



AGENDA

Regular Council Meeting

6:00 PM - Monday, May 11, 2026

Village of Fruitvale Council Chambers and Zoom Video Conference

Zoom Meeting: <https://us02web.zoom.us/j/3353726693>

Meeting ID: 335 372 6693

1. CALL TO ORDER

Mayor Startup called the meeting to order at 6:00 pm.

2. LAND ACKNOWLEDGEMENT

In the spirit of respect, truth and reconciliation, we honour and thank the Indigenous Peoples on whose traditional and unceded lands we operate.

3. ADOPTION OF AGENDA

THAT the agenda be adopted as presented.

4. DELEGATIONS, PRESENTATIONS & RECOGNITIONS

- a) Presentation of the 2025 Audit Strategy and Results by Doane Grant Thornton.

5. ADOPTION OF MINUTES

- a) Minutes of the Regular Council Meeting held on April 13, 2026

THAT the minutes of the Regular Council meeting held April 13, 2026 be adopted as presented.

- b) Minutes of the Committee of the Whole meeting held April 27, 2026

THAT the minutes of the Committee of the Whole meeting held April 27, 2026 be adopted as presented.

- c) Minutes of the Special Council Meeting held on April 27, 2026

THAT the minutes of the Special Council meeting held April 27, 2026 be adopted as presented.

6. CONSENT AGENDA

- a) Council Information Summary May 8, 2026
- b) Minutes of inter municipal Accessibility Advisory Committee meeting March 26, 2026

7. STAFF REPORTS REQUIRING ACTION

- a) K. Friesen, Beaver Valley Youth Action Network Coordinator
- b) Beaver Valley Water System Forman J. Mason Report
- c) P. Dehnel, Chief Administrative Officer

THAT the staff reports be accepted as presented.

8. COUNCIL MEMBER AND COMMITTEE REPORTS (ACTION OR INFORMATION)

- a) Councillor Guesford - Report attached
- b) Councillor Halifax
- c) Councillor Mason
- d) Councillor Wenman
- e) Mayor W. Startup - Report attached

9. CORRESPONDENCE REQUIRING ACTION

10. UNFINISHED BUSINESS

11. NEW BUSINESS

12. BYLAWS/POLICIES

- a) Village of Fruitvale 5-Year Financial Plan (2026-2030) Bylaw No. 992, 2026 - Adoption

THAT the Village of Fruitvale 5-Year Financial Plan 2026-2030 Bylaw No. 992, 2026 be adopted.

- b) Village of Fruitvale Tax Rates Bylaw NO. 993, 2026

THAT the Village of Fruitvale Tax Rates Bylaw NO. 993, 2026 be adopted.

- c) GYM - Terms of Reference

THAT the Terms of Reference for the Village of Fruitvale Fitness Centre Advisory Commission be adopted.

- d) Terms of Reference for a Personnel Committee of Council

THAT the Terms of Reference for the Village of Fruitvale Personnel Committee of Council be adopted.

13. OPEN DISCUSSION

14. QUESTIONS FROM THE PUBLIC RELATED TO AGENDA ITEMS (1-MINUTE MAX)

15. IN CAMERA SESSION

- a) In Camera Session

THAT Council move to a closed meeting pursuant to *Community Charter* Section 90 (1) (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality; (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public; and (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

THAT the regular meeting reconvene at xx:xx pm.

16. ADJOURNMENT

THAT the meeting adjourn at xx:xx pm.



Reporting

Village of Fruitvale

For the year ended December 31, 2025

Report to Council
Audit strategy and results

Purpose of report and scope

The purpose of this report dated May 11, 2026 is to engage in an open dialogue with you regarding our audit of the financial statements of Village of Fruitvale (the "Village") for the year ended December 31, 2025. This communication will assist you in understanding our overall audit strategy and results. The information in this document is intended solely for the information and use of management, the Council and should not be distributed to other parties.

The purpose of our audit, our responsibilities and your responsibilities were communicated to you in our signed engagement letter dated January 13, 2026.

We were engaged to provide the following deliverables:

- Report on December 31, 2025 financial statements
- Communication of audit strategy and results
- Independent auditor's report

Audit approach

Our audit approach involves identifying and assessing risks of material misstatement of the financial statements, whether due to fraud or error. Misstatements, including omissions, are material if they could reasonably be expected to influence the economic decisions made by users based on the financial statements. Ultimately, materiality is a measure of the significance of items to financial statement users, taking both quantitative and qualitative considerations into account. Without this concept, auditors would need to verify every transaction, which would not generally be practical, useful or cost effective. We apply a materiality threshold as a basis for focusing our audit work and, ultimately, to determine what matters will be brought to your attention and what adjustments need to be made to the financial statements.

The greater the risk of material misstatement associated with an area of the financial statements, the greater the audit emphasis placed on it in terms of verification. Where the nature of a risk is such that it requires special audit consideration, it is classified as a significant risk.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with you.

Status of our audit

We have substantially completed our audit of the financial statements of the Village and the results of that audit are included in this report. We will finalize our report upon resolution of the following items that are outstanding as at May 11, 2026:

- Receipt of signed management representation letter
- Approval of the financial statements by Council
- Final inquiries regarding subsequent events

Audit results

Area of focus	Matter, response and findings
Significant risk: fraud via management override of internal control	<p>Per the Canadian auditing standards, this is a presumed significant risk. The risk relates to management's ability to override the controls surrounding financial reporting in order to report improved financial results, manipulate particular financial statement areas, or perpetrate other financial fraud.</p> <p>Our audit procedures included testing journal entries, testing and analyzing significant accounting estimates for evidence of management bias, and reviewing significant transactions outside the normal course of business. Our audit procedures identified the following significant issues:</p> <ul style="list-style-type: none"> • The Financial Specialist is the only one who has Administrator access in VADIM with no oversight on profiles being added or deleted within the system.
Significant risk: fraud in revenue recognition	<p>Per the Canadian auditing standards, there is a presumed significant risk of fraud in revenue recognition. The risk is presumed to apply because past history indicates that, in financial statement frauds, revenue is an area that is commonly manipulated.</p> <p>Our audit procedures included testing revenue-related journal entries, determining that revenue recognition policies were reasonable based on the accounting standards followed by the Village, and were consistently applied by testing property taxes, and water and sewer fees through recalculation and agreeing to supporting documentation, and ensured appropriate recognition of government grants by tracing to allowable incurred expenses and grant agreements. Our audit procedures surrounding deferred revenue uncovered adjusting journal entries that were not posted by management. These errors were adjusted via accounting assistance provided by Doane GT. Refer to the adjusted misstatements table.</p>
Tangible capital assets	<p>Due to the magnitude of the balance, the number of transactions and the tracking of additions and disposals, a material misstatement in the financial statements could occur in relation to tangible capital assets.</p> <p>Our audit procedures included reviewing the tangible capital asset summaries for accuracy and reviewing invoices on a sample basis for proper recording of additions. Our audit procedures identified errors in amortization calculations that were adjusted via accounting assistance provided by Doane GT.</p>
Significant estimates – Asset retirement obligation	<p>Per the Canadian Auditing Standards, we are required to gain understanding around the process that management makes their significant estimates and test those estimates to determine if they are being recorded appropriately. Our audit procedures uncovered an error in the calculation of the ARO that was adjusted via accounting assistance provided by Doane GT.</p>

Area of focus	Matter, response and findings
Accounting practices	As part of our audit, we considered the Village's significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures. The accounting practices applied are consistent with those applied in the prior year and appear to be appropriate based on the Village's circumstances.

We are required to report to you all significant findings from our audit, including identified or suspected fraud, non-compliance with laws or regulations, unreasonable requests by management not to send confirmation requests, major adjustments to opening balances, related party matters, going concern issues and significant audit difficulties encountered. Although not indicative of fraudulent behaviour, the number of identified errors uncovered during our audit procedures created inefficiencies and a lot of back and forth with management. Our audit did not identify any significant findings other than those included in the table above.

Corrected misstatements

Misstatements identified and adjusted in the financial statements by the Village as a result of our audit procedures are summarized in the Adjusting entries attached with the financial statements as follows:

Increase (Decrease)	Balance sheet			Income effect
	Assets	Liabilities	Accum. Surplus	Earnings
To record expenses for the middle school project not included in FY 2025 (#1)	\$14,092	\$14,092	\$ -	-
To reverse cheque issued to MarWest Industries for holdback payable. (#2)	66,181	66,181		
To adjust amortization (3 & 4)	(27,464)			(27,464)
To accrual Doane GT fees (5)		38,150		(38,150)
To adjust the revenue & deferred for grants (6-9, 13,14)	(22,500)	(32,614)		10,114
To adjust ARO (11-12)	124,107			124,107
To adjust for accumulated surplus (15)			15,318	(15,318)
To adjust derecognition of ARO	(169,770)	(169,770)		
Total Corrected misstatement	\$ (14,650)	\$ (83,256)	\$ 15,318	\$ 53,288

Uncorrected misstatements

Increase (Decrease)	Balance sheet		Income effect	
	Assets	Liabilities	Accumulated Surplus	Earnings
To record accrued interest on investment	\$ 5,891	\$ -	\$ -	\$5,891
Total uncorrected misstatements	\$ 5,891	\$ -	\$ -	\$5,891

Our audit identified the unadjusted non-trivial misstatements noted in the table above, which have not been adjusted because you consider them to be immaterial, both individually and in aggregate.

Other matters

Association with annual report

As part of our audit procedures, we are required to review management's annual report and consider information other than the financial statements that management has included. Should we note any information that is inconsistent with the financial statements that requires revision, we will communicate this to management in a timely manner before the annual report is distributed.

Internal control

We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Council those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Please refer to our internal control letter dated May 11, 2026 for a detailed explanation of the following internal control observations:

- IT Segregation of duties
- Asset retirement obligation
- Revenue not appropriately recognized
- Minutes not maintained appropriately
- Payroll file not maintained appropriately

Independence

We have a rigorous process where we continually monitor and maintain our independence. We have identified no information regarding our independence that in our judgment should be brought to your attention

A self-review threat exists in relation to the audit due to the fact that, in addition to performing the audit engagement, we draft the financial statements and propose journal entries. This threat is mitigated by ensuring that you understand, take responsibility for and approve the financial statements and journal entries.

Technical updates

We are aware of the following upcoming changes to auditing or accounting standards that are likely to have a significant impact on the Village's financial reporting or the audit requirements:

- Amendments to section PS 3150 *Tangible Capital Assets* (Fiscal year beginning on or after April 1, 2030)
- Section PS 1202 *Financial Statement Presentation* (Fiscal year beginning on or after April 1, 2026)
- Conceptual Framework for Financial Reporting in the Public Sector (Fiscal year beginning on or after April 1, 2026)

See Appendix A for additional detail.

Appendix A – PSAS Accounting developments

Public Sector Accounting Standards	Effective date	Management assessment of applicability
<p>Amendments to Section PS 3150 <i>Tangible Capital Assets</i></p> <p>This Section has been amended as part of the implementation of the Government Not-for-Profit (GNPO) Strategy, which involves incorporating the PS 4200 series guidance into PSAS, with potential modifications where appropriate.</p> <p>The primary revisions to this Section include:</p> <ul style="list-style-type: none"> • a criterion added to the definition of a tangible capital asset • a new definition of a collection, providing guidance on how collections are distinguished from other tangible capital assets • new disclosure requirements for works of art, historical treasures, and collections to ensure greater transparency regarding their nature and significance • additional guidance for circumstances in which an entity acquires a tangible capital asset at an amount significantly lower than its fair value, and • new guidance for instances in which an entity receives contributed materials or contributed labour in the construction or development of a tangible capital asset. <p>Under the GNPO Strategy, related Sections PS 4230 <i>Capital Assets Held by Not-for-Profit Organizations</i> and PS 4240 <i>Collections Held by Not-for-Profit Organizations</i> will be withdrawn as the subject matter is now addressed within the revised Section PS 3150. Those sections will remain in effect until Section PS 3150 is adopted.</p> <p>For GNPOs that apply the PS 4200 series, the amendments must be applied retroactively with restatement of prior periods to conform to the presentation requirements for comparative financial information in Section PS 3150.</p> <p>For public sector entities that have not applied the PS 4200 series, the amendments must be applied retroactively with restatement of prior periods to conform to the presentation requirements for comparative financial information in Section PS 3150, except for the revisions related to the acquisitions of tangible capital assets at substantially below fair value, and inclusion of contributed materials or labour in the cost of a constructed or developed asset. These revisions will be applied prospectively to new transactions occurring on or after the date of adoption.</p>	<p>Fiscal years beginning on or after April 1, 2030.</p> <p>Earlier adoption is permitted.</p>	<p>The amendment to the accounting standard will be reviewed and adopted if applicable in the Village's financial statements for the year ended December 31, 2031.</p>

Public Sector Accounting Standards	Effective date	Management assessment of applicability
<p>Section PS 1202 Financial Statement Presentation</p> <p>New Section PS 1202 <i>Financial Statement Presentation</i> replaces Section PS 1201 <i>Financial Statement Presentation</i>.</p> <p>The main features of the new Section include:</p> <ul style="list-style-type: none"> • Changes to the statement of financial position to present financial assets, non-financial assets, total assets, financial liabilities, non-financial liabilities total liabilities and net assets/net liabilities • Separate statement of changes in net assets or net liabilities (formerly known as accumulated surplus) by required categories • The addition of a statement of net financial assets or net financial liabilities that presents a revised net financial assets or net financial liabilities (formerly known as "net debt") calculation • The option to present the change in net financial assets or net financial liabilities on the statement of net financial assets or net financial liabilities • Ability to present an amended budget when there is an election or the majority of the governing body of a government organization is newly elected or appointed • The requirement to provide a subtotal prior to financing activities in the statement of cash flow • Guidance on assessing the going concern assumption <p>As a result of the issuance of the new Section, various Sections and Guidelines of the Handbook have been amended to include references to the Section. The impacted Sections and Guidelines include:</p> <ul style="list-style-type: none"> • PS 1300 <i>Government Reporting Entity</i> • PS 2120 <i>Accounting Changes</i> • PS 2500 <i>Basic Principles of Consolidation</i> • PS 2510 <i>Additional Areas of Consolidation</i> • PS 2601 <i>Foreign Currency Translation</i> • PS 3041 <i>Portfolio Investments</i> • PS 3060 <i>Interest in Partnerships</i> • PS 3070 <i>Investments in Government Business Enterprises</i> • PS 3100 <i>Restricted Assets and Revenues</i> • PS 3160 <i>Public Private Partnerships</i> • PS 3230 <i>Long-Term Debt</i> • PS 3250 <i>Retirement Benefits</i> • PS 3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i> • PS 3260 <i>Liability for Contaminated Sites</i> • PS 3280 <i>Asset Retirement Obligations</i> • PS 3300 <i>Contingent Liabilities</i> • PS 3310 <i>Loan Guarantees</i> • PS 3400 <i>Revenue</i> • PS 3410 <i>Government Transfers</i> • PS 3430 <i>Restructuring Transactions</i> • PS 3450 <i>Financial Instruments</i> • PS 4200 <i>Financial Statement Presentation by Not-for-Profit Organizations</i> • PSG-2 <i>Leased Tangible Capital Assets</i> • PSG-4 <i>Funds and Reserves</i> • PSG-5 <i>Sale-Leaseback Transactions</i> 	<p>Fiscal years beginning on or after April 1, 2026.</p> <p>Earlier adoption is permitted <i>only if</i> the Conceptual Framework is also adopted at the same time.</p> <p>Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information in Section PS 1202.</p>	<p>The change in presentation will be adopted in the Village's financial statements for the year ended December 31, 2027.</p>

