



## REGIONAL DISTRICT OF CENTRAL KOOTENAY

# RECREATION COMMISSION NO. 7

## OPEN MEETING AGENDA

**7:00 p.m.**  
**January 19, 2026**

To promote openness, transparency and provide accessibility to the public we provide the ability to attend all RDCK meetings in-person or remote (hybrid model).

**Join by Video:**

<https://rdck-bc-ca.zoom.us/j/98083065968?pwd=azSoaaagdWwu5JxKSdFvK9zwCunKEF.1>

**Join by Phone:**

1 833 958 1164

**Meeting ID:** 980 8306 5968

**Meeting Password:** 136289

**In-Person Location:** Village of Salmo – 423 Davies Avenue

**COMMISSION/COMMITTEE MEMBERS**

Director H. Cunningham	Area G
Director D. Lockwood	Village of Salmo - Chair
Commissioner M. MacDonald	Village of Salmo
Commissioner I. McInnes	Area G
Commissioner S. Chew	School District No. 8
Commissioner A. Ellis	Village of Salmo

**STAFF**

Joe Chirico	General Manager of Community Services
Trisha Davison	Regional Manager of Recreation & Client Services
Craig Stanley	Regional Manager of Operations and Asset Management
Tia Wayling	Regional Programming Manager
Jenna Chapman	Meeting Coordinator

**1. CALL TO ORDER**

[RDCK Board Chair (if present) or RDCK Corporate Officer or RDCK Staff or RDCK Director] called the meeting to order at [Time] a.m./p.m.

**2. ELECTION OF CHAIR  
CALL FOR NOMINATIONS (3 Times)**

[Director/Member] [Last Name] nominated [Director/Member] [Last Name].  
[Director/Member] [Last Name] nominated [Director/Member] [Last Name].  
[Director/Member] [Last Name] nominated [Director/Member] [Last Name].

**OPPORTUNITY FOR CANDIDATES TO ADDRESS THE [COMMISSION/COMMITTEE]**

Two minutes per address.

**VOTE BY SECRET BALLOT**

[RDCK Board Chair (if present) or RDCK Corporate Officer or RDCK Staff or RDCK Director]  
distribute the ballots

**DECLARATION OF ELECTED OR ACCLAIMED CHAIR**

[RDCK Board Chair (if present) or RDCK Corporate Officer or RDCK Staff or RDCK Director] ratifies the appointed [Director/Member] [Last Name] as Chair of the Recreation Commission No. 7 for 2026.

**DESTROY BALLOTS**

**Moved** and Seconded,  
And Resolved

That the ballots used in the election of the Recreation Commission No. 7 be destroyed.

**Carried/Defeated/Referred**

**3. TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT**

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

**4. ADOPTION OF AGENDA**

**MOVED** and seconded,  
AND Resolved:

The Agenda for the January 19, 2026 Recreation Commission No. 7 meeting, be adopted as circulated.

**Carried/Defeated/Referred**

**5. RECEIPT OF MINUTES**

The November 17, 2025 Recreation Commission No. 7 minutes, have been received.

**pg. 4 – pg. 7**

**6. DELEGATE**

6.1 There are no Delegates scheduled for this Commission meeting.

**7. STAFF REPORTS**

**7.1 S230 2026 Draft Financial Plan**

The Commission Report dated January 19, 2026 from Ryan Ricalton, Facility Manager, re: S230 2026 Draft Financial Plan, has been received.

**pg. 8 – pg. 18**

**6.2 2026 DRAFT Budget Review**

**pg. 19 – pg. 22**

The Commission Reports from Joe Chirico, General Manager of Community Service, re: the 2026 DRAFT Budget Review for the below mentioned services has been received.

- S218 2026 Draft Financial Plan Report (pg. 19- pg. 20)
- S225 2026 Draft Financial Plan Report (pg. 21- pg. 22)

**8. NEW BUSINESS**

**7.1 2026 Grant Application**

**pg. 23 – pg. 38**

The Grant Application from Salmo Valley youth & Community Centre Society has been received.

**Moved** and seconded,  
AND Resolved that it be recommended to the Board:

That the Board approve the payment of the following grants from the Recreation Commission No. 7 Service No. S230 2026 budget:

Slocan Valley Youth & Community Centre      \$\_\_\_\_\_

**Carried/Defeated/Referred**

**9. PUBLIC TIME**

The Chair will call for questions from the public at \_\_\_\_\_ p.m.

**10. NEXT MEETING**

The next Recreation Commission No. 7 meeting is scheduled for February 9, 2026, at 7:00 p.m.

**11. ADJOURNMENT**

**MOVED** and seconded,  
AND Resolved:

The Recreation Commission No. 7 meeting be adjourned at [Time].

**Carried/Defeated/Referred**



**REGIONAL DISTRICT OF CENTRAL KOOTENAY**

**RECREATION COMMISSION NO. 7**

**OPEN MEETING AGENDA**

**7:00 p.m.**  
**November 17, 2025**

To promote openness, transparency and provide accessibility to the public we provide the ability to attend all RDCK meetings in-person or remote (hybrid model).

**Join by Video:**

<https://rdck-bc-ca.zoom.us/j/98083065968?pwd=azSoaaagdWwu5JxKSdFvK9zwCunKEF.1>

**Join by Phone:**

833 958 1164

**Meeting Number (access code):** 980 8306 5968

**Meeting Password:** 136289

**In-Person Location:** Village of Salmo – 423 Davies Avenue

**COMMISSION/COMMITTEE MEMBERS**

Director D. Lockwood	Village of Salmo - Chair
Director H. Cunningham	Area G
Commissioner M. MacDonald	Village of Salmo
Commissioner S. Chew	School District No. 8

**MEMBERS ABSENT**

Commissioner I. McInnes	Area G
Commissioner A. Ellis	Village of Salmo

**STAFF**

Joe Chirico	General Manager of Community Services
Trisha Davison	Regional Manager of Recreation & Client Services
Craig Stanley	Regional Manager of Operations and Asset Management
Tia Wayling	Regional Programming Manager
Alana Jenkins	Meeting Coordinator

**4 out of 6 voting Commission/Committee members were present – quorum was met.**

**1. CALL TO ORDER**

Chair Lockwood called the meeting to order at 7:13 p.m.

**2. TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT**

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

**3. ADOPTION OF AGENDA**

**MOVED** and seconded,  
AND Resolved:

The Agenda for the November 17, 2025 Recreation Commission No. 7 meeting, be adopted as circulated.

**Carried**

**4. RECEIPT OF MINUTES**

The September 7, 2025, Recreation Commission No. 7 minutes, have been received.

