AGENDA
Regular Council Meeting

6:00 PM - Monday, July 13, 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

5. ADOPTION OF MINUTES

a) Minutes of the Regular Council Meeting held on June 8, 2026.

THAT the minutes of the Regular Council meeting held June 8, 2026 be adopted as presented.

b) Minutes of the Special Council meeting held June 24, 2026 be adopted as presented.

THAT the minutes of the Committee of the Whole meeting held June 24, 2026 be adopted as presented.

6. CONSENT AGENDA

a) Accessibility Advisory Committee Minutes

b) Chamber Member 40 Years Award

c) RDKB Building Permit End of June 2026

d) Council Information Summary

THAT the For Information Only items be received as presented.

7. STAFF REPORTS REQUIRING ACTION

a) K. Friesen, Beaver Valley Youth Action Network Coordinator - Update

July 2026 Workplan due for 2027/2028 year.
August 2026 Annual Report for 2025/2026 year
Received Columbia Basin Trust funding for the 2026/2027 year.
Columbia Basin Trust agreement signed for 2026/2027 year.

b) Public Works Forman J. Startup

c) Beaver Valley Water System Forman J. Mason

d) P. Dehnel, Chief Administrative Officer

THAT the staff reports be received as presented.

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

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

THAT the Council reports be received as presented.

9. CORRESPONDENCE REQUIRING ACTION

10. UNFINISHED BUSINESS

11. NEW BUSINESS

a) 2025 SOFI with Financials M. Partridge

12. BYLAWS/POLICIES

13. OPEN DISCUSSION

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

15. ADJOURNMENT

THAT the meeting adjourn at xx:xx pm.

MINUTES
Regular Council Meeting
6:00 PM - Monday, June 8, 2026
Village of Fruitvale Council Chambers and Zoom Video Conference

Minutes of the Regular Council of the Village of Fruitvale Council held on Monday, June 8, 2026 in the Village of Fruitvale Council Chambers and Zoom Video Conference.

PRESENT:	Mayor Startup, Councillor Guesford, Councillor Mason, and Councillor Wenman
EXCUSED:	Councillor Halifax, and CFO Partridge
STAFF:	Chief Administrative Officer Dehnel, and Recording Secretary Gallamore
PUBLIC:	

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-67-2026
Moved by Wenman
Seconded by Guesford

THAT the agenda be adopted as presented.

CARRIED

4. DELEGATIONS, PRESENTATIONS & RECOGNITIONS

A. Beaver Valley Public Library - Guest Sally Whitman outlined programs.

5. ADOPTION OF MINUTES

A. Minutes of the Regular Council Meeting held on May 11, 2026.

RES-68-2026
Moved by Guesford
Seconded by Wenman

THAT the minutes of the regular Council meeting held May 11, 2026 be adopted as presented.

CARRIED

B. Minutes of the Special Council meeting held May 20, 2026.

RES-69-2026
Moved by Guesford
Seconded by Wenman

THAT the minutes of the Special Council meeting held May 20, 2026 be adopted as presented.

CARRIED

C. Minutes of the Special Council meeting held May 22, 2026.

RES-70-2026
Moved by Guesford
Seconded by Wenman

THAT the minutes of the Special Council meeting held May 22, 2026 be adopted as presented.

CARRIED

6. CONSENT AGENDA

A. Council Information Summary 2026-06-08.

B. RDKB - Building Permits April 2026.

C. RDKB - Shape the Future of Waste in the RDKB Survey 2!

D. Village of Fruitvale Official Community Plan & Zoning Bylaw Update

RES-71-2026
Moved by Mason
Seconded by Guesford

THAT the For Information Only items be received as presented.

CARRIED

7. STAFF REPORTS REQUIRING ACTION

A. K. Friesen, Beaver Valley Youth Action Network Coordinator- Report attached.

B. Public Works Foreman, J. Startup - Report attached.

C. Beaver Valley Water System Foreman J. Mason - Report attached.

D. P. Dehnel, Chief Administrative Officer - Report attached.

RES-72-2026
Moved by Mason
Seconded by Wenman

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

C. Councillor Mason

D. Councillor Wenman

E. Mayor W. Startup - Report attached.

RES-73-2026
Moved by Wenman
Seconded by Mason

THAT the Council reports be received as presented.

CARRIED

9. CORRESPONDENCE REQUIRING ACTION

10. UNFINISHED BUSINESS

A. Sport Court - Information from BV Rec and set up. Mayor will discuss with Thriving Communities and Beaver Valley Recreation.

11. NEW BUSINESS

A. 2025 Annual Report

RES-74-2026
Moved by Wenman
Seconded by Guesford

THAT Council approve the 2025 Annual Report as amended to add "Manor" to BV Manor on page 10.

CARRIED

B. Prepare FCM Green Municipal Fund application jointly with City of Greenwood.

RES-75-2026
Moved by Wenman
Seconded by Guesford

THAT Council submit an application to the Federation of Canadian Municipalities' Green Municipal Fund for funding under the Climate Ready Plan and Processes stream, partnership with the City of Greenwood, to integrate a Climate Adaptation Strategy into the Village of Fruitvale's Asset Management initiative, on the condition that the project is 100% funded through the grant stream.

CARRIED

C. Take a Hike Youth Mental Health Foundation, Grant application.

RES-76-2026
Moved by Guesford
Seconded by Wenman

THAT the Grant application submitted by Take a Hike Youth Mental Health Foundation, be declined.