Public Sector Accounting Standards	Effective date	Management assessment of applicability
<p>Conceptual Framework for Financial Reporting in the Public Sector</p> <p>PSAB’s Conceptual Framework for Financial Reporting in the Public Sector replaces Sections PS 1000 <i>Financial Statement Concepts</i> and PS 1100 <i>Financial Statement Objectives</i>.</p> <p>The new Conceptual Framework includes:</p> <ul style="list-style-type: none"> • Characteristics of public sector entities • Objectives of financial reporting • Primary users of financial reporting and their expectations • Role of financial statements • Foundations and objectives of financial statements • Qualitative characteristics of information in financial statements • Qualitative characteristics of information in financial statements and related considerations • Definitions of elements • Criteria of general recognition and derecognition; and, • Concepts of general measurement and presentation <p>As a result of the issuance of the Conceptual Framework, various Sections and Guidelines of the Handbook have been amended to include references to the new Conceptual Framework, add/clarify key definitions that are consistent with the Conceptual Framework, and/or remove references to qualitative characteristics that are no longer qualitative characteristics in the new Conceptual Framework. These Sections include:</p> <ul style="list-style-type: none"> • Introduction to the Public Sector Accounting Handbook (formerly the Introduction to the Public Sector Accounting Standards) • PS 1150 <i>Generally accepted Accounting Principles</i> • PS 1201 <i>Financial Statement Presentation</i> • PS 1300 <i>Government Reporting Entity</i> • PS 2100 <i>Disclosure of Accounting Policies</i> • PS 2120 <i>Accounting Changes</i> • PS 2130 <i>Measurement Uncertainty</i> • PS 2200 <i>Related Party Transactions</i> • PS 3150 <i>Tangible Capital Assets</i> • PS 3200 <i>Liabilities</i> • PS 3210 <i>Assets</i> • PS 3400 <i>Revenue</i> • PS 3430 <i>Restructuring Transactions</i> • PS 3450 <i>Financial Instruments; and</i> • PS 4230 <i>Capital Assets Held by Not-for-Profit Organizations</i> <p>The Conceptual Framework will be applied prospectively.</p>	<p>Fiscal years beginning on or after April 1, 2026.</p> <p>Earlier adoption is permitted.</p>	<p>The change in conceptual framework will be adopted in the Village’s financial statements for the year ended December 31, 2027.</p>

Financial Statements

The Corporation of the Village of Fruitvale

December 31, 2025

DRAFTS

THE CORPORATION OF THE VILLAGE OF FRUITVALE
December 31, 2025

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THE CORPORATION OF THE VILLAGE OF FRUITVALE

REPORT FROM THE CHIEF FINANCIAL OFFICER

It is my pleasure to present the Corporation of the Village of Fruitvale's 2025 audited Financial Statements, which includes the Independent Auditors' Report.

The financial statements are prepared by management in compliance with Section 167 of the Community Charter and in accordance with generally accepted accounting principles, as recommended by the Public Sector Accounting Board. Management is responsible for implementing and maintaining a system of internal controls to ensure that reliable financial statements and schedules are prepared, that the Village's assets are safeguarded, and that these financial statements are consistent with other reporting requirements of the Financial Information Act. Village Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and ensuring that internal controls are maximized.

These financial statements were audited by Doane Grant Thornton, LLP, Chartered Professional Accountants. Their responsibility is to express an opinion on the financial statements based on the results of their audit. Their report concludes that these financial statements present fairly, in all material aspects, the financial position of the Village as at December 31, 2025. The external auditors have full and free access to Village Council.

Respectfully submitted,

**Marcus Partridge
Chief Financial Officer**



Independent Auditor's Report

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

Opinion

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

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

Basis for Opinion

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

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. Exhibit 1-6 is 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 it.

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

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

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to 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.

Nelson, Canada
May 11, 2026

Chartered Professional Accountants

**THE CORPORATION OF THE VILLAGE OF FRUITVALE
STATEMENT OF FINANCIAL POSITION
AS AT December 31, 2025**

	<u>2025</u>	<u>2024</u>
FINANCIAL ASSETS		
Cash (Note 2)	\$ 3,431,600	\$ 4,109,350
Investments (Note 3)	1,565,910	1,510,655
Accounts receivable (Note 4)	624,348	1,141,096
Deposits, Municipal Finance Authority (Note 5)	30,031	30,031
	5,651,889	6,791,132
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	629,945	445,083
Deferred revenue (Note 7)	1,283,482	1,423,600
MFA debt reserve (Note 5)	30,031	30,031
Debenture debt (Note 8)	2,032,724	2,097,352
Asset retirement obligations (Note 9)	1,200,872	1,364,482
	5,177,054	5,360,548
NET FINANCIAL ASSETS	474,835	1,430,584
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	19,397,073	17,900,705
Prepaid expenses	79,170	84,310
Other	39,066	14,122
ACCUMULATED SURPLUS (Note 10)	\$19,990,144	\$19,429,721

Chief Financial Officer

Mayor

**THE CORPORATION OF THE VILLAGE OF FRUITVALE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED December 31, 2025**

	BUDGET		
	(Note 15)	2025	2024
REVENUES			
Taxation, grants in lieu, assessments (Note 11)	\$ 3,988,661	\$ 3,992,591	\$ 3,861,858
Payments to other authorities (Note 11)	(2,349,069)	(2,349,775)	(2,295,290)
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Taxation for Village purposes (Note 11)	1,639,592	1,642,816	1,566,568
Sales of services	582,780	568,383	563,453
Other revenue from own sources	219,120	236,498	265,001
Government transfers (Note 12)	825,218	860,255	773,964
Cost recoveries	-	21,345	25,353
Investment income	89,093	128,260	209,323
Loss on disposal of tangible capital assets	-	(25,095)	(28,912)
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	3,355,803	3,432,462	3,374,750
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EXPENSES			
General government services	1,033,830	1,591,129	1,760,683
Protective services	31,800	26,372	20,789
Transportation services	688,120	536,569	550,244
Environmental health services	27,221	19,365	26,755
Public health and welfare services	32,597	26,824	27,985
Environment development services	252,737	301,662	249,916
Recreation and cultural services	255,937	250,339	219,380
Sewer operations	487,074	555,166	518,032
Accretion	-	64,685	57,933
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	2,809,316	3,372,111	3,431,717
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SURPLUS (DEFICIT) BEFORE OTHER	546,487	60,351	(56,967)
Government transfers for capital (Note 12)	298,720	500,072	959,547
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SURPLUS	845,207	560,423	902,580
ACCUMULATED SURPLUS, beginning of year	19,429,721	19,429,721	18,527,141
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ACCUMULATED SURPLUS, end of year	\$20,274,928	\$19,990,144	\$19,429,721

**THE CORPORATION OF THE VILLAGE OF FRUITVALE
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)
YEAR ENDED December 31, 2025**

	BUDGET (Note 15)	2025	2024
ANNUAL SURPLUS	845,207	\$ 560,423	\$ 902,580
Acquisition of tangible capital assets	(3,725,586)	(2,329,280)	(1,657,889)
Amortization of tangible capital assets	-	807,817	720,217
Loss on disposal of tangible capital assets	-	25,095	28,912
	(2,880,379)	(935,945)	(6,180)
Change in other assets	-	(24,944)	(4,160)
Change in prepaid expenses	-	5,140	(21,965)
INCREASE IN NET DEBT	(2,880,379)	(955,749)	(32,305)
NET DEBT, BEGINNING OF YEAR	1,430,584	1,430,584	1,462,889
NET FINANCIAL ASSETS (NET DEBT), END OF YEAR	(1,449,795)	\$ 474,835	\$ 1,430,584

DRAFTS

**THE CORPORATION OF THE VILLAGE OF FRUITVALE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED December 31, 2025**

	2025	2024
OPERATING TRANSACTIONS		
Annual surplus	\$ 560,423	\$ 902,580
Non-cash items:		
Amortization	807,817	720,215
Accretion	64,683	57,933
Actuarial adjustments	-	(10,197)
Loss on disposal of tangible capital assets	25,095	28,912
Changes to financial assets/liabilities:		
Accounts receivable	516,748	(187,783)
Prepaid expenses	5,140	(21,965)
Other	(24,944)	(4,160)
Accounts payable and accrued liabilities	184,862	(870,320)
Deferred revenue	(140,118)	300,731
	1,999,706	915,946
FINANCING TRANSACTIONS		
Net purchase of investments	(55,255)	(344,448)
Repayment of debenture debt and equipment financing	(64,628)	(55,241)
	(119,883)	(399,689)
CAPITAL TRANSACTIONS		
Tangible capital assets acquired	(2,329,280)	(1,657,889)
Recognition of asset retirement obligation	(228,293)	115,424
	(2,557,573)	(1,542,465)
INCREASE IN CASH	(677,750)	(1,026,208)
CASH, beginning of year	4,109,350	5,135,558
CASH, end of year	\$ 3,431,600	\$ 4,109,350

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES

A) BASIS OF PRESENTATION

The financial statements are the responsibility of management and prepared in accordance with Canadian public sector accounting standards ("PSAS"). The resources and operations of The Corporation of the Village of Fruitvale (the "Village") are segregated into various funds for accounting and financial reporting purposes.

B) FUNDS OF THE VILLAGE

The operations of the Village are divided into a number of funds with specific purposes. The financial statements include all the the accounts of the funds. All interfund transactions and balances have been eliminated within the financial statements. Fund statements are presented as supplementary information to the financial statements. The basic funds are briefly described as follows:

Capital Funds - These funds are used to reflect tangible capital assets offset by related long-term debt and investment in tangible capital assets.

General Operating Fund - This fund is the main fund of the municipality and is used to reflect the normal municipal operating activities including collection of taxation, administering operations, roads, policing, servicing general debt, etc.

Reserve Funds - These funds have been created to hold assets and to provide monies for specific purposes.

Sewer Operating Fund - This fund has been established as a self-liquidating fund to cover the costs of operating this utility.

C) REVENUE RECOGNITION

Taxation

Annual levies for non-optional municipal services and general administrative services are recorded as taxes for Village purposes. Levies imposed by other taxing authorities are not included as taxes for Village purposes. Taxes are recognized as revenue in the year they are levied. The Village is not reliant on revenue from any single taxpayer.

Fees and charges

Transactions where goods or services are provided for consideration include performance obligations to a specific payor, revenue from these transactions are recognized as the performance obligations are satisfied. Transactions without performance obligations are recognized when the revenue is received or receivable.

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

D) REVENUE RECOGNITION - Continued

Government transfers

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

Investment income

Investment income is recorded on the accrual basis and recognized when earned. To the extent that the investments have no stated rate of return, investment income is recognized as it is received.

Gains (losses) from disposal of tangible capital assets

Gains (losses) from the disposal of tangible capital assets are recognized at the time of disposal.

D) ASSET RETIREMENT OBLIGATIONS

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset controlled by a government or government organization. The liability for an asset retirement obligation is recognized when all the following criteria are met:

- 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. Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. The obligation is adjusted to reflect period-to-period changes resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the future cash flows or the discount rate.

The asset retirement costs are amortized on a straight-line basis over the estimated useful life of the asset.

A recovery related to asset retirement obligation is recognized when the recovery can be appropriately measured, reasonably estimated, and it is expected that future economic benefits will be obtained. The recovery is not netted against the liability.

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

E) 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 all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Village is directly responsible and accepts responsibility; and
- a reasonable estimate of the amount can be made.

The liability would include all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. To date, no liability has been recorded.

F) TANGIBLE CAPITAL ASSETS

Tangible capital assets, comprised of capital assets and capital work-in-progress, are recorded at cost and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put into service. Work-in-progress is not amortized. Donated tangible capital assets are reported at the time of the donation. Estimated useful lives are as follows:

Land improvements	15 to 100 years
Buildings	10 to 50 years
Fixtures, furniture, machinery, equipment and vehicles	5 to 20 years
Technology	5 years
Roads	15 to 75 years
Bridges and other transportation structures	50 to 100 years
Sewer infrastructure	30 to 75 years
Drainage infrastructure	75 to 100 years

G) BUDGET

Budget figures shown represent the amended initial Five Year Financial Plan Bylaw No. 989 as adopted by Council December 1, 2025. Subsequent amendments may have been made to reflect changes in expenditures approved by Council and required by law.

H) ACCRUAL ACCOUNTING

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenue as it is earned and measurable. Expenditures are recognized as they are incurred and measurable based upon cost of goods and services consumed.

THE CORPORATION OF THE VILLAGE OF FRUITVALE**NOTES TO THE FINANCIAL STATEMENTS**

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES - Continued**I) USE OF ESTIMATES**

The preparation of the 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where necessary. Amortization is based on the estimated useful lives of tangible capital assets.

J) FINANCIAL INSTRUMENTS

The Village's financial instruments consist of cash and cash equivalents, investments, accounts receivable, accounts payable and accrued liabilities and equipment financing loans which are recorded at their cost/amortized cost.

K) SEGMENTS

The Village conducts its business through a number of reportable segments. These operating segments are established by senior management to facilitate the achievement of the Village's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

2. CASH

Cash includes \$ 1,128,621 (2024 - \$ 1,103,134) of funds held in term deposits that are redeemable after 90 days, earning interest at 3.07% (2024 - 3.17 %) and \$ 1,120,905 (2024 - \$ 1,083,796) of funds held in MFA earning interest at 2.96%.

The Village has available a \$1,681,000 operating line of credit with Kootenay Savings Credit Union bearing interest at the Credit Union's prime lending rate; secured by Bylaw. As at the year end date, the Credit Union's prime lending rate of interest was 5.5% per annum. No amounts have been drawn on this line of credit.

3. INVESTMENTS

The Village has term deposits with twelve month maturities earning interest at 2.80% to 3.07%.

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

4. ACCOUNTS RECEIVABLE

	2025	2024
Taxes	\$ 145,461	\$ 198,634
Federal Government	129,427	63,053
Regional District of Kootenay Boundary	239,420	582,528
Provincial Government	75,005	160,090
Columbia Basin Trust	6,000	80,000
Other	29,035	56,791
	\$ 624,348	\$ 1,141,096

5. DEBT RESERVE FUND

The Municipal Finance Authority of British Columbia (the "Authority") provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. The Authority must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund. Each regional district through its member municipalities who share in the proceeds of a debt issue is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The Authority pays into the Debt Reserve Fund these moneys from which interest earned thereon less administrative expenses becomes an obligation to the regional districts.

As at December 31, 2025, the total of the Debt Reserve Fund was comprised of cash deposits of \$30,930 and a demand note of \$36,274.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025	2024
Trade payables	\$ 574,907	\$ 389,577
Employee accrued liabilities	55,038	55,512
	\$ 629,945	\$ 445,089

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

7. DEFERRED REVENUE

The Village of Fruitvale records deferred revenue for funds received for services not yet rendered and recognizes the revenue during the period in which the services are provided. The Village records deferred revenue when a contract specifies how the resources are to be used and therefore funds received in advance are deferred until the period in which the requirements are met. Because these funds are restricted in nature, they are shown as liabilities.