**5. DELEGATE**

**5.1** There are no Delegates scheduled for this Commission meeting.

**6. STAFF REPORTS**

**6.1 Salmo Valley Youth and Community Centre Roof Issues**

Joe Chirico, General Manager of Community Services to provide the Commission with an update re: Salmo Valley Youth Centre Roof Issues.

**MOVED** and seconded,  
AND Resolved:

That Laura Stavast of the Salmo Valley Youth and Community Centre Society be granted freedom of the floor.

**Carried**

Laura Stavast provided an update on the roof repair assessment. Early findings indicate the roof membrane can be replaced rather than demolished. A full quote expected next week (estimated at \$75K without demolition or \$140K with). Recent leaks are expected to be resolved through the repairs. She noted the need for timely work depending on winter conditions and that a second opinion has been requested.

The Commission asked questions regarding the repair process, available reserve funds and other potential contributors. Laura Stavast confirmed the Society does have reserve funds and Columbia Basin Trust support looks positive but has not been confirmed, and she will provide the official quote as information.

If funding is required from the RDCK, a financial amendment for Services S218 will need to be approved by the Board.

**6.2 Recreation Commission 7 Fitness Centre & Gymnasium Operating Hours Update**

The Commission Report dated November 17, 2025 from Tia Wayling, Regional Programming Manager re: Recreation Commission 7 Fitness Centre & Gymnasium Operating Hours Update has been received.

Tia Wayling, Regional Programming Manager, provided an update on Fitness Centre and Gymnasium operating hours, noting the added hour on Mondays and Wednesdays and the review of related costs. Next steps include continued data monitoring and gathering user feedback. Staff confirmed 2026 budget impacts have been incorporated. The Commission noted increased attendance from new users during the extended hours, sought clarification on the hours listed in the report, and asked about youth usage at 3 p.m., which has seen a small but growing uptick.

### **6.3 Service S230 and Service S225 - Salmo & Area G DRAFT Budget Review**

The Commission Report dated November 17, 2025 from Joe Chirico, General Manager of Community Services and Craig Stanley, Regional Manager of Operations & Asset Management re: Service S230 and Service S225 - Salmo & Area G DRAFT Budget Review has been received.

Craig Stanley, Regional Manager of Operations and Asset Management, reviewed the DRAFT budgets, outlining planned increases and maintenance, with no major service level changes. Trisha Davison, Regional Manager of Recreation & Client Services, and Tia Wayling, Regional Programming Manager, reviewed revenues and user fees, noting lower 2026 projections due to updated actuals and staffing challenges.

Joe Chirico, General Manager of Community Services, highlighted new responsibilities for pickleball and tennis courts and the need to develop a long-term reserve plan. Commissioners discussed participation levels, facility use, and public understanding of costs. Commissioner Chew encouraged community engagement and will work with staff on an outreach plan to be discussed at a future meeting.

## **7. NEW BUSINESS**

### **7.1 2026 Potential Recreation Commission No. 7 Meeting Dates**

The Commission to discuss the 2026 potential Recreation Commission No. 7 meeting dates.

January 19, 2026 – 7:00 p.m.  
February 9, 2026 – 7:00 p.m.  
May 11, 2026 – 7:00 p.m.  
September 14, 2026 – 7:00 p.m.  
November 9, 2026 – 7:00 p.m.

## **8. OLD BUSINESS**

### **Salmo and Electoral Area G (REC #7) Recreational Program Service Establishment Bylaws 784, 1990 and Village of Salmo and Electoral Area G Swimming Pool Financial Aid Local Service Area Bylaw No. 1135, 1995 Changes Update.**

Update: Bylaws are at the Ministry. RDCK Staff have a meeting with the Ministry Staff on November 20, 2025.

## **9. PUBLIC TIME**

The Chair called for questions from the public at 8:42 p.m., no questions were received.

## **10. NEXT MEETING**

The next Recreation Commission No. 7 meeting is scheduled for January 19, 2026, at 7:00 p.m.

**11. ADJOURNMENT**

**MOVED** and seconded,  
AND Resolved:

The Recreation Commission No. 7 meeting be adjourned at 8:43 p.m.

**Carried**

**Digitally Approved**

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D. Lockwood, Chair



# Commission Report

January 19, 2026

## S230 2026 Draft Financial Plan

<b>Author:</b>	Ryan Ricalton – Facility Manager, Nelson and District Community Complex
<b>File Reference:</b>	01-0520-50-RC7
<b>Electoral Area/Municipality:</b>	Salmo and Area G
<b>Services Impacted</b>	S230

### 1.0 PURPOSE OF REPORT

The purpose of this report is to provide Commission with preliminary budget information for the 2026 financial plan for S230.

### 2.0 BACKGROUND AND UPDATE

The S230 2026 Draft financial plan is shown in Attachment A. This is a preliminary budget that will be refined over the coming weeks.

The 2026 draft financial plan for S226 (Attachment A) includes the following:

- As per the 2025 five-year plan requisitions for 2026 increase by 22.4%
- Increase to user fees +\$2,000
- Operating surplus total \$15,000
- CPI increase for wages 2.4%
- Repairs and maintenance costs:
  - Pool \$10,000
    - Fencing Repairs \$2000
  - Park – tennis courts \$2,500
  - Fitness \$1,500
- Capital for Pool Work \$13,500
  - Deck repairs
  - Surge tank plumbing
- Significant Equipment costs:
  - New Aquatics AED \$2400
  - New Pool Stairs \$8000
- Change in budget line items for Salaries – Aquatics (increase), Fitness (increase), Overhead (decrease)
  - To represent the actual split of the Junior Recreation Services Supervisor between the delivery of each service.
- \$13,000 in Grants
  - Funds from the Salmo Pool Society to fund R&M and Equipment Work.
  - This is not represented to fund operations.

### 3.0 NEXT STEPS AND TIMELINE

Staff will take feedback from the Commission and will provide a more detailed look at the 2026 financial plan with a review of 2025 financial performance at the January meeting. The draft five-year financial plan and long-term capital plan will also be presented at the January meeting.