CARRIED

12. BYLAWS/POLICIES

A. General Local Government Election Bylaw No. 995, 2026

RES-77-2026
Moved by Wenman
Seconded by Mason

THAT the Village of Fruitvale General Local Government Election Bylaw No. 995, 2026 be read a first, second and third time.

CARRIED

13. OPEN DISCUSSION

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

15. IN CAMERA SESSION

RES-78-2026
Moved by Wenman
Seconded by Mason

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; (b)personal information about an identifiable individual who is being
considered for a municipal award or honour, or who has offered to provide a gift to the municipality on condition of anonymity; and (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;

CARRIED

RES-79-2026
Moved by Wenman
Seconded by Mason

THAT the regular meeting reconvene at 7:15 pm.

CARRIED

RES-80-2026
Moved by Wenman
Seconded by Mason

THAT staff schedule Special Council Meeting for June 24, 2206 to adopt the Fruitvale General Local Government Election Bylaw No. 995, 2026.

CARRIED

16. ADJOURNMENT

RES-81-2026
Moved by Mason
Seconded by Wenman

THAT the meeting adjourn at 7:59 pm.

CARRIED

Chief Administrative Officer

Mayor

MINUTES
Special Council Meeting
3:00 PM - Wednesday, June 24, 2026
Village of Fruitvale Council Chambers and Zoom Video Conference

Minutes of the Village of Fruitvale Council Special Council held on Wednesday, June 24, 2026 in the Village of Fruitvale Council Chambers and Zoom Video Conference.

PRESENT:	Mayor Startup via zoom, Councillor Guesford, and Councillor Wenman via zoom.
EXCUSED:	Councillor Halifax, Councillor Mason
STAFF:	Chief Administrative Officer Dehnel, M. Stevens Financial Specialist, and Recording Secretary T. Gallamore
PUBLIC:	

1. CALL TO ORDER

Mayor Startup called the meeting to order at 3:01 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-82-2026
Moved by Wenman
Seconded by Guesford

CARRIED

4. PURPOSE OF THE MEETING

A. General Local Government Election Bylaw No. 995, 2026

RES-83-2026
Moved by Guesford
Seconded by Wenman

CARRIED

5. ADJOURNMENT

RES-84-2026
Moved by Guesford
Seconded by Wenman

THAT the Special Council Meeting adjourn at 3:03 pm.

CARRIED

Chief Administrative Officer

Mayor

VILLAGES OF WARFIELD, MONTROSE AND FRUITVALE

Village of Warfield

WARFIELD, MONTROSE & FRUITVALE
INTER-MUNICIPAL ACCESSIBILITY ADVISORY COMMITTEE

Minutes

Thursday, June 25, 2026

In-person: Village of Montrose Council Chambers
565-11th Avenue, Montrose, BC
And Via Zoom

Present: 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: Councillor Amantea, Village of Warfield
Councillor Cook, Village of Montrose
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 Chair called the June 25, 2026, Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee meeting to order at 3:05 p.m.

2. Adoption of Agenda

The agenda for the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee meeting held June 25, 2026, was presented.

Moved: T. Lenardon Seconded: Councillor Guesford

That the agenda for the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee meeting held June 25, 2026, be adopted as presented.

Carried.

3. Approval of Minutes

The minutes of the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee meeting held March 26, 2026, were presented.

Moved: Councillor Guesford Seconded: T. Hanik

That the minutes of the Warfield, Montrose and Fruitvale Inter-municipal Accessibility Advisory Committee meeting held March 26, 2026, be approved as presented.

Carried.

4. Election of Chair and Vice Chair

The Chair advised that the Committee needs to elect a new Chair and Vice Chair for 2027 for a one-year term.

The Committee members discussed this matter. It was agreed that given not all members were in attendance that the election of Chair and Vice Chair will be deferred to the next meeting. In the interim, T. Lenardon will send an email to the Committee members requesting them to consider putting their names forward for nominations at the next meeting.

5. Referrals from Prior Meetings

a) Public Outreach Strategy

b) Inter-municipal Accessibility Facebook Page and Website

It was agreed to defer Items 5a) and 5b) to the next meeting when more Committee members can attend.

T. Lenardon will contact A. Verigin and Councillor Amantea to find out if they have any updates on the public outreach strategy and will email the Committee members with any available information.

c) Update on Fruitvale Electric Vehicles for Seniors

Councillor Guesford advised that the Village is waiting for FortisBC to set up the charging station.

d) Update on recruiting community volunteers from the Village of Montrose to sit on the Committee.

It was agreed to defer Item 5d) to the next meeting.

T. Lenardon will contact Councillor Cook, Village of Montrose, and inquire whether the Village has had an opportunity to discuss this matter. Committee members will be notified if there is anything to report.

e) *Update on Facility Accessibility Audits*

It was noted that the Councils of the Villages of Fruitvale and Warfield continue to review their audits and that in general, they consider the provision of accessible infrastructure and services during their budget discussions.

Councillor Guesford suggested that the Villages include a recurring line item for accessibility projects in their budgets.

f) *Update on wish lists for grant funding applications*

M. Partridge advised that he has completed and submitted reporting for the Sparc BC Local Community Accessibility Grant that the Village of Fruitvale used in 2025 and that he is beginning to search for new grant funding opportunities.

T. Bolt, Accessorily Consultant suggested that the Villages consider submitting applications for the Canadian Summer Jobs Grant for 2027. She explained students up to 30 years of age could be hired not only to do public works/fieldwork, administrative support, etc., but grant funds can also be used to hire students to perform accessibility audits on some of the Villages' main buildings such as community halls, Village offices, recreation facilities, etc. She suggested the three Villages consider partnering on an application.

