS

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

1. Whereas, the Village has prepared and made available for public inspection its 2024 Annual Report, and Council is required to consider the Report by June 30th, staff recommend that Council adopt the 2024 Annual Report as presented.

6.0 FINANCIAL CONSIDERATIONS

None to report.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Legislation

Community Charter sections 97-99

8.0 STRATEGIC PRIORITIES

None to report.

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

Attachments: 2024 Annual Report, Village of Kaslo



Village of Kaslo

ANNUAL
REPORT
2024





Village of Kaslo

Annual Municipal Report 2024

The Village of Kaslo has prepared its Annual Municipal Report pursuant to the Community Charter Part 4 [*Public Participation and Council Accountability*] Division 5 [*Reporting*] Section 98 [*Annual municipal report*].



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“We are pleased to present this report which outlines the many projects that we have underway. Most of these are being funded through grants that were obtained thanks to our dedicated and skilled staff.”

Message from the Mayor

On behalf of the Village and Council, it is my pleasure to present the Annual Municipal Report for 2025. This past year was a busy one with staff managing many projects which you will read about in this report.

My message, however, will focus on things that aren't operational.

Hello, goodbye, see you later and welcome back! 2024 was a year of change for the Village with several staffing changes.

The early part of the year we spent time on Chief Administrative Officer (CAO) recruitment with the help of a well-respected local government consultant, Linda Tynan. During the recruitment process, Linda was also engaged as our interim CAO and CFO. Her experience and skills were invaluable to Council as we worked through the recruitment process. At the end of the interviews, we were pleased to welcome Robert Baker as our new CAO, and he certainly has not disappointed.

During the year, long time employee, Stephanie Patience retired. She had been with the Village for many years and served under 4 different CAO during her tenure. Her knowledge of the community and our municipal processes has been missed.

Mid year, our Administrative Assistant, Karissa Stroshein was granted a leave of absence to allow her to go on a year long adventure. In Karissa's absence, we welcomed Lee Symmes to the team to fill that role. This year, Andrea Reimer joined our finance team as Accounting Assistant, working alongside our Deputy Treasurer, Geri Aasen.



Thanks to funding received through the Union of BC Municipalities, we were able to engage Jessie Lay as our FireSmart coordinator. Her work was invaluable in providing public education regarding fire safety in our community.

During the year we engaged Colin Hawkins as our Manager of Strategic Initiatives and his role was to oversee our capital projects. Late in the year, Colin left us for another job closer to home and he was replaced by Ian Dunlop. Ian is an excellent fit for this position since he was our former CAO and was familiar with the projects that we have underway.

On a community level, WildSafe BC Community Coordinator Erin Lawrence was a welcome addition to our community. She performed outreach activities aimed at preventing conflicts with wildlife in the community.

An important event in our community during 2024 was the celebration of the 50th anniversary of the Langham Cultural Society. A group of volunteers came together to coordinate and host several great events throughout the year, celebrating the arts and culture of our region as well as recognizing its significant role as a Japanese Canadian Museum.

Speaking of Arts & Culture, the newest piece of artwork in Legacy Park for 2024 was Song to Mothers by Bonnington resident, Ben Zang. Members of our Arts and Heritage Committee meet annually to choose a new sculpture to be displayed in the park.

Another of our parks, Front Street Park, continued to see improvements during the year. This park continued to be the site of the Kaslo Saturday Market which is

coordinated by Kaslo Community Services. This has been a great event which runs every Saturday from mid June to the end of September featuring local craft and food vendors.

No year in Kaslo would be complete without our great lineup of community events. Winter in the Forest is a fantastic winter event that is funded in part by the Kaslo Community Forest, and which has been coordinated by the Kaslo Housing Society for the past several years.

2024 saw another successful May Days Event coordinated by Kaslo and Area Chamber of Commerce. It included the





usual great variety of events – Craft and Food Vendors, Softball Tournament, Logger Sports, Car Show, Parade and back again this year were the helicopter rides which was a Kaslo Search & Rescue fundraiser.

On Canada Day, the Kaslo and District Public Library put on it's highly successful Carnival followed by music and cupcakes on the SS Moyie.

Our own Kaslo Events Committee hosts Kaslo's Birthday Celebration in August at Legacy Park, where our Citizen of the Year is announced. In 2024, after a public call for nominations we were pleased to announce David Stewart and Stephanie Judy as our Citizens of the Year. They were recognized for their many years of service to Arts and Culture in Kaslo and Area among other many other significant community contributions.

No summer would be complete without Pirate Day which takes place on the SS Moyie in mid August and is coordinated by the Kootenay Lake Historical Society. This event is always a great hit with children and adults from near and far.

The summer of 2024 saw members of our community really step up as Kaslo acted as the reception centre for some of the residents of Argenta who were evacuated from their community. We are so proud of the members of the community who pitched in to assist them in many ways, both during and after the emergency.

As Mayor of Kaslo and Director with the Regional District of Central Kootenay, I was appointed to the Columbia Basin Trust Board of Directors, Elected to Board of the Federation of Canadian Municipalities and appointed to the Board of the Municipal Finance Authority. I am honoured to be entrusted to undertake these roles to represent the residents of Kaslo and the entire region.

We are pleased to present this report which outlines the many projects that we have underway. Most of these are being funded through grants that were obtained thanks to our dedicated and skilled staff. The balance of the funds in most cases are covered by contributions from our reserve funds, which results in minimal tax implications for our residents.

Councillors Erika Bird, Matthew Brown, Rob Lang, Molly Leathwood and I are very proud to serve our community and pleased to work alongside our fabulous staff.

Mayor Suzan Hewat

Council Select Committees and Appointments

Mayor Suzan Hewat

Regional District of Central Kootenay Board
 West Kootenay Boundary Regional Hospital District Board
 Kaslo & Area D Economic Development Commission
 Accessibility Advisory Committee
 Art & Heritage Committee
 Asset Management Committee
 Events Committee
 Health Advisory Committee
 Library Building Committee
 Recreation Grants Committee
 Liquid Waste Monitoring Committee
 Central Kootenay Invasive Species Society Working Group
 Ktunaxa Kinbasket Treaty Advisory Committee (Alternate)



Councillor Molly Leathwood

Accessibility Advisory Committee
 Art & Heritage Committee
 Events Committee
 Kaslo & District Arena Association Board
 Kaslo & District Public Library Board



Councillor Erika Bird

Health Advisory Committee
Library Building Committee
Recreation Grants Committee



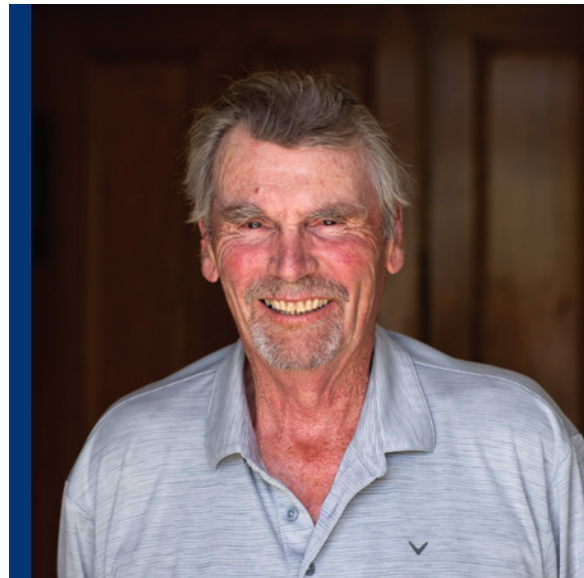
Councillor Mathew Brown

Kaslo & District Community Forest Society Board
Ktunaxa Kinbasket Treaty Advisory Committee



Councillor Robert Lang

Regional District of Central Kootenay Board (Alternate)
West Kootenay Boundary Regional Hospital District Board (Alternate)
Kaslo & Area D Economic Development Commission
Asset Management Committee
Liquid Waste Monitoring Committee



Organizational Chart

Mayor & Council



Chief Administrative Officer

(Chief Financial Officer, Approving Officer)



Manager of Strategic Initiatives



Manager of Corporate Services

(Corporate Officer) [32 hours]

- Deputy Treasurer
- Accounting Assistant
- Legislative Assistant



Public Works Foreman

- Utility Operator 2
- Utility Operator 1
- Labourer

Municipal Services and Operations

Council has developed a vision for the community following an extensive consultation process culminating in a Strategic Plan for 2023-2026. Within this Plan, Council has developed Focus Areas and a series of objectives and measures that it hopes will help to realize its vision.

“Kaslo supports a full, productive, and meaningful life for all citizens through policies, services and programs that respect community values of inclusivity, diversity, accessibility, and sustainable development.

Kaslo is a diverse, inclusive, and welcoming community that aspires to be a model for a small, mountain communities across British Columbia and around the world.”

Strategic Plan 2023-2026

(Areas of Focus)

Community Health

Arts, Culture & Heritage

Planning & Land Use

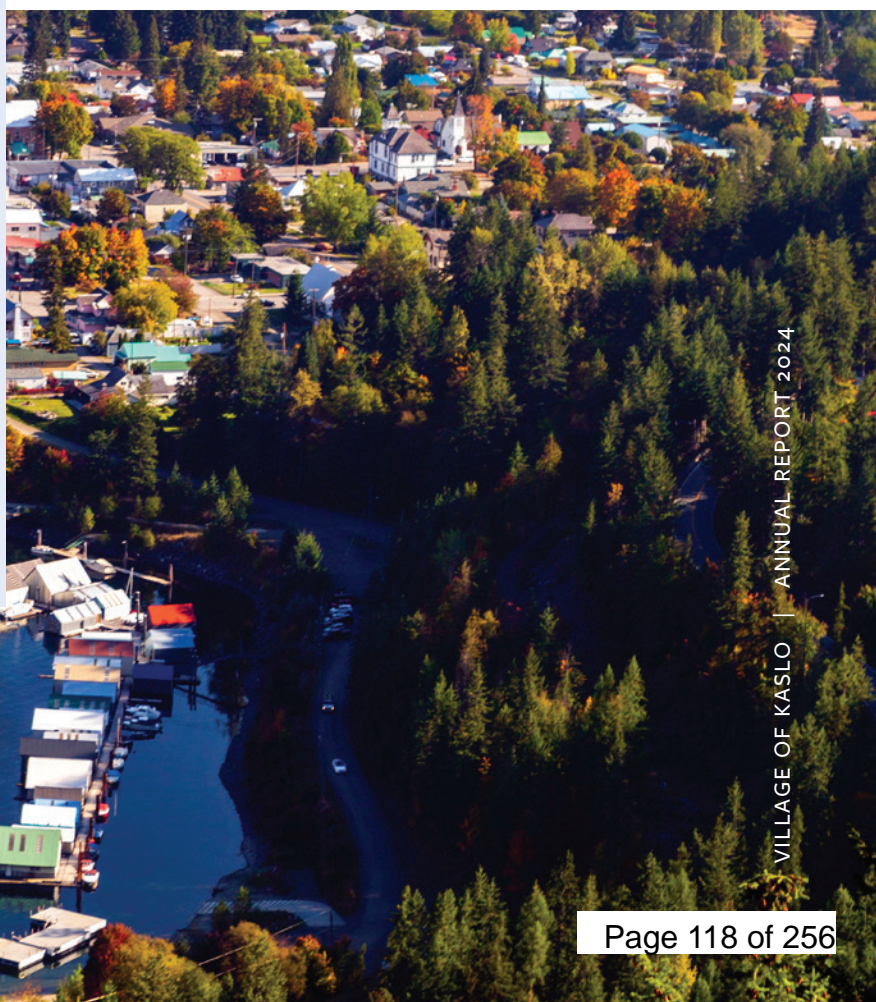
Governance

Parks, Recreation & Natural Areas

Capital Projects

Economy

Capacity



Advocacy / Partnerships

Advocate for community health through the Health Advisory Committee.

Advocate for affordable housing in partnership with the Kaslo Housing Society.

Advocate for seniors' well-being through support of the Kaslo Seniors Centre.

Maintain an Accessibility Committee to advocate for those experiencing barriers to their interaction with the Village.

Support partnerships that bridge reconciliation between the Village and First Nations.

Advocate for Arts & Heritage through support of the Kootenay Lake Historical Society and projects that enhance our two National Historic Sites of Canada.

In support of Council's vision and Strategic Plan, the Village provides a multitude of services through several departments and key partnerships.

Administration

The Village of Kaslo's administrative staff work closely with the Mayor and Council to ensure that Council's decisions and directives are carried out. The department also takes care of legal and administrative services such as bylaw development, policies and procedures, and provides municipal information to the Village's residents. Administration handles a diverse bundle of services including permits, communications, cultural and community services, bylaw enforcement, and information systems. The Administrative team consists of the Chief Administrative Officer, Manager of Corporate Services, and the Legislative Assistant.