	2024	Received	Recognized	2025
Prepaid parcel taxes	\$ 208,142			\$ 221,020
Prepaid utilities	69,716			73,424
RDKB cemetery capital grant	153,919	75,000	60,961	167,958
RDKB BVREC capital grant	4,061	65,000	45,332	23,729
RDKB BVREC operating grants	23,556	56,918	76,484	3,990
RDKB FMC capital grants	160,251	75,000	94,355	140,896
RDKB FMC general grants	64,518	92,865	94,412	62,971
RDKB Daycare Playground Area A	24,363	-	24,363	-
CBT Beaver Valley Youth Action	45,534	61,300	55,074	51,760
CBT Wildfire Grant	2,336	-	2,336	-
Rural Dividend Fund	8,334	-	472	7,862
CARIP - Local govt climate action	256,588	-	99,071	157,517
Next Gen 911 Grant	11,927	-	4,532	7,395
Other	48,682	27,552	26,225	50,012
Fortis BC Community giving project	-	30,000	30,000	-
SPARC - Accessible picnic tables	-	25,000	25,000	-
Flood Mitigation Disaster Risk	21,592	75,000	90,012	6,580
Provincial Planning Grant	127,514	-	19,205	108,310
Indigenous Engagement Funding	40,000	42,000	40,000	42,000
UBCM Gas Tax (details below)	152,567	152,567	147,074	158,060
	\$ 1,423,600	\$ 778,202	\$ 934,908	\$ 1,283,484

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

7. DEFERRED REVENUE - Continued

The Village of Fruitvale receives Gas Tax funding provided by the Government of Canada. The use of funding is established by a funding agreement between the Village and the Union of British Columbia Municipalities. Gas Tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements. Gas Tax funding not spent in the year it is received is recorded as deferred revenue and is held until the Village undertakes an eligible project. The following provides a summary of funds received that comprise the unearned revenue amount on the Statement of Financial Position.

	2025	2024
Opening balance of unspent funds	\$ 152,567	\$ -
Add: Amount received during the year	152,567	152,567
Less: Amount spent on approved projects	(147,074)	-
Closing balance of unspent funds	\$ 158,060	\$ 152,567

8. DEBENTURE DEBT

The Village issues debt instruments through the Municipal Finance Authority, pursuant to security issuing bylaws to finance certain capital expenditures.

Future principal requirements and actuarial adjustments on outstanding debenture debt over the remaining term to maturity are as follows at interest of 2.80% per annum:

2026	\$ 66,566
2027	68,563
2028	70,620
2029	72,739
2030	72,739
Thereafter	1,681,497
	\$ 2,032,724

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

9. ASSET RETIREMENT OBLIGATIONS

Existing laws and regulations require the Village to take specific actions regarding the removal and disposal of certain capital assets at the end of their useful life. Asset retirement obligations related to general and sewer infrastructure capital assets are amortized over the remaining expected useful life of the related assets.

The Village has adopted this standard prospectively. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Estimated costs totaling \$2,285,003 have been discounted using a present value calculation with a discount rate of 4.76%. The discount rate used is based on borrowing rate for liabilities with similar risks and maturity. The timing of these expenditures is estimated to occur between 2026 and 2054 with the regular replacement, renovation, or disposal of assets. No recoveries are expected at this time. The Village issues debt instruments through the Municipal Finance Authority, pursuant to security issuing bylaws under authority of the Local Government Act, to finance certain capital expenditures.

	2025	2024
Opening asset retirement obligations	\$ 1,364,481	\$ 1,191,124
decrease due to remediation work	(169,770)	-
increase/(decrease) due to the change in discount rate	(58,523)	115,424
increase due to accretion	64,685	57,933
Closing retirement obligation	\$ 1,200,872	\$ 1,364,481

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THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

10. ACCUMULATED SURPLUS

Accumulated surplus is represented by:

	2025	2024
Unappropriated surplus - general	\$ 330,410	\$ 255,875
Unappropriated surplus - sewer	247,396	67,622
COVID-19 restart grant (Exhibit 6)	594,125	623,282
	1,171,931	\$ 946,779
Capital funds (Exhibit 1)	81,222	81,222
Reserve funds (Exhibit 5)	2,470,661	3,859,765
Equity in tangible capital assets (Exhibit 1)	16,266,330	14,541,951
	\$19,990,144	\$19,429,717

11. REVENUES

	2025	2024
Taxation, grants in lieu, assessments:		
Property taxes	\$ 1,637,317	\$ 1,561,917
Grants in lieu of taxes	2,197	2,041
Collections for other authorities:		
Province of BC	854,348	828,565
Regional District of Kootenay Boundary	1,417,192	1,390,316
West Kootenay-Boundary Regional Hospital District	65,426	63,754
BC Assessment Authority	16,028	15,184
Municipal Finance Authority	83	81
	3,992,591	3,861,858
Payments to other authorities	(2,349,775)	(2,295,290)
	\$ 1,642,816	\$ 1,566,568

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

12. GOVERNMENT TRANSFERS

	2025	2024
Government transfers - capital		
Federal conditional transfers:		
Provincial conditional transfers:		
Provincial capital grants	269,425	666,247
Regional district, local governments, and other conditional transfers	230,647	293,300
Government transfers - capital	500,072	959,547
Government transfers - non-capital		
Provincial conditional transfers:		
Province of British Columbia	191,118	57,229
Provincial unconditional transfers:		
Small Communities grant	457,000	511,900
Emergency Management	-	(30)
Federal conditional transfers:		
Other	-	3,624
Regional District of Kootenay Boundary conditional transfer:	212,137	201,241
Government transfers - non-capital	860,255	773,964
	\$ 1,360,327	\$ 1,733,511

13. CONTINGENCIES

The Corporation of the Village of Fruitvale, as a member of the Regional District of Kootenay Boundary, is jointly and severally liable for the borrowing of this authority. At December 31, 2025, the promissory note is \$37,669 (2024 - \$37,669).

The Village of Fruitvale is a member of the Municipal Insurance Association of B.C. (M.I.A.B.C.). M.I.A.B.C. is licensed to operate a reciprocal insurance exchange under section 302 of the Insurance Act. M.I.A.B.C. is a municipal self insurance program, supplying general liability coverage to their members up to a maximum of thirty five million dollars. Members are liable for their deductible and a pro-rated share of any claims exceeding their deductible.

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

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

14. PENSION LIABILITY

The Corporation of the Village of Fruitvale and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the Plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any 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, 2024 indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The Corporation of the Village of Fruitvale paid \$83,524 (2024 - \$92,507) for employer contributions while employees contributed \$77,244 (2024 - \$85,551) to the plan in fiscal 2025.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

15. BUDGET RECONCILIATION

The reconciliation of the approved budget Bylaw No. 989 for the current year to the budget figures reported in these financial statements is as follows:

Budget surplus per Statement of Operations	\$ 845,207
Less: capital expenditures	(3,725,586)
Less: debt principal repaid	(52,582)
Less: transfers to other funds	2,932,961
	<hr/>
	\$ -
	<hr/>

THE CORPORATION OF THE VILLAGE OF FRUITVALE**NOTES TO THE FINANCIAL STATEMENTS**

December 31, 2025

16. SEGMENTS

The Village provides a range of services to its ratepayers. For each reported segment, the revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to Schedule 2 - Segmented Information

17. COMMITMENTS

The Village of Fruitvale entered into agreements with the following vendors to purchase and complete projects related to tangible capital assets totalling \$722,804

- Insituform Technologies Limited - \$25,216 for manhole rehabilitation
- Gally Equipment Services Ltd - \$697,588 to replace the water main pipe

18. FINANCIAL INSTRUMENTS**Credit Risk**

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, investments and accounts receivable. The Village holds its cash accounts with a federally regulated chartered bank who is insured by the Canadian Deposit Insurance Corporation.

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 pooled 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 grants receivable. Property tax receivable risk is mitigated by regular notification to the residents of outstanding amounts and ultimately tax sale for tax 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:

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

18. FINANCIAL INSTRUMENTS - Continued

	2025				
	Current	31-60 days	61-90 days	Over 90 days	Total
Due from other governments	\$ 449,852	\$ -	\$ -	\$ -	\$ 449,852
Taxes receivable	-	-	-	145,461	145,461
Total receivables	\$ 449,852	\$ -	\$ -	\$ 145,461	\$ 595,313

	2024				
	Current	31-60 days	61-90 days	Over 90 days	Total
Due from other governments	\$ 885,671	\$ -	\$ -	\$ -	\$ 885,671
Taxes receivable	-	-	-	198,634	198,634
Total receivables	\$ 885,671	\$ -	\$ -	\$ 198,634	\$ 1,084,305

Liquidity Risk

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 and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise. The following table sets out the expected maturities, representing undiscounted cash-flows of its financial liabilities:

	2025
Accounts payable and accrued liabilities	\$ 629,945

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.

THE CORPORATION OF THE VILLAGE OF FRUITVALE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025

18. FINANCIAL INSTRUMENTS - Continued

Market risk

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 within the constraints of the investment guidelines in Section 183 of the Community Charter. The investment portfolio is monitored by management, the investment managers, and Council.

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 having a fixed rate of interest for its debt. The Village also ensures 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 and investments. 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 instrument 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 in equity instruments.

THE CORPORATION OF THE VILLAGE OF FRUITVALE
SCHEDULE 1 - SCHEDULE OF TANGIBLE CAPITAL ASSETS
AS AT December 31, 2025

	Land	Land Improvements	<u>Engineering Structures</u> General	Sewer	Machinery Equipment & Vehicles	Buildings	Work in Progress	2025 TOTAL	2024 TOTAL
COST									
Balance, beginning of year	\$ 1,523,331	\$ 1,922,135	\$ 8,516,752	\$ 3,798,461	\$ 4,146,087	\$ 9,101,896	\$ 192,166	\$ 29,200,828	\$ 27,897,474
Add: additions during the year	999,010	165,494	147,074	408,154	354,879	(57,121)	431,151	2,448,641	3,660,545
Less: disposals and transfers during the year	-	(36,536)	(20,343)	(2,678)	-	-	(119,361)	(178,918)	(2,357,194)
Balance, end of year	2,522,341	2,051,093	8,643,483	4,203,937	4,500,966	9,044,775	503,956	31,470,551	29,200,825
Accumulated Amortization									
Balance, beginning of year	-	693,903	4,250,392	1,018,770	2,070,645	3,266,410	-	11,300,120	10,905,531
Add: amortization	-	55,128	195,599	65,312	219,856	271,922	-	807,817	720,215
Less: accumulated amortization on disposals	-	(12,220)	(19,849)	(2,391)	-	-	-	(34,460)	(325,626)
Balance, end of year	-	736,811	4,426,142	1,081,691	2,290,501	3,538,333	-	12,073,478	11,300,120
Net Book Value 2025	\$ 2,522,341	\$ 1,314,282	\$ 4,217,341	\$ 3,122,246	\$ 2,210,465	\$ 5,506,442	\$ 503,956	\$ 19,397,073	\$ 17,900,705
Net Book Value 2024	\$ 1,523,331	\$ 1,228,231	\$ 4,266,360	\$ 2,779,689	\$ 2,075,442	\$ 5,835,486	\$ 192,166	\$ -	\$ 17,900,705

Current year additions for the general building and sewer engineering structures include the change in the MFA discount rate for asset retirement obligation.

THE CORPORATION OF THE VILLAGE OF FRUITVALE
SCHEDULE 2 - SEGMENTED INFORMATION
AS AT December 31, 2025

	General Government	Protective Services	Transportation Services	Environmental Health Services	Public health and Welfare Services	Environment Development Services	Recreation and Cultural Services	Sewer Operations	2025 Total	2024 Total
Revenue										
Taxation	\$ 1,224,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 418,750	\$ 1,642,816	\$ 1,566,568
Sales of services	14,654	-	-	1,767	-	-	52,624	499,338	568,383	563,453
Other revenues from own sources	144,407	2,405	-	-	22,362	12,250	55,074	-	236,498	265,001
Government transfers	1,013,022	-	-	-	36,723	-	310,582	-	1,360,327	1,733,511
Cost Recoveries	21,345	-	-	-	-	-	-	-	21,345	25,353
Investment income	128,260	-	-	-	-	-	-	-	128,260	209,323
Loss on sale of TCA	(25,095)	-	-	-	-	-	-	-	(25,095)	(28,912)
	2,520,659	2,405	-	1,767	59,085	12,250	418,280	918,088	3,932,534	4,334,297
Expenditure										
Salaries and benefits	490,632	-	288,068	5,483	22,094	12,207	125,078	128,492	1,072,054	1,283,201
Contracts and professional services	272,134	26,372	74,445	3,245	150	53,085	50,864	37,576	517,871	629,217
Supplies, materials and equipment	202,876	-	174,057	10,637	4,580	236,370	74,398	134,178	837,096	669,538
Total before debt, other fiscal services and amortization	965,642	26,372	536,570	19,365	26,824	301,662	250,340	300,246	2,427,021	2,581,956
Debt interest, fiscal services and other	62,087	-	-	-	-	-	-	10,500	72,587	71,615
Amortization	563,398	-	-	-	-	-	-	244,420	807,818	720,217
Accretion	42,555	-	-	-	-	-	-	22,130	64,685	57,933
	1,633,682	26,372	536,570	19,365	26,824	301,662	250,340	577,296	3,372,111	3,431,721
Net revenue	\$ 886,977	\$ (23,967)	\$ (536,570)	\$ (17,598)	\$ 32,261	\$ (289,412)	\$ 167,940	\$ 340,792	\$ 560,423	\$ 902,576

THE CORPORATION OF THE VILLAGE OF FRUITVALE
EXHIBIT 1 - SCHEDULE OF CAPITAL EQUITY
YEAR ENDED December 31, 2025

(UNAUDITED)

	General Capital Fund		Sewer Capital Fund		Consolidated	
	2025	2024	2025	2024	2025	2024
Capital equity, beginning of year	\$ 8,730,509	\$ 8,050,862	\$ 5,892,667	\$ 5,771,468	\$ 14,623,176	\$ 13,822,330
Contributions to capital assets						
Capital additions from operating	1,640,940	1,240,637	916,633	301,828	2,557,573	1,542,465
Capital additions from asset retirement obligation	(208,808)	86,458	(19,485)	28,966	(228,293)	115,424
Debt retirement						
Repayment of debenture debt	64,628	65,438	-	-	64,628	65,438
Asset retirement obligation	208,808	(86,458)	19,485	(28,966)	228,293	(115,424)
Prior year unspent borrowings	(103,081)	(103,081)	-	-	(103,081)	(103,081)
Unspent long term borrowing	103,081	103,081	-	-	103,081	103,081
Accretion	(42,555)	(38,687)	(22,130)	(19,245)	(64,685)	(57,932)
Amortization of TCA	(563,398)	(558,829)	(244,420)	(161,386)	(807,818)	(720,215)
Loss on disposal of TCA	(25,095)	(28,912)	-	-	(25,095)	(28,912)
	(422,240)	(712,886)	(247,065)	(209,597)	(669,305)	(922,483)
Capital equity, end of year	\$ 9,805,029	\$ 8,730,509	\$ 6,542,750	\$ 5,892,665	\$ 16,347,779	\$ 14,623,174
Equity in capital assets is as follows:						
Financial equity	\$ 81,079	\$ 81,079	\$ 143	\$ 143	\$ 81,222	\$ 81,222
Physical equity	9,723,723	8,649,427	6,542,607	5,892,524	16,266,330	14,541,951
	\$ 9,804,802	\$ 8,730,506	\$ 6,542,750	\$ 5,892,667	\$ 16,347,552	\$ 14,623,173

THE CORPORATION OF THE VILLAGE OF FRUITVALE
EXHIBIT 2 - STATEMENT OF FINANCIAL POSITION BY FUND
YEAR ENDED December 31, 2025
(UNAUDITED)