6. Referrals or Requests to Attend Meeting from Delegations

No referrals or requests to attend the meeting were received.

7. Correspondence

There was no correspondence to consider.

8. Reports & Memoranda

a) *2026 Accessibility Plan action items update*

T. Hanik advised that the Village of Warfield now has a designated accessible parking space at the Warfield municipal office and that additional accessible parking spaces have been designated at the Community Hall and Centennial Swimming Pool.

T. Lenardon noted the Village of Warfield's 2025 accessibly projects include the installation of a ringer doorbell at the Village municipal office and paving for better accessibility on the Lauriente Way Trail. She advised that 2026 accessibility projects include pairing the pool tank with better contrast to support accessibility from a visual disability perspective and that the new playground is open with accessible ground cover (rubber for wheeled devices) and a large safety swing.

b) *Village of Fruitvale request for a member of the Inter municipal Accessibility Advisory Committee to sit on the Village's Official Community Plan (OCP) Steering Committee*

M. Partridge advised that the Village of Fruitvale is updating its Official Community Plan (OCP) and is creating an OCP Steering Committee. He explained that the Village requested him to invite a member of the Accessibility Advisory Committee to sit on the Steering Committee to represent accessibility issues and initiatives. As the Village's CFO, he is already a member of the OCP Steering Committee therefore the Village is requesting a different member of the Accessibility Advisory Committee consider participating.

After a brief discussion, there was general agreement that from efficiency and human resource perspectives, it would be best for M. Partridge to represent the Accessibility Advisory Committee on the OCP Steering Committee given he is already knowledgeable and experienced with accessibility matters.

M. Partridge will reapproach the Village and bring back the Village's comments to the Committee.

c) *Safesidewalks Canada*

M. Partridge advised that the Village of Fruitvale received an unsolicited offer from Safesidewalks Canada to perform sidewalk condition assessments and the removal of trip hazards from sidewalks. He explained that the Village has decided to engage the company this summer to make their sidewalks safe.

M. Partridge also explained that he spoke with the company about making sidewalks accessible, which could be the first step in the Village's audit project. He has been advised that making sidewalks accessible goes beyond Safesidewalks Canada's scope of work, but that for an additional fee, they would consider sidewalk accessibility audits as part of the overall project.

Safesidewalks Canada has done work for the City of Trail. T. Hanik noted that they did a good job in removing tripping hazards from the City's sidewalk.

T. Bolt, Accessibility Consultant, will review the work done in the City of Trail and will undertake research around the information that Safesidewalks Canada will need for it to consider performing sidewalk accessibility audits as well as cost implications. She will report back to M. Partridge.

M. noted that the Village of Fruitvale will include a recurring line item for accessibility projects in the Village of Fruitvale's future budgets.

d) Participation in Research Study on Accessibility Planning in the Kootenay Boundary (Master's Project University of Victoria (UVIC) Student)

M. Partridge, Village of Fruitvale and T. Lenardon, Village of Warfield advised that they completed a survey on how accessibility planning is conducted by local governments in the Regional District of Kootenay Boundary (RDKB) jurisdiction. The survey included questions on the role and experiences of accessibility advisory committees. The research survey is part of a UVIC student's master's project.

9. Question Period

There were no questions to consider.

10. Discussion of Items for Future Meetings

There were no items for future meetings.

11. Next Meeting

It was agreed that the next meeting be held on Thursday, September 24th after the UBCM Conference.

T. Bolt requested Committee elected officials who attend the UBCM bring back any information around accessibility matters that may be presented and/or discussed at the Conference. Councillor Guesford mentioned she will be attending and she agreed to bring back any information that may be available.

12. Adjournment

The meeting was adjourned at 4:02 pm.

T. Lenardon,
Corporate Officer, Village of Warfield

PRESENTED TO

Village of Fruitvale

IN RECOGNITION OF

40 YEARS

MEMBERSHIP MILESTONE

TRAIL & DISTRICT CHAMBER OF COMMERCE IS PROUD TO HONOUR YOU IN RECOGNITION OF THE CONTINUING DEDICATION AND POSITIVE IMPACT ON OUR COMMUNITY

Jessica Tseng, President

TRAIL & DISTRICT
CHAMBER OF COMMERCE

1986 - 2026

Erika Krest, Executive Director

Regional District of Kootenay Boundary

TOTAL TO DATE
VILLAGE OF FRUITVALE
TO THE END OF JUNE 2026

NUMBER OF PERMITS TO DATE:	13
PERMIT FEE VALUE TO DATE:	$2,029
TOTAL SEARCHES TO DATE:	$170
PERMIT FEE VALUE TO DATE (MINUS SEARCH FEES):	$1,859
2026 BUILDING VALUE TO DATE:	$271,360
2025 BUILDING VALUE TO DATE:	$340,750
2025 TOTAL PERMITS TO DATE:	18

	PERMIT FEE	PERMITS ISSUED	NUMBER OF UNITS	ACTUAL PERMIT VALUE
NEW SFD	$0	0	0	$0
NEW MFD	$0	0	0	$0
NEW (MANUFACTURED)	$0	0	0	$0
ADDITION / ALTER / REPAIR	$1,000	8	1	$125,000
ACCESSORY BUILDING	$630	2	0	$90,000
ADDITION / ALTER / REPAIR	$0	0	0	$0
COMMERCIAL	$0	0	0	$0
ADDITION / ALTER / REPAIR	$0	0	0	$0
INDUSTRIAL	$0	0	0	$0
ADDITION / ALTER / REPAIR	$0	0	0	$0
INSTITUTIONAL	$0	0	0	$0
ADDITION / ALTER / REPAIR	$294	2	0	$41,360
RENEWAL	$0	0	0	$0
SECONDARY SUITE	$105	1	1	$15,000
DEMOLITION	$0	0	0	$0
TOTAL	$2,029	13	2	$271,360