Finance

The Finance Department provides support services to the municipality, as well as maintaining and communicating financial information to the public, Council and staff. Some of the services provided by the department include:

- Accurate billing and collecting of utility and property tax accounts.
- Processing of all incoming City revenues.
- Dog licenses, and other applications, licenses and permits.
- Maintaining accurate tax related rolls.
- Preparing yearly financial plans and reports as required by legislation.
- Maintaining annual Operating and Capital Budgets.
- Safeguarding and administering the assets of the City through proper internal controls, risk management, accounting systems and policies and procedures.

The team consists of the Chief Financial Officer (also Chief Administrative Officer), Accounting Assistant, and Deputy Treasurer who provide accounts receivable, accounts payable, payroll and property tax account services.

Public Works

The Village's Public Works Department takes pride in operating and maintaining the Village's infrastructure while providing efficient and responsive services to our citizens. The Department maintains 22.2 kilometers of roads, 173 streetlights, 29,109 m² of parks and green spaces including the Kaslo Cemetery, a water treatment plant with 26.2 km of water distribution piping, a wastewater treatment plant with 4.8 km of wastewater mains, 360 street signs, 31 buildings totaling 93,7856 ft², and a fleet of 38 vehicles/equipment. The Department also provides support to the other Departments by maintaining the Village's maps, surveys, and geographic information



system (GIS). Led by the Public Works Foreman, this 4-person crew is the backbone of our municipal services, providing safe, efficient, environmentally sensitive and cost-effective services.

Planning and Development

Planning Policy is set by Council through an Official Community Plan and is implemented through a Zoning Bylaw. The Zoning Bylaw regulates the use and development of property in the Village. Before a business locates to a commercial area or develops a plan for construction, the Planning Department can verify current zoning. The Department can also assist with information pertaining to subdividing a property, altering the legal property boundaries, creating a bare land strata, resolving Zoning Bylaw conflicts, and varying requirements through the Board of Variance.

Protective Services

Protective services include those provided by the Royal Canadian Mounted Police, comprised of administration, crime investigation and prevention, traffic, prisoner custody and court liaison. Fire protection is provided by the Kaslo Volunteer Fire Department with support from the Village's FireSmart Coordinator providing public education on fire safety and prevention. Emergency preparedness and response is coordinated through the Regional District of Central Kootenay and the Provincial Emergency Program.



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Audited Annual Financial Statements

This report includes the audited consolidated financial statements for the year ended December 31, 2024 for the Village of Kaslo pursuant to Sections 98 and 167 of the Community Charter. The preparation and presentation of the financial statements is the responsibility of the Chief Financial Officer for the Village of Kaslo. The Village maintains a system of internal controls designed to provide reasonable assurance for the safeguarding of assets and the reliability of financial records. The statements have been prepared in accordance with Canadian Public Sector Accounting Standards for local governments, as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The Village's consolidated financial statements have been audited by Grant Thornton LLP in accordance with Canadian Generally Accepted Auditing Standards. This audit has resulted in an unqualified opinion, which is expressed in the Auditor's Report.

Permissive Tax Exemptions

The Community Charter Part 7 [Municipal Revenue] Division 7 [Permission Tax Exemptions] permits Council to provide permissive tax exemptions. Section 98(2)(b) of the Community Charter requires those exemptions to be reported, including the amount of property taxes that would have been imposed on the property in the previous year if it were not exempt for that year. The following properties were provided permissive property tax exemptions by Council under Bylaw 1268 in 2024.

OCCUPIER NAME	PROPERTY ADDRESS	VALUE OF EXEMPTION
Properties owned by a non-profit, occupied for own use [Community Charter s. 224 2(a)]		
Kaslo Community Services Society	336 B Ave	2,303.79
Kaslo Masonic Holding Society	301 A Ave	469.34
Langham Cultural Society	447 A Ave	2,839.06
		<u>\$ 5,612.19</u>
Municipally owned properties, non-profit occupier [Community Charter s. 224 2(d)]		
Hospice Society of North Kootenay Lake	201 312 4th St	136.44
Kaslo & District Arena Association	517 Arena Ave	7,283.07
Kaslo & District Riding Club Society	517 Arena Ave	401.05
Kaslo Golf Club	340 H Ave, Oak Ave & Hwy 31	6,974.40
Kaslo Housing Society	334 A Ave	361.96
Kaslo Racquet Club	517 Arena Ave	527.32
Kaslo Search and Rescue	Kaslo Bay Rd & Arena Ave	686.94
Kaslo Senior Citizens Society	304 4th St	658.60
Kootenay Lake Historical Society	324 Front St	5,213.97
Kootenay Lake Independent School Society	2nd St	837.50
Victorian Hospital of Kaslo Auxiliary Society	409 A Ave	793.78
		<u>\$ 23,875.03</u>
Land surrounding buildings for public worship [Community Charter s. 224 2(f)]		
Kaslo Calvary Chapel (Kaslo Christian Assembly)	430 B Ave	618.07
Roman Catholic Bishop of Nelson (Sacred Heart)	313 5th St	1,038.37
St Andrews United Church	500 4th St	1,048.69
The Synod of The Diocese of Kootenay (St Marks)	601 5th St	709.97
		<u>\$ 3,415.10</u>
Owned by athletic or service clubs for recreation purposes [Community Charter s. 224 2(i)]		
Royal Canadian Legion Branch No. 074	403 5th St	\$ 1,173.18
Other levels of government [Community Charter s. 224 2 (b) & (h)]		
Central Kootenay (Regional District)	529 Arena Ave	5,846.05
Interior Health Authority	673 A Ave	10,957.42
		<u>\$ 16,803.47</u>
Total		\$ 50,878.99

Notes:

- 1) The value of each tax exemption has been calculated using the assessed value of the property and the applicable tax rate.
- 2) These amounts include Village taxation only.
- 3) These amounts do not include taxes collected by the include RDCK, West Kootenay Boundary Regional Hospital District, Municipal Finance Authority, BC Assessment, school district, or RCMP.
- 4) Statutory exemptions under the Community Charter Part 7 [Municipal Revenue] Division 6 [Statutory Exemptions] Section 220 [General statutory exemptions] are not listed (i.e. Victorian Community Health Centre, Kaslo & District Public Library, building and land set aside for public worship, learning institutions, land and/or improvements held by the municipality).

Progress Report of Objectives & Measures Established for 2024

Council set the following objectives for 2024 as described within its Strategic Plan. The objectives were set following public meetings where members of the public were invited to provide input. The following is the progress that has been made on those objectives.

SERVICE AREA	OBJECTIVE	MEASURES / STRATEGIES	ACHIEVEMENTS / OUTCOMES
Administration	Integrate the planning, design, construction, operation, maintenance, asset disposal & renewal, and financial planning functions of the Village. [carried from 2023]	Gather asset data, and input in registry (2024, 2025)	In progress. Carry forward
		Develop a Preventative Maintenance Program, with reference to asset-specific Plans [buildings, roads, water, parks, etc.]	Not started. Carry forward
	Ensure the Village has an effective organizational structure	Perform an Organizational Review.	Complete
	Develop an annual reporting system that promotes greater understanding of municipal responsibilities and priorities, fosters accountability, improves services, and enables continuous improvement in service delivery, as well as improved taxpayer awareness and knowledge of municipal services. [A Guide to Municipal Progress Reporting, Province of BC]	Develop a Governance and Operations Manual with reference to all municipal services and operations.	Not started. Carry forward
		Develop a Quality Assurance Program that enables the development of measurable objectives for annual municipal reporting. (2024, 2025)	Not started. Carry forward
	Follow industry best practices for Records Management.	Develop a Records Management Policy based on LGMA standards.	Complete
		Develop process maps and procedures, including naming conventions	Not started. Carry forward
	Improve public communication system	Develop a Correspondence Policy, process maps, and procedures	Not started. Carry forward
	Ensure people with disabilities can access Village information, services, and products without any barriers, making their lives easier and more fulfilling.	Refer to the Accessibility Committee any reports of barriers that individuals are experiencing with Village information, services, or products, and seek their advice on how to remove and prevent those barriers.	Complete

SERVICE AREA	OBJECTIVE	MEASURES / STRATEGIES	ACHIEVEMENTS / OUTCOMES
Buildings, Facilities and Properties	Develop Kemball Building. [carried from 2023]	Secure funding for Phase 2 of renovations (2024, 2025)	Not started. Carry forward
		Asset Management Committee to explore opportunities to provide secure, capable, and accessible storage and data processing capacity in a secured and geographically distributed fashion. [Kemball Data Centre]	Not started. Carry forward
	Improve grounds at SS Moyie. [carried from 2023]	Complete amphitheater and retaining wall design	Not started. Carry forward
	Renovate Kaslo Arena to enhance its functionality in the event of an emergency (Kitchen, Ventilation, Accessibility, Backup Power). [carried from 2023]	Perform Feasibility Study & Design	In progress. Carry forward
	Make Courtroom at City Hall available for private rentals.	Determine rental types and rates	Not started. Carry forward
		Determine janitorial needs	Not started. Carry forward
		Determine access control	Complete
		Develop cost estimate for acoustic treatment	Complete
	Support the development and implementation of an Asset Management Plan. [carried from 2023]	Develop Roof Replacement Plans and perform initial condition assessments of all buildings.	Not started. Carry forward
		Perform repairs and painting to exterior of City Hall.	Not started. Carry forward
Equipment and Supplies	Perform structural assessments of roofs every five years.	Inventory buildings, gather structural assessment data, plan for assessments.	Not started. Carry forward
	Operate electrical systems in compliance with regulations, industry standards and best practices.	Comply with electrical permit requirements of Technical Safety BC under the BC Electrical Code.	In progress. Carry forward
	Replace assets at the end of their useful life in accordance with Asset Management Plan.	Replace zero-turn mower.	Complete
Information Systems	Improve functionality of fleet equipment	Purchase snowblower attachment for skid-steer.	Complete
	Seek efficiencies in administrative and finance functions	Implement iCompass and MAIS computer software modules (2024, 2025)	In progress. Carry forward

SERVICE AREA	OBJECTIVE	MEASURES / STRATEGIES	ACHIEVEMENTS / OUTCOMES
Finance	Adopt best practices for municipal financial management	Establish Fleet Reserve Fund	Not started. Carry forward
		Standardize year-end audit documentation	In progress. Carry forward
		Define GL Accounts, breakdown standard charges, and track annual changes.	In progress. Carry forward
		Review and amend Purchasing Policy, giving consideration to spending limits, delegation of authority, and digital signatures.	Complete
		Review and amend Parcel Tax Bylaw	Complete
		Review grant-in-aid policy, then develop bylaw, process maps, and procedures.	Not started. Carry forward
	Improve communication of financial information between staff, Council, public.	Develop quarterly and year-end financial reporting	Complete
Legal Matters	Ensure licenses of occupation, lease/ rental, and service agreements are valid and in accordance with industry standards and best practices.	Renew Marine Lease Agreements with Boat Clubs located in Kaslo Bay.	Complete
		Renew Agreement with Service BC located at City Hall.	Complete
		Renew Lease Agreement with Kaslo & District Library located at City Hall.	Complete
		Renew Lease Agreement with Thrift Store located in the old fire hall building.	In progress. Carry forward
		Renew Lease Agreement with Kaslo Racquet Club located at Kaslo Arena.	Complete
		Develop an Agreement with a campground operator, including consideration of public washroom cleaning.	In progress. Carry forward
		Renew Service Agreement with a recycling contractor, including consultation with the RDCK in improvements to transfer station.	In progress. Carry forward
		Renegotiate the Water Use Agreement for MacDonald Creek area with RDCK or decide to pursue municipal boundary expansion.	In progress. Carry forward
Personnel	Comply with occupational health and safety regulations.	Review and amend Workplace Bullying and Harassment Policy	Complete
	Follow best practices for human resource management within municipal government.	Systemize flextime as described in Collective Agreement by developing Village policy, processes, and procedures.	In progress. Carry forward
		Develop Performance Plan & Review system for supervisory positions.	Complete

SERVICE AREA	OBJECTIVE	MEASURES / STRATEGIES	ACHIEVEMENTS / OUTCOMES
Recreation and Cultural Services	Support community events	Plan Kaslo birthday celebration	Complete
		Participate in planning and debriefing activities for May Days and Jazz Fest.	Complete
	Foster community spirit	Citizen of the Year recognition	Complete
Land Administration	Update Zoning Bylaw to align with 2022 OCP [carried from 2023]	Project completion	In progress. Carry forward
	Systemize land development applications	Develop process maps and procedures for development applications	Not started. Carry forward
Legislative and Regulatory Services	Review and amend Bylaws to foster business retention and expansion [carried from 2023]	Review and amend Zoning Bylaw	Not started. Carry forward
	Develop system for processing building permit applications	Develop process maps and written procedures for building permit applications	Not started. Carry forward
Community Services	Advocate for community health	Support Health Advisory Committee	Complete
	Advocate for affordable housing [carried from 2023]	Welcome an annual delegation to Council	Not started. Carry forward
Parks Admin	Improve quality of Park services	Improve signage for Dog Off-Leash Area.	In progress. Carry forward
		Complete landscaping of Front Street Park. [carried from 2023]	In progress. Carry forward
Planning and Development	Develop south Kaslo. [carried from 2023]	Develop cost estimate for development plan.	Complete
	Comply with new Legislation regarding small-scale multi-unit homes.	Review and amend OCP and Zoning Bylaw in accordance with Bill 44.	In progress. Carry forward
Transportation and Transit Services	Develop Active Transportation Network Plan [carried from 2023]	Develop Active Transportation Network Plan	In progress. Carry forward
	Improve traffic safety	Develop a Strategic Action Plan for traffic safety improvements with particular concern for Vimy Park	Complete