	OPERATING		CAPITAL		Reserve	2025	2024
	General	Sewer	General	Sewer	Funds		
FINANCIAL ASSETS							
Cash	\$ 1,182,074	\$ -	\$ -	\$ -	\$ -	\$ 1,182,074	\$ 1,922,420
Restricted cash	-	-	-	-	2,249,526	2,249,526	2,186,930
Accounts receivable	624,348	-	-	-	-	624,348	1,141,096
Due (to) from other funds	913,181	247,396	182,575	1,622	(1,344,774)	-	-
Investments	-	-	-	-	1,565,910	1,565,910	1,510,655
Deposits, MFA	30,031	-	-	-	-	30,031	30,031
	2,749,634	247,396	182,575	1,622	2,470,662	5,651,889	6,791,132
LIABILITIES							
Accounts payable and accrued liabilities	629,945	-	-	-	-	629,945	445,086
Deferred revenue	1,283,482	-	-	-	-	1,283,482	1,423,600
MFA debt reserve	30,031	-	-	-	-	30,031	30,031
Debenture debt	-	-	2,032,724	-	-	2,032,724	2,097,352
Asset retirement obligation	-	-	732,906	467,966	-	1,200,872	1,364,481
	1,943,458	-	2,765,630	467,966	-	5,177,054	5,360,550
Net Financial Assets	806,176	247,396	(2,583,055)	(466,344)	2,470,662	474,835	1,430,582
Prepaid expenses	79,170	-	-	-	-	79,170	84,310
Other	39,066	-	-	-	-	39,066	14,122
Tangible capital assets	-	-	12,387,979	7,009,094	-	19,397,073	17,900,705
NET ASSETS	\$ 924,412	\$ 247,396	\$ 9,804,924	\$ 6,542,750	\$ 2,470,662	\$ 19,990,144	\$ 19,429,719
EQUITY, Financial							
Unappropriated surplus	\$ 924,303	\$ 247,396	-	-	-	\$ 1,171,699	\$ 946,779
Capital funds	-	-	81,079	143	-	81,222	81,222
Reserve funds	-	-	-	-	2,470,662	2,470,662	3,859,765
	924,303	247,396	81,079	143	2,470,662	3,723,583	4,887,766
EQUITY, Physical							
Tangible capital assets	-	-	9,723,723	6,542,607	-	16,266,330	14,541,951
TOTAL EQUITY	\$ 924,303	\$ 247,396	\$ 9,804,802	\$ 6,542,750	\$ 2,470,662	\$ 19,989,913	\$ 19,429,717

**THE CORPORATION OF THE VILLAGE OF FRUITVALE
EXHIBIT 3 - FINANCIAL ACTIVITIES
GENERAL OPERATING FUND
YEAR ENDED December 31, 2025**

(UNAUDITED)

	BUDGET	2025	2024
REVENUES			
Taxation, grants in lieu, assessments	\$ 3,569,561	\$ 3,573,841	\$ 3,482,208
Payments to other authorities	(2,349,069)	(2,349,775)	(2,295,290)
Taxation for village purposes	1,220,492	1,224,066	1,186,918
Sale of services	84,523	69,045	78,284
Other revenue from own sources	308,213	364,758	474,324
Grants	59,950	32,336	514,146
Cost recoveries	103,780	48,045	66,675
Conditional transfers from provincial government	238,770	458,206	158,699
Conditional transfers regional district/local government	355,218	412,784	339,614
Conditional transfers from federal government	-	-	3,624
Unconditional transfers from provincial government	470,000	457,000	511,870
	2,840,946	3,066,240	3,334,154
EXPENSES			
General government services	964,955	965,642	1,140,743
Protective services	31,800	26,372	20,789
Transportation services	688,120	536,569	550,244
Environmental health services	27,221	19,365	26,755
Public health and welfare services	32,597	26,824	27,985
Environmental development services	252,737	301,662	249,916
Recreational and cultural	255,937	250,339	219,380
Debt interest, fiscal services and other	68,875	62,087	61,115
	2,322,242	2,188,860	2,296,927
EXCESS OF REVENUE OVER EXPENSES	518,704	877,380	1,037,227
Debt principal repaid	(44,700)	(64,628)	(65,438)
NET EXCESS OF REVENUE OVER EXPENSES	474,004	812,752	971,789
Transfers from (to) own funds and reserves:			
Cemetery care fund	(5,000)	(8,331)	(10,348)
Transfer from reserve - capital	2,088,673	1,108,368	458,769
General capital - purchase of tangible capital assets	(2,530,123)	(1,640,940)	(1,240,637)
Transfer to capital reserve	(82,201)	(109,681)	(182,118)
Transfer from reserve - operating	69,197	24,766	34,941
Transfer from sewer capital reserve	-	-	163,104
Transfer to operating reserve	(14,550)	(141,783)	(195,500)
Long term borrowings	-	103,081	103,081
Unspent long term borrowings	-	(103,081)	(103,081)
	(474,004)	(767,601)	(971,789)
NET FUND SURPLUS (DEFICIT) FOR THE YEAR	-	45,151	-
FINANCIAL EQUITY, BEGINNING OF YEAR	879,152	879,152	879,152
FINANCIAL EQUITY, END OF YEAR	\$ 879,152	\$ 924,303	\$ 879,152

**THE CORPORATION OF THE VILLAGE OF FRUITVALE
EXHIBIT 4 - FINANCIAL ACTIVITIES
SEWER OPERATING FUND
YEAR ENDED December 31, 2025**

(UNAUDITED)

	BUDGET	2025	2024
REVENUES			
Sewer user rates	\$ 498,257	\$ 499,338	\$ 485,169
Sewer parcel taxes	419,100	418,750	379,650
Conditional transfers from provincial government	-	-	205,558
Conditional transfers from regional district			
	917,357	918,088	1,070,377
EXPENSES			
Salaries, wages and benefits	210,530	128,492	157,211
Contracted services	87,169	37,576	61,158
Supplies, materials and equipment	178,875	134,178	127,777
Debt interest	10,500	10,500	10,500
	487,074	310,746	356,646
EXCESS OF REVENUE OVER EXPENSES	430,283	607,342	713,731
Debt principal repaid	(7,882)	-	-
NET EXCESS OF REVENUE OVER EXPENSES	422,401	607,342	713,731
From sewer capital reserve	815,789	935,015	79,392
To sewer operating reserve	-	(500)	(2,700)
Sewer capital - purchase of tangible capital assets	(1,195,463)	(916,633)	(301,828)
Internal charges	(42,727)	(26,700)	(41,323)
To sewer capital reserve	-	(418,750)	(379,650)
	(422,401)	(427,568)	(646,109)
NET FUND SURPLUS (DEFICIT) FOR THE YEAR	-	179,774	67,622
FINANCIAL EQUITY, BEGINNING OF YEAR	67,622	67,622	-
FINANCIAL EQUITY, END OF YEAR	\$ 67,622	\$ 247,396	\$ 67,622

THE CORPORATION OF THE VILLAGE OF FRUITVALE
EXHIBIT 5 - SCHEDULE OF RESERVE FUNDS
YEAR ENDED December 31, 2025

(UNAUDITED)

	Fleet Reserve	Growing Communities Reserve	Cemetery Care and Capital Improvement Fund	Capital Reserve	General Reserve	Sewer Reserve	2025 Total	2024 Total
ASSETS								
Cash	\$ 178,990	\$ -	\$ -	\$ 77,083	\$ 677,185	\$ 1,316,268	\$ 2,249,526	\$ 2,186,930
Investments	-	524,758	131,616	-	909,535	-	1,565,909	1,510,655
Due to general operating fund	-	-	-	-	(1,344,774)	-	(1,344,774)	162,180
	\$ 178,990	\$ 524,758	\$ 131,616	\$ 77,083	\$ 241,946	\$ 1,316,268	\$ 2,470,661	\$ 3,859,765
FUND BALANCES,								
beginning of year	\$ 247,859	\$ 1,388,945	\$ 123,285	\$ 82,735	\$ 243,118	\$ 1,773,823	\$ 3,859,765	\$ 3,825,655
Interest earned	8,134	46,130	8,061	2,715	7,978	58,210	131,228	193,943
Transfers to reserve	-	-	270	112,681	15,616	419,250	547,817	576,373
Transfers from reserve	(77,003)	(910,317)	-	(121,048)	(24,766)	(935,015)	(2,068,149)	(736,206)
FUND BALANCES, end of year	\$ 178,990	\$ 524,758	\$ 131,616	\$ 77,083	\$ 241,946	\$ 1,316,268	\$ 2,470,661	\$ 3,859,765

THE CORPORATION OF THE VILLAGE OF FRUITVALE
EXHIBIT 6 - COVID-19 Safe Restart Grant
YEAR ENDED December 31, 2025

(UNAUDITED)

	2025	2024
Balance, beginning of year	\$ 623,282	\$ 623,282
Eligible costs:		
Contracted services	(29,157)	-
Balance, end of year	\$ 594,125	\$ 623,282

DRAFTS



MINUTES

Regular Council Meeting

6:00 PM - Monday, April 13, 2026

Village of Fruitvale Council Chambers and Zoom Video Conference

Minutes of the Regular Meeting of the Village of Fruitvale Council held on Monday, April 13, 2026 in the Village of Fruitvale Council Chambers and Zoom Video Conference.

PRESENT: Mayor Startup, Councillor Guesford, Councillor Halifax, Councillor Mason, and Councillor Wenman

EXCUSED:

STAFF: Chief Administrative Officer Dehnel, CFO Partridge, and Recording Secretary Gallamore

PUBLIC: 8 in person, 1 via zoom

1. CALL TO ORDER

Mayor Startup called the meeting to order at 6:00 pm.

2. LAND ACKNOWLEDGEMENT

In the spirit of respect, truth and reconciliation, we honour and thank the Indigenous Peoples on whose traditional and unceded lands we operate.

3. ADOPTION OF AGENDA

RES-30-2026

Moved by Wenman

Seconded by Guesford

THAT the agenda be adopted as presented.

CARRIED

4. DELEGATIONS, PRESENTATIONS & RECOGNITIONS

Regular Council Meeting – Apr. 13, 2026

5. ADOPTION OF MINUTES

- A.** Minutes of the Regular Council Meeting held on March 9, 2026

RES-31-2026

Moved by Halifax

Seconded by Wenman

THAT the minutes of the regular Council meeting held March 9, 2026 be adopted as presented.

CARRIED

- B.** Minutes of the Committee of the Whole meeting held March 23, 2026

RES-32-2026

Moved by Wenman

Seconded by Halifax

THAT the minutes of the Committee of the Whole meeting held March 23, 2026 be adopted as presented.

CARRIED

6. CONSENT AGENDA

- A.** RDKB Building Permit Report - March 2026

- B.** Council Information Summary April 9, 2026

RES-33-2026

Moved by Halifax

Seconded by Guesford

THAT the consent agenda be accepted as presented.

CARRIED

Regular Council Meeting – Apr. 13, 2026

7. STAFF REPORTS REQUIRING ACTION

- A. K. Friesen, Beaver Valley Youth Action Network Coordinator
- B. Public Works Forman J. Startup Report
- C. P. Dehnel, Chief Administrative Officer

RES-34-2026

Moved by Guesford
Seconded by Halifax

THAT the staff reports be accepted as presented.

CARRIED

8. COUNCIL MEMBER AND COMMITTEE REPORTS (ACTION OR INFORMATION)

- A. Councillor Guesford – Report attached.
- B. Councillor Halifax – Verbal report

Councillor Halifax volunteered to take over the secretary position with Citizen of the Year Committee.

- C. Councillor Mason – Verbal report

Fruitvale Gym

- D. Councillor Wenman – Verbal report

Councillor Wenman reported that the Regional District Budget was approved.

- E. Mayor W. Startup - Report attached.

RES-35-2026

Moved by Guesford
Seconded by Wenman

THAT the Council reports be accepted as presented.

CARRIED

Regular Council Meeting – Apr. 13, 2026

9. CORRESPONDENCE REQUIRING ACTION

A. Grant in Aids

RES-36-2026

Moved by Halifax
Seconded by Mason

THAT Council approve the amended requests for submission of the Remembrance Day Ceremony for \$2000.00 and Candy Cane Lane Celebration in the amount of \$2000.00 for the 2026 RDKB Grant-in-aid.

CARRIED

B. May Days - Hall rental and replace the Beaver Valley May Days mascot.

Request withdrawn and moved to operations.

10. UNFINISHED BUSINESS

11. NEW BUSINESS

12. BYLAWS/POLICIES

A. RFD CFO Partridge - Village of Fruitvale 5-Year Financial Plan (2026-2030) Bylaw No. 992, 2026 - Second reading

RES-37-2026

Moved by Wenman
Seconded by Guesford

THAT the Village of Fruitvale 5-Year Financial Plan 2026-2030 Bylaw No. 992, 2026 be read for a second time.

Opposed: Councillor Mason

CARRIED

B. GYM - Terms of Reference

Terms of Reference for the Village of Fruitvale Fitness Centre Advisory Commission be tabled to May 11, 2026 Regular Council Meeting.

Regular Council Meeting – Apr. 13, 2026

C. Terms of Reference for a Personnel Committee of Council

Terms of Reference for a Personnel Committee of Council be tabled to May 11, 2026 Regular Council Meeting.

13. OPEN DISCUSSION

14. QUESTIONS FROM THE PUBLIC RELATED TO AGENDA ITEMS (1-MINUTE MAX)

15. IN CAMERA SESSION

A. In Camera Session

RES-38-2026

Moved by Halifax
Seconded by Mason

THAT the Regular Council Meeting be recessed and Council move to a closed meeting pursuant to *Community Charter* Section 90 (1) (c) labour relations or other employee relations;
(k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public; and recess the regular meeting at 7:31 pm.

Councillor Mason and Mayor Startup were excused from a portion of the meeting.
Deputy Mayor Guesford assumed role as chair.

CARRIED

RES-39-2026

Moved by Halifax
Seconded by Wenman

THAT the regular meeting reconvene at 8:43 pm.

CARRIED

Regular Council Meeting – Apr. 13, 2026

16. ADJOURNMENT

RES-40-2026

Moved by Wenman
Seconded by Halifax

THAT the meeting adjourn at 8:43 pm.

CARRIED

Chief Administrative Officer

Mayor



MINUTES

Committee of the Whole Meeting

6:00 PM - Monday, April 27, 2026

Village of Fruitvale Council Chambers and Zoom Video Conference

Minutes of the Committee of the Whole Meeting of the Village of Fruitvale Council held on Monday, April 27, 2026 in the Village of Fruitvale Council Chambers and Zoom Video Conference.

PRESENT: Mayor Startup, Councillor Guesford via zoom, Councillor Halifax, Councillor Mason, and Councillor Wenman

EXCUSED:

STAFF: Chief Administrative Officer Dehnel, Chief Financial Officer Partridge, and Recording Secretary Gallamore

PUBLIC: 1

1. CALL TO ORDER

Mayor Startup called the meeting to order at 6:00 pm.

2. LAND ACKNOWLEDGEMENT

In the spirit of respect, truth and reconciliation, we honour and thank the Indigenous Peoples on whose traditional and unceded lands we operate.

3. ADOPTION OF THE AGENDA

The agenda was adopted with the addition of Open Discussion Item (8) – Thriving Communities insurance.

4. DELEGATIONS, PRESENTATIONS & RECOGNITIONS

5. UNFINISHED BUSINESS

6. DISCUSSION ITEMS

A. Open House Report - Discussion public comments and questions.

RECOMMENDED: THAT Council of the Village of Fruitvale provide a draft flyer.

Committee of the Whole Meeting – Apr. 27, 2026

B. RFD CFO Partridge - Village of Fruitvale 5-Year Financial Plan (2026-2030)
Bylaw No. 992, 2026

A discussion ensued regarding Corporate Financial Officer make changes to the 5-Year Financial Plan (2026-2030) Bylaw No.992, 2026

7. EMERGENT CORRESPONDENCE

8. OPEN DISCUSSION

A. Mayor Startup provided information on Thriving Communities insurance and the Sports Court.

9. ADJOURNMENT

The meeting adjourned at 6:48 PM.