Regional District of Kootenay Boundary

PERMITS ISSUED
VILLGE OF FRUITVALE
FOR THE MONTH OF JUNE 2026

PERMIT	CONSTRUCTION TYPE	PERMIT FEES	TITLE SEARCH FEES	CONSTRUCTION VALUE
26-0149F	Accessory - New	$490.00	$13.37	$70,000.00
26-0165F	SFD - Alteration	$40.00	$13.37	$3,000.00
26-0170F	Institutional - Alteration	$189.00	$13.37	$26,360.00
26-0144F	SFD - Alteration	$40.00	$13.37	$5,000.00

PERMITS ISSUED	**4**
TOTAL PERMIT FEE	**$269.00**
TOTAL TITLE SEARCH FEE	**$40.11**
TOTAL CONSTRUCTION VALUE	**$104,360.00**

UPCOMING MEETINGS & IMPORTANT DATES		
ITEM	**DATE**	**LOCATION**
Communities in Bloom Judging and Appreciation	Wednesday July 8, 2026	Various Locations
Summer Office Closures	Fridays in the Summer	Village Office Starting July 10 to September 4
Regular Council Meeting	Monday, July 13, 2026	Village Office Council Chambers 6:00 p.m.
OCP Council/staff workshop	Tuesday July 14, 2026	Village Office Council Chambers 1:00 to 3:30 p.m.
OCP Community Engagement Community Foundations Week	Tuesday July 14, 2026	Live Music & Family Fun at Ruala Café (1845 Highway 3B) 5:30 – 7:30 pm Stop by and chat with the project team over music, games, and refreshments! We'll have information on the OCP update and ways for you to share your feedback, set to the backdrop of live acoustic music by Patrick Watson. Bring the whole family for interactive feedback opportunities and games. Refreshments provided.
OCP Community Engagement Community Foundations Week	Wednesday July 15, 2026	Trivia Night at the Fruitvale Pub & Grill (1938 Main St.) 5:00 – 7:30 pm Join us at the pub for a casual evening with the project team. Complete our community planning trivia sheet for a chance to win a prize! It's a fun way to learn about the OCP and share what matters most to you.

VILLAGE CORRESPONDENCE

#	ITEM	SUBJECT MATTER	RECOMMENDATION	RESPONSE REQUIRED
1	**Beaver Valley Bulletin** July & August 2026 edition	The bulletin is not printed during the summer months. Back issues found here https://fruitvale.ca/residents/newsletters/	For Information	No
2	**Fruitvale OCP Poster**	Attached below	Receive & file	No
3	Fruitvale OCP engagement press release July 2026	Attached below	Receive & file	No
4	District of Oak Bay, June 30 2026	Attached below Advocate for continued funding for the Local Government Climate Action Program	Receive & file	No
5				
6				
7				
8				

Council Information Package for July 7, 2026

YOUR COMMUNITY, YOUR PLAN, YOUR SAY.

FRUITVALE
OFFICIAL COMMUNITY PLAN

Join us for an event JULY 14 & 15

We're updating Fruitvale's Official Community Plan: the document that guides decisions on housing, the environment, transportation, and more.

Your input is important to help shape this document - come to an event and have your say!

Learn more online: fruitvale.ca/ocp

LIVE MUSIC w/ PATRICK WATSON

Ruala Café
1845 Highway 3B
Tuesday July 14
5:30 - 7:30 pm

Interactive displays, games, music & delicious snacks - fun for the whole family!

TRIVIA NIGHT

Fruitvale Pub & Grill
1938 Main St
Wednesday July 15
5:00 - 7:30 pm

Learn more about the project, complete a trivia sheet, enter to win a prize

Want to get in touch?

Contact the Village office at (250) 367-7551 // info@village.fruitvale.bc.ca

Fruitvale Official Community Plan: Shape Our Future

The Village of Fruitvale is updating its Official Community Plan and Zoning Bylaw, and we want to hear from you!

Fruitvale is taking a thoughtful look at its future, and residents are invited to be part of the process.

The Village is updating its Official Community Plan (OCP) and Zoning Bylaw, the two documents that guide how Fruitvale grows and changes over time. The OCP has not been updated since 2011, and the Zoning Bylaw since 2013, so a refresh is long overdue. Recent changes to Provincial legislation mean communities across BC are required to bring their plans up to date, and Fruitvale is no exception. But beyond meeting that requirement, this is a genuine opportunity to make sure both plans reflect what residents value about Fruitvale today and what they hope for in the years ahead.

This is your community. Now is the time to have your say.

What is an Official Community Plan?

The OCP is the document that decides what goes where in Fruitvale: where homes and businesses can be built, how big they can be, how many can fit on a piece of land, and what kinds of uses belong in different parts of town. It shapes the look and feel of the community, from the busiest corner of Main Street to the quietest residential street. It also guides decisions on housing, infrastructure, transportation, the environment, and everything in between.