SERVICE AREA	OBJECTIVE	MEASURES / STRATEGIES	ACHIEVEMENTS / OUTCOMES
Engineering and Public Works	Expand capacity of wastewater treatment system. [carried from 2023]	Perform enhanced effluent testing to gather data.	Complete
		Perform preliminary design of wastewater treatment plant expansion.	Not started. Carry forward
	Operate wastewater treatment system in accordance with industry standards and best practices.	Attain operational certificate from Ministry of Environment.	In progress. Carry forward
	Comply with water treatment regulatory requirements.	Upgrade water treatment plant with electronic valves and UV treatment.	In progress. Carry forward
	Support the development and implementation of an Asset Management Plan.	Develop Pavement Management Plan and perform initial condition assessments.	Complete
	Replace assets at the end of their useful life in accordance with Asset Management Plan.	Reconstruct road at east end of Front Street.	In progress. Carry forward
	Maintain water distribution system in accordance with regulations, industry standards and best practices.	Perform design of pressure reducing valves 2 and 4.	In progress. Carry forward
	Protect the Village's natural assets and infrastructure with proactive drainage and flood control measures.	Complete Phase 2 of Kaslo River Dike Project	Complete
Protective Services	Support the development and implementation of an Asset Management Plan. [carried from 2023]	Replace streetlights that are at their end of life.	In progress. Carry forward
	Comply with Indigenous Engagement Requirements within the Emergency and Disaster Management Act (EDMA).	Engage with indigenous communities to build relationships and collaborate towards the requirements of the EDMA.	In progress. Carry forward
	Employ FireSmart tactics to decrease the likelihood of losses from wildfire events.	Perform FireSmart treatment of areas prescribed in the Community Wildfire Protection Plan. (2024, 2025)	Complete

Declaration of Disqualification

Following is a list of declarations of disqualification made under section 111 [application to court for declaration of disqualification] in the previous year, including identification of the council member or former council member involved and the nature of the disqualification.

None to report

Statement of Municipal Objectives & Measures for 2025-2026

Following is a statement of the municipal objectives, and measures that will be used to determine progress respecting those objectives, for the current and next year. These objectives and measures are reflective of the Areas of Focus identified within the Strategic Plan developed by Council for 2023-2026.

OBJECTIVE	MEASURES/STRATEGIES
Kemball Memorial Centre Renovation	Award construction contracts for renovations to Kemball Memorial Centre
	Complete renovations at Kemball Memorial Centre
Water Treatment Plant Upgrades	Award construction contracts for water treatment plant upgrades
	Complete construction of water treatment plant upgrades
Front Street Park Landscaping	Complete landscaping project at Front Street Park
South Kaslo Development Plan	Develop development plan for south Kaslo
	Adopt development plan for south Kaslo
Asset Management Program Development	Gather & input data for Water Treatment Plant assets
	Gather & input data for Wastewater Treatment Plant assets
	Establish a Building Maintenance Program (inventory, condition assessments)
Wastewater Treatment Plant Design	Perform design for wastewater treatment plant upgrades and develop construction budget estimate
Consider Proposed RV Park Development	Council to consider the Purchase and Sale Agreement that would enable the RV Park development to proceed
	Draft an RV Park zoning bylaw for review
Arena Mechanical Upgrades	Issue RFP & award contract for arena HVAC-R
	Complete arena HVAC-R construction
Arena Accessibility Upgrades – Feasibility Study	Finalize Feasibility Study for arena accessibility upgrades
Arena Kitchen – Feasibility Study	Finalize Feasibility Study for arena kitchen upgrades

OBJECTIVE	MEASURES/STRATEGIES
Arena Back-up Power	Issue RFP and award contract for arena back-up power
	Install arena back-up power
Accessibility Plan	Finalize Accessibility Plan
	Adopt Accessibility Plan
Zoning Bylaw – Review & Adoption	Draft amendment to zoning bylaw that aligns OCP with Housing Needs Report
	Adopt amendment to zoning bylaw that aligns OCP with Housing Needs Report
Subdivision Servicing Bylaw – Review & Adoption	Draft amendment to subdivision servicing bylaw that aligns OCP with Housing Needs Report
	Adopt amendment to subdivision servicing bylaw that aligns OCP with Housing Needs Report
Records & Information Management System – Development	Develop processes and procedures, including naming conventions, for Records & Information Management System
	Provide staff training on Records & Information Management System
Governance & Operations – Administrative Improvements	Purchase and implement Work Management & Scan modules in MAIS
	Replace IT equipment at end of life
	Develop and implement staff training plans
	Document permit approval processes and procedures
	Document subdivision approval processes and procedures
	Ensure regulatory compliance with the conditions of permits for Water Treatment Plant
	Ensure regulatory compliance with the conditions of permit for Wastewater Treatment Plant
	Ensure regulatory compliance with building's electrical permits
	Implement Computerized Maintenance Management System for buildings, roads & grounds, parks, utilities, and fleet
	Renew Lease Agreement with Thrift Store
	Renew Agreement with campground operator
	Review/develop bylaws, policies, process maps, procedures for Sewer Source Control
	Review/develop bylaws, policies, process maps, procedures for Water Cross Connection

OBJECTIVE	MEASURES/STRATEGIES
Governance & Operations – Administrative Improvements	Review/develop bylaws, policies, process maps, procedures for Aerodrome
	Review/develop bylaws, policies, process maps, procedures for NG911
	Review/develop bylaws, policies, process maps, procedures for Fleet reserve fund
	Review/develop bylaws, policies, process maps, procedures for Fees & Charges
	Review/develop bylaws, policies, process maps, procedures for Council Correspondence
	Review/develop bylaws, policies, process maps, procedures for Grants-in-Aid
	Review/develop bylaws, policies, process maps, procedures for Permissive Tax Exemptions
	Review/develop bylaws, policies, process maps, procedures for Sidewalk Maintenance & Repair
	Review/develop bylaws, policies, process maps, procedures for Flags
	Determine how to proceed with Manager of Strategic Initiatives position
Moyie Amphitheatre/Slope Stabilization	Determine scope of Moyie amphitheater/slope stabilization project
	Perform design & cost estimate for Moyie amphitheater/slope stabilization project
	Issue RFP & award contracts for Moyie amphitheater/slope stabilization project
	Complete construction for Moyie amphitheater/slope stabilization project
Pressure Reducing Valves	Perform design and develop budget estimate for pressure reducing valves project
	Issue RFP & award contract for pressure reducing valves project
	Complete construction for pressure reducing valves project
Waterfront Development [wharf demolition]	Apply for permit and determine budget estimate for wharf demolition
	Establish funding for wharf demolition
	Issue RFPs & award contracts for wharf demolition
	Complete wharf demolition
Source Water Protection Plan	Develop scope, issue RFP, award contract(s) for source water protection plan
	Develop and adopt a source water protection plan
McDonald Creek Water Supply Contract	Negotiate terms with Regional District for McDonald Creek water supply contract

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Village of Kaslo

Financial Statements

December 31, 2024

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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.

A handwritten signature in blue ink, appearing to read 'R. H. Baker', with a circular flourish at the end.

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
April 8, 2025

Doane Grant Thornton LLP

Chartered Professional Accountants

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)		



Susan Hewat, Mayor

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

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

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

Notes to Financial Statements

As at December 31, 2024

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.

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.

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.

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	239,968	304,814
	\$ 325,394	\$ 371,385

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.

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	\$ -
	\$ 235,334	\$ 224,648

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	\$ 114,842
	\$ 325,164

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 multiemployer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, 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
Provincial Government - School Taxes	\$ 798,638	\$ 745,192
Regional District of Central Kootenay	33,889	32,709
	\$ 832,527	\$ 777,901

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	663,833	649,271
	\$ 1,431,198	\$ 1,366,741

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	67,030	29,055
Total Operating Funds' surplus	1,008,776	910,883
Reserve Funds	3,987,118	3,234,722
Equity in Tangible Capital Assets (Note 13)	9,752,506	9,937,343
	\$ 14,748,400	\$ 14,082,948

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	2,854,008	2,812,995
	<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	\$	522,284	\$ 399,082
Government Transfers - Conditional		2024	2023
Federal	\$	30,208	\$ -
Provincial		688,733	1,505,620
Other		134,500	166,215
	<u>\$</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. 1296 adopted on November 28, 2023.

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

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.

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:

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
Long-term debt	\$ 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.

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.

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

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	-	-	-	-	-	-	-	399,082
Government transfers - conditional	312,336	290,530	-	117,507	16,991	-	116,077	-	1,671,835
Grants	1,500	-	-	-	-	-	-	-	1,200
Sale of services , donations and other	633,869	-	-	39,746	13,171	4,300	-	-	446,231
Interest	282,604	-	-	-	-	-	912	-	284,991
User fees	-	-	-	-	-	148,380	347,592	-	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	-	-	-	-	-	-	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

SCHEDULE 3

General Operating Fund

STATEMENT OF FINANCIAL POSITION

As at December 31, 2024

	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
ANNUAL SURPLUS	\$ 720,883	\$ 810,222

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

SCHEDULE 5

General, Sanitary Sewer, and Waterworks Utility Capital Funds

STATEMENT OF FINANCIAL POSITION

As at December 31, 2024

(Unaudited)

	2024	2023
LIABILITIES		
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

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	\$ 5,085,418	\$ 5,229,864
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	\$ 1,813,080	\$ 1,894,484
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	\$ 2,854,008	\$ 2,812,995

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

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

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

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

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 to 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

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

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.

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KASLO



Village of Kaslo

413 Fourth Street, Kaslo, BC
PO Box 576 , VoG 1Mo

Phone (250) 353-2311
Email admin@kaslo.ca

DATE: June 18, 2025

FILE NUMBER: 1880-20

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: 2024 Statement of Financial Information

1.0 PURPOSE

For Council to consider the Village of Kaslo's 2024 Statement of Financial information in accordance with the Financial Information Act and Regulation.

2.0 RECOMMENDATION

THAT the Village's 2024 Statement of Financial Information be adopted.

3.0 BACKGROUND

Within 6 months after the end of each fiscal year, all municipalities must prepare an annual Statement of Financial Information (SOFI) in accordance with section 2 of the Financial Information Act (FIA). In addition, the Village must upload its submission to the Local Government Information System for review by the Office of Comptroller General within the Ministry of Finance.

4.0 DISCUSSION

Schedule 1 of the Financial Information Regulation (FIR) outlines the information that the Village is required to report and how the information is to be made available to the public. The SOFI consists of four core financial statements and schedules for employee remuneration and for payments to suppliers for goods and services provided to the corporation. More specifically, section 1 (1) of the FIR requires the Village to prepare the following financial information:

- (a) a statement of assets and liabilities;
- (b) an operational statement;
- (c) a schedule of debts; and
- (d) a schedule of guarantee and indemnity agreements.
- (e) a schedule showing remuneration and expenses paid to or on behalf of employees; and
- (f) a schedule showing payments for suppliers of goods or services.

FIR section 9 requires that a SOFI prepared by a municipality be approved by its Council and the officer assigned responsibility for financial administration under the Community Charter, i.e. Chief Financial Officer (CFO). In addition, the SOFI must include a management report approved by the CFO, and an explanation of the roles and responsibilities of Council, management, and the auditors regarding the preparation and approval of the Statement of Financial Information. Signatures indicating approval are required with respect of each of the statements and schedules of financial information.

5.0 OPTIONS

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

1. Whereas, Council adopted the 2024 Financial Statements at the April 8th regular council meeting and staff have prepared the Village's 2024 Statement of Financial information in accordance with legislative requirements, it's recommended that Council adopt the 2024 Financial Statements as presented.

6.0 FINANCIAL CONSIDERATIONS

None to report.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Legislation

Financial Information Act (FIA) of British Columbia and the Financial Information Regulations (FIR).

8.0 STRATEGIC PRIORITIES

None to report.

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

Attachments: 2024 Statement of Financial Information, Village of Kaslo



2024 Statement of Financial information

The Village of Kaslo has prepared its Statement of Financial Information in accordance with the Financial Information Act section 2 (2) and (3).