Respectfully submitted,

*Ryan Ricalton*

Ryan Ricalton – Facility Manager, Nelson and District Community Complex

### CONCURRENCE

Craig Stanley – Regional Manager, Operations and Asset Management *C.S.*

Regional Manager, Recreation & Client Services – Trisha Davison *TD*

General Manager, Community Services – Joe Chirico *JC*

### ATTACHMENTS:

Attachment A – S230 2026 Draft Financial Plan

**2026 Draft Financial Plan**

**S230 Recreation Commission No.7-Salmo and Area G**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget
41010	Requisitions	212,307	212,307	259,532
41020	Grants in lieu of Taxes	692	649	600
42025	Sale of Services - Specified	16,329	25,470	18,730
42030	User Fees	7	0	0
42035	User Fees - Specified	43,019	41,500	42,300
42045	Rental Income - Specified	119	1,500	500
43025	Grants - Specified	0	10,000	10,000
43505	External Contributions & Contracts - Specified	188	0	0
44010	Penalties & Fees	(87)	0	0
44020	Investment Income & Interest	125	0	0
45500	Transfer from Other Service	86,683	86,167	93,023
49100	Prior Year Surplus	54,660	55,000	15,000
<b>Total Income</b>		<b>414,041</b>	<b>432,593</b>	<b>439,685</b>

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget
51010	Salaries	137,878	158,900	167,950
51020	Overtime	1,281	0	1,000
51030	Benefits	27,720	29,320	31,290
51050	Employee Health & Safety	3,115	1,250	1,450
51060	Employee Recognition	144	0	0
52010	Travel	58	2,853	3,600
52020	Learning & Professional Development	140	3,500	2,500
52030	Memberships, Dues & Subscriptions	205	400	350
53020	Admin, Office Supplies & Postage	564	1,450	1,450
53030	Communication	4,948	4,000	4,400
53040	Advertising	2,819	3,700	3,811
53050	Insurance	6,347	2,575	5,200
53060	Bank Charges	722	515	750
53070	Bad Debts	0	0	0
53080	Licence & Permits	62	983	100
54030	Contracted Services	4,130	5,150	2,900
55010	Repairs & Maintenance	21,004	29,800	14,000
55020	Operating Supplies	3,851	6,769	5,950
55025	Chemicals	8,481	5,000	5,150
55030	Equipment	5,368	13,730	18,450
55040	Utilities	7,361	9,000	6,000
55050	Vehicles	15	0	0
55060	Rentals	10,400	11,500	11,615
55075	Recreation LAP Subsidy Expense	676	1,000	500
57010	Grants	5,000	14,000	14,000
59500	Transfer to Other Service	8,490	8,075	0
59510	Transfer to Other Service - General Admin. Fee	19,735	19,735	25,342
59520	Transfer to Other Service - IT Fee	12,822	12,822	13,451
59530	Transfer to Other Service - Community Services Fe	86,565	86,565	1,021
59709	Transfer to Community Services - A109	0	0	81,547
59722	Transfer to Asset Management - A122	0	0	2,408
60000	Capital Expenditures	0	0	13,500
<b>Total Expenses</b>		<b>379,902</b>	<b>432,593</b>	<b>439,685</b>
<b>Total Service</b>		<b>34,139</b>	<b>0</b>	<b>0</b>

**2026 Draft Financial Plan**

**S230 Recreation Commission No.7-Salmo and Area G**

**OVR165 Recreation Commission - Area G and Salmo Service overhead**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
41010	Requisitions	0	0	0	
41020	Grants in lieu of Taxes	692	0	0	
42030	User Fees	(133)	0	0	
42035	User Fees - Specified	0	1,000	500	Leisure Access Program - offsetting to expense account 55075
43505	External Contributions & Contracts - Specified	188	0	0	
44010	Penalties & Fees	(87)	0	0	
44020	Investment Income & Interest	33	0	0	
45500	Transfer from Other Service	7,051	0	0	
49100	Prior Year Surplus	54,660	55,000	15,000	CS26
<b>Total Income</b>		<b>62,402</b>	<b>56,000</b>	<b>15,500</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	57,809	60,000	25,000	
51020	Overtime	985	0	1,000	
51030	Benefits	17,705	18,540	7,100	
51050	Employee Health & Safety	472	250	250	
51060	Employee Recognition	0	0	0	
52010	Travel	0	500	500	
52020	Learning & Professional Development	140	1,800	1,800	
52030	Memberships, Dues & Subscriptions	0	100	100	
53020	Admin, Office Supplies & Postage	321	1,000	1,000	
53030	Communication	1,812	4,000	4,400	
53040	Advertising	2,104	3,700	3,811	
53050	Insurance	123	2,575	5,200	
53060	Bank Charges	674	515	750	
54030	Contracted Services	0	900	1,000	
55020	Operating Supplies	798	500	500	
55030	Equipment	2,724	0	0	
55040	Utilities	31	0	0	
55050	Vehicles	15	0	0	
55060	Rentals	10,400	5,750	5,808	
55075	Recreation LAP Subsidy Expense	676	1,000	500	Leisure Access Program - offsetting to revenue account 42035
59500	Transfer to Other Service	7,051	0	0	
59510	Transfer to Other Service - General Admin. Fee	19,735	19,735	25,342	
59520	Transfer to Other Service - IT Fee	12,822	12,822	13,451	
59530	Transfer to Other Service - Community Services Fe	86,565	86,565	1,021	Training, recertifications
59709	Transfer to Community Services - A109	0	0	81,547	
<b>Total Expenses</b>		<b>222,962</b>	<b>220,252</b>	<b>180,080</b>	

**2026 Draft Financial Plan**

**S230 Recreation Commission No.7-Salmo and Area G**

**OPR399 RC7 - SAL, Area G Recreation Commission**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
41010	Requisitions	212,307	212,307	259,532	2026 Maximum Taxation \$260,126 - Bylaws being reviewed
41020	Grants in lieu of Taxes	0	649	600	
42030	User Fees	140	0	0	
43025	Grants - Specified	0	10,000	10,000	Pool Society - Stairs - Pump
44020	Investment Income & Interest	91	0	0	
<b>Total Income</b>		<b>212,539</b>	<b>222,956</b>	<b>270,132</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	394	0	0	
51030	Benefits	45	0	1,500	
51060	Employee Recognition	45	0	0	
52010	Travel	0	500	500	
53020	Admin, Office Supplies & Postage	210	0	0	
53030	Communication	3,136	0	0	
53050	Insurance	6,224	0	0	
53060	Bank Charges	48	0	0	
53070	Bad Debts	0	0	0	
53080	Licence & Permits	62	100	100	
55010	Repairs & Maintenance	21,004	29,800	11,500	
55020	Operating Supplies	2,036	2,200	2,200	
55025	Chemicals	8,481	5,000	5,150	
55030	Equipment	201	10,015	13,750	Pool Stairs, Fitness Equipment
55040	Utilities	7,330	9,000	6,000	
57010	Grants	5,000	14,000	14,000	
59500	Transfer to Other Service	0	6,180	0	
59722	Transfer to Asset Management - A122	0	0	2,408	
60000	Capital Expenditures	0	0	13,500	Pool Pump, changeroom improvements
<b>Total Expenses</b>		<b>54,217</b>	<b>76,795</b>	<b>70,608</b>	