The updated OCP will address several key topic areas, including:

- **Where new housing goes:** Integrating new housing that fits Fruitvale's character and supports residents and families
- **How you get around:** Bringing the 2024 Fruitvale Active Transportation Network Plan to life
- **Flood and wildfire hazard planning:** Guiding development around Beaver Creek and hazard areas
- **Downtown's future:** Shaping what kinds of businesses and density are encouraged on Main Street and in the Village Centre
- **Infrastructure Servicing:** How to ensure that water, sewer, and roads are able to accommodate the community as it evolves
- **Climate Change Adaptation:** What is needed to see Fruitvale through rapidly changing seasons and weather

What Does a Zoning Bylaw Do?

While the OCP sets the vision, the Zoning Bylaw puts it into practice. It is the regulatory document that breaks Fruitvale into zones and sets out the specific rules for each one: what uses are permitted, how tall a building can be, how close it can sit to a property line, and how much of a lot it can cover. If the OCP is the plan, the Zoning Bylaw is the rulebook that puts it into action.

Join us at our upcoming community events

Tuesday, July 14

Live Music & Family Fun at Ruala Café (1845 Highway 3B)

5:30 – 7:30 pm

Stop by and chat with the project team over music, games, and refreshments! We'll have information on the OCP update and ways for you to share your feedback, set to the backdrop of live acoustic music by Patrick Watson. Bring the whole family for interactive feedback opportunities and games. Refreshments provided.

~

Wednesday, July 15

Trivia Night at the Fruitvale Pub & Grill (1938 Main St.)

5:00 – 7:30 pm

Join us at the pub for a casual evening with the project team. Complete our community planning trivia sheet for a chance to win a prize! It's a fun way to learn about the OCP and share what matters most to you.

~

Take our Community Survey

Can't make it to an in-person event? You can still have your say! Our community survey will be open July 14 – 28. Complete it online or pick up a paper copy at the Fruitvale Library or Village Office.

Want to learn more?

Visit us at: fruitvale.ca/ocp | Sign up for email updates on the project page to stay in the loop

Contact

Trish Dehnel, CAO

info@village.fruitvale.bc.ca

(250) 367-7551

THE CORPORATION OF THE DISTRICT OF OAK BAY
MUNICIPAL HALL – 2167 OAK BAY AVENUE – VICTORIA, BC V8R 1G2
PHONE 250-598-3311 FAX 250-598-9108 WEBSITE www.oakbay.ca

OFFICE OF THE MAYOR

Via email: ECS.Minister@gov.bc.ca

June 30, 2026

Honourable Adrian Dix, MLA
Ministry of Energy and Climate Solutions
PO Box 9060 Stn Prov Govt
Victoria, BC V8W 9E2

Dear Minister Dix:

Re: Local Government Climate Action Program (LGCAP) Funding

At the Oak Bay Council Meeting held June 8, 2026, Council resolved:

> *That Council direct the Mayor to send a letter to the Province and local MLAs outlining the need for continued Local Government Climate Action Program funding and share this letter with the Capital Regional District Board of Directors and other BC municipal elected officials.*

For more than a decade, the Province has supported local climate initiatives through grant funding to communities across British Columbia. The Local Government Climate Action Program (LGCAP), the current form of this support, provides local governments and Modern Treaty Nations with funding, guidance, and direct support to implement effective climate actions across B.C.

This funding supports timely local climate action that reduces greenhouse gas (GHG) emissions, prepares communities for the impacts of a changing climate and creates new opportunities for people in the clean economy.

Eligible expenditures can include, but are not limited to:

- Investments to improve energy efficiency and investing in climate infrastructure
- Matching funds to leverage funding from the federal government or other parties
- Staffing and contracts
- Risk assessments, communications and engagement

These funds have been a critical and reliable funding source of support that the District and most other local governments have relied on to implement climate solutions, support staff expertise, deliver programs, and leverage additional grant funding from other organizations.

In February 2026, the Provincial Government released the 2026/27–2028/29 Service Plan for the Ministry of Energy and Climate Solutions. The plan <u>does not include funding</u> for the continuation of the Local Government Climate Action Program (LGCAP); however, to date, no final decision or direction has been communicated publicly by the Province.

Oak Bay Council would like to advocate for the continued funding of LGCAP and its inclusion in the 2026/27- 2028/29 Service Plan as the loss of Provincial LGCAP funding would be detrimental to the District's ability (and the ability of all local governments) to continue developing and implementing our climate action program.

Thank you for your time and consideration and we look forward to your response.

Sincerely,

Kevin Murdoch, Mayor
District of Oak Bay

c. *Hon. Diana Gibson, MLA Oak Bay-Gordon Head*
Hon. Grace Lore, MLA Victoria-Beacon Hill
Hon. Lana Popham, MLA Saanich South
Hon. Nina Krieger, MLA Victoria-Swan Lake
Hon. Ravi Parmar, MLA Langford-Highlands
Darlene Rotchford, MLA Esquimalt-Colwood
Rob Botterell, MLA Saanich North and the Islands
Capital Regional Board of Directors
BC Municipalities – Elected Officials