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Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, section 9 (2), approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

Robert Baker
Chief Financial Officer

Date

Suzan Hewat
Mayor

Date

Management Report

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

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

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

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

On behalf of the Village of Kaslo,

Robert Baker
Chief Financial Officer

Date

*Prepared in accordance with the Financial Information Regulation, Schedule 1, section 9 (3), (4).



Audited Financial Statements

Financial Statements

Village of Kaslo

December 31, 2024

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
April 8, 2025

Doane Grant Thornton LLP

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)		


 Suzan Hewat, Mayor

See Accompanying Notes

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>

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

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:

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

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	<u>(117,799)</u>	<u>(87,148)</u>
Balance, December 31, 2024	<u>150,929</u>	<u>\$ 268,728</u>

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.

Schedule of Debt

The following information was prepared in accordance with the Financial Information Regulation, Schedule 1, section 4.

Information on all debt is included in the Audited Financial Statements.

Schedule of Guarantee and Indemnity Agreements

The following information was prepared in accordance with the Financial Information Regulation, Schedule 1, section 5.

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

Statement of Severance Agreements

The following information was prepared in accordance with the Financial Information Regulation, Schedule 1, section 6 (8).

There were no severance agreements made between the Village of Kaslo and its non-unionized employees during the fiscal year ended December 31, 2024.

Schedule of Remuneration and Expenses

The following information was prepared in accordance with the Financial Information Regulation, Schedule 1, Section 6 (2)(a), (b), (c), (d).

ELECTED OFFICIALS

Name	Office	Remuneration	Expenses
Hewat, Suzan	Mayor	\$ 16,193.16	\$ 2,511.98
Bird, Erica	Councillor	8,452.20	3,791.96
Brown, Matthew	Councillor	8,902.20	4,990.20
Lang, Robert	Councillor	8,187.84	4,084.91
Leathwood, Maureen	Councillor	8,605.32	1,927.36
TOTAL ELECTED OFFICIALS		\$ 50,340.72	\$ 17,306.41

EMPLOYEES

Name	Position	Remuneration	Expenses
Aasen, Geri	Deputy Treasurer	\$ 75,610.98	\$ 2,338.41
Allaway, Catherine	Manager of Corporate Services	111,113.51	3,307.58
Baker, Robert	Chief Administrative Officer	103,154.76	11,171.58
Hawkins, Colin	Manager of Strategic Initiatives	102,734.11	0
Schrieber, Joerg	Utility Operator 1	75,367.12	0
Scott, Geoffrey	Public Works Foreman	94,370.49	3,345.55
Turner, Jason	Utility Operator 2	83,969.16	3,154.74
Consolidated total of other employees with remuneration and expenses of \$75,000 or less		316,695.38	3,481.32
TOTAL		\$ 963,015.51	\$ 26,799.18

RECONCILIATION

Total remuneration – Elected Officials	\$ 50,340.72
Total remuneration – Employees	<u>\$ 963,015.51</u>
Subtotal	\$ 1,013,356.23
Reconciling items (benefits)	<u>\$ 289,735.77</u>
 Total per Consolidated Financial Statements	 \$ 1,303,092.00

A discrepancy in reconciliation relates to year end accruals on Financial Statements versus cash reporting through the Village's accounting program. The Financial Statement does not break benefits out as a separate item.

Schedule of Payments for the Provision of Goods and Services

The following information was prepared in accordance with the Financial Information Regulation, Schedule 1, sections 7 (1)(a),(b), and (2)(a),(b).

Alphabetical list of suppliers who received aggregate payments exceeding \$25,000

Supplier	Amount Paid
BBA Engineering Ltd.	\$ 57,139.93
Brenton Industries Ltd.	126,500.64
Capri CMH Insurance Services Ltd	144,525.00
Cathro Consulting Ltd	54,883.30
Doane Grant Thornton LLP	50,472.45
Fortis BC	73,755.18
Kaslo Building Maintenance	42,250.95
Kerr Wood Leidal	36,745.11
Linda Tynan Consulting Services	98,212.30
Loki Tree Service	39,024.99
Manulife Financial	89,709.14
Minister of Finance	297,027.83
Mountain Logic Solutions Inc.	127,850.64
Municipal Pension Plan	135,256.28
North Kootenay Waste & Recycling	92,757.09
Receiver General for Canada	305,396.44
Regional District of Central Kootenay	711,468.75
Royal Bank of Canada-Visa	62,408.96
Timber Ridge Contracting Ltd.	49,798.35
Town Architecture Inc	50,117.66
West Kootenay Boundary Regional Hospital	58,743.18

Consolidated total paid by the Village for the supply of goods and services when the aggregate amount paid to each individual supplier exceeds \$25,000	\$2,704,044.17
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Consolidated total paid by the Village for the supply of goods and services when the aggregate amount paid to each individual supplier is \$25,000 or less	\$645,411.46
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Statement of total payments for the purposes of grants or contributions	\$22,798.00
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Reconciliation

The following information was prepared in accordance with the Financial Information Regulation, Schedule 1, section 7 (c).

Total aggregate payments exceeding \$25,000 paid to suppliers	\$ 2,704,044.17
Consolidated total of payments of \$25,000 or less paid to suppliers	645,411.46
Consolidated total of all grants and contributions exceeding \$25,000	0
Consolidated total of all grants and contributions less than \$25,000	22,798.00
Total	\$3,372,253.63

The Village prepares the schedule of payments based on actual disbursements process through its Accounts Payable system. This provides assurance on completeness as the reported amounts are reconciled to the financial system payment records.

The schedule of payments is a “cash basis” listing. The figure therefore will differ significantly from the expenditures in the consolidated financial statements which are reported on an accrual basis resulting in timing differences.

End of Document

DATE: June 19, 2025

FILE NUMBER: 4320-80

TO: Robert Baker, Chief Administrative Officer

FROM: Lee Symmes, Legislative Assistant

SUBJECT: Temporary Licenses of Occupation – Kaslo Saturday Market

1.0 PURPOSE

For Council to consider authorizing a Temporary License of Occupation to Kaslo Community Services for use of 445 Front Street to accommodate overflow vendors during their Saturday Market on the August long weekend.

2.0 RECOMMENDATION

THAT a Temporary License of Occupation be issued to Kaslo Community Services for use of 445 Front Street to accommodate overflow vendors during their Saturday Market on August 2, 2025.

3.0 BACKGROUND

Kaslo Community Services operates the Kaslo Saturday Market each year from June to October. The Market is held in Front Street Park each Saturday, which provides enough space for vendors and attendees on an average weekend. Each year, however, the August long weekend proves to be especially popular as it coincides with the JazzFest event. To accommodate the additional vendors and attendees, Kaslo Community Services is requesting the use of the municipally-owned 445 Front Street lot, which is the proposed location of the new Library.

4.0 DISCUSSION

In 2024, a 1-day Temporary License of Occupation (TLO) was issued to Kaslo Community Services for use of 445 Front Street to accommodate overflow vendors during their Saturday Market on August long weekend. Kaslo Community Services has expressed satisfaction with the arrangement in 2024 and would like to proceed with a similar arrangement for 2025.

Kaslo Community Services is not the only organization that has been granted use of the Front Street lot in the past, it has also been used for a fundraising event by the school and the Chamber of Commerce during their tree lighting event. If these types of requests are going to continue, then it might make sense for the Village to amend its Fees and Change Bylaw to include the Front Street lot under the Outdoor Space Rental category. The benefit of including the Front Street lot as an Outdoor Space Rental is that this it involves less administration by the Village. However, listing the lot as a rentable area might infer a certain standard of maintenance is being upheld, which could increase the Village's risk of liability. In contrast, a TLO can be written in such a way that the other party assumes the property as-is, which mitigates some risk to the Village. There are pros and cons to both options.

Whereas, time is of the essence with respect to Kaslo Community Services' request, staff would recommend that the Village proceed with issuing a TLO for 2025, but consider adding the Front Street lot as an Outdoor Space Rental if requests continue to be frequent and re-occurring.

5.0 OPTIONS

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

1. **Issue a TLO to Kaslo Community Services for August 2, 2025.** *Staff will fully execute an agreement with Kaslo Community Services for use of 445 Front Street to accommodate overflow vendors during their Saturday Market on August 2, 2025.*
2. Refer back to staff for further review and report.

6.0 FINANCIAL CONSIDERATIONS

The Village's Fees and Charges Bylaw includes a \$100 fee for a Temporary License of Occupation. The purpose of this fee is to cover a portion of the cost of administering the TLO. Council has discretion in determining whether any other fees should also be charged for use of the Front Street lot. Staff would recommend that Council refrain from charging any other fees for 2025, and only apply the \$100 TLO fee. A more fulsome review of the Village's Fees and Charges Bylaw, including the addition of the Front Street lot to the Outdoor Space Rentals category, can be conducted when staff capacity permits.

7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

The proposed activities fall within the permitted uses identified in Land Use Bylaw 1130, as amended. Advertising is not required prior to the issuance of a TLO.

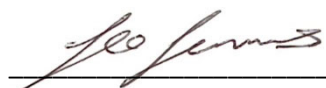
8.0 STRATEGIC PRIORITIES

None to report.

9.0 OTHER CONSIDERATIONS

None to report.

RESPECTFULLY SUBMITTED



Lee Symmes, Legislative Assistant

CAO COMMENTS:

Unless Council has concerns with the requested use of land, it should proceed as recommended.

APPROVED FOR SUBMISSION TO COUNCIL:



Robert Baker, Chief Administrative Officer

DATE: June 19, 2025

FILE NUMBER: 5330-20

TO: Mayor & Council

FROM: Ian Dunlop, Manager of Strategic Initiatives

SUBJECT: Contract Award - Ultraviolet Treatment System Installation

1.0 PURPOSE

For Council to consider awarding the contract for the construction and installation of the UV treatment system and related upgrades to the water treatment plant control systems.

2.0 RECOMMENDATION

THAT Filtrum Inc. be awarded the tender for the Water Treatment Plant Ultraviolet Disinfection Upgrade, all for the tendered price of \$377,400 (excluding applicable taxes), AND FURTHER, that staff be authorized to execute the contract.

3.0 BACKGROUND

Work is progressing on the upgrades to the Water Treatment Plant that include new valve actuator systems, UV treatment to be in compliance with Interior Health requirements for municipal water systems, and upgrades to the electronic systems. Consulting engineers, Kerr Wood Liedel (KWL), were hired last year to design the project specifications and provide technical advice. Their scope was expanded as we entered the procurement and construction phase of the project to provide contract and construction management, as the Village does not have such expertise internally.

A contract was awarded in October 2024 to Trojan Systems for the purchase of two UV reactors after a competitive process. The final phase of the project is the construction and installation of the UV system along with the programming and monitoring (SCADA) system upgrades to accompany it.

4.0 DISCUSSION

An Invitation to Tender for this final phase was released on BC Bid on May 8, 2025, with a closing date of June 3, 2025. The Village received two submissions, which were evaluated by KWL, as explained in their attached letter of recommendation dated June 9, 2025.

Both bids were compliant and were from bidders qualified and experienced in this type of work. Staff agree with KWL's recommendation to proceed with Filtrum Inc. based on the lowest tendered price of \$377,400 + GST. The competing bid was from Stephen Engineering Associates for a price of \$432,906 + GST.

This total cost includes the electronic system upgrades, which we were not certain could be done within the original project budget. But the tendered price with this optional work fits within the budget with some contingency remaining for unforeseen costs or opportunities for other related plant improvements that are compatible with the funding deliverables.

The scope of work includes the following:

- Upgrading the Water Treatment Plant for the supplied duty-standby UV disinfection equipment package (previously awarded to Trojan Technologies).
- Upgrades on filter discharge header process piping, with interconnections to new UV equipment.
- Temporary filter bypass piping.
- Metal stairway upgrades.
- Testing, Commissioning and Training on the new UV equipment.
- Optional work: Replacement of control system electronics for local control system upgrade.
- Warranty, asset management plan, and reference materials.

The work will be scheduled for winter 2025-2026, during the time of year when water demand is lowest and the treatment plant can be operated with just one of the three filtration cells. Work will be completed by the end of February 2026.

5.0 OPTIONS

1. **THAT Filtrum Inc. be awarded the tender for the Water Treatment Plant Ultraviolet Disinfection Upgrade, all for the tendered price of \$377,400 (excluding applicable taxes), AND FURTHER, that staff be authorized to execute the contract.** *Staff will instruct KWL to issue an Award Letter to the successful proponent and coordinate the design and procurement schedule.*
2. The Village refrain from awarding a contract and refer the matter back to staff for further review and report. *Failure to award a contract after a formal public tendering process where a tender is compliant and within budget could render the Village liable for damages and should not be considered without good reason.*

6.0 FINANCIAL CONSIDERATIONS

The total budget for the Water Treatment Plant upgrade project is \$1,018,000. Within this budget, \$260,000 has been allocated for Ultraviolet Treatment Reactors and associated equipment.