**2026 Draft Financial Plan**

**S230 Recreation Commission No.7-Salmo and Area G**

**OPR565 Recreation Commission - Area G and Salmo - Complex Facility**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42035	User Fees - Specified	43,019	40,500	41,800	
42045	Rental Income - Specified	119	1,500	500	Pool rental
45500	Transfer from Other Service	79,449	86,118	93,023	
<b>Total Income</b>		<b>122,587</b>	<b>128,118</b>	<b>135,323</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	73,151	72,250	120,000	Fitness and Aquatic Staff
51020	Overtime	296	0	0	
51030	Benefits	9,210	6,660	19,400	
51050	Employee Health & Safety	2,271	750	750	
51060	Employee Recognition	100	0	0	
52010	Travel	0	0	0	
52020	Learning & Professional Development	0	1,700	700	
53020	Admin, Office Supplies & Postage	32	450	450	
53040	Advertising	715	0	0	
53080	Licence & Permits	0	600	0	
54030	Contracted Services	310	0	0	
55010	Repairs & Maintenance	0	0	2,500	
55020	Operating Supplies	837	1,669	1,650	
55030	Equipment	2,443	3,200	4,200	
55060	Rentals	0	5,750	5,808	
<b>Total Expenses</b>		<b>89,365</b>	<b>93,029</b>	<b>155,458</b>	

**2026 Draft Financial Plan**

**S230 Recreation Commission No.7-Salmo and Area G**

**OPR566 Recreation Commission - Area G and Salmo - Programming Recreation**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42025	Sale of Services - Specified	8,028	15,070	8,530	
43025	Grants - Specified	0	0	0	
<b>Total Income</b>		<b>8,028</b>	<b>15,070</b>	<b>8,530</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	3,795	13,800	9,350	Recreation Programing, Camps
51030	Benefits	450	2,100	1,220	
51050	Employee Health & Safety	372	250	450	
52010	Travel	58	953	2,300	
54030	Contracted Services	3,695	4,250	1,900	
55020	Operating Supplies	180	1,600	1,400	
55030	Equipment	0	515	0	
<b>Total Expenses</b>		<b>8,550</b>	<b>23,468</b>	<b>16,620</b>	

**2026 Draft Financial Plan**

**S230 Recreation Commission No.7-Salmo and Area G**

**OPR568 Recreation Commission - Area G and Salmo - Programming - Fitness**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42025	Sale of Services - Specified	1,324	2,600	2,700	Pre-registered fitness classes
<b>Total Income</b>		<b>1,324</b>	<b>2,600</b>	<b>2,700</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	995	5,100	6,650	
51030	Benefits	92	770	1,020	
52010	Travel	0	0	300	
52020	Learning & Professional Development	0	0	0	
52030	Memberships, Dues & Subscriptions	0	0	250	
54030	Contracted Services	125	0	0	
<b>Total Expenses</b>		<b>1,211</b>	<b>5,870</b>	<b>8,220</b>	

**2026 Draft Financial Plan**

**S230 Recreation Commission No.7-Salmo and Area G**

**OPR569 Recreation Commission - Area G and Salmo - Programming - Aquatics**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42025	Sale of Services - Specified	6,977	7,200	7,500	Public and private lessons, adult programing in the pool
<b>Total Income</b>		<b>6,977</b>	<b>7,200</b>	<b>7,500</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	1,734	6,450	6,950	
51030	Benefits	219	850	1,050	
53080	Licence & Permits	0	283	0	
55020	Operating Supplies	0	200	200	
55030	Equipment	0	0	500	
<b>Total Expenses</b>		<b>1,952</b>	<b>7,783</b>	<b>8,700</b>	

## 2026 Draft Financial Plan

### S230 Recreation Commission No.7-Salmo and Area G

#### INCOME

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	212,307	212,307	259,532	284,372	292,534	300,682	302,005
41020	Grants in lieu of Taxes	692	649	600	600	600	600	600
42025	Sale of Services - Specified	16,329	25,470	18,730	19,161	19,601	20,052	20,514
42030	User Fees	7	0	0	0	0	0	0
42035	User Fees - Specified	43,019	41,500	42,300	43,273	44,268	45,286	46,328
42045	Rental Income - Specified	119	1,500	500	511	523	535	548
43025	Grants - Specified	0	10,000	10,000	0	0	0	0
43505	External Contributions & Contracts - Specified	188	0	0	0	0	0	0
44010	Penalties & Fees	(87)	0	0	0	0	0	0
44020	Investment Income & Interest	125	0	0	0	0	0	0
45500	Transfer from Other Service	86,683	86,167	93,023	95,163	97,351	99,590	101,881
49100	Prior Year Surplus	54,660	55,000	15,000	0	0	0	0
<b>Total Income</b>		<b>414,041</b>	<b>432,593</b>	<b>439,685</b>	<b>443,080</b>	<b>454,878</b>	<b>466,746</b>	<b>471,875</b>

#### EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	137,878	158,900	167,950	171,813	175,765	179,807	183,943
51020	Overtime	1,281	0	1,000	1,023	1,047	1,071	1,095
51030	Benefits	27,720	29,320	31,290	32,010	32,746	33,499	34,270
51050	Employee Health & Safety	3,115	1,250	1,450	1,023	1,047	1,071	1,095
51060	Employee Recognition	144	0	0	0	0	0	0
52010	Travel	58	2,853	3,600	3,683	3,768	3,854	3,943
52020	Learning & Professional Development	140	3,500	2,500	2,557	2,616	2,676	2,738
52030	Memberships, Dues & Subscriptions	205	400	350	358	366	375	383
53020	Admin, Office Supplies & Postage	564	1,450	1,450	1,483	1,517	1,552	1,588
53030	Communication	4,948	4,000	4,400	4,501	4,605	4,711	4,819
53040	Advertising	2,819	3,700	3,811	3,899	3,988	4,080	4,174
53050	Insurance	6,347	2,575	5,200	5,320	5,442	5,567	5,695
53060	Bank Charges	722	515	750	767	785	803	821