OTHER GOVERNMENT, NEWSLETTERS AND MISCELLANEOUS				
	ITEM	**SUBJECT MATTER**	**RECOMMENDATION**	**RESPONSE REQUIRED**
1	EMCR – June 24, 2026	Emergency Management and Climate Readiness newsletter June 2026	Receive & file	No
2	The Compass UBCM – June 24, 2026	Unpacking the Build Canada Strong Fund	Receive & file	No
3	State of Basin – Issue 6 2026	Attached below	Receive & file	No
4	Summer 2026 ETSI BC eNews	https://mailchi.mp/9d9002591d87/2026springfundingannouncement-18335554?e=e1da4601a3	Receive & file	No
5	Kootenay – Monashee MLA newsletter June 26, 2026	https://mailchi.mp/401bc46a9234/kootenay-monashee-mla-newsletter-19883615?e=2f6fa44ba7		
6	Selkirk Innovates – June 30, 2026	Attached below	Receive & file	No
7	South Kootenay Green Link, Active Transportation Plan, Prepared for RDKB, March 2025	Link to plan: https://rdkb.com/Portals/0/Planning/AT-SouthKootenayGreenLink2025-03-25.pdf?ver=2025-04-01-093722-687	Receive & file	No
8	Our Trust Monthly July 2026	Attached below	Receive & file	No

CAO

From: Selkirk Innovates <jjones1@selkirk.ca>
Sent: June 23, 2026 8:01 AM
To: CAO
Subject: State of the Basin Focus - Resident Perceptions: 2025 Subjective Well-being

Selkirk College
Selkirk Innovates

State of the Basin **Focus**

Stories of well-being in our region

2026 - Issue 6

Resident Perceptions: 2025 Subjective Well-being

Top Determinants of Well-being

Having Friends or Family to Rely on During a Time of Need (5.8 / 7)

Support During Emergencies (5.5 / 7)

Access to Arts and Cultural Experiences and Opportunities (5.4 / 7)
Tourism Brings Positive Benefits (5.4 / 7)
Access to Recreation (5.4 / 7)

Lowest Determinants of Well-being

Access to Public Transportation (3.6 / 7)
Access to Childcare (3.6 / 7)
Crime and Safety (3.6 / 7)
Stigma and Discrimination (3.6 / 7)
Access to Air Service (3.5 / 7)

Equity and Inclusion (3.2 / 7)
Impacts of Climate Change (3.2 / 7)

Taking Part in Sports Groups or Teams (2.8 / 7)

To better understand emerging pressures, the 2025 survey also included new questions on timely issues. Residents reported higher levels of worry about poverty, homelessness, misinformation, drug use, and economic instability. This adds a forward-looking dimension, pointing to growing concern about what lies ahead.

Understanding subjective well-being provides a valuable way to assess quality of life and support decision-making in the Columbia Basin–Boundary Region.

Every two years, through the State of the Basin initiative, a random sample of residents is surveyed with more than 100 questions to better understand subjective well-being in the region. By capturing resident perceptions, this research adds an important layer of insight into how well-being is experienced across communities.

The 2025 results show that both personal and community well-being remain relatively strong overall. At the same time, resident perceptions highlight where experiences differ across aspects of daily life, offering a more nuanced picture than overall scores alone.

Some areas of well-being—such as social connection, tourism benefits, and access to arts, culture, and recreation—are rated more positively. Others—including sports participation, equity and inclusion, climate change impacts, safety, stigma and discrimination, and access to services such as public transportation, air travel, and childcare—are rated lower, indicating aspects of community life that require attention to improve well-being.

Looking at changes in well-being over time adds further context. For example, while access to childcare is rated relatively low, perceptions have improved compared to previous surveys, signalling progress.

Question: I am worried about _____ impacting my community	Respondents reporting some level of worry
Poverty	74%
Homelessness	72%
Misinformation	69%
Drug Use	67%
Economic Instability	64%
Polarization	60%
Climate Change	59%
Political Instability	47%

Economic confidence reflects a similar shift. The Consumer Confidence Index dropped to 28%, the lowest level recorded since 2014, driven largely by concerns about jobs and employment. Together, rising worry alongside declining consumer confidence points to growing uncertainty, even as overall well-being remains positive.

Tracking residents' perspectives will continue to play an important role in sustaining and strengthening decision-making and well-being across communities in the region.

Check out the full 2025 Subjective Well-being Report to learn more.

2025 Subjective Well-being Report

To learn more about other indicators of well-being please visit the State of the Basin website stateofthebasin.ca.

Tracking Tourism in the Basin

As the summer tourism season begins, explore State of the Basin indicators that help build a picture of tourism in the region. While no single measure tells the full story, together these indicators offer insight into tourism patterns and experiences across the Basin.

Tourist Activity: Visitor counts from regional visitor centres.

Traffic Volumes: Data from traffic monitoring stations, providing a proxy for changes in traffic possibly linked to tourism. Additional summer traffic data are available through the Community profiles.

Parks Visitation: Attendance at national and provincial parks across the region.

Subjective Well-being: Residents' perceptions on topics that influence tourism. In 2025, 72% of respondents reported that tourism brings positive benefits to their community.

A Time for Transition: Shifting Roles

A goodbye...for now...

As with many things in the Basin, there are times for movement and change. With this edition of the *Focus* newsletter, I am stepping away from the State of the Basin initiative after seven years.

It has been an honour and a pleasure to bring the State of the Basin research to the region. Thank you to everyone whom I have had the privilege to engage with over the years. While I am leaving this role, I am staying at Selkirk College. My work is shifting to teaching. I am excited to dedicate more time to students, helping learners explore topics aligned with the State of the Basin initiative and regional well-being.

The State of the Basin is continuing and will remain in good hands, and I am confident that this next chapter will bring a fresh lens to the initiative.

The region's people and places remain close to my heart, and I welcome opportunities to stay connected. Don't hesitate to reach out. I will continue to support regional well-being and resilience whenever possible. I look forward to when our paths cross again.

Jayme Jones | jjones1@selkirk.ca

Your feedback matters to us.

Take our short 2-minute survey!