Chief Administrative Officer

Mayor



MINUTES Special Council Meeting

6:55 PM - Monday, April 27, 2026

Immediately following the Committee of the Whole meeting.
Village of Fruitvale Council Chambers and Zoom Video Conference

Minutes of the Special Meeting of the Village of Fruitvale Council Special Council held on Monday, April 27, 2026 in the Village of Fruitvale Council Chambers and Zoom Video Conference.

PRESENT: Mayor Startup, Councillor Guesford via zoom, Councillor Halifax, Councillor Mason, and Councillor Wenman

EXCUSED:

STAFF: Chief Administrative Officer Dehnel, Chief Financial Officer Partridge, and Recording Secretary Gallamore

PUBLIC:

1. CALL TO ORDER

Mayor Startup called the meeting to order directly after the Committee of the Whole meeting 6:55 pm.

2. LAND ACKNOWLEDGEMENT

In the spirit of respect, truth and reconciliation, we honour and thank the Indigenous Peoples on whose traditional and unceded lands we operate.

3. ADOPTION OF AGENDA

RES-41-2026

Moved by Mason

Seconded by Halifax

THAT the agenda be adopted as presented.

CARRIED

4. PURPOSE OF THE MEETING

The purpose of the meeting is to have third reading of the 5-Year Financial Plan Bylaw No. 992, 2026, and first, second, third reading of the Tax Rate Bylaw No. 993, 2026.

Special Council Meeting – Apr. 27, 2026

A. Village of Fruitvale 5-Year Financial Plan (2026-2030) Bylaw No. 992, 2026 - Third reading

Moved by Mason
Seconded by Halifax

THAT the Village of Fruitvale 5-Year Financial Plan 2026–2030 Bylaw No. 992, 2026 be read for a third time.

Motion Defeated

RES-42-2026

Moved by Halifax
Seconded by Wenman

THAT the Village of Fruitvale 5-Year Financial Plan Bylaw No. 992, 2026 be amended to include \$75,000 into Fleet Reserve Fund and \$75,000 in the Operating Reserve Fund, AND FURTHER THAT Bylaw 992, 2026 be read a third time as amended.

CARRIED

B. Village of Fruitvale Tax Rate Bylaw No. 993, 2026 - First, Second and Third Readings

RES-43-2026

Moved by Halifax
Seconded by Wenman

THAT the Village of Fruitvale Tax Rate Bylaw No. 993, 2026 – be read a first second and third time.

CARRIED

Councillor Mason opposed.

5. IN CAMERA SESSION

A. In Camera Session

RES-45-2026

Moved by Halifax
Seconded by Guesford

THAT Council recess the Special Meeting and move to a closed meeting pursuant to *Community Charter* Section 90 (1) (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

Special Council Meeting – Apr. 27, 2026

position appointed by the municipality; (c) labour relations or other employee relations; (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose; and recess the special meeting at 7:26 pm.

CARRIED

IC-RES-17-2026

Moved by Mason
Seconded by Wenman

THAT Councillor Halifax and Mayor Startup be the Council representatives on the "Personnel Committee of Council" per Section 4.01 of the Collective Agreement and move this resolution to Special Meeting of Council.

Due to a declared conflict Mayor Startup and Councillor Mason left the meeting at 7:56 pm and Acting Mayor Guesford assumed role of Chair.

RES-46-2026

Moved by Wenman
Seconded by Halifax

THAT the special meeting reconvene at 8:43 pm.

CARRIED

6. ADJOURNMENT

RES-47-2026

Moved by Wenman
Seconded by Halifax

THAT the meeting adjourn at 8:43 pm.

CARRIED

Chief Administrative Officer

Mayor



UPCOMING MEETINGS & IMPORTANT DATES

<u>ITEM</u>	<u>DATE</u>	<u>LOCATION</u>
Trail Silver City Days Parade	Saturday May 9, 2026 11 am	City of Trail
Regular Council Meeting (Tax Rate Bylaw Adoption)	Monday, May 11, 2026	Village Office Council Chambers 6:00 p.m.
Open House May 21: Seven Mile Elected Officials and Staff Order Review and Fisheries Act Authorization	Thursday May 21, 2026 10 to 12	Beaver Valley Curling Club
Beaver Valley May Days	May 22 to 24, 2026	Haines Park and Beaver Valley
Early Years Round Table Meeting	Wednesday, June 3 12:30–1:30 PM	Microsoft Teams
Regular Council Meeting	Monday, June 8, 2026	Village Office Council Chambers 6:00 p.m.
Teddy Bear Picnic	Wednesday June 10, 2026	
Regular Council Meeting	Monday, July 13, 2026	Village Office Council Chambers 6:00 p.m.

Council Information Package for May 8, 2026

VILLAGE CORRESPONDENCE

#	ITEM	SUBJECT MATTER	RECOMMENDATION	RESPONSE REQUIRED
1	Beaver Valley Bulletin May 2026 edition	The link will take you to the Village of Fruitvale’s website where you can find all the newsletters/bulletins. fruitvale.ca/residents/newsletters/	For Information	No
2				
3				
4				
5				
6				
7				
8				

OTHER GOVERNMENT, NEWSLETTERS AND MISCELLANEOUS

	ITEM	SUBJECT MATTER	RECOMMENDATION	RESPONSE REQUIRED
1	Selkirk Innovates Focus on Climate Newsletter, March 2026	Data Tool Supports Climate resilience future in the Basin https://basinclimatesource.ca/risk-analysis	Receive & file	No
2	Selkirk Innovates, March 24, 2026 Issue 3 State of Basin Focus	State of the Basin Stories of well-being in our region	Receive & file	No
3	FCM: Build Communities Strong Fund, April 7, 2026	FCM April 7, 2026	Receive & file	No
4	FCM Voice April 7, 2026	AC2026: British Columbia voices leading the conversation	Receive & file	No
5	UBCM The Compass, April 8, 2026	The Compass	Receive & file	No
6	FCM Reminder FCM Board nominations open, April 8, 2026	REMINDER: FCM's Board nominations are now open!	Receive & file	No
7	FCM Connect April 8, 2026	FCM Connect	Receive & file	No
8	Kootenay-Monashee Steve Morissette MLA Newsletter April 9, 2026	Kootenay - Monashee MLA newsletter	Receive & file	No
9	Columbia Basin Trust April 10 2026	April in the Basin Circulated via email – April 10/26	Receive & file	No
10	FCM Voice April 13, 2026	Advocacy update: Build Communities Strong Fund	Receive & file	No
11	RDKB Board Highlights April 15, 2026	Board Highlights	Receive & file	No
12	Kootenay-Monashee Steve Morissette MLA Newsletter April 16, 2026	Kootenay - Monashee MLA newsletter	Receive & file	No
13	Selkirk Innovates, April 17, 2026 - Issue 4	Toxic Drugs: Public Health Emergency Reaches Ten Years	Receive & file	No
14	FCM Voice, April 20, 2026	Act now: Early Bird pricing closes April 23	Receive & file	No
15	FCM Connect, April 21, 2026	Nominate your project for an FCM Sustainable Communities Award	Receive & file	No
16	UBCM The Compass, April 23, 2026	The Compass April 23, 2026	Receive & file	No
17	FCM Voice, April 27, 2026	Your AC2026 housing lineup: Real solutions, real impact	Receive & file	No
18	RDKB Solid Waste Management Plan Update, April 28, 2026	Solid Waste Management Plan Update	Receive & file	No

Council Information Package for May 8, 2026

19	FCM Connect, April 28, 2026	FCM Connect April 28, 2026	Receive & file	No
20	FCM Spring Economic Update, April 28, 2026	Spring Economic Update	Receive & file	No
21	RDKB Board Highlights April 29, 2026	Board Highlights	Receive & file	No
22	FCM April 29, 2026	Nominate yourself for FCM's Board of Directors: Make your voice heard	Receive & file	No
23	Kootenay-Monashee Steve Morissette MLA Newsletter April 30, 2026	Kootenay - Monashee MLA newsletter	Receive & file	No
24	FCM Building the future together, April 30, 2026	Your AC2026 housing lineup: Real solutions, real impact	Receive & file	No
25	FCM Voice, May 4, 2026	There's still time to join us at AC2026!	Receive & file	No
26	FCM Connect May 5, 2026	How GMF is supporting Quebec's affordable housing sector	Receive & file	No
27	UBCM The Compass, May 6, 2026	The Compass May 6, 2026	Receive & file	No
28	FCM The Future of Northern and Arctic Canada May 6, 2026	Introducing The Future of Northern and Arctic Canada	Receive & file	No
29	Interior Health Healthy Community Newsletter	Healthy Communities Newsletter	Receive & file	No
30	Government of British Columbia CleanBC Survey	CleanBC Go Electric Rebates Medium- and Heavy-Duty ZEV Engagement Survey	Receive & file	No
31	CleanBC Electric Rebates Program	BC's MHD ZEV Go Electric Rebates Program Redesign	Receive & file	No
32	Rural Coordination Centre, May 2026	Improving the health of people and communities in rural British Columbia	Receive & file	No
33	Family Action Network Early Years Round Table Meeting, June 3, 2026 Email from: chantel@familyactionnetwork.ca	<p>I'd like to invite you to join us for a one-hour connect at our upcoming Early Years Round Table Meeting on Wednesday, June 3rd from 12:30–1:30 PM via Microsoft Teams.</p> <p>This is a welcoming and collaborative space for anyone who works with or supports children ages 0–6. During this meeting, we'll connect, share updates, and gather information about upcoming summer events as we prepare our community calendars ahead of the Teddy Bear Picnic on June 10th so that they will be ready to distribute.</p> <p>Whether you've attended before or are joining for the first time, we'd love to have you at the table. Please feel free to pass this invitation along to others who may be interested — all are welcome.</p> <p>Looking forward to connecting with you all and continuing this important work together.</p>	Receive & file	No

CONFERENCES, SEMINARS & WEBINARS

	ITEM	SUBJECT MATTER	DATES	WEBLINK & REGISTRATION
	Keeping it Rural Conference	Three days of bold rural ideas, practical projects, and powerful keynote stories!	June 10-12, 2026 Kelowna	https://bcruralcentre.org/keeping-rural-conference/

VILLAGES OF WARFIELD, MONTROSE AND FRUITVALE



**WARFIELD, MONTROSE & FRUITVALE
INTER-MUNICIPAL ACCESSIBILITY ADVISORY COMMITTEE**

Minutes

Thursday, March 26, 2026

**In-person: Village of Fruitvale Council Chambers
1947 Beaver Street, Fruitvale, BC
And Via Zoom**

Present: Councillor Amantea, Village of Warfield
Councillor Cook, Village of Montrose
Councillor Guesford, Village of Fruitvale
Marcus Partridge, Committee Chair, CFO, Village of Fruitvale
Theresa Lenardon, Meeting Recorder, Corporate Officer, Village of Warfield
Lysa Rabinowitz, Volunteer, Village of Fruitvale
T. Hanik, Volunteer, Village of Warfield
Tanelle Bolt, Bolt Access & Design Co., Accessibility Consultant

Absent: Larry Plotnikoff, CAO, Village of Montrose
Abby Verigin, Volunteer, Village of Fruitvale
Ben Postmus, Committee Vice-Chair, Volunteer, Village of Fruitvale

1. Call to Order

The March 26, 2026 meeting of the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee was called to order at 3:02 p.m.

2. Adoption of Agenda

The agenda for the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee meeting held March 26, 2026, was presented.

It was agreed to add the *Active Abilities Canada Municipal Guide for Disability Inclusion in Recreation and Physical Activity* (December 2025) to the agenda under item 6) Correspondence as agenda item 6 a).

Moved: Councillor Cook Seconded: Councillor Guesford

That the agenda for the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee meeting held March 26, 2026, be adopted as amended.

Carried.

3. Approval of Minutes

The minutes of the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee regular meeting of September 15, 2025, and the minutes of the special meeting of December 17, 2025, were presented.

Moved: Councillor Cook Seconded: Councillor Guesford

That the minutes of the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee regular meeting of September 15, 2025, and the minutes of the special meeting of December 17, 2025 be approved as presented.

Carried.

4. Referrals from Prior Meetings

- a) Village of Montrose Committee volunteer representatives (from December 17, 2025, special meeting).

M. Partridge advised that a discussion regarding how to go about recruiting volunteers from the Village of Montrose to sit on the Committee was discussed at the December 17, 2025, special meeting.

Councillor Cook advised she would bring this matter forward to Montrose Council and staff and will report back to the Committee at a future meeting.

T. Lenardon advised once Montrose Council and staff have had time to discuss this matter, she would provide Councillor Cook with copies of the advertisements and application forms that were used to recruit Committee volunteers in 2024.

- b) Committee Terms of Reference (TORs) (from September 15, 2025, regular meeting).

There were no comments or any further recommended changes to the current Committee TORs.

- c) Outreach strategy for engaging the public (from September 15, 2025, regular meeting).

Councillor Amantea advised she and Abby Verigin have been discussing ways to engage the public such as setting up accessibility information tables at municipal farmers markets and other municipal events and celebrations.

T. Lenardon will contact Abby and request an update. This matter will be discussed further at the next meeting.

d) Status of Facility Accessibility Audits (from September 15, 2025, meeting).

The elected officials and staff representatives from the three Villages advised that they need to obtain quotes for their audits so that the audit costs can be included in their budgets.

T. Bolt, Bolt Access & Design Co., Accessibility Consultant, noted that it will take time to acquire the quotes and for the Villages to set priorities for their audits. She advised that it is important for the Villages to keep moving forward to obtain quotes, which can be used to build the funding priorities.

5. Referrals or Requests to Attend Meeting from Delegations

There were no referrals or requests to attend the meeting.

6. Correspondence

a) *Active Abilities Canada Municipal Guide for Disability Inclusion in Recreation and Physical Activity* (December 2025).

Councillor Guesford and M. Partridge, Village of Fruitvale referred this document to the Committee.

M. Partridge noted that he feels the document includes helpful suggestions for municipal staff in setting up accessible recreation programs for people with disabilities.

Councillor Guesford agreed that the document contains useful information and ideas around disability inclusion in municipal recreation and physical activities programs and services as well as staff training.

T. Lenardon will forward a copy of the Guide to the three Village CAOs requesting them to provide their comments and/or feedback. Any CAO comments received will be included on the agenda for the next Committee meeting.

7. Reports & Memoranda

a) 2026 Accessibility Plan action items update

M. Partridge advised that the Village of Fruitvale has received grant funding for the completion of the Village's downtown revitalization project. He explained that the Village is working with the Ministry of Transportation and Infrastructure and Burlington Norther Santa Fe Railway to include upgraded road crossings over the railroad train tracks that will provide for an accessible crossing for persons with physical disabilities, wheelchair access, buggies, scooters, etc.

Councillor Cook, Village of Montrose advised that upgrades to Montrose's Waterpark include adaptations visually impaired people. The Village is also discussing budget funding for the installation of accessible doors in 2026.

Councillor Amantea, Village of Warfield advised that Lauriente Way has been upgraded so it is accessible for people with mobility challenges, including wheelchair use and other mobility aids.

She also advised that installation of the new Warfield Playground includes accessible groundcover and that playground equipment is being purchased with accessibility in mind.

Councillor Amantea informed the Committee members that Warfield continues to approach all projects with an eye to accessibility. For example, the Village will be looking at making Warfield's quarterly newsletter more readable for seniors with easier language, more white space and larger fonts. She stated that she has been considering what can be done to make the Village's website more publicly accessible for visually impaired people, including website translation.