The maximum ICIP grant funding contribution will be \$746,499, and the Village's contribution is budgeted at \$271,501 which would be funded from the Water Reserve account and a \$42,000 contribution from RDCK of \$42,000 towards the project on behalf of the McDonald Creek Water System. The Village added another \$100,000 to the project budget in the 2025 budget to allow for cost overruns, but the current expenditure forecast is that the project will remain under the original budget cap.

KWL recommends carrying a 10% contingency through the construction phase, which is included in the budget.

Total project expenditures to complete the project are detailed below:

UV Reactor - design, supply, startup	\$ 264,700.00	Committed to date
Chemical room - removal	\$ 4,000.00	
Actuators - replace	\$ 120,650.00	
Actuators - dispose of old units	\$ 5,000.00	
Construction - UV piping, install	\$ 230,500.00	Tendered scope of work for the Filtrum contract.
PLC Upgrades - supply and install	\$ 146,900.00	
Distribution panel upgrade	\$ 7,500.00	Estimated other costs.
Filtration Process optimization	\$ 20,000.00	
Sub-total	\$ 799,250.00	
Engineering	\$ 136,082.32	Current consultant scope
Total expenditure forecast	\$ 935,332.32	
Total budget	(\$ 1,018,000.00)	
Contingency available	\$ 82,667.68	

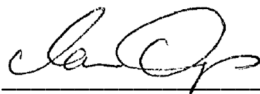
7.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

The Village's purchasing and asset disposal policy was referenced during this procurement process. The final award must be approved by Council as the total value is over \$250,000.

8.0 STRATEGIC PRIORITIES

The 2023-2026 Corporate Strategic Plan identifies Infrastructure, Technology, and Energy as a key area of focus. Completion of this project is a "Now" priority in the Council's Strategic Priorities through 2025 report.

RESPECTFULLY SUBMITTED



Ian Dunlop, Manager of Strategic Initiatives

ATTACHMENTS:

2025.06.09 Tender Award Recommendation Letter from KWL

CAO COMMENTS:

Unless Council has concern with the procurement process that was followed or budgetary implications of awarding the contract, it should proceed as recommended.

APPROVED FOR SUBMISSION TO COUNCIL:



Robert Baker, Chief Administrative Officer

June 9, 2025

Ian Dunlop, Manager of Strategic Initiatives
Village of Kaslo
P.O. Box 576
Kaslo, BC V0G 1M0

Dear Ian:

**RE: 2025-01 WATER TREATMENT PLANT ULTRAVIOLET DISINFECTION UPGRADE
Tender Award Recommendation
Our File: 0357.017-1013**

The tender period for project 2025-01 closed on Tuesday June 3rd, 2025, at 2:00 PM. Two tenders were received and reviewed by KWL. The tender results are presented below.

Table 1: Tender Results

Description	Tender Price (excl. GST)
Filtrum Inc.	\$377,400.00
Stephen Engineering Associates	\$432,906.28 (corrected total)

Both tenders were compliant, with all Form of Tender appendices, bonding and addenda accounted for. Filtrum's bid was \$55,506.28 lower than Stephen Engineering Associates' (SEA) bid. Filtrum is experienced in this type of work and KWL has worked with them recently and has a good working relationship with them. Filtrum's superintendent's work experience covers drinking water treatment projects and wastewater ultraviolet upgrades.

A \$0.01 rounding error was found in SEA's bid. The Instructions to Tenderers Part II Section 15.4 states discrepancies in the Schedule of Quantities and Prices shall be resolved by using the unit prices to correct the extended totals. The corrected total is not considered material to the review.

KWL has reviewed the project budget, and we have confirmed that the optional work that has been included in the Tender can be delivered without exceeding the authorized budget.

Based on the above, KWL recommends awarding the contract to the lowest bidder, Filtrum Inc. for the amount of \$396,270.00 (including GST). We recommend carrying a 10% a construction contingency.

Please do not hesitate to get in touch should you have any questions.



June 9, 2025
Village of Kaslo
Tender Award Recommendation

Yours truly,

KERR WOOD LEIDAL ASSOCIATES LTD.

Silvina Moraga, EIT, BASc
Contract Administrator

SJM/nkm

Encl. Tender Evaluation Table

KERR WOOD LEIDAL ASSOCIATES LTD.
consulting engineers

Tender Evaluation

Item	Description of Work	Unit	Est. Qty.	Filtrum		Stephen Engineering	
				Unit Price	Total Price	Unit Price	Total Price
Division 1	General						
01 33 01	Project Record Documents			-	-	-	-
01 42 00	Reference Specifications			-	-	-	-
01 51 01	Temporary Utilities and Lighting			-	-	-	-
01 52 01	Temporary Structures			-	-	-	-
01 57 01	Environmental Protection			-	-	-	-
01 91 13	Testing, Commissioning and Training	LS	100%		\$7,900.00		\$12,753.43
	Subtotal				\$7,900.00		\$12,753.43
Division 05	Metals						
05 51 19	Metal Grating Stairs – NW Stair	LS	100%		\$10,800.00		\$22,917.30
05 51 19	Metal Grating Stairs – SW Stairs	LS	100%		\$19,600.00		\$13,038.90
	Subtotal				\$30,400.00		\$35,956.20
Division 40	Process Piping, Valves & Interconnections						
40 05 23	Process and Bypass Piping	LS	100%		\$143,900.00		\$255,684.39
	Subtotal				\$143,900.00		\$255,684.39
Division 46	Water Treatment Equipment						
46 66 23	Installation of Owner Supplied UV Reactor Package	LS	100%		\$48,300.00		\$32,002.56
	Subtotal				\$192,200.00		\$287,686.95
Optional Work Item 1							
40 63 43	PLC 1 Supply and Install	LS	100%		\$74,300.00		\$53,661.30
	PLC	-	1	-	Include in LS	-	Include in LS
	Digital Output Module	-	1	-	Include in LS	-	Include in LS
	Analog Output Module	-	2	-	Include in LS	-	Include in LS
	Linear Power Supply	-	1	-	Include in LS	-	Include in LS
	Power Supply	-	1	-	Include in LS	-	Include in LS
	Network Switch	-	1	-	Include in LS	-	Include in LS
	SCADAPack Software	-	1	-	Include in LS	-	Include in LS
	Subtotal				\$74,300.00		\$53,661.30
40 63 43	PLC 2 Supply and Install	LS	100%		29,500.00		19,832.40
	PLC	-	1	-	Include in LS	-	Include in LS
	Analog Input Module	-	1	-	Include in LS	-	Include in LS
	Analog Output Module	-	1	-	Include in LS	-	Include in LS
	Power Supply	-	1	-	Include in LS	-	Include in LS
	Subtotal				\$29,500.00		\$19,832.40
Optional Work Item 2							
40 63 43	PLC 1 Supply and Install	LS	100%		\$20,400.00		\$13,020.00
	HMI Panel	-	1	-	Include in LS	-	Include in LS
	HMI Software			-	Include in LS	-	Include in LS
	Auto-Dialer	-	1	-	Include in LS	-	Include in LS
	UPS	-	1	-	Include in LS	-	Include in LS
	Subtotal				\$20,400.00		\$13,020.00
40 63 43	PLC 2 Supply and Install	LS	100%		\$5,900.00		\$2,100.00
	UPS	-	1	-	Include in LS	-	Include in LS
	Subtotal				\$5,900.00		\$2,100.00
Optional Work Item 3							
40 63 43	PLC 1 Supply and Install	LS	100%		\$12,700.00		\$7,161.00
	Wireless Transmitter and Receiver	-	1	-	Include in LS	-	Include in LS
	Relay	-	13	-	Include in LS	-	Include in LS
	Subtotal				\$12,700.00		\$7,161.00
40 63 43	PLC 2 Supply and Install	LS	100%		\$4,100.00		\$735.00
	Relay	-	4	-	Include in LS	-	Include in LS
	Subtotal				\$4,100.00		\$735.00

\$377,400.00	\$432,906.28
\$18,870.00	\$21,645.31
\$396,270.00	\$454,551.59

Yellow highlights appear to be rounding and only out minor amounts.
Light green highlights out significant amounts.
Orange highlights are where totals are out.

Tender Submitted	\$454,551.58
Total Discrepancy	\$0.01

Compliance

Bid Bond	Y	Y
Consent of Surety	Y	Y
	Y	Y
Addenda	Y	Y

Notes

1 construction contingency of \$39,627.00 (10% of the contract price) is recommended.
\\kwl.ca\projects\0300-0399\357-017\1000-Construction\1010-Tendering\1013_Tender_Evaluation\2025-06-03_Kaslo_UV_Upgrade_Tender-Evaluation-Table.xlsxTenderEval

DATE: June 19, 2025

FILE NUMBER: 0340-50-01

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: Purchasing Policy - Local Supplier Engagement Requirement

1.0 PURPOSE

For Council to consider an amendment to the Village's Procurement and Asset Disposal Policy.

2.0 RECOMMENDATION

THAT the Village's Procurement and Asset Disposal Policy be amended to include Local Supplier Engagement Requirements as presented in the staff report titled *Purchasing Policy - Local Supplier Engagement Requirement* dated June 19, 2025.

3.0 BACKGROUND

The Village was contacted by a local supplier who would like Village contractor's to be required to seek quotes from local business for the supply of materials related to their work with the Village. This inquiry prompted staff to draft an amendment to the Village's policy for Council's consideration.

The Village has a Procurement and Asset Disposal policy which was adopted in September 2024. Prior to that, Council issued Policy Directives relating to purchasing in 1992, 2009, 2011 and most recently in 2017 when it passed resolution 92/2017 to adopt a Purchasing and Surplus Equipment Disposal Policy. The 2017 Policy was not meeting the Village's needs, and so the 2024 Policy was drafted in accordance with the industry's best practices while retaining the principles, values, and intent of the previous Policy and Directives of Council.

With respect to the recent inquiry from a local supplier, the Village's current Policy requires staff to seek quotations from local businesses, but those requirements were not extended to the Village's contractors. Moreover, it begs the question of whether it is legal for a municipality to require a contractor to purchase supplies from local businesses. This staff report attempts to answer that question and provide Council with an opportunity to amend the Village's current Policy to support local supplier engagement.

DISCUSSION

In British Columbia, municipalities have the authority to regulate businesses through bylaws, including requiring business licenses and setting certain operational rules. However, they generally cannot impose standalone requirements that unfairly restrict trade or competition, like mandating that contractors purchase supplies only from local businesses. The reason is that such a rule could violate principles of free and open competition, which are embedded in trade agreements like the Canadian Free Trade Agreement (CFTA) and the New West Partnership Trade Agreement (NWPTA). These agreements aim to prevent protectionist policies between provinces and ensure that public procurement is transparent and non-discriminatory.

However, cities can still encourage local sourcing through incentives, education, or by including social procurement goals, such as environmental sustainability or community benefit in their evaluation criteria, as long as they don't outright exclude non-local suppliers.

More specifically, the Village could consider amending its Policy to include social procurement statements that require contractors to identify community benefit criteria when submitting their quotation, proposal, or bid to the Village. Examples include environmental sustainability, local employment, and social enterprise involvement. All of these can be implemented without mandating local sourcing, and so it encourages local participation while keeping the process open.

4.0 OPTIONS

Following are proposed amendments that could be added to the existing Policy.

Local Supplier Engagement Requirement

For all contracts valued at \$75,000 or more, contractors and vendors responding to a Request for Proposal (RFP), Request for Quotation (RFQ), or Tender must:

1. Seek at least one quote from a local business (defined as a business with a physical presence in the Village of Kaslo or the surrounding region).
2. Document efforts to engage local suppliers, including names of businesses contacted and quotes received or reasons for non-response.
3. Include a Local Engagement Plan in their submission, outlining how they will:
 - Source materials or services locally where feasible
 - Hire local workers or subcontractors
 - Partner with local social enterprises or diverse suppliers

Evaluation Criteria

Proposals will be evaluated based on a combination of:

- Price and technical merit
- Social value (up to 20% of total score), including:
 - Local supplier engagement
 - Local employment and training
 - Environmental sustainability
 - Equity and inclusion initiatives

5.0 FINANCIAL CONSIDERATIONS

Council should be aware that a threshold of \$75,000 is recommended for the proposed amendments as the Village's Policy states that formal quotes are only required for goods and services valued at \$75,000 or greater. Formal quotes include a RFQ, RFP, or Invitation to Tender. Whereas the Village's does not seek formal quotes for purchases under \$75,000, it would not be practical to apply the proposed Local Supplier Engagement Requirements for purchases under \$75,000.

6.0 LEGISLATION, POLICY, BYLAW CONSIDERATIONS

Legislation

Canadian Free Trade Agreement (CFTA) and the New West Partnership Trade Agreement (NWPTA)

Policy

Purchasing and Asset Disposal Policy, 2024

7.0 STRATEGIC PRIORITIES

None to report.