Selkirk Innovates gratefully acknowledges the support of Columbia Basin Trust.

State of the Basin Focus is a monthly e-newsletter highlighting stories of well-being in our region.
You are receiving this email because you have attended a Selkirk College event, are a Selkirk College stakeholder, or have subscribed to receive updates on the State of the Basin.

Selkirk College acknowledges the First Nations of the West Kootenay and Boundary regions on whose traditional territories we are honoured to operate: the Sinixt (Lakes), the Syilx (Okanagan), the Ktunaxa, and the Secwépemc (Shuswap). The State of the Basin initiative also extends to the traditional territory of the Lheidli T'enneh First Nation. We are grateful to these Nations as keepers of the lands and value their efforts to enhance resilience and well-being across the region.

Share
Share
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Selkirk Innovates
Selkirk College
301 Frank Beinder Way
Castlegar BC V1N 4L3

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CAO

From: Selkirk Innovates <innovate@selkirk.ca>
Sent: June 30, 2026 4:41 PM
To: CAO
Subject: Focus on Climate - Youth Build Careers and Tackle Climate Change

Selkirk College
Selkirk Innovates

Columbia Basin
Climate Source

Focus on Climate Newsletter - June 2026

How Basin Youth Are Building Careers While Tackling Climate Change

Effective climate action takes all of us, and young people across the Columbia Basin are proving they can make a big difference.

Youth Climate Corps British Columbia engages youth in community-based projects that reduce greenhouse gas emissions and build capacity to adapt to climate change. Participants earn a living wage while gaining valuable skills and hands-on experience in meaningful work.

This year, Youth Climate Corps and Wildsight are running programs in the East and West Kootenays that collectively employ 10 young adults. One of the West Kootenay team's flagship projects is turning forestry wood waste into biochar instead of burning it in a traditional slash pile. Biochar is a charcoal-like material made by heating wood to high temperatures in a low-oxygen environment. It stores carbon that would otherwise be released into the atmosphere as a greenhouse gas. Biochar is also a valuable soil additive that helps retain water and nutrients.

While biochar shows great promise as a climate solution, communities need solid evidence before investing in large-scale production. The Youth Climate Corps is helping to provide that evidence. Working with the Creston Community Forest, Regional District of Central Kootenay, Kootenay Boundary Farm Advisors, and four local farms, the team is comparing biochar production with traditional wood waste burning while testing how well it performs as an agricultural soil amendment, a material for restoring logging roads, and an ingredient in compost.

The Youth Climate Corps program itself is a made-in-the-Basin success story. It began in Nelson in 2020 and has since expanded to 12 communities across British Columbia. As Executive Director Ben Simoni explains, "When we started out, we recognized the Kootenays were a special region with lots of people and organizations willing to innovate and try new things. We've been excited to build on that foundation and bring the program to other parts of BC."

Looking for more examples of inspiring climate action in your community? Explore the Columbia Basin Climate Source's growing library of climate solutions from communities across the Basin.

Share your organization's inspirational climate action project to be included in our website or newsletter

Tell us about it!

Columbia Basin Climate Source, a project of Columbia Basin Trust, is developed and managed in partnership with Selkirk Innovates.

You are receiving this email because you have attended a Selkirk College event or are a Selkirk Innovates newsletter subscriber.

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Share
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Selkirk College
301 Frank Beinder Way
Castlegar BC V1N 4L3

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CAO

From:	Columbia Basin Trust <communications@ourtrust.org>
Sent:	July 8, 2026 9:21 AM
To:	CAO
Subject:	◯ July in the Columbia Basin

July 2026

ourtrust MONTHLY

Fueling Festival Season

Communities across the Columbia Basin are coming together this festival season, with 20 music, art and cultural festivals receiving Basin Festivals Grants from Columbia Basin Trust, administered by the West Kootenay Regional Arts Council (WKRAC). These events help build vibrant communities by bringing people together, showcasing local talent and supporting local economies. This year, more than $230,000 will support festivals across the region. Explore the festivals taking place throughout the remainder of July and into fall.

"Flats Fest is so much more than a music festival—it's a community effort that showcases our incredible volunteers, supports local businesses and welcomes visitors to Canal Flats. The event creates opportunities for people to connect through music and shared experiences while contributing to the vitality of our local economy."
Valerie Bracken, Vice President, Flats Fest Society

Read More

1

Celebrating Over Three Decades

As featured in the 2025 Our Trust Magazine

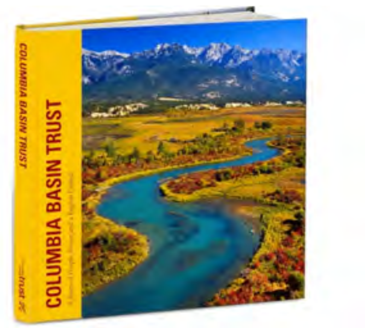
A River Transformed, A Region United

On July 6, 1995, the *Columbia Basin Trust Act* was signed into law, marking the beginning for Columbia Basin Trust.

Its origins can be traced to a period of profound change in the Basin, when hydroelectric development reshaped landscapes, displaced communities and impacted the cultural sites and sacred places of the Ktunaxa, Syilx, Secwépemc and Sinixt peoples.

Discover the powerful story behind the Trust's creation. From loss and broken promises to unity, leadership and lasting change, learn how Basin residents came together to secure a stronger voice in shaping their future.