L. Rabinowitz requested information regarding the Village of Fruitvale's community electric vehicle for seniors. Councillor Guesford noted that the Village is still working to get a permanent charging station. She will follow up with finding further information on the status of the installation of a charging station.

b) Updates on Villages Accessibility Webpages

There was a discussion regarding the accessibility information that is currently posted to each of the Villages' websites. It was noted that due to lack of resources, not all the Villages have dedicated staff with the required skills to do this type of work, therefore it is a challenge for them to keep their accessibility webpages current.

M. Partridge noted that Abby Verigin is working to create a public Accessibility Facebook page for the three Villages.

Councillor Guesford suggested that rather than each Village managing their own accessibility webpage, that the same person create and manage one webpage for all three Villages.

T. Lenardon will contact Abby Verigin and request an update on the status of the Facebook page and advise her of the Committee's discussion regarding the development of an accessibility webpage for all three Villages. This matter will be included on the agenda for the next meeting.

c) Question Period

There were no questions to consider.

d) Next Meeting

It was agreed to hold the next meeting sometime during the first two weeks of June. T. Lenardon will send an email to the Committee members requesting they provide dates when they will be available.

Councillor Amantea noted that summer is the prime time for the Villages to undertake outdoor projects and that although budgets and the capacity for all three Villages are limited, now is the best time to apply for grants that could help fund these projects. It is imperative to secure grants to fund any capital projects or improvements arising from the Inter-municipal Accessibility Plan. She suggested so as not to miss grant funding opportunities, that each Village provide a list of small accessibility projects, such as the facility audits, which require additional funds to complete

in the coming budget year. Waiting to discuss this at the next meeting may be too late for submitting grant applications and result in missed funding opportunities.

Councillor Amantea will send an email regarding this matter to T. Lenardon who will forward this information to the Villages' Mayors and CAOs for their review and consideration.

The Committee members agreed that because meetings are spread so far apart, there needs to be more communication between the meetings via email.

e) Adjournment

The meeting was adjourned at 3:42 pm.

T. Lenardon,
Corporate Officer, Village of Warfield



BEAVER VALLEY YOUTH ACTION NETWORK

c/o The Village of Fruitvale
1947 Beaver Street, PO Box 370
Fruitvale, BC V0G 1L0
Phone: 250-367-7551 / Fax: 250-367-9267
Email: beavervalleyyan@gmail.com

REPORT

Date: May 4, 2026
To: Mayor and Councillors
From: Kate Friesen, Youth Coordinator
SUBJECT: Beaver Valley Youth Action Network (BVYAN)

The following is a summary report of the BVYAN to the end of April 2026.

April 1 - FES Visit

Visited FES to share what we had going on this month with the Grade 7s!

April 4 - Animation Movie Night @ Camp Tweedsmuir

Had a movie night where we watched indie animated shorts and shows. We had 5 youth attend this event

April 7 - Drop-in (Baking) @ Creekside Park

We made Jelly candy and no-bake eggs nest cookies at this drop-in session! We had 17 youth come by.

April 8 - JL Crowe Visit

Visited JL Crowe Secondary with the Warfield, Rossland, and Trail YANs to share upcoming programming and events.

April 9 - BV Maydays Meeting

Attended a BV Maydays Meeting where we talked out some of the details for Maydays and the Kids Carnival.

April 11 - May Camping Trip Meeting

Met with the other coordinators and volunteers to plan out the May Leadership Camping trip.

April 14 - Drop-in @ Creekside Park

We had hot dogs and made some jelly candy at this drop-in. Despite the rainy weather, we had 12 youth come by.

April 18 - Bowling w/ Salmo YAN @ BV Lanes

The Coordinator and Youth from the Salmo YAN joined us at the BV Lanes for bowling! Had a wonderful time and had our usual crafts and activities available. We had 19 youth show up for this event.

April 19 - First Steps Leadership Workshop (Session 1) @ the Trail and Salmo YAN Centres

We had our first First Steps session! This was the first of 3 leadership sessions, with the last one taking place on our Kokanee Camping trip at the beginning of May. We ran sessions at the Salmo and Trail YAN centres at the same time to allow as many youth as we could to participate. We had 9 youth attend the Trail session with Geoff and Shauna from the Trail and Warfield YANs, and 8 youth attending the Salmo session with both myself and Sheri, the Salmo YAN coordinator. It went very well and all the youth were really engaged.

April 21 - Drop-in @ Creekside Park

We just had a normal drop-in session at the park, made some hot dogs and enjoyed the good weather. Catherine Ellison stopped by to check out what the kids get up to at our events! We had 19 kids stop by this session.

April 25 - Meeting with Kai from Foundary

Met with Kai from Foundary to learn more about the programming they run, as well as to talk about potential future collaboration opportunities between Foundary and the YANs in our area.

April 26 - First Steps Workshop (Session 2) @ the Trail and Salmo YAN Centres

We had our second Leadership workshop at both the Trail and Salmo YANs which went very well! We had 8 youth attend the Trail session with Geoff and Shauna, and 6 youth attend the Salmo session with Sheri and I.

Respectfully submitted,
Kate Friesen
BVYAN Coordinator

“PRACTISE RANDOM ACTS OF KINDNESS”



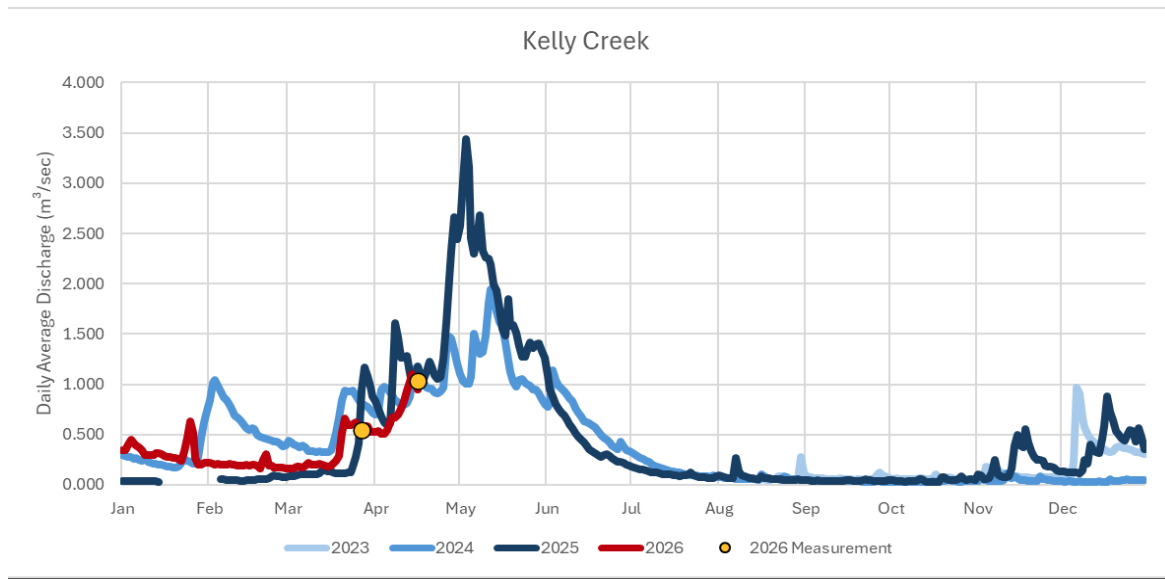
THE CORPORATION OF
THE VILLAGE OF FRUITVALE
In the "HEART OF THE BEAVER VALLEY"
 BEAVER VALLEY WATER SERVICE

Beaver Valley Water Service Report

Date: May 5/2026
 To: CAO T. Dehnel
 From: Utilites Operator/Foreman Jeff Mason
 Subject: Beaver Valley Water Service Report

A summary of the BVWS:

- A. Green Road water main upgrade is penciled in start after the long weekend in May.
- B. Kelly Creek Flows are down this year compared to pervious years. Water Conservation is a concern.
- C. Hydrant Inspections and Maintenance should be starting soon.
- D. All Flow meters and Backflow Assemblies installed and tested.
- E. Planning in progress for new connection for subdivision on Green Road.
- F. Planning in progress for new VFD's at the Water Treatment plant.
- G. Wells are ready to go online.





**THE CORPORATION OF
THE VILLAGE OF FRUITVALE**
In the "HEART OF THE BEAVER VALLEY"

CAO DEHNEL REPORT

CAO Report for Council Meeting held on May 11, 2026

Staff	<ul style="list-style-type: none"> • Works Department - Temporary worker starts May 11 • Summer student posting has closed. We expect two students to be hired to start in May. • Office full complement plus one casual to cover vacations. • Village Office Hours are Monday to Friday 8:30 am to 4:00 pm.
CAO Meetings / Workshops	<ul style="list-style-type: none"> • April 13 – Regular Council meeting • April 14 – monthly staff team meeting • April 14 – Election Officials staff training webinar • April 14 – Active Transportation regional meeting • April 15 – regional CAO in person meeting – Trail • April 17 to 19 AKBLG attendance and registration support in Trail. • April 21 – Town Hall Meeting – FMH • April 23 – Collective Agreement discussion – Trail • April 24 – Collective Agreement discussion – virtual • April 27 – Committee of the Whole and Special Council meetings • April 28 – OCP submission review meeting • April 28 – Rural Mobility Working Group virtual meeting and launch of BC Rural Transit network committee • April 29 – STP annual report review meeting • May 4 – Collective Agreement discussion – Trail • May 5 – UBCM webinar training Minister meeting bookings. •
Other / Projects	<ul style="list-style-type: none"> • Discussions with property owners concerning planning matters/property inquiries • OCP RFP shortlist and interviews • Support Town Hall Meeting preparation April 21 • Support CotW /Special Meeting Agenda preparation April 27 • Support Council Agenda preparation May 11

Patricia Dehnel

P. Dehnel
Chief Administrative Officer



**THE CORPORATION OF
THE VILLAGE OF FRUITVALE**
In the "HEART OF THE BEAVER VALLEY"

DEPUTY MAYOR GUESFORD REPORT

Deputy Mayor Report for Council Meeting held on May 11, 2026

<p>Liaisons and Tasks</p>	<ol style="list-style-type: none"> 1. BEAVER VALLEY MAY DAYS **LIAISON <ul style="list-style-type: none"> ○ The preparations for Beaver Valley May Days are well underway for May 22-24, 2026. ○ Beaver Valley Lions Club will provide 2 movies on May 23, 2026. <ul style="list-style-type: none"> ▪ First at 6:00 The Wild Robot. ▪ Second: 8:00 Back to the Future Trilogy. ▪ Popcorn and drinks will be provided. 2. LOWER COLUMBIA COMMUNITY HEALTH CENTRE NETWORK SOCIETY MARCH 17, 2026 ** DIRECTOR <ul style="list-style-type: none"> ○ The Board members met with Josie Osborne, the Minister of Health, for a very eventful meeting. ○ A Board meeting was held on April 21, 2026. There was a conflict with the Public Budget meeting being held on the same date, thus i could not attend. 3. RDKB BOARD MEETING APRIL 15, 2026 **ALTERNATE DIRECTOR 4. EAST END SERVICES APRIL 21, 2026 ** ALTERNATE DIRECTOR 5. SENIOR LUNCHEON APRIL 21, 2026 ** VILLAGE OF FRUITVALE LIAISON 6. ASSOCIATION OF KOOTENAY BOUNDARY LOCAL GOVERNMENT CONFERENCE APRIL 16-19, 2026 <ul style="list-style-type: none"> ○ This was a very informative session with lots of information ○ Attended the Welcome Reception, hosted by the City of Trail at Trail Riverfront Centre.
<p>Council Duties</p>	<ol style="list-style-type: none"> 1. I participated in the Beaver Valley Meal Outreach cooking day on April 7, 2026 2. I attended the Regular Council Meeting on April 13, 2026, Public Budget Meeting on April 21, 2026, BY ZOOM I attended the Special Council Meeting on April 27, 2026 and COW Meeting on April 27, 2026. 3. I attended MLA Steve Morissette's networking function on Saturday, April 11, 2026. 4. I dropped in at the Youth Group get together at Creekside Park on April 14, 2026. Kate was facilitating the event, and about 10 kids were participating. <ul style="list-style-type: none"> ○ Due to the constraints of the weather, and a need to house documentation and supplies, a consideration for a Youth Group building would be beneficial. 5. I attended the BAB in Trail, where the President of ICBC presented.
<p>Other / Projects</p>	

Respectfully Submitted,
Catherine Guesford, Deputy Mayor



**THE CORPORATION OF
THE VILLAGE OF FRUITVALE**

In the "HEART OF THE BEAVER VALLEY"

MAYOR STARTUP REPORT

Mayor Report for Council Meeting held on April 13th, 2026

<p>Liaisons and Tasks</p>	<ul style="list-style-type: none"> • Lower Columbia Community Health Centre Network Society <ul style="list-style-type: none"> ◦ Apr. 29 to May 5, Power outage at site, interruption to patient care and loss of revenue. Worked with KSCU to restore operations.
<p>Council Duties</p>	<ul style="list-style-type: none"> • Mar 31, ReDi Grant session at Montrose Hall • Apr 8 – Roundtable discussion with Minister Boyle, MLA Morrissette, and other municipal leaders on housing issues • Apr 9, agenda prep with CAO • Apr 11, attended event for MLA Morrissette, discussed former Middle School Site • Apr 13, Attended Regular Council Meeting • Apr 15, Newsletter submission • Apr 16, Attended presentation by Mike Beshore of KSCU on the changing paradigm related to tariffs and global affairs, called " Shift Happens, the Great Canadian Correction". • Apr 17, 18, 19, Attended Association of Kootenay Boundary Local Government conference in Trail. • Apr 19, attended a roundtable with Minister of Health Josie Osborne and MLA Morrissette where we discussed local health care matters. • Apr 20, Teams call with UBCM, Small Community Forum Team. Discussed issues related to small rural communities. • Apr 21, BC Hydro virtual Teams call discussing changes to Pend O'Reille water use plan. • Apr 21, hosted Village of Fruitvale Budget Presentation Open House. • Apr 23, Committee of the Whole Agenda prep with CAO • Apr 27, Participated in COW meeting • Apr 27, attended South Kootenay Metis food trailer launch at Gyro Park. • Apr 28, review Official Community Plan RFP submissions • May 1, top 3 OCP RFP submissions submitted
<p>Other / Projects</p>	<ul style="list-style-type: none"> • Did some volunteer work with communities in Bloom.

Recommendation:

That the Mayor's April 13th, 2026 Report be received for information.

Respectfully Submitted, Wes Startup, Mayor



**The Corporation of the
VILLAGE OF FRUITVALE
In the "HEART OF THE BEAVER VALLEY"
Memo**

DATE: May 11, 2026
TO: Mayor and Village Council
FROM: M. Partridge, CFO
SUBJECT: 5 -Year Financial Plan 2026-2030 Bylaw 992, 2026

ANALYSIS SUMMARY:

The Draft 2026 budget is ready for a first review by council. This includes both the operating and capital expenditures planned for the year.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

Community Charter, Part 6, Division 1, Section 165 states a municipality must adopt by bylaw a Five-Year Financial Plan before May 14 of each year. The first draft of this bylaw was read on March 9th. The second draft was read on April 13th. The open town hall meeting was held on April 21st. The third draft was read on April 27.

COSTS AND BUDGET IMPACT:

The budgeted costs are summarized as follows:

After a second draft, the total operational budget for the Village is projected to increase by \$112,580 from \$3,373,377 to \$3,485,957 (3.337%).