8.0 OTHER CONSIDERATIONS

To further support the proposed Local Supplier Engagement Requirements detailed in this staff report, language in the Village's Request for Proposal (RFP), Request for Quotation (RFQ), or Tender should include commensurate language. While not part of the Policy amendment, staff recommend language similar to what is presented as an attachment to this staff report titled *RFP Language - Social Value and Local Supplier Engagement*.

RESPECTFULLY SUBMITTED



Robert Baker, Chief Administrative Officer

Attachments: Procurement and Asset Disposal Policy, Village of Kaslo
 RFP Language - Social Value and Local Supplier Engagement

DEPARTMENT: Finance

FILE NUMBER: 0340-50

TITLE: Procurement and Asset Disposal

Resolution # 195/2024

Effective Date: September 10, 2024

Latest Revision:

1.0	PURPOSE	1
2.0	REVISION HISTORY	1
3.0	SCOPE	1
4.0	POLICY	2
5.0	RESPONSIBILITIES	7
6.0	DEFINITIONS	8

1.0 PURPOSE

The purpose of the Procurement and Asset Disposal Policy is to deliver the best overall value to the Village of Kaslo (the Village) in its acquisition of goods and services, and disposal of assets, in a manner that is Open, Fair and Transparent. It contributes to the development and diversification of the supply chain in a way that makes positive contributions to the local economy and the overall vibrancy of the community.

2.0 REVISION HISTORY

No.	Date	Description

3.0 SCOPE

3.1 The Procurement and Asset Disposal Policy applies to anyone directly or indirectly involved in the procurement of goods and services on behalf of the Village.

3.2 The Procurement and Asset Disposal Policy:

- (a) Establishes the principles, values, and intent that the Village of Kaslo will follow in the procurement of its goods and services.
- (b) Confirms the authorizations, approval limits and processes that must be followed in the procurement of those goods and services.
- (c) Sets the process that must be followed for the disposal of surplus equipment, materials and other goods.

3.3 The Procurement and Asset Disposal Policy does not apply to:

- (a) Land and real property acquisitions;
- (b) Facility and land rentals or leases;
- (c) Utilities including hydro, gas and basic telecommunications;
- (d) Borrowing and investing of funds;
- (e) Fees for conferences, conventions, training courses, workshops and seminars;
- (f) Memberships in professional and vocational associations;
- (g) Subject to CAO approval, employment agencies and/or contractors used to backfill vacant employment positions identified and approved in the Financial Plan.

4.0 POLICY

4.1 Principles

The Village's Procurement and Asset Disposal Policy is guided by the following principles which set the standard for performance:

- Procure the goods and services requirements of all departments in an efficient, timely and cost-effective manner while maintaining the necessary controls;
- Engage in Open, Fair and Transparent processes;
- Ensure maximum value is obtained during the acquisition of goods and services. The concept of maximum value includes the value derived from social impacts. Where applicable, the total cost of the goods and services purchased should be considered. Total cost may include but not be limited to acquisition cost, disposal cost, residual value, training cost, maintenance cost, product performance, social impact and environmental impact;
- Take into account wherever practical the commitment to social responsibility, protection of the environment, and energy conservation;
- Ensure the acquisition of goods and services meets the requirements of applicable legislation and trade agreements, including the New West Partnership Trade Agreement, and the Agreement on Internal Trade; and
- Ensure that maximum value is realized when disposing of surplus goods, materials and equipment.

In addition to the principles outlined above, Village employees will demonstrate ethical purchasing behavior including:

- Declaration of Interest - An employee who has a direct or indirect pecuniary interest with a supplier must disclose this relationship to his or her superior, and will be excluded from the quote or tender process;
- Confidentiality and Accuracy of Information - The confidentiality of information received in the course of duty must be respected and should not be used for personal gain; information given in the course of duty should be true and fair and not designed to mislead;
- Competition - While considering the advantages of the Village of Kaslo maintaining a continuing relationship with a supplier, any arrangement which might prevent the effective operation of fair competition should be avoided;
- Business Gifts and Hospitality - To preserve the image and integrity of the employee, the employer and the profession, business gifts other than items of small intrinsic value should not be accepted. Reasonable hospitality is an accepted courtesy of a business relationship. The frequency and nature of gifts or hospitality accepted should not be such that the recipient might be or might reasonably be perceived by others to have been influenced in making a business decision as a consequence of accepting such hospitality or gifts. All gifts should be reported to the Village Chief Administrative Officer.

4.2 Processes

Procurement is the process by which a government acquires goods and services for its own use. The following processes assist Village staff in meeting the Village's procurement objectives and protect the Village and its staff against potential litigation and perceived or actual conflicts of interest.

4.2.1 Direct Award

Authorized Staff may make purchases up to \$9,999, excluding taxes, duties, and freight, using their professional judgement to ensure reasonable market price, good value, and favourable contract terms. A minimum of one (1) quote from a local business is required when possible.

Direct award is not suitable where multiple small contracts for the same or similar service will be contracted throughout the year and is reasonably expected to exceed \$25,000 within the year.

For consulting services where specialized expertise and/or experience in local government or specifically with the Village will result in demonstrable cost savings, a Direct Award may be considered with the approval of the CAO up to a contract value of \$25,000.

4.2.2 Competitive Bidding

The Village will utilize a competitive bidding process to secure goods and services wherever practical to obtain maximum value for its purchasing dollars. The level of competition required for Village purposes is based on the dollar value and nature of the purchase ensuring the cost associated with administering a competitive process is proportionate to the benefit received because of the competition.

Informal quotes are required as the Method of Purchase for goods and services valued between \$10,000 and \$74,999, excluding taxes, duties, and freight.

Formal quotes are required as the Method of Purchase for goods and services valued at \$75,000 or greater. Formal quotes include a Request for Quotations, Request for Proposals, or Invitation to Tender.

4.2.3 Select Bidding

Under certain circumstances, select bidding may be utilized for goods and services valued at \$75,000 or greater rather than public advertising. Select bidding may be utilized if delivery or project deadlines dictate that time is of the essence, or where extraordinary circumstances or market conditions exist. Bid documents must be sent to a minimum of three suppliers of the required goods and services, thereby ensuring a competitive bid process. For projects valued up to \$249,999, a Staff Report with recommendation to award the contract shall be developed by the initiating department for review and approval of the CAO. The use of Select Bidding for projects valued over \$250,000 will require the further approval of Council. A contract or purchase order shall be used to indicate committed values.

4.2.4 Sole Sourcing

The requirement for a competitive process may be waived if negotiating with a single supplier would offer better value. Examples of sole source items includes:

- (a) technological advancement;
- (b) standardization;
- (c) compatibility with another item;
- (d) clearly superior product;
- (e) expertise in a specific area or field that cannot be matched by others;
- (f) warranty requirements.

Negotiations for such items will only be permitted:

- (g) in extraordinary circumstances or market conditions;
- (h) if there is only one supplier for the product or service;
- (i) in Emergency situations.

Sole source purchases valued between \$10,000 to \$74,999 require a Staff Report developed by the initiating department for review and approval of the CAO. The use of Sole Sourcing for projects valued over \$74,999 requires the further approval of Council.

4.2.5 Co-Operative Purchasing

Wherever possible, the Village will participate in cooperative purchasing to afford the taxpayers the benefits of both large volume purchases of common municipal requirements and the administrative efficiency in cooperative acquisition ventures. The co- cooperative purchasing arrangements in place with other agencies must have undergone a competitive bidding process that meets or exceed those of the Village's Policy; only then is no further bid process required by the Village.

4.2.6 Disposal Of Village Assets

The CFO is responsible for the disposal of surplus items which may be obsolete, worn out, too costly to maintain, or no longer required. All surplus assets estimated to have monetary value shall be disposed of in a manner which will receive the best possible return to the Village through public auction or by way of publicly solicited offers.

Generally, Village employees, through public auction or sealed public bids may purchase Village assets or RCMP recovered goods. Those employees not eligible to purchase surplus assets shall be those employees who declared those assets surplus to the Village's needs or requirements.

The CFO shall make all final decisions regarding the disposal of assets in accordance with Village procedures, industry standards, and best practices.

4.2.7 Purchasing Cards

Purchasing Cards are designed to provide a convenient and less burdensome method of procuring and paying for low value goods and services. It replaces a variety of payment processes including petty cash and low-value cheque requisitions. The cards simplify the procurement process, reduce paperwork, speed up vendor payments and empower department heads and administrators to quickly and easily acquire the goods and services they need to manage their business units. The use of purchasing cards requires compliance with this Policy.

4.2.8 Documentation & Methods of Purchase

Procurement processes are supported by written procedures developed by the CFO. Authorized Staff shall follow these procedures and maintain all documentation in accordance with the Village's records management policy, processes, and procedures. The Village is subject to Freedom of Information and Protection of Privacy legislation, therefore purchasing decisions will be subject to public scrutiny from time to time. It is critical that we not only follow our Policy but are able to demonstrate compliance.

The nature of a purchase, as well as its dollar value, determines the procurement process and procedure. This Policy defines the authority of staff to approve the various purchasing thresholds and outlines the methods of purchase. Nothing in this policy restricts the discretion of responsible staff to require a written contract with a supplier whenever circumstances warrant. Except where Direct Award, Select Bidding, or Sole Sourcing is utilized in accordance with this Policy, purchases will be made through Informal or Formal Quotes.

- (a) Informal Quotes shall be sought for purchases valued at \$10,000 to \$74,999, excluding taxes, duties, or freight that are solicited through an informal communication process such as email. Authorized Staff will seek three (3) written quotes with a minimum of one (1) being from a local business when possible. Documentation is required and must include particulars about time, date and nature of supply or goods solicited, whether a quote was received from each Supplier and details of each quote including total contract price. This information shall be summarized in a Staff Report with a recommendation by the initiating department to the CAO for award of the contract. A contract or purchase order shall be used to indicate committed values.
- (b) Formal Quotes are required for non-routine items valued at \$75,000 or more, excluding taxes, duties, or freight. Formal quotes shall be attained through a Request for Quotation (RFQ), Request for Proposal (RFP), or Invitation to Tender (ITT). A minimum of three suppliers shall be solicited when possible. The process requires development of a description of the goods or services desired, establishing the evaluation criteria, advertising of the opportunity, managing the responses, consolidating the results, analyzing the bids, and awarding a contract. Bids shall be summarized in a Staff Report with a recommendation by the initiating department to the CAO for award of the contract. The use of an RFQ/RFP/ITT valued at over \$250,000 will require the further approval of Council. A contract or purchase order shall be used to indicate committed values.

Evaluation criteria must be established, assigned weights, and specified in the bid solicitation. Criteria may include, but is not limited to, supplier capability and experience, work method, Total Cost of Ownership, and incorporate principles of social value.

All RFQ/RFP/ITT opportunities shall be advertised publicly on the Village's website and on the provincial government's BC Bid website.

4.2.9 Prohibitions/ Restrictions

The following activities are prohibited under this Policy or excluded from the authority delegated to Authorized Staff:

- (a) Procurement of goods or services prior to authorization.
- (b) Procurement of goods and services by non-Authorized Staff.
- (c) Committing the Village to a contract without the appropriate level of authority to do so.
- (d) The dividing of contracts or procurements to avoid the requirements or thresholds of this or any Policy and the applicable Trade Agreements.
- (e) The award of a contract for an expenditure which is not included in the Financial Plan without CFO approval.
- (f) The award of a contract that binds the Village into a Financing Agreement or Non-Standard Credit Terms without the express approval of the CFO.
- (g) The award of a contract that exceeds five years without Council approval.
- (h) The award of a contract that would give rise to a Conflict of Interest between the Authorized Staff and Supplier without CAO approval, or Council approval if the CAO is the Authorized Staff person.
- (i) The purchase of any surplus goods, materials, or equipment by an employee of the Village who declared the goods, materials, or equipment surplus to the Village's needs.

5.0 RESPONSIBILITIES

5.1 Council

The community's values are expressed through Council's Strategic Plan. That strategy is operationalized by a Financial Plan adopted annually by Council. This gives staff authorization to procure goods and services, and dispose of assets, as directed. To ensure a clear and transparent separation of political and administrative functions, and remove any potential or perceived appearance of political influence or bias, Council recognizes the need to be removed from the procurement process from the time it is issued to the market to the point where a contract has been awarded to the successful bidder. Generally, the only exception is when Council is presented with a recommendation to approve award of a contract in accordance with this Policy.

It should be noted, however, that Council maintains the ability to identify any specific procurements that it wishes to have additional approval on, particularly for those contracts that are of high value, involve significant risk, or are of significant interest to the community. Staff also maintain the ability to bring to Council any contract awards or procurements in which they feel Council approval is in the best interest of the Village.

5.2 Chief Administrative Officer (CAO)

The CAO is appointed by Council and is responsible for ensuring staff adhere to Village Policies.