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	62	983	100	102	105	107	110
54030	Contracted Services	4,130	5,150	2,900	2,967	3,035	3,105	3,176
55010	Repairs & Maintenance	21,004	29,800	14,000	14,092	14,186	14,282	14,381
55020	Operating Supplies	3,851	6,769	5,950	6,087	6,227	6,370	6,517
55025	Chemicals	8,481	5,000	5,150	5,268	5,390	5,514	5,640
55030	Equipment	5,368	13,730	18,450	18,874	19,308	19,753	20,207
55040	Utilities	7,361	9,000	6,000	6,138	6,279	6,424	6,571
55050	Vehicles	15	0	0	0	0	0	0
55060	Rentals	10,400	11,500	11,615	11,882	12,155	12,435	12,721
55075	Recreation LAP Subsidy Expense	676	1,000	500	511	523	535	548
57010	Grants	5,000	14,000	14,000	14,000	14,000	14,000	14,000
59500	Transfer to Other Service	8,490	8,075	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	19,735	19,735	25,342	25,925	26,521	27,131	27,755
59520	Transfer to Other Service - IT Fee	12,822	12,822	13,451	13,760	14,077	14,401	14,732
59530	Transfer to Other Service - Community Services F	86,565	86,565	1,021	1,021	1,021	1,021	1,021
59709	Transfer to Community Services - A109	0	0	81,547	86,483	88,314	90,861	93,133
59722	Transfer to Asset Management - A122	0	0	2,408	3,031	3,046	2,742	2,799
60000	Capital Expenditures	0	0	13,500	4,500	7,000	9,000	4,000
<b>Total Expenses</b>		<b>379,902</b>	<b>432,593</b>	<b>439,685</b>	<b>443,079</b>	<b>454,878</b>	<b>466,746</b>	<b>471,875</b>
<b>Total Service</b>		<b>34,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>



# Commission Report – For Information

January 19, 2026

## Service S230 2026 Financial Plan

**Author:** Joe Chirico, General Manager of Community Services  
**File Reference:** 01-0520-50  
**Electoral Area/Municipality:** SALMO AND AREA G  
**Services Impacted:** Recreation Commission #7 - S230

### 1.0 PURPOSE OF REPORT

This report provides information to support conversation regarding the 2026-30 Financial Plan.

### 2.0 BACKGROUND AND UPDATE

The following table summarizes the actual financial results of the last 7 years. Years highlighted in blue are 'normal' operating years. Years highlighted in orange are years where there was disruptions to the operations.

- 2020 – Pandemic – Facilities closed in March and reopened under restrictions in August
- 2021 – Pandemic – Facilities operated under various restrictions the entire year
- 2022 – Pandemic – Facilities operated on restrictions for the 1<sup>st</sup> quarter. Restrictions lifted in 2<sup>nd</sup> quarter. Lifeguard shortage affected operations of the pool.
- 2023 – Pool Mechanical Capital Project
- 2024 – Return to full operations at the end of 1<sup>st</sup> quarter – Lifeguard Shortage

#### Requisition/Grants in Lieu/Surplus

This shows the requisitions, Grants in Lieu and the contribution from the S225 Pool Contribution to the service as per the establishment bylaw. What is important to note is how this changed 2020-2024 – Reduced requisition that follows the surplus generated by reduced operations due to pandemic and lifeguarding shortage.

- 2025 – As operations, especially as the pool operation begins to match historical operation, results in surplus decreasing

#### Comparison of Revenue vs Operations Expenses

This section shows the relationship between operating expenses and revenue from admissions, rentals and programs. Note that the percentage of revenue covering operational expenses is decreasing. This is primarily from the Board approved redistribution of Community Services Fees, adjusting Salmo salaries to match salaries for the same positions across the RDCK, increased capital and repairs and maintenance in the pool. Small impacts include the Commission approved increase of Fitness Centre operating hours. One of Commission's role is to balance services levels with the public good of greater service provision. What is a service level?

- Operating hours
- Programing opportunities
- Providing new services

#### Funding For Capital Expenditures/Borrowing/Reserve Contributions

Note that the funding for all capital expenditures has been primarily covered by grants and the previous year's surplus. Note that if service lets are met in 2026, that in 2027 repairs and maintenance and capital work will be funded through taxation.

#### Capital Expenditures/Borrowing /Reserve Contributions

The important note here is that the pool requires significant capital reinvestment as per the Cover Architecture report.

	Actual Amounts							Budgets						
	20219	2020	2021	2022	2023	2024	2025	2024	2025	2026	2027	2028	2029	2030
<b>Requisition/Grants in Lieu/Transfer from S225</b>														
Requisition + Grants in Lieu + Actual Transfer S225	-182,451.13	-201,330.35	-176,859.68	-207,208.34	-235,899.42	-267,329.71	-292,631.65	-291,214.00	-299,123.00	-353,155.01	-380,134.53	-390,485.27	-400,872.35	-404,485.92
External Contribution														
<b>Total Non-Revenue Sources</b>	<b>-182,451.13</b>	<b>-201,330.35</b>	<b>-176,859.68</b>	<b>-207,208.34</b>	<b>-235,899.42</b>	<b>-267,329.71</b>	<b>-292,631.65</b>	<b>-291,214.00</b>	<b>-299,123.00</b>	<b>-353,155.01</b>	<b>-380,134.53</b>	<b>-390,485.27</b>	<b>-400,872.35</b>	<b>-404,485.92</b>
<b>Comparison of Revenue vs Operations Expenses</b>														
Revenue (Admission/Rental/Programs)	-58,795.76	-21,855.18	-24,144.58	-37,070.26	-55,493.55	-59,911.96	-59,698.83	-65,380.00	-68,470.00	-61,530.00	-62,945.19	-64,392.93	-65,873.97	-67,389.07
Operational Expenses	262,122.12	194,116.45	194,497.79	219,850.37	244,110.95	339,294.76	368,560.13	400,594.00	418,592.76	409,777.01	421,548.47	430,832.49	441,003.93	451,075.73
Grants to External	3,650.00	4,412.00		6,227.32	4,500.00	0.00	5,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
%of Revenue Funding Operations	22%	11%	12%	17%	23%	18%	16%	16%	16%	15%	15%	15%	15%	15%
<b>Funding from Surplus, Capital Grants, Contribution from Reserves</b>														
Surplus - From Previous Year	-36,827.47	-48,430.28	-45,984.32	-61,835.93	-92,289.69	-85,572.61	-54,659.58	-57,000.00	-55,000.00	-15,000.00	0.00	0.00	0.00	0.00
Grants Funding Capital	-10,000.00	-7,475.00	-9,860.07	-23,128.66	-176,211.49	-12,330.00		-1,000.00	-10,000.00	-10,000.00	0.00	0.00	0.00	0.00
Contribution From Reserve			-1,985.07											
Other Funding for Operations and Capital	-46,827.5	-55,905.3	-57,829.5	-84,964.6	-268,501.2	-97,902.6	-54,659.6	-58,000.0	-65,000.0	-25,000.0	0.0	0.0	0.0	0.0
<b>Capital Expenditures/Borrowing /Reserve Contributions</b>														
Borrowing (Principle and Interest)														
Contribution to Reserve														
Capital Expenditures		8,450.00	2,500.00	10,875.81	225,982.47	31,189.94				15,908.00	7,531.00	10,046.00	11,742.00	6,799.00
Cost of Borrowing/Reserve Cont/Capital Expenditures	0.00	8,450.00	2,500.00	10,875.81	225,982.47	31,189.94	0.00	0.00	0.00	15,908.00	7,531.00	10,046.00	11,742.00	6,799.00
Requisition Funding Capital/Reserve/Borrowing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7,531.0	10,046.0	11,742.0	6,799.0
Surplus Funding Operations	-36,827.5	-47,455.3	-45,984.3	-61,835.9	-42,518.7	-66,712.7	-54,659.6	-57,000.0	-55,000.0	-9,092.0	0.0	0.0	0.0	0.0
<b>Reserve Balances</b>														
Planning-Operating Facility														
Other														
<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### 3.0 NEXT STEPS AND TIMELINE