	2025	2026 (3 rd Draft)	Difference
Total Combined Operational Budget	\$7,109,539	\$8,086,005	\$976,466
Less: Collection for Other Agencies	(2,349,069)	(2,501,747)	(152,678)
Less: Water Operating	(612,093)	(579,801)	32,292
Less: Water Capital	(775,000)	(1,518,500)	(743,500)
Total Village Operational Budget	\$3,373,377	\$3,485,957	\$112,580
% Increase			3.337%

Village (Draft)	Class	Rate	\$ Assessment	\$ Amount
	1	2.8689	372,561,000	1,068,849.19
	2	17.2135	545,590	9,391.54
	5	6.8854	210,400	1,448.69
	6	6.8854	16,561,100	114,030.09
			389,878,090	1,193,719.51

Village Debt (Draft)	Class	Rate	\$ Assessment	\$ Amount
	1	0.1430	372,561,000	53,276.22
	2	0.8580	545,590	468.12
	5	0.3432	210,400	72.21
	6	0.3432	16,561,100	5,683.77
			389,878,090	59,500.32

The projected property tax revenue is expected to increase by \$34,769 from \$1,158,950 to \$1,193,720 (3.00%). The average estimated tax burden on residential property owners is expected to be \$43.35 based on 802 properties.



The taxation rates for other agencies are as follows:

School	Class	Rate	\$ Assessment	\$ Amount
	1	1.8402	372,561,000	685,586.75
	2	12.0600	3,621,338	43,673.34
	5	4.0400	210,400	850.02
	6	4.0400	16,561,100	66,906.84
			392,953,838	797,016.95

Police	Class	Rate	\$ Assessment	\$ Amount
	1	0.3086	372,561,000	114,972.32
	2	1.0801	3,483,890	3,762.95
	5	1.0492	210,400	220.75
	6	0.7561	16,561,100	12,521.85
			392,816,390	131,477.87

MFA	Class	Rate	\$ Assessment	\$ Amount
	1	0.0002	372,561,000	74.51
	2	0.0007	3,483,890	2.44
	5	0.0007	210,400	0.15
	6	0.0005	16,561,100	8.28
			392,816,390	85.38

BCAA	Class	Rate	\$ Assessment	\$ Amount
	1	0.0381	372,561,000	14,194.57
	2	0.4142	3,483,890	1,443.03
	5	0.1127	210,400	23.71
	6	0.1130	16,561,100	1,871.40
			392,816,390	17,532.71

RDKB	Class	Rate	\$ Assessment	\$ Amount
	1	2.6962	372,561,000	1,004,498.97
	2	9.4367	3,483,890	32,876.42
	5	9.1671	210,400	1,928.75
	6	6.6057	16,561,100	109,397.49
			392,816,390	1,148,701.63

Hospital	Class	Rate	\$ Assessment	\$ Amount
	1	0.1537	372,561,000	57,266.35
	2	0.9223	3,483,890	3,213.05
	5	0.3689	210,400	77.62
	6	0.3689	16,561,100	6,109.46
			392,816,390	66,666.48



Changes since second draft in the 2026 Budget:

- Amended Grants from Prov & Local Gov't by adding \$5,113 to acknowledge receipt of a federal summer student grant
- Amended Collections for Other Agencies – West Kootenay Hospital by adding \$1,240 to match the actual amount
- Amended Collection for Other Agencies Expenditures by adding \$1,240 to match the actual amount
- Decreased Transfer to Fleet Reserves to \$75,000
- Added \$28,368 to Transfer to General Capital Reserve to get the total to \$75,000
- Made minor adjustments throughout the budget to make it balance

RECOMMENDATION:

THAT council move to adopt the 5-Year Financial Plan 2026-2030 Bylaw 992, 2026.

Marcus Partridge

M. Partridge, CPA, CGA, B.Comm
Chief Financial Officer



**THE CORPORATION OF THE VILLAGE OF FRUITVALE
BYLAW 992, 2026**

A Bylaw Establishing a Financial Plan Program
to be Undertaken During the Years 2026 to 2030

WHEREAS under the requirements of the *Community Charter*, Part 6, Division 1, Section 165, a municipality must adopt by bylaw a Five-Year Financial Plan;

NOW THEREFORE the Council of the Corporation of the Village of Fruitvale, in open meeting assembled, enacts as follows:

1. THAT Schedule "A", being part of the Five-Year Financial Plan for the Years 2026 to 2030 inclusive, attached hereto and forming part of this Bylaw, is hereby adopted and will come into force and effect as of January 1, 2026;
2. THAT Schedule "B", being part of the Five-Year Financial Plan for the Years 2026 to 2030 inclusive, attached hereto and forming part of this Bylaw, is hereby adopted and will come into force and effect as of January 1, 2026;
3. THAT Bylaw No. 980 entitled "Village of Fruitvale Five-Year Financial Plan 2025-2029 Bylaw No. 980, 2025" is hereby repealed;
4. THAT Bylaw No. 989 entitled "Village of Fruitvale Amended Five-Year Financial Plan 2025-2029 Bylaw No. 989, 2025" is hereby repealed; and
5. THAT this Bylaw may be cited for all purposes as "Village of Fruitvale Five-Year Financial Plan 2026-2030 Bylaw No. 992, 2026".

READ a first time this 9th day of March, 2026.

READ a second time this 13th day of April, 2026.

READ a third time this 27th day of April, 2026.

RECONSIDERED, FINALLY PASSED AND ADOPTED this ____ day of _____ 2026.

Mayor

Chief Administrative Officer

CERTIFIED a true copy of Bylaw 992, 2026, entitled "Village of Fruitvale Five Year Financial Plan 2026-2030 Bylaw 992, 2026".

DATED this ____ day of _____, 2026.

Chief Administrative Officer

**SCHEDULE "A" to
FIVE YEAR FINANCIAL PLAN BYLAW 992, 2026**

OPERATING	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES					
Property Taxes	-1,281,921	-1,371,655	-1,467,671	-1,570,408	-1,680,337
Grants in Lieu of Taxes	-35,244	-36,301	-37,390	-38,512	-39,667
Franchise Fees	-23,491	-24,196	-24,922	-25,670	-26,440
Grants from Prov & Local Gov't	-736,504	-732,849	-754,834	-777,479	-800,803
Sales of Goods and Services	-20,800	-21,424	-22,067	-22,729	-23,411
User Fees	-86,212	-88,798	-91,462	-94,206	-97,032
Internal Transfers	-93,796	-96,610	-99,508	-102,493	-105,568
Cost Recoveries, Permits, Donations	-126,594	-130,392	-134,304	-138,333	-142,483
Reserve Transfers	-148,373	-59,516	0	0	0
Collections for Other Agencies – Water Parcel Tax	-340,200	-350,046	-360,918	-371,746	-382,898
Collection for Other Agencies – School Tax	-797,017	-820,928	-845,556	-870,923	-897,051
Collection for Other Agencies – West Kootenay Hospital	-66,666	-68,666	-70,726	-72,848	-75,033
Collection for Other Agencies – BC Assessment Authority	-17,533	-18,059	-18,601	-19,159	-19,734
Collection for Other Agencies – Municipal Finance Authority	-85	-88	-91	-94	-97
Collection for Other Agencies – RDKB	-1,148,703	-1,183,164	-1,218,659	-1,255,219	-1,292,876
Collection for Other Agencies – Police Tax	-131,543	-135,489	-139,554	-143,741	-148,053
Waste Water User Fees	-513,922	-529,340	-545,220	-561,577	-578,424
Waste Water Parcel Tax	-419,100	-431,673	-444,623	-457,962	-471,701
Waste Water Grants from Prov & Local Gov't	0	0	0	0	0
Waste Water Reserve Transfers	0	0	0	0	0
Water Grants from Prov & Local Gov't	-579,801	-597,195	-615,111	-633,564	-652,571
Water Capital Grants from Prov & Local Gov't	-1,518,500	-630,000	-1,840,000	-1,445,000	-40,000
TOTAL REVENUE	-8,086,005	-7,326,749	-8,731,217	-8,601,663	-7,474,179
EXPENDITURES					
Council	116,387	119,879	123,475	127,179	130,994
Finance and Corporate Services	868,022	868,313	894,362	921,193	948,829
Facilities	66,025	68,006	70,046	72,147	74,311
Protective Services	30,600	31,518	32,464	33,438	34,441
Public Works	520,139	535,743	551,815	568,369	585,420
Storm Drains	35,809	36,883	37,989	39,129	40,303
Community Services	30,800	31,724	32,676	33,656	34,666
Planning & Development	177,163	74,170	76,395	78,687	81,048
Parks & Recreation	355,987	366,667	377,667	388,997	400,667
Interest on Long-Term Debt	59,500	59,500	59,500	59,500	59,500
Long-Term Debt Repayment	44,700	44,700	44,700	44,700	44,700
Transfer to Capital Reserves	154,027	229,098	241,512	311,408	387,506
Transfer to Non-Capital Reserves	16,550	16,550	8,750	8,750	8,750
Transfer to Wastewater Capital Reserve	750	773	796	820	844

Collection for Other Agencies	2,501,747	2,576,799	2,654,103	2,733,726	2,815,738
Solid Waste	27,945	28,783	29,646	38,535	31,451
Cemetery	49,281	50,759	52,282	53,850	55,466
Wastewater	513,172	528,567	544,424	560,757	577,580
Wastewater Interest on Long-Term Debt	10,500	10,500	10,500	10,500	10,500
Wastewater Long-Term Debt Repayment	7,882	7,882	7,882	7,882	7,882
Wastewater Transfer to Reserves	400,718	412,740	425,122	437,876	451,012
Water	579,801	597,195	615,111	633,564	652,571
Water Capital	1,518,500	630,000	1,840,000	1,445,000	40,000
TOTAL EXPENDITURES	8,086,005	7,326,749	8,731,217	8,601,663	7,474,179

CAPITAL	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES					
Transfer from Waste Water Operating Surplus	-750	-773	-796	-820	-844
Transfer from Deferred Waste Water Revenue	0	0	0	0	0
Waste Water Capital Grants	-750,000	0	0	0	0
Transfer from Waste Water Capital Reserves	0	-149,737	-136,282	-75,904	0
Transfer from Current Waste Water Reserves	-400,718	-412,740	-425,122	-437,876	-451,012
Transfer from Deferred Revenue	-60,000	0	0	0	0
Operating Transfers	0	-216,638	-228,679	-298,187	-373,891
General Capital Grants	-1,880,000	-190,000	-160,000	-105,000	-110,000
Loan Proceeds/Bank Indebtedness	0	0	0	0	0
Transfer from General Capital Reserves	-209,038	-994,843	-708,127	-261,427	-463,420
Transfer from Fleet Reserves	0	0	0	0	0
TOTAL REVENUE	-3,300,506	-1,964,731	-1,659,006	-1,179,214	-1,399,167
EXPENDITURES					
Waste Water Capital	1,146,545	563,250	562,200	514,600	342,200
Transfer to Future Wastewater Reserve	4,923	0	0	0	109,656
General Capital	2,069,332	886,775	732,100	414,908	582,605
Transfer to General Capital Reserve	15,000	0	0	0	0
Fleet Capital	64,706	514,706	364,706	249,706	364,706
Transfer to Fleet Reserve	0	0	0	0	0
TOTAL EXPENDITURES	3,300,506	1,964,731	1,659,006	1,179,214	1,399,167

**SCHEDULE "B" to
FIVE YEAR FINANCIAL PLAN BYLAW 980, 2025**

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Fruitvale (Village) is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*,
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

1. Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised for general municipal purposes from each funding source in 2025. Residential property taxes form the greatest proportion of revenue while government grants provide a large portion of funding to ensure capital projects and many operational services are provided.

Representing 34.98% of overall revenue, property taxation offers a number of advantages, for example, it is simple to administer, and it is relatively easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user pay basis. These include services such as general administration, planning services, fire protection, police services, bylaw enforcement, building inspection, roads and streets maintenance and street lighting.

User fees and charges form another significant portion of discretionary revenue. Many services can be measured and charged on a user pay basis. Services where fees and charges may be easily administered include sewer usage, building permits, business licenses, and sale of specific services and therefore, are charged on a user pay basis. User fees attempt to allocate the value of a service to those who use the service.

Table 1: Sources of Revenue

Revenue Sources	% of Total Revenue	\$ Dollar Value
Property Taxes	34.98%	3,842,403
Parcel Taxes	3.82%	419,100
User Fees and Charges	5.46%	600,134
Transfer from Reserves	3.25%	357,411
Other Sources	25.83%	2,837,394
Accumulated Surplus and Own Sources	0.85%	93,796
Proceed from Long-Term Borrowing	0%	0
Government Grants	25.81%	2,834,805
Total	100.00%	\$ 10,985,043

Objective

Ensure utilities are self-sustaining. Utilities include solid waste collection and disposal (garbage) and wastewater collection and treatment (sewer). Currently solid waste is not self-sustaining through user fees funding both capital and operating costs. Wastewater operational services are funded through user fees and is currently self-sustaining. The objective has been to slowly move the funding model to fully cover operational costs from user fees with parcel tax collections solely designated to the high costs of current and future capital improvements and replacements.

Plan for the long-term sustainability of the Village. A fitness gym user fee will ensure maintenance, repair and replacement of the current gym facility and equipment is funded by those using the facility and equipment. The fees ensure sustainability of the fitness gym and meeting user needs without a tax burden to all Village residents and taxpayers.

Ensure strategic use of our resources by proactively applying for public sector funding, pursuing sponsorships and seeking efficiencies. The Village of Fruitvale is applying for public sector funding and seeking partnerships whenever possible to more efficiently provide and use our resources to supplement investment into aging assets.

Policies

The Village will review user fee and parcel tax levels annually to ensure they adequately meet both the capital and delivery costs of the service.

Where possible, the Village will endeavor to supplement revenues from user fees and charges rather than taxation in order to lessen the burden on the residential property tax base.

1. Distribution of Property Tax Rates

Table 2 outlines the distribution of municipal property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of Village services.

Table 2: Distribution of Municipal Property Taxes

Property Class	% of Taxation	\$ Dollar Value
CLASS 1 Residential	90.26%	1,157,050
CLASS 2 Utilities	0.73%	9,392
CLASS 3 Supportive Housing		
CLASS 4 Major Industry		
CLASS 5 Light Industry	0.11%	1,449
CLASS 6 Business & Other	8.90%	114,030
CLASS 7 Managed Forest Land		
CLASS 8 Recreation/Non-profit		
CLASS 9 Farm		
Total	100.00%	\$ 1,281,921

Objective

The residential assessment base is 90.26% of all Village assessments. Businesses, while 8.90% of the total assessment base, receive a slightly elevated level of service. The objective is to correspond the proportionate percentage of tax collections to the level of service relative to the use of services.

Policies

Create financial sustainability of the Village by increasing awareness of Asset Management. Fund services appropriately to include a capital cost charge which represents the use of assets today while also ensuring proper maintenance, operation and replacement of assets. Relate the use of services to the use of assets which provide those services and proportionately allocate the costs to those using the services.

2. Permissive Tax Exemptions

The Village has an existing permissive tax exemption policy which guides the administration and approval of permissive tax exemptions. Eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:

- The tax exemption must demonstrate benefit to the community and residents of the Village by enhancing the quality of life, economically, socially or culturally within the community.
- The goals, policies and principles of the organization receiving the exemption must not be inconsistent or in conflict with those of the Village.
- The organization receiving the exemption must be a registered non-profit society, as the support of the municipality will not be used for commercial or private gain.
- Permissive tax exemptions will be considered in conjunction with:
 - other assistance being provided by the Village;
 - the potential demands for Village services or infrastructure arising from the property; and
 - the amount of revenue that the Village will forego if the exemption is granted.

Objective

The Village will continue to provide permissive tax exemptions to non-profit societies who provide a benefit to the community.

Policies

Review the tax exemption policy annually to assess activities that will be targeted in compliance with the Official Community Plan guidelines.