5.3 Chief Financial Officer (CFO)

The CFO is appointed by Council and is responsible for the Village's financial administration and authorization of expenditures in accordance with its Financial Plan. The CFO develops and maintains procedures that enable the Village's Procurement and Asset Disposal Policy and processes. The CFO has been delegated with the authority to identify Authorized Staff.

5.4 Managers

Managers are responsible for ensuring Policy, including the Financial Plan, is followed within their departments. Each department is the expert in the goods and services it purchases and so its role is also to help establish and implement the approved Financial Plan, receive and evaluate supplied goods and services, and provide feedback on the Policy.

5.5 Authorized Staff

All Village staff undertaking procurement actions must have formal authorization to do so. Authorized Staff may award, enter into and execute contracts on behalf of the Village, but only in the amounts delegated through Policy.

6.0 DEFINITIONS

Authorized Staff refers to specific positions delegated by the CFO with the authority to enter into Agreements on behalf of the Village that bond the Village to the acquisition of goods and services, as amended from time to time. Staff are only authorized for contracts within their delegated purchasing authority.

Award refers to the business decision by Authorized Staff to enter into and execute contracts for goods and services.

Best Value means the optimal combination of compliant responses to the Village's terms and conditions and contract documents; providing the Village with the best value in Total Cost of Ownership as determined in accordance with specific criteria established by Authorized Staff and communicated during competitive bidding processes. A business case with quantitative information should be drafted to determine the best value.

Bid means a submission from a supplier in response to a solicitation or competition advertised by the Village for a contract to supply goods or perform services for the Village. Bids should only be cancelled where there are circumstances which warrant such action. Bidding processes are costly to all parties.

Change Order means a contract amendment that increases or decreases the Scope of Contract and/or total dollar value of a contract. Change orders can affect the overall value of a contract and should be discussed with the person responsible for the contract and or the designated authority for the policy.

Chief Administrative Officer or "CAO" means the person appointed by Council to hold the position of chief administrative officer for the Village.

Chief Financial Officer or "CFO" means the person appointed by Council to hold the position of finance officer for the Village.

Conflict of Interest - Where an employee of the Village has financial or other interest in goods or services which the Village desires to acquire or dispose of the employee is disqualified from approving the transaction or being an evaluator on any procurements notwithstanding their written authority governed by applicable bylaws. All staff should declare any real or apparent conflicts of interest and may be recused from an evaluation or decision to award.

Consultant means an individual or firm that is not an employee of the Village and provides technical or professional services in the form of advice, plans, designs, policy development, reports or management services which do not result in an output of tangible assets or operational goods.

Debriefing - After a competitive process has been concluded and a contract awarded to the successful proponent, unsuccessful proponents may contact the Village to gain an understanding of where their proposal might be improved for future bid opportunities. Any unsuccessful bidders may contact the Village for a debriefing. The Village should have at least (2) staff present.

Direct Award refers to entering a contract for service without undertaking a competitive bid solicitation. A direct award could be a *sole* source or *single* source. A business case with quantitative information should be drafted to justify the decision and to determine the best value.

Emergency will be defined as an unforeseen, present and/or imminent event or circumstance that is caused by accident, fire, explosion, technical failure or by forces of nature that pose an immediate threat to the safety of the Village; that would have irreversible impacts on the environment if not addressed immediately; and/or where an immediate action will mitigate further financial loss to the Village. An emergency is not a circumstance created by project administrative issues, lack of sufficient planning or failure to comply with Village policies.

Environmental Impact describes the positive and negative effects the Village has on the environment.

Financial Plan refers to the Village's 5 Year Financial Plan Bylaw which sets out the proposed expenditures of the Village, proposed funding sources and transfers between funds.

Financing Agreements include leases, promissory notes and other financial instruments that bound the Village to a payment plan and financing rates. Execution of Financing Agreements is not delegated to Authorized Staff as defined under this Policy.

Formal Competitive Bid is a Bid solicitation which must be advertised on BC Bid and the Village's website.

Manager of Corporate Services or Corporate Officer (CO) means the person appointed by Council to hold the position of corporate officer for the Village.

Integrity refers to conducting procurement processes with honesty, ethical standards, and in compliance with the Village policies.

Invitation to Tender (ITT) - An ITT is a price-based competitive solicitation intended to award a contract to the lowest qualified bidder. Generally, it involves larger investments such as capital goods or infrastructure and is complex in nature.

Mayor includes a Council appointed Acting Mayor.

Officer refers to Chief Administrative Officer, Financial Officer or Corporate Officer pursuant to the Community Charter and includes Staff appointed by Council into Deputy Officer positions.

Open, Fair, and Transparent means ensuring that the public is aware of and permitted to compete for supply opportunities in their demonstrated field of expertise.

Proponent refers to suppliers, contractors or consultants that may receive or may be responding to a particular bid request from the Village.

Purchasing Card is the Village purchasing card issued to department staff for purchases as per the program procedure guide. Purchasing cards can be used to buy low value goods or services; and to pay invoices.

Request for Expression of Interest (RFEOI) – A non-binding process used to find suppliers who are interested in providing the goods and services for a project or contract. Non-binding on any parties and used prior to issuing any form of competitive bid or a direct award.

Request for Information (RFI) – A non-binding process used by the Village to gather information from the marketplace during the planning stage of procurement. Similar to an RFEOI and is non-binding on any party to obtain market information.

Request for Pre-qualification (RFPQ) - A non-binding process in which suppliers may put forth their qualifications to be considered for inclusion on a short list of suppliers invited to respond to a subsequent supply request. RFPQs enable the Village to prequalify suppliers for services on an as when and required basis.

Request for Quotations (RFQ) - An RFQ is a price-based competitive solicitation process where there is a clear set of specifications, and the Village wants to find the lowest price. An RFQ is an efficient means of getting the best price on widely distributed homogeneous products or services.

Request for Proposal (RFP) - An RFP is a binding solicitation process used to seek both competitive and innovative solutions from proponents where price has a lower weighting in the overall criteria.

Request for Standing Offer (RFSO) – An RFSO is used to create a list of one or more suppliers to provide goods and / or services on an if and when required basis.

Revised Contract Value is the value of the contract awarded plus all change orders or additions to that contract over the course of the contract.

Preferred Supplier List is a list of Suppliers determined by a competitive process. Suppliers are prequalified for multiple small dollar contracts or procurements of a similar nature that are likely to exceed \$25,000 annually.

Single Source - A contract directly awarded to a supplier, without a competitive process, where other potential suppliers may be available. However, due to defensible conditions, a competitive bid process was waived.

Scope of Contract means predefined deliverables in the bid or contract. It includes additional works that may not have been foreseen at the time of contracting or bid, but that are necessary to meet the defined deliverables.

Social Benefit describes the positive social impact of the Village's procurement activities. It can include but not be limited to diversifying the Supplier base and engaging First Nations companies, Social Enterprises and not for profit organizations.

Social Enterprises are businesses that sell goods and services; they embed a social, cultural or environmental purpose into the business, and they reinvest the majority of profits (51%+) into their social mission. The Village can work with social enterprises to positively affect local employment and economic development.

Social Procurement is a procurement practice that seeks to leverage existing procurement activities to achieve positive social outcomes such as environmental, social and economic benefits that align with community values and the Village's Official Community Plan and Strategic Plan. An important component when considering the total cost of ownership.

Social Value means supporting Council's Strategic Plan through the programs or services delivered by the Village that impact the wellbeing of individuals and the community.

Sole Source - A contract directly awarded to or negotiated with a sole supplier, without a competitive process. With a sole source there is only one capable and available supplier.

Standard - Where the Village adopts a single standard or brand for equipment, goods, vehicles, hardware, or software to ensure compatibility, safety, and / or quality to ensure the Village can be fiscally responsible. Any standard or standards-related measure that the Village adopts or maintains will not be more trade restrictive than necessary to achieve its legitimate objectives

Strategic Priorities – The mission, vision, values, goals, and strategies articulated in the Village's Strategic Plan.

Supplier is any person or business that supplies goods or services to the Village, also referred to as a Vendor.

Total Cost of Ownership means the direct social, environmental and financial costs to the Village of products, services and construction during their acquisition, use and end of life phases. All contracts will be evaluated based on the full range of costs that may include acquisition, maintenance, replacement, legal disposal, training costs, environmental and social impacts associated with goods or services.

Trade Agreements means any Government of Canada, or Province of British Columbia or International trade agreement that apply to the procurement practices of municipalities in British Columbia.

Workforce Development means offering education development and training opportunities in the form of work-integrated learning, skills training and other developmental support to employees, contractors or volunteers. Workforce development is a critical component in social procurement.

Unsolicited Proposal means a proposal from a supplier received by the Village which has not been solicited through a competitive process. Unsolicited proposals should not be considered further if there are contracts already in place. However, innovative goods or services could be assessed based on operational priorities and trial evaluations conducted.

Appendix A – Summary of Purchase Values and Approving Authority

Purchase Value*	Goods and Services \$0 - \$9,999	Goods and Services \$10,000 – \$74,999	Goods and Services \$75,000 - \$250,000	Goods and Services \$250,000+
Approval Authority	Authorized Staff	CFO, CAO	CFO, CAO	Council
Documentation	Direct award	Informal quotes, and summary with recommendation to CAO for approval.	Formal quotes, and summary with recommendation to CAO for approval.	Formal quotes, and summary with recommendation to CAO/Council for approval.
Method of Purchase	Discretionary, based on professional judgement	Three (3) written quotes with a minimum of one (1) being from a local business when possible.	RFQ, RFP, ITT	RFQ, RFP, ITT
Commitment	Coding & Signature	Contract or PO	Contract or PO	Contract or PO

* Excludes taxes, duties, freight

RFP LANGUAGE

SOCIAL VALUE AND LOCAL SUPPLIER ENGAGEMENT

Section X: Social Value and Local Supplier Engagement

1. Social Procurement Objectives - The Village of Kaslo is committed to maximizing community benefit through its procurement activities. This RFP includes social value criteria that reward bidders who demonstrate meaningful engagement with local businesses and community-based suppliers.

2. Local Supplier Engagement Requirement - As part of your proposal, you are required to:

- **Seek at least one quote** from a business located within the Village of Kaslo or the surrounding region for any subcontracted goods or services.
- **Document your efforts**, including:
 - Names and contact information of local businesses approached
 - Quotes received or reasons for non-response
 - Rationale for supplier selection

3. Local Engagement Plan Submit a brief plan (max 2 pages) outlining how your organization will:

- Source materials or services locally where feasible
- Hire local workers or subcontractors
- Partner with local social enterprises, Indigenous businesses, or diverse suppliers

4. Evaluation Criteria Proposals will be evaluated based on the following weighted criteria:

Evaluation Criteria	Weight (%)
Technical Merit	40%
Price	40%
Social Value (Local Engagement)	20%

SCORING RUBRIC

Social Value Scoring Rubric (20 Points Total)

Criteria	Excellent (5 pts)	Good (4 pts)	Satisfactory (3 pts)	Limited (1–2 pts)	None (0 pts)
Local Supplier Engagement	Sought multiple quotes from local businesses; clearly documented outreach and rationale for selections	Sought at least one quote from a local business; documentation is complete	Sought one quote but documentation is minimal or unclear	Attempted contact with local suppliers but incomplete or poorly documented	No evidence of local supplier engagement
Local Employment & Training	Strong plan to hire local workers and/or provide training/apprenticeships	Some local hiring or training commitments	General intent to hire locally, but no specifics	Vague or minimal mention of local employment	No mention of local employment or training
Partnerships with Social Enterprises / Diverse Suppliers	Clear partnerships with local social enterprises, Indigenous businesses, or diverse suppliers	Some engagement with social value suppliers	General mention of social value suppliers	Minimal or unclear engagement	No engagement or mention
Environmental or Community Benefit	Specific, measurable actions to reduce environmental impact or enhance community well-being	General actions or commitments with some detail	Vague or high-level statements	Minimal or unclear benefit	No mention of benefit

DATE: June 6, 2025

FILE NUMBER: 4000-01

TO: Mayor and Council

FROM: Robert Baker, Chief Administrative Officer

SUBJECT: Dog Control Bylaw

Councilor Bird has requested that the Dog Control Bylaw be discussed amongst Council, and that it considers establishing an Animal Control Officer to enforce regulations related to dogs that are at large, unlicensed, suffering, or known to be a Vicious Dog.

When the Village has received complaints about dogs in the last year, staff have advised the RCMP who can determine if the owner has violated a provincial/federal law. If the owner has not, then the Village has sent a Letter to the owner advising them of the Village's bylaw and the possible fines they could face for violations. The Village has sent multiple Letters in some cases, but hasn't pursued enforcement.

To pursue enforcement, the Village would need to confirm the legality of its bylaw through a lawyer, and then determine the costs of providing this service, as well as develop processes & procedures for staff/contractors to follow. The Village's financial plan bylaw may need to be amended if providing Dog Control Bylaw enforcement results in a higher level of service with financial impacts.