Staff will amend this draft budget based on feedback from the Commission and present a final draft at the March 6, 2025 Committee meeting.

Respectfully submitted,



Joe Chirico, General Manager of Community Services

### CONCURRENCE

Regional Manager – Recreation and Client Services – Trisha Davidson

Regional Manager – Operations and Asset Management – Craig Stanley

**2026 Draft Financial Plan**

**S218 Salmo Valley Youth & Community Centre-Salmo and Area G**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
41010	Requisitions	77,878	77,878	78,579	
41020	Grants in lieu of Taxes	199	0	0	
44020	Investment Income & Interest	0	0	0	
49100	Prior Year Surplus	400	290	308	
<b>Total Income</b>		<b>78,476</b>	<b>78,168</b>	<b>78,887</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
57010	Grants	66,188	66,188	66,800	As per SVYCC 5 yr plan submitted to RDCK Finance
59000	Contribution to Reserve	10,000	10,000	10,000	Reserve - RES285 - 2025 Balance - \$721.71 (2025 contribution to roof membrane replacement)
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	
59530	Transfer to Other Service - Community Services F	955	955	0	
59709	Transfer to Community Services - A109	0	0	1,037	
<b>Total Expenses</b>		<b>78,168</b>	<b>78,168</b>	<b>78,887</b>	

<b>Total Service</b>	<b>309</b>	<b>0</b>	<b>0</b>
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## 2026 Draft Financial Plan

### S218 Salmo Valley Youth & Community Centre-Salmo and Area G

#### INCOME

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	77,878	77,878	78,579	80,311	81,722	83,163	84,636
41020	Grants in lieu of Taxes	199	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	400	290	308	0	0	0	0
<b>Total Income</b>		<b>78,476</b>	<b>78,168</b>	<b>78,887</b>	<b>80,311</b>	<b>81,722</b>	<b>83,163</b>	<b>84,636</b>

#### EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	66,188	66,188	66,800	68,200	69,560	70,950	72,369
59000	Contribution to Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services F	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
<b>Total Expenses</b>		<b>78,168</b>	<b>78,168</b>	<b>78,887</b>	<b>80,311</b>	<b>81,722</b>	<b>83,163</b>	<b>84,636</b>

<b>Total Service</b>		<b>309</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>
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**2026 Draft Financial Plan**

**S225 Swimming Pool-Salmo and Area G**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
41010	Requisitions	71,536	71,536	78,690	Maximum Requisition \$118,502
41020	Grants in lieu of Taxes	293	0	295	
49100	Prior Year Surplus	36,413	36,340	26,813	
<b>Total Income</b>		<b>108,242</b>	<b>107,876</b>	<b>105,798</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
59100	Accumulated Operating Surplus	0	19,778	10,688	
59500	Transfer to Other Service	79,449	86,118	93,023	Contribution to S230
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	
59530	Transfer to Other Service - Community Services F	955	955	0	
59709	Transfer to Community Services - A109	0	0	1,037	
<b>Total Expenses</b>		<b>81,429</b>	<b>107,876</b>	<b>105,798</b>	

<b>Total Service</b>	<b>26,813</b>	<b>0</b>	<b>(0)</b>
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**2026 Draft Financial Plan**

**S225 Swimming Pool-Salmo and Area G**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	71,536	71,536	78,690	86,291	99,218	101,508	104,148
41020	Grants in lieu of Taxes	293	0	295	295	295	295	0
49100	Prior Year Surplus	36,413	36,340	26,813	10,688	0	0	0
<b>Total Income</b>		<b>108,242</b>	<b>107,876</b>	<b>105,798</b>	<b>97,274</b>	<b>99,513</b>	<b>101,803</b>	<b>104,148</b>

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59100	Accumulated Operating Surplus	0	19,778	10,688	0	0	0	0
59500	Transfer to Other Service	79,449	86,118	93,023	95,163	97,351	99,590	101,881
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services F	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
<b>Total Expenses</b>		<b>81,429</b>	<b>107,876</b>	<b>105,798</b>	<b>97,274</b>	<b>99,513</b>	<b>101,803</b>	<b>104,148</b>

<b>Total Service</b>		<b>26,813</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
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# Susan Chew

Laura Stavast

Submitter

Laura Stavast

Submission Date

Jan 5, 2026 6:02 PM

Date of Application:

Nov 28, 2025

Which Recreation Commission are you applying to for Financial Aid:

Recreation Commission No. 7 - Salmo & Area G

Are you applying for Financial Aid on behalf of an organisation/society?

Yes

Organisation/Society Name:

Salmo Valley Youth & Community Centre Society

President/Contact Name:

Susan Chew

Contact Name:

Laura Stavast

Contact Phone Number:

(250) 357-2320

Mailing Address:

po box 498  
Salmo, BC, V0G1Z0

Contact Email:

[laura@svycc.ca](mailto:laura@svycc.ca)

Project Title:

Summer Camp / Pro D School Year 2026-2027

Project Type:

Operational Project

New or Continuing Project:

New

Amount of Financial Aid Requested (Operational):	10131.83
Project Start Date:	Jul 6, 2026
Project End Date:	Jun 30, 2027
Estimated Number of Participants:	> 50
Will there be a Membership or Admission Fee?	Yes
If you answered 'Yes' to the above question, how much will the Membership or Admission Fee be?	20
Brief Description of Project:	<p>Pro D Camps 6 sessions for ages 8-14 running school hours to provide children/ youth with a safe space and programming during pro-d days when other child minding options are limited.</p> <p>Summer Camp 6 weeks / 4 days week for ages 8-12 and 12-18. Provide youth with a safe space and constructive activities in sports, recreation &amp; arts.</p> <p>Funds would support labour costs &amp; program supplies including food and consumable supplies.</p>
Project Location:	Salmo Valley Youth & Community Centre
Please provide a brief bio/credentials of the main project leader(s):	The program will be led by our youth coordinator who holds a BSW and ECE, facilitators include a licensed ECE provider and a BC certified teacher. This team plans and implements the after school programming and special events at SVYCC and has many years working with children.
What is the purpose and goal(s) of the project?	To provide youth with a safe enriching environment while school is not in session and they would otherwise be unsupervised.
How does this support and help to develop the local economy or add value to the community?	Provide support to families so that children have a safe space and activities when school is not in session. Less interruption to guardians employment. There is limited spots for youth in our target range 8-18 therefore this group is often left unsupervised, our program will provide a safe environment with constructive activities.
Does this project compete with already established groups or businesses?	No
Will this proposed activity/project be advertised and if so, how?	Yes programs are advertised on our website, social media, mail lists, posters and word of mouth.
How will support from the Recreation Commission be recognised?	The recreation commission will be recognized by logo on all of the above advertisement and on registration forms.
Do you have a partner for this project?	No
Have you accessed other funds for this project?	We are actively fundraising for youth programs. We have funding from CBT and BC Gaming for afterschool programming these funds are not

allocated to directly pay costs with this program but supplies and spaces from the afterschool programming will be used to support this program.

REVENUE:

	Budget	Description
Recreation Grant Funds	<b>10131.83</b>	
Donations		
Organisation's Contributions	<b>9958.57</b>	<b>Facility and admin</b>
Incoming Revenues	<b>8625</b>	<b>\$25 day registration</b>
Fundraising	<b>1000</b>	
Other Grants		
Other		
Other		
Other		
Other		
Other		
<b>TOTAL REVENUE</b>	<b>29715.40</b>	

EXPENDITURES:

	Budget	Description
Professional Fees/Honoraria	<b>17091.83</b>	<b>wages</b>
Office Expenses*		
Facility Rentals	<b>9300</b>	<b>Market rate gymnasium only</b>
Equipment/Supplies	<b>2415</b>	
Advertising/Marketing	<b>250</b>	
Other*	<b>658.57</b>	<b>Admin Support</b>
Other*		
Other*		
Other*		
Other*		
<b>TOTAL EXPENDITURES</b>	<b>29715.40</b>	
<b>TOTAL REVENUE - EXPENDITURES</b>	<b>0</b>	

1. List of Executive Officers for your Organisation/Society, if applicable.



**Director List.docx**  
13.29 KB

2. Copy of your Organisation/Society's AGM minutes, if applicable.



SVYCC AGM Minutes September 26 2... .docx  
12.8 KB

3. Copy of your Organisation/Society's latest fiscal financial statement, if applicable.



2024-2025 compiled financial information.pdf  
697.36 KB

7. List of other organisations or businesses that support your idea, and attach any letters of support.



Letter of support.pdf  
33.14 KB

I Acknowledge That:

I have read, understood the above and consent to the information herein provided.

Authorised Signature:

Date Signed:

Jan 5, 2026

Full Name:

Laura Stavast

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<https://rdck.jotform.com/draft/019acb98950974ccb5bcaabe249d14acff03>

Email

[recreationgrants@rdck.bc.ca](mailto:recreationgrants@rdck.bc.ca)

Susan Chew Chair V0G1Z0

Sally Whitman Treasurer V0G1Z0

Shawna Lukowski Secretary V0G1Z0

Nyree Marsh Director At Large V0G1Z0

Shelly Grant Director at Large V0G1Z0

SVYCC AGM Minutes, September 25, 2024

In attendance: Susan Chew, , Laurie MacDonald, Nicole Van Seters, Shawna Lukowski, Nyree Marsh.  
Regrets: Sally Whitman

6:13pm

Agenda and previous minutes: Nicole moves. All in favour

AGM report received

Financial report: Sue moves to receive, Nicole seconds.

Board appointment:

Susan nominates Sally as treasurer, Sally accepts

Sue nominates Shawna as Secretary, Shawna accepts

Sue nominates Nyree as Director, Nyree accepts.

2024 meeting schedule:

November 26,2024

January 28,2024

March 25,2024

May 27,2025

AGM September 30,2025

Adjourned 6:45pm

Compiled Financial Information

Salmo Valley Youth & Community Centre  
Society

June 30, 2025

Draft for discussion purposes

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Draft for discussion purposes

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## Compilation Engagement Report

To the Management of  
Salmo Valley Youth & Community Centre Society

On the basis of information provided by management, we have compiled the statement of financial position of Salmo Valley Youth & Community Centre Society as at June 30, 2025, the statements of operations and changes in net assets for the year then ended, and Note 2, which describes the basis of accounting applied in the preparation of the compiled financial information and other explanatory information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

# Salmo Valley Youth & Community Centre Society

## Statement of Financial Position

June 30

2025

2024

### Assets

#### Current

##### Cash

General and projects	\$ 120,255	\$ 117,905
Gaming account	57,003	53,882
Short term investments (Note 3)	75,000	73,151
Accounts receivable	8,032	9,775
Prepaid expenses	3,870	2,707
Goods and services tax recoverable	1,274	1,944

265,434      259,364

Tangible capital assets (Note 4)

258,685      279,033

\$ 524,119      \$ 538,397

### Liabilities

#### Current

Accounts payable and accrued liabilities	\$ 8,809	\$ 20,931
Deferred revenue (Note 5)	116,638	108,825

125,447      129,756

Deferred capital contributions (Note 6)

206,182      222,712

331,629      352,468

### Net Assets

Invested in tangible capital assets	52,503	56,321
Restricted for capital upgrades	52,478	52,478
Unrestricted	87,509	77,130

192,490      185,929

\$ 524,119      \$ 538,397

## Salmo Valley Youth & Community Centre Society

### Statement of Operations

Year ended June 30

	2025	2024
<b>Revenues</b>		
Regional District of Central Kootenay	\$ 65,485	\$ 79,121
Columbia Basin Trust	62,275	60,590
Grants - other	55,000	58,250
Rental	28,685	26,341
Amortization of deferred capital contributions	16,530	18,070
Fundraising	2,926	2,878
Interest	2,416	3,177
Donations	1,996	9,188
Miscellaneous	1,669	4,505
CKCA	-	1,029
	<b>236,982</b>	<b>263,149</b>
<b>Expenditures</b>		
Advertising and promotion	40	74
Amortization	20,348	22,697
Bad debts	-	4,201
Contractors	3,648	2,491
Fees and dues	889	1,001
Insurance	5,319	6,756
Interest and bank charges	249	279
Meeting expenses	745	816
Office	7,830	6,493
Professional fees	8,855	11,554
Program expenses	21,455	28,135
Repairs and maintenance	14,298	16,865
Utilities	33,455	33,345
Wages and benefits	113,290	120,596
	<b>230,421</b>	<b>255,303</b>
Excess of revenues over expenses	<b>\$ 6,561</b>	<b>\$ 7,846</b>