Table 3: Use of Permissive Tax Exemptions

BYLAW	NAME	ROLL #	CLASS	2026 ASSESSED VALUE	2026 ASSESSED VALUE TOTAL	2026 MUNICIPAL RATE	2026 VILLAGE GENERAL TAXES	WATER & SEWER PARCEL TAXES	2026 TOTALS
959, 2023	Beaver Valley Manor Society	521-00032.050	Land - 1	298,000		2.8570	\$ 851.39		
			Buildings - 1	2,049,000	2,347,000	2.8570	\$ 5,854.01	\$ 1,000.00	\$ 7,705.40
959, 2023	Scouts Properties	521-00267.000	Land - 8	322,000		2.8570	\$ 919.96		
			Buildings - 6	42,800	364,800	6.8568	\$ 293.47	\$ 1,000.00	\$ 2,213.43
959, 2023	Scouts Properties	521-00268.000	Land - 8	393,000		2.8570	\$ 1,122.80		
			Buildings - 6	140,000	533,000	6.8568	\$ 1,014.81	\$ 1,000.00	\$ 3,082.76
959, 2023	Beaver Valley Curling Club	521-00288.000	Land - 8	98,600		2.8570	\$ 281.70		
			Land - 6	98,600		6.8568	\$ 676.08		
			Buildings - 6	993,000	1,190,200	6.8568	\$ 6,808.87	\$ 1,000.00	\$ 8,766.65
960, 2023	St. Rita's Catholic Church (hall)	521-00055.012	Land - 8	107,400		2.8570	\$ 306.84		
			Buildings - 8	219,000	326,400	2.8570	\$ 625.69	\$ 1,000.00	\$ 1,932.53
960, 2023	Beaver Valley Christian Fellowship	521-00337.000	Land - 8	127,800		2.8570	\$ 365.13		
			Buildings - 8	153,000	280,800	2.8570	\$ 437.12	\$ 1,000.00	\$ 1,802.25
959, 2023	South Columbia Search & Rescue	521-00371.110	Land - 6	94,200		6.8568	\$ 645.91		
			Buildings - 6	145,000	236,200	6.8568	\$ 994.25	\$ 1,000.00	\$ 2,640.16
947, 2022	Lower Columbia Affordable Housing Society	521-00304.240	Land - 6	633,000		2.8570	\$ 1,808.49		
			Buildings - 6	771,000	1,404,000	2.8570	\$ 2,202.75	\$ 1,000.00	\$ 5,011.24
GRAND TOTAL							\$ 25,154.42	\$ 8,000.00	\$ 33,154.42



**The Corporation of the
VILLAGE OF FRUITVALE
In the "HEART OF THE BEAVER VALLEY"
Memo**

DATE: May 11, 2026
TO: Mayor and Village Council
FROM: M. Partridge, CFO
SUBJECT: Tax Rates Bylaw 993, 2026

ANALYSIS SUMMARY:

In order to charge general municipal, regional district and regional hospital taxes on the property tax notice, the rates must first be determined calculating the taxes to be levied divided by the total assessments by property class. The village currently has four classes of properties – residential, utilities, light industrial and commercial

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

Community Charter, Part 7, Division 3, Section 197 states a municipality must adopt by bylaw an annual tax rates bylaw before May 14 of each year. The first, second and third drafts of this bylaw were read on April 27th.

COSTS AND BUDGET IMPACT:

The village tax rates for 2026 are summarized as follows:

Village (Draft)	Class	Rate	\$ Assessment	\$ Amount
	1	2.8689	372,561,000	1,068,849.19
	2	17.2135	545,590	9,391.54
	5	6.8854	210,400	1,448.69
	6	6.8854	16,561,100	114,030.09
			389,878,090	1,193,719.51

Village Debt (Draft)	Class	Rate	\$ Assessment	\$ Amount
	1	0.1430	372,561,000	53,276.22
	2	0.8580	545,590	468.12
	5	0.3432	210,400	72.21
	6	0.3432	16,561,100	5,683.77
			389,878,090	59,500.32

The taxation rates for 2026 for other agencies are as follows:

RDKB	Class	Rate	\$ Assessment	\$ Amount
	1	2.6962	372,561,000	1,004,498.97
	2	9.4367	3,483,890	32,876.42
	5	9.1671	210,400	1,928.75
	6	6.6057	16,561,100	109,397.49
			392,816,390	1,148,701.63

Hospital	Class	Rate	\$ Assessment	\$ Amount
	1	0.1537	372,561,000	57,266.35
	2	0.9223	3,483,890	3,213.05
	5	0.3689	210,400	77.62
	6	0.3689	16,561,100	6,109.46
			392,816,390	66,666.48



RECOMMENDATION:

THAT the Tax Rates Bylaw 993, 2026 be adopted as presented.

Marcus Partridge

M. Partridge, CPA, CGA, B.Comm
Chief Financial Officer



**THE CORPORATION OF THE VILLAGE OF FRUITVALE
BYLAW 993, 2026**

A Bylaw for the Levying of Rates for General Municipal, Regional District and Regional Hospital District Purposes for the Year 2026

WHEREAS under the requirements of *the Community Charter Act*, Part 7, Division 3, Section 197, a municipality must adopt an annual tax rates bylaw;

NOW THEREFORE the Council of the Corporation of the Village of Fruitvale, in open meeting assembled, enacts as follows:

1. THAT the following rates are hereby imposed and levied for the year 2026:
 - a. For all lawful general purposes of the Village of Fruitvale on the value of land and improvements taxable for general municipal purposes, rates appearing in Column 'A' of Schedule "A" attached hereto and forming a part of this Bylaw;
 - b. For all lawful debt purposes of the Village of Fruitvale on the value of land and improvements taxable for general municipal purposes, rates appearing in Column 'B' of Schedule "A" attached hereto and forming a part of this Bylaw;
 - c. For purposes of the Regional District of Kootenay Boundary on the value of land and improvements taxable for Regional District purposes, rates appearing in Column 'C' of Schedule "A" attached hereto and forming a part of this Bylaw;
 - d. For purposes of the Regional Hospital District on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column 'D' of Schedule "A" attached hereto and forming a part of this Bylaw.
2. THAT the minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
3. THAT the Village of Fruitvale Tax Rates 2025 Bylaw 983, 2025 is hereby repealed.
4. THAT this Bylaw shall be cited as "Village of Fruitvale 2026 Tax Rates Bylaw 993, 2026".

READ a first time this 27th day of April, 2026.

READ a second time this 27th day of April, 2026.

READ a third time this 27th day of April, 2026.

Tax Rate Bylaw No. 993, 2026

Page 2

RECONSIDERED, FINALLY PASSED AND ADOPTED this ____ day of _____, 2026.

Mayor

Chief Administrative Officer

CERTIFIED a true copy of Bylaw 993, 2026 cited as "Village of Fruitvale Tax Rates Bylaw 993, 2026".

DATED this ____ day of _____, 2026.

Chief Administrative Officer

THE CORPORATION OF THE VILLAGE OF FRUITVALE

Schedule "A" to Bylaw 993, 2026

PROPERTY CLASS	TAX RATES (dollars of tax per \$1,000 of taxable value)			
	A GENERAL MUNICIPAL	B GENERAL DEBT	C REGIONAL DISTRICT	D REGIONAL HOSPITAL DISTRICT
CLASS 1 Residential	2.8689	0.1430	2.6962	0.1565
CLASS 2 Utilities	17.2135	0.8580	9.4367	0.5477
CLASS 3 Supportive Housing				
CLASS 4 Major Industry				
CLASS 5 Light Industry	6.8854	0.3432	9.1671	0.5320
CLASS 6 Business & Other	6.8854	0.3432	6.6057	0.3834
CLASS 7 Managed Forest Land				
CLASS 8 Recreation/Non-profit				
CLASS 9 Farm				



**The Corporation of the
VILLAGE OF FRUITVALE**
In the "HEART OF THE BEAVER VALLEY"
Memo

**Regular Agenda
Agenda Item**

DATE: May 11, 2026
TO: Mayor and Village Council
FROM: P. Dehnel, CAO
SUBJECT: Adoption of Terms of Reference for a Fitness Advisory Commission

ANALYSIS SUMMARY:

Council reviewed a Draft version of these ToR at their meeting of April 13, 2026. The attached version reflects input from Council and community members. Some The Village operates a gym in the downstairs of the Fruitvale Memorial Centre. The Gym is open to members who live in the Fruitvale, Montrose or Area A, the Beaver Valley and who are over 19 years. Members complete a membership Waiver in the Village office and pay the required fee. Members receive an access card which is non-transferable.

For clarity,

1. The cards are transferrable to another user if they inform the Village in advance.
2. Cards are not refundable.
3. It is expected that the commission will oversee and coordinate grant applications and receipt of new equipment with Village staff.
4. The Commission is NOT to do any repairs to equipment and change any of the rules and operations without approval from the Village.

To oversee operations and equipment safety, the Village is seeking to have a Fitness Advisory Commission. Attached are draft terms of reference for the Commission. Members will be one member of Council plus up to 8 members of the community representing gym members as well as various recreation and sports user groups.

Councillor Mason is the Council representative of the Fruitvale Gym. Councillor Mason and the Village have advertised this volunteer opportunity for volunteers in the community newsletter. Some volunteers have stepped forward.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

- Under the British Columbia *Community Charter* (Section 143), municipal councils are authorized to establish and appoint commissions to manage specific municipal functions.

COSTS AND BUDGET IMPACT:

For 2026, the Gym budget is \$18,250. This includes a budget of \$3,006 to replace any equipment – this amount is conservative because the gym is expected to be self-sufficient financially. The revenue from the membership passes is anticipated to be \$18,250. The operating expenses is budgeted to be \$15,244. This leaves the remainder of \$3,006 for equipment purchases to be budgeted.

The creation of a Commission is not expected to impact the budget but rather provide some oversight to operations and future grant applications for equipment purchases.

RECOMMENDATION:

That the Terms of Reference for the Village of Fruitvale Fitness Centre Advisory Commission be adopted.

Patricia Dehnel

P. Dehnel, CAO



Terms of Reference

Adopted: xx 2026

Committee Name: Fitness Centre Advisory Commission

1.0 Commission Purpose

- 1.01 To advise on the ongoing operation of the Village of Fruitvale Gym, operated in the downstairs of the Fruitvale Memorial Centre

2.0 Duties

- 2.01 The Commission will review the status of the equipment and make recommendations as to replacement/purchase thereof.
- 2.02 The Commission will provide recommendations on the hours of operation of the Fruitvale Gym, volunteer staffing and rules and practices regarding use of the facility and equipment.
- 2.03 The Commission will actively identify grants and programs to support the ongoing viability of the Fruitvale Gym;
- 2.04 The Commission will research and report on methods in which the Fruitvale Gym shall be self-sustainable and able to cover the operating and utility costs to remain in place.

3.0 Membership

3.01 Appointment by Council:

The Commission will consist of up to 7 people,
1 member of Village of Fruitvale Council as Council Liaison
Up to 6 community members, appointed by the Council Liaison, who represent the following disciplines, if possible:
Sports/Recreation Representative

- 3.02 The term of the appointment shall be for two (2) years and members are to remain in office until their respective successor is appointed.

- 3.03 A Chair and alternate shall be appointed annually by a majority vote of the Commission.

4.0 Operations of the Commission

4.01 Meeting Schedule

The Commission shall establish the dates, time and location of meetings by resolution and shall meet a minimum of three (3) times per year. The Chair may call a meeting in addition to the scheduled meetings or may cancel a meeting.

Fitness Centre Advisory Commission

4.02 Notice of Meeting

Notices of meetings shall be posted on the Village Office bulletin board and at usual Village posting places.

4.03 Meeting Open to Public

Commission meetings will be open to the public and the Chairperson shall advise the CAO of the meeting date and times. A meeting or part of a meeting may be closed to the public if authorized to be closed by the *Community Charter*.

4.04 Rules of Procedure

a. Meeting Agendas:

Meeting agendas will be set by the Chairperson. The agenda is to be distributed to all members of the Commission at least two days prior to the meeting date.

b. Minutes:

Minutes of the proceedings of a Commission meeting must be legibly recorded, signed by the Chair or presiding member of the meeting, and open for public inspection in accordance with the requirements of the *Community Charter*. All minutes must be delivered to the CAO for distribution to Village Council.

c. Recommendations:

All decisions of the Commission shall be by majority vote. The recommendations of the Commission on items referred to it by Council shall be reported back to Council at the next meeting of Council. A memorandum to Council shall be prepared, outlining the recommendations of the Commission, including the background information and/or reports that have been provided to the Commission.

d. Quorum:

The quorum for a Commission is a majority of all of its members.

e. Conduct and Debate:

- I. A motion made at a meeting of a Council Commission is not required to be seconded.
- II. Council members who are attending a meeting of a Council Commission of which they are not a member may participate in a discussion only with the permission of the majority of all members of the Commission.
- III. Council members who are attending a meeting of a Council Commission of which they are not a member shall not vote on a question.



**The Corporation of the
VILLAGE OF FRUITVALE**
In the "HEART OF THE BEAVER VALLEY"
Memo

**Regular Agenda
Agenda Item**

DATE: May 11, 2026
TO: Mayor and Village Council
FROM: P. Dehnel, CAO
SUBJECT: Adoption of Terms of Reference for a Personnel Committee of Council

ANALYSIS SUMMARY:

Council reviewed a draft version of these Terms of Reference for a Personnel Committee of Council on April 13, 2026. The attached version reflects Council discussion as well as legislation requirements. On April 27, Mayor Startup and Councillor Halifax were appointed to the Personnel Committee of Council. These TOR have been developed based on review of similar committees in small Kootenay communities.

LEGISLATIVE IMPACTS, PRECEDENTS, POLICIES:

- Section 4.01 of the Collective Agreement refers to the Personnel Committee of Council.
- Section 90 (1) (a) of the *Community Charter: 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*; requires that these meetings are closed.

COSTS AND BUDGET IMPACT:

The adoption of terms of reference for a personnel committee of Council will not impact the budget but rather provide direction and support on an as needed basis to administration in personnel matters.

RECOMMENDATION:

That the Terms of Reference for the Village of Fruitvale Personnel Committee of Council be adopted.

Patricia Dehnel

P. Dehnel
Chief Administrative Officer



Terms of Reference

Adopted: xx 2026

Committee Name: Personnel Committee of Council

Purpose:

This Committee acts in an advisory capacity to assist and support Village Administration on various personnel matters where necessary and/or when called upon.

Members:

The Committee shall consist of the Mayor and one (1) member of Council. The Mayor shall act as the Chair and will appoint the second Council Member. Membership of this Committee may be changed at any time by the Mayor.

Duties:

The Committee shall act in an advisory capacity to Village Administration. Functions of the Committee may include, but are not limited to, the following subject matter:

- Lead all processes for the recruitment, retention, evaluation, and annual review of the Chief Administrative Officer (CAO) position and/or any appointed personnel in that particular staffing capacity;
- When called upon, assist the CAO on matters brought forward related to any general human resources and/or compensation matters specific to the Village's Management Team;
- Be appointed to act as representatives participating and/or overseeing certain aspects of the Collective Agreement (i.e. Contract Negotiations, Labour Relations, Arbitration, and Grievances) when/where required. These functions are to be assisted by the Chief Administrative Officer, Chief Financial Officer and any other management position/contractor appointed by the Chief Administrative Officer;
- Review, monitor and make recommendations regarding the orientation, ongoing development, performance review and/or investigation of sitting Council Members; and
- Provide a high-level focus on general governance of the municipality that will enhance the Village's position locally, regionally, and provincially.
- Under section 90 (1) (a) of the *Community Charter*, meetings and minutes of the Personnel Committee are closed and confidential.

Term:

The Committee shall be appointed and serve on an annual basis. The Committee will meet at the discretion of the CAO and/or at the request of the Mayor.