RESPECTFULLY SUBMITTED

Robert Baker, Chief Administrative Officer

Attachments: Dog Control Bylaw No. 1147, 2013

THE CORPORATION OF THE VILLAGE OF KASLO

BYLAW NO. 1147

**A BYLAW OF THE VILLAGE OF KASLO TO PROVIDE FOR THE
LICENSING AND CONTROL OF DOGS WITHIN THE MUNICIPALITY.**

WHEREAS Council deems it desirable to provide for the control and licensing of dogs within the Village of Kaslo;

NOW THEREFORE the Municipal Council of the Village of Kaslo in open meeting assembled, **ENACTS AS FOLLOWS:**

1.0 SHORT TITLE

This Bylaw may be cited for all purposes as the "Dog Control Bylaw No. 1147, 2013".

2.0 DEFINITIONS

Animal Control Officer	means a person appointed by Council to enforce and administer this Bylaw and also includes Royal Canadian Mounted Police Officers.
At Large	means (a) a Dog that is elsewhere than on the lands or premises of the Owner of the Dog and not under the immediate control of a person who is competent to manage the Dog, or on a Leash, or (b) not securely confined within an Enclosure when required by this Bylaw.
Council	means the Municipal Council of the Village of Kaslo.
Dangerous Dog	has the same meaning as defined in the <i>Community Charter</i> , as amended from time to time.
Dog	means a dog of the species canine that is over the age of four months, and includes a Dangerous Dog of any age.
Enclosure	means a fence or structure of at least two point four (2.4) metres (six (6) feet) in height forming a confined area suitable to prevent the entry of young children and suitable to confine the Dog enclosed.
Impounded	means seized, delivered, received or taken into the Pound or the custody of the Animal Control Officer.
Keep	means, upon a parcel of land, to bring, lodge, possess, harbor, board or feed on a regular basis.
Leash	means a chain or other material of sufficient strength that does not exceed two point four (2.4) metres [six (6) feet] in length and that is suitable for control of the Dog it is used for.
Licence	means a Licence issued for a Dog by the Municipality for the current Licence Year.
Licence Tag	means a metal apparatus, which includes a licence number, issued by the Municipality for the current Licence Year.
Licensed Dog	means a Dog that is wearing a Licence Tag either on its collar or harness.
Licence Year	means that time period between January 1st and December 31st inclusive, in each and every year.

Municipality	means the Village of Kaslo.
Muzzled	means a properly fitted humane device has been placed over the mouth of a Dog that prevents the Dog from biting a person or animal.
Own	means to own or Keep.
Owner	means any person who Owns or Keeps a Dog.
Pound	means the premises used to Keep and maintain Dogs pursuant to this Bylaw and includes any vehicle used by the Animal Control Officer to transport Dogs.
Unlicensed Dog	means a Dog which does not have affixed to a collar securely fastened about the Dog's neck, or to a harness securely fastened about the Dog, a Licence Tag issued for the current Licence Year under this Bylaw or a similar bylaw of any other local government.
Vicious Dog	means a Dog which has bitten or attacked, without provocation, a human or another Dog or animal.

3.0 POUND AND ANIMAL CONTROL OFFICER

3.1 The Council authorizes, by resolution:

- (a) the establishment, maintenance, operation and relocation of a Pound; and
- (b) the appointment of Animal Control Officers; and
- (c) the designation of an employee, officer or agent of the Municipality as an Animal Control Officer for the purposes of section 49 of the *Community Charter*.

3.2 The Animal Control Officer may impound and detain a Dog delivered to the Pound.

4.0 IMPOUNDMENT OF DOGS

4.1 An Animal Control Officer may seize and impound:

- (a) a Dog which is At Large;
- (b) an Unlicensed Dog;
- (c) a Dog that, in the opinion of the Animal Control Officer, is subject to suffering that cannot be reasonably addressed otherwise than by seizure and destruction; and
- (d) a Dog known to the Animal Control Officer to be a Vicious Dog.

4.2 An Impounded Dog may be released to its Owner only after the Owner has paid to the Municipality all fees prescribed and owing under section 4.8.

4.3 If an Impounded Dog is not claimed within ninety-six (96) hours of being Impounded or the fees in respect of an Impounded Dog are not paid within ninety-six (96) hours of the Dog being impounded, the Animal Control Officer may, on the expiration of this period, destroy, sell or otherwise dispose of the Dog.

4.4 The Animal Control Officer, upon receiving a certificate from a veterinarian that an Impounded Dog is

suffering from an infectious or contagious disease, may immediately destroy that Impounded Dog.

4.5 The Animal Control Officer is authorized to destroy any Dog, who, in the opinion of the Animal Control Officer, is suffering and its suffering cannot otherwise be addressed reasonably.

4.6 A person must not:

- (a) break open a Pound, or in any manner directly or indirectly aid or assist in breaking open a Pound;
- (b) enter a Pound without the Animal Control Officer's permission; or
- (c) take or release an Impounded Dog without the Animal Control Officer's permission and without paying all fees, owing under this Bylaw in respect of the Impounded Dog.

4.7 A person must not hinder, delay, or obstruct the Animal Control Officer or any other person lawfully engaged in impounding a Dog or taking a Dog to the Pound for impounding.

4.8 The impoundment and maintenance fees required to be paid under section 4.2 are prescribed in Schedule "A" to this Bylaw.

5.0 DOG LICENCES

5.1 No person may own an Unlicensed Dog in the Municipality except:

- (a) a Dog that is specifically trained and kept for the purpose of serving as a guide Dog by a person whose sight or hearing is impaired;
- (b) a Dog certified by a recognized training establishment and used to assist persons with special needs; and
- (c) a Dog owned by and actively working for a police force having jurisdiction in British Columbia.

5.2 Immediately upon becoming the Owner of a Dog, other than a Dog described in section 5.1, a person must apply to the Municipality, in the form provided by the Animal Control Officer, for a Dog Licence and must pay to the Municipality the Dog Licence fees prescribed in section 5.7 and must pay the prescribed annual fee thereafter on or before the 31st day of January in each calendar year.

5.3 A Dog Licence must not be issued to or in the name of a person under the age of nineteen (19) years.

5.4 The Licence Tag must at all times be fastened to a collar or harness worn by the Dog for which the Licence was issued.

- 5.5 If a Licence Tag has been lost, destroyed or mutilated, the Dog Owner must obtain from the Municipality for the remainder of the current Licence Year, a replacement Licence Tag, upon producing proof of purchase of a valid Dog Licence and upon payment of the applicable fee prescribed in section 5.7.
- 5.6 If an Owner of a Licensed Dog changes his or her address within the Municipality, the Owner shall promptly notify the Municipality of the new address.
- 5.7 The Licence fees required to be paid under this Bylaw are prescribed in Village of Kaslo Fees and Charges Bylaw No. 1249, 2020, as amended or replaced by successor legislation.

6.0 DOG REGULATIONS AND RESTRICTIONS

- 6.1 The Owner of a Dog must not permit or allow the Owner's Dog:
- (a) to be At Large;
 - (b) to chase, attack, or bite a person, Dog or other animal;
 - (c) to howl or bark excessively where such howling or barking disturbs or is likely to disturb persons in the neighbourhood or vicinity of the barking Dog.
- 6.2 Section 6.1(a) does not apply in the case of a Dog actively engaged in an organized dog trial, show, competition or exhibition as long as the Dog is under the immediate control of a responsible person.
- 6.3 The Owner of a female Dog, at all times when the Dog is in heat, must keep it securely confined in a building or Enclosure.
- 6.4 The Owner of a Dog must immediately remove and dispose, in a waste container or by other sanitary means, any fecal matter deposited by such Dog in or on a highway or other public place.
- 6.5 Despite section 6.1(a), a Dog may be off Leash in an area designated in Schedule "B", but must be under the control of a person who is competent to manage the Dog.

7.0 ADDITIONAL PROVISIONS FOR VICIOUS DOGS

- 7.1 The provisions of this section are in addition to any other regulations or requirements of this Bylaw or other bylaws, but where there is conflict, the more restrictive provision shall apply.
- 7.2 A person may cause or allow a Vicious Dog owned by that person:
- (a) to be on a highway or in a public place only if the Vicious Dog is
 - (i) firmly held on a Leash,
 - (ii) firmly held by a person competent to restrain the Vicious Dog, and
 - (iii) Muzzled.
 - (b) to be on private land, or in a private building or structure, only with the consent of the occupier of that property and only if Muzzled;
 - (c) to be on the Owner's land only in a building or Enclosure.

7.3 The Owner of a Vicious Dog must

- (a) display a sign at each entrance to the parcel of land at which, and the building or structure in which, the Vicious Dog is kept,
 - (i) containing the word "WARNING" measuring at least six (6) cm high and twenty (20) cm wide,
 - (ii) containing the phrase "VICIOUS DOG ON PREMISES" measuring at least two (2) cm high and twenty-five (25) cm wide,
 - (iii) that is visible and capable of being read from the nearest sidewalk, street, or lane, if any;
- (b) within two (2) working days of selling or giving away the Vicious Dog, provide the Municipality with the name, address and telephone number of the Vicious Dog's new Owner;
- (c) advise the Municipality within two (2) working days of the death of the Vicious Dog and provide a veterinarian's certificate of death; and
- (d) advise the Municipality immediately if the Vicious Dog is At Large, or has bitten or attacked a person, other animal or Dog.

7.4 No person may deface or remove a sign that is required to be posted under subsection 7.3(a).

8.0 OFFENCES

8.1 No person may obstruct the Animal Control Officer or bylaw enforcement officer in the fulfillment of their duties.

8.2 Every person who violates a provision of this bylaw, or who consents, allows or permits an act or thing to be done in violation of a provision of this bylaw, or who neglects to or refrains from doing anything required to be done by a provision of this bylaw, is guilty of an offence and is liable to the penalties imposed under this bylaw, and is guilty of a separate offence each day that a violation occurs.

8.3 Any person who violates a provision of this bylaw is guilty of an offence and is liable to a fine and penalty of not less than \$25.00 and not more than \$10,000.00, or imprisonment of not more than 6 months upon summary conviction.

9.0 INSPECTION

9.1 The Animal Control Officer may enter upon any property in accordance with the *Community Charter* as amended and the provisions of this Bylaw.

10.0 MISCELLANEOUS

10.1 This Bylaw comes into force on the date of its adoption.

10.2 A Dog that is validly Licensed under Bylaw No. 1036 " A BYLAW OF THE VILLAGE OF KASLO TO PROVIDE FOR THE LICENSING AND CONTROL OF DOGS WITHIN THE MUNICIPALITY" at the time when this Bylaw comes into force is deemed to be validly Licensed under this Bylaw until that Licence expires.

10.3 Bylaw No. 1036" A BYLAW OF THE VILLAGE OF KASLO TO PROVIDE FOR THE LICENSING AND CONTROL OF DOGS WITHIN THE MUNICIPALITY" is hereby repealed.

READ A FIRST TIME THIS 26TH DAY OF NOVEMBER 2013.

READ A SECOND TIME THIS 26thTH DAY OF NOVEMBER 2013.

READ A THIRD TIME THIS 26th DAY OF NOVEMBER 2013.

RECONSIDERED AND ADOPTED THIS 10TH DAY OF DECEMBER 2013.

Mayor

Chief Administrative Officer

CERTIFIED CORRECT:

Chief Administrative Officer

SCHEDULE “A”

LICENCE FEES

BYLAW NO. 1147

1. A discount of the annual Licence Fee, as indicated in the table below, is be granted to Owners that purchase a Dog Licence prior to January 31st in each year.
2. Replacement fee for a lost Licence Tag is \$3.00

Classifications	Annual Licence Fee	If paid before January 31 a discount to:
Neutered male dog (veterinarian certificate required)	\$10.00	\$8.00
Spayed female dog (veterinarian certificate required)	\$10.00	\$8.00
Un-neutered male dog	\$25.00	\$20.00
Un-spayed female dog	\$25.00	\$20.00

IMPOUNDMENT FEES IF THE MUNICIPAL LICENCE FEE IS PAID

An Owner may claim an Impounded Dog on application to the Animal Control Officer and on payment of all Licence fees due and owing under this Bylaw, plus the following Impoundment Fees:

1. \$75.00 for the first impoundment in the current Licence Year
2. \$100 for a second within the current Licence Year of the first impoundment.
3. \$150.00 for a third or subsequent impoundment within the current Licence Year.
4. Food, water and shelter costs, in addition to the above Impoundment Fees, as follows:
 - (a) Dogs 12” and under in height at the shoulder \$14 plus GST per day
 - (b) Dogs over 12” and up to 18” in height at the shoulder \$15 plus GST per day
 - (c) Dogs over 18” in height at the shoulder \$16 plus GST per day

SCHEDULE "B"

Lots 39-48 Block 23 Plan 393 District Lot 209

Lots 1-12 and Lots 37-48 Block 28 District Lot 209

Lots 1-12 and Lots 31-40 Block 29 District Lot 209