## Salmo Valley Youth & Community Centre Society

### Statement of Changes in Net Assets

Year ended June 30

	Invested in tangible capital assets	Restricted for capital upgrades	Unrestricted	Total 2025	Total 2024
Balance, beginning of year	\$ 56,321	\$ 52,478	\$ 77,130	\$ 185,929	\$ 178,083
Excess of revenues over expenses	-	-	6,561	6,561	7,846
Amortization of deferred capital contributions	16,530	-	(16,530)	-	-
Amortization of tangible capital assets	(20,348)	-	20,348	-	-
Balance, end of year	<u>\$ 52,503</u>	<u>\$ 52,478</u>	<u>\$ 87,509</u>	<u>\$ 192,490</u>	<u>\$ 185,929</u>

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# Salmo Valley Youth & Community Centre Society

## Notes to the Compiled Financial Information

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June 30, 2025

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### 1. Nature of operations

Salmo Valley Youth & Community Centre Society was incorporated under the British Columbia Societies Act. Its purpose is to provide programs and accessible spaces to the residents and community groups within the Salmo Valley that enhance and develop the community. As a not-for-profit organization, it is exempt from income tax.

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### 2. Basis of accounting

The preparation of the statement of financial position of Salmo Valley Youth & Community Centre Society as at June 30, 2025 and the statements of operations and changes in net assets for the year then ended is on the cash basis of accounting with the addition of the following:

- (a) accounts receivable are accrued as at the reporting date
  - (b) tangible capital assets are recorded at historical cost and are amortized over their useful lives
  - (c) accounts payable and accrued liabilities are accrued as at the reporting date
  - (d) unrestricted contributions are recognized as revenue when received. Restricted contributions, in which a third party has placed a stipulation on how the funds are to be spent, are recognized as revenue in the year in which the related expenses are incurred.
  - (e) restricted contributions whereby the third party has placed a stipulation that the funds are to be spent on capital assets that are amortized are recognized on the same basis as the related capital asset, except for land which is recognized as the funds are spent.
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### 3. Short term investments

Short term investments are made up of redeemable investment in securities with maturity on June 12, 2026 with interest rates of 2.93% non-redeemable.

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### 4. Tangible capital assets

			<u>2025</u>	<u>2024</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Building renovations	\$ 407,434	\$ 148,749	\$ 258,685	\$ 279,033
Kitchen renovations	107,625	107,625	-	-
Furniture and equipment	40,515	40,515	-	-
	<u>\$ 555,574</u>	<u>\$ 296,889</u>	<u>\$ 258,685</u>	<u>\$ 279,033</u>

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**Salmo Valley Youth & Community Centre Society**  
**Notes to the Compiled Financial Information**

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June 30, 2025

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**5. Deferred revenue**

	<u>2025</u>	<u>2024</u>
BC Gaming Commission - Youth Centre	\$ 57,200	\$ 54,100
Columbia Basin Trust	54,000	54,000
Other	<u>5,438</u>	<u>725</u>
	<u>\$ 116,638</u>	<u>\$ 108,825</u>

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**6. Deferred capital contributions**

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 222,712	\$ 194,757
Capital grant additions	-	46,025
Amortization	<u>(16,530)</u>	<u>(18,070)</u>
Balance, end of year	<u>\$ 206,182</u>	<u>\$ 222,712</u>

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# Salmo Valley Youth & Community Centre Society

## Notes to the Compiled Financial Information

June 30, 2025

### 7. Detailed statement of operations

	<u>General</u>	<u>Youth Basin</u>	<u>Youth Projects</u>	<u>Total</u>
Revenue				
Tax revenue	\$ 39,630	\$ -	\$ 24,630	\$ 64,260
Grant revenue	-	69,425	49,075	118,500
Contract rentals	17,575	-	-	17,575
General rental	11,060	-	-	11,060
Others	19,508	204	5,875	25,587
	<u>87,773</u>	<u>69,629</u>	<u>79,580</u>	<u>236,982</u>
Expenses				
Advertising and promotion	40	-	-	40
Amortization	20,348	-	-	20,348
Contractor	80	2,838	730	3,648
Insurance	-	2,500	3,000	5,500
Office	183	3,278	4,605	8,066
Professional fees	2,677	3,053	3,125	8,855
Program expenses	2,338	12,010	7,107	21,455
Repairs and maintenance	14,298	-	-	14,298
Utilities	7,808	10,108	15,538	33,454
Wages and benefits	33,311	38,254	41,725	113,290
Other Expenses	1,467	-	-	1,467
	<u>82,550</u>	<u>72,041</u>	<u>75,830</u>	<u>230,421</u>
	<u>\$ 5,223</u>	<u>\$ (2,412)</u>	<u>\$ 3,750</u>	<u>\$ 6,561</u>

To whom it may concern,

I have been asked to speak to the need for school age after school age children in our community. I have been asked because for many years I have been in the Out of School Care program at Salmo Children's Centre. I have children ages 5 - 12. Once children turn 8, 9,10 they tend to be ready for different scenery and programming. The children have often been at the centre for many years, many as 1 year old.

When children reach a certain age their families often hold on to their space, but find alternative places for them to go. Library programs, playdates, etc often become more and more common. These programs are often not consistent so parents don't want to give up daycare spots. This means that the spots are taken, but the children do not attend. Incidentally, younger children who need the spots cannot get one. Ideally we would like to fill spots with children who need them and have full attendance. Programs SVYCC are providing create a safe and fun place for these older children to land, in turn opening spaces for younger children in our program.

Along with the children being ready for new spaces and allowing for younger children to enter our program, there is also a very long waitlist. Our OOSC program is full and we often have to turn families away. This isn't easy to do, but unfortunately we have no choice. Our program can hold 32 children total per day and still it's not enough. Salmo has greeted many new families in the past few years. Our elementary is also almost at capacity for the first time in many many years, if ever. I strongly advocate for more programming for these children from our program and in our community.

Thank you for your time and the opportunity to represent childcare in our community.

Sincerely,

Shelley-Anne Jorgensen, ECE/IT.