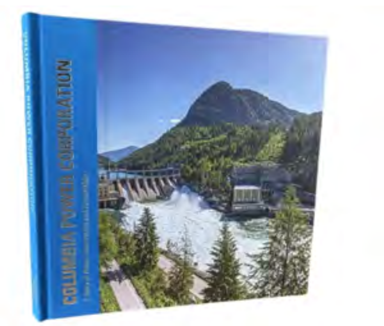
Read More



COLUMBIA BASIN TRUST
A Story of People, Power and A Region United

This commemorative book tells the story of how people took their power back. By raising their voices, facing challenges and working together over many years, Basin residents created Columbia Basin Trust—an organization rooted in local determination and a vision for the future.

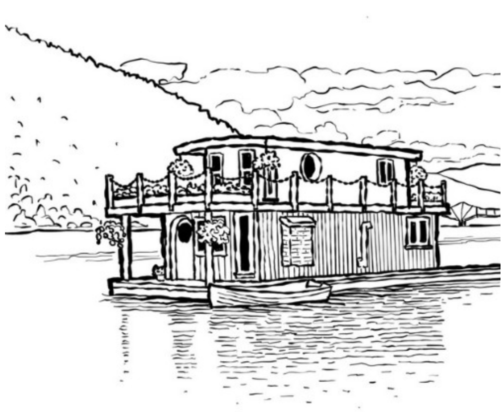
Request a Free Book



COLUMBIA POWER CORPORATION
A Story of Power, Innovation and Partnership

This commemorative book tells the story of the Columbia Basin Initiative and the partnership between Columbia Power Corporation and Columbia Basin Trust that helped shape regional transformation and continues to benefit Basin residents today.

Request a Free Book



Lake Life - Episode 31

Deep, clear waters; a sun-drenched beach; a stiff breeze: spending time on the lake is an age-old tradition in the Basin. Join reporter Graham Tracey as he takes you onboard one-of-a-kind houseboats, tries to learn sailing, and visits the legendary shoreline community of Gray Creek.

Listen to Episode 31 of the Headwaters Podcast, along with the rest of the series, wherever you get your podcasts.

Listen Here

3


Join us
Board of Directors Public Session
July 24 at 4:00 pm
Kokanee Springs Resort
16082 Woolgar Road, Crawford Bay
FOOD & BUYERS
BASIN EXPO
TICKETS NOW AVAILABLE
Kimberley, BC
November 5 & 6, 2026
July Calendar
M T W T F S S
Monthly Sponsored Events List
1 2 3 4 5
6 7 8 9 10 11 12
13 14 15 16 17 18 19
20 21 22 23 24 25 26
27 28 29 30 31
Explore Events & Deadlines

ourtrust.org | 1.800.505.8998

Forward to a friend

Columbia Basin Trust is grateful to operate on the traditional territories of the Ktunaxa, Lheidli T'enneh, Secwépemc, Sinixt and Syilx Nations.

This email is intended for cao@village.fruitvale.bc.ca.
Update your preferences or Unsubscribe

delivered by Campaigner

CONFERENCES, SEMINARS & WEBINARS				
	ITEM	**SUBJECT MATTER**	**DATES**	**WEBLINK & REGISTRATION**
1	Economic Trust of the Southern Interior ETSI-BC	20th Anniversary of ETSI-BC	Creston October 1, 2026 4-6pm	https://mailchi.mp/440468c20480/fir-info-session-march-18335561?e=e1da4601a3
2	UBCM	**2026 Convention, Vancouver**	September 14-18, 2026	https://www.ubcm.ca/2026

THE CORPORATION OF THE VILLAGE OF FRUITVALE
PUBLIC WORKS DEPARTMENT
P.O. Box 370, 1840 Highway 3B

Fruitvale, BC V0G1L0
Ph.: 250-367-6162
Fax: 250-367-6190
E-mail: jstartup@village.fruitvale.bc.ca

Public Works Report

Date: July 9, 2026
To: CAO T. Dehnel
From: Public Works Foreman J. Startup
Subject: **Public Works Report**

The following is a summary of important items Public Works has been involved with recently:

1. **Sewer:**
   A. Sewage Treatment Plant
      i. Temporary Authorisation to discharge
         a. Environment Canada has extended temporary authorisation re: unionised ammonia discharge, pending improvements to manage ammonia levels be implemented. **STP upgrades required**.
         b. In-house ammonia monitoring underway providing critical information re: nitrification process essential for monitoring effluent quality
         c. Accredited laboratory testing also required for reporting
         d. Temporary effluent storage may be required to maintain compliance. Storage capacity limited to 12,000m³ in Cell #3
         e. Early discussions with consultants underway regarding predesign options, budget impacts, schedules and planning
      ii. Installation of influent quality monitoring sensor probes @ headworks building organized
      iii. SCADA improvements scheduled to coincide with probe installation
      iv. Annual environmental monitoring program scheduled for 5 consecutive weeks starting August 4th
      v. Blower #2 replacement being organized
      vi. UV disinfection system maintenance planned for August
      vii. Aeration system maintenance planned for late summer
      viii. Stream Flow monitoring station planned for installation
   B. Collection System
      i. "Problem Sewer Lines" cleaned
         a. While some lines able to be removed from list, others are being added due to issues identified or reported
      ii. RFP for FES sewer main repair options being developed
      iii. Catchment Zone #5 planned for cleaning over summer months
2. **Roads**
   A. Crosswalks, curbs and line marking underway
   B. Dangerous Trees removed on Mason Lane
   C. Roadside brushing and weed management ongoing
   D. Sidewalk Condition Assessment contracted
   E. Speed radar sign near FES vandalized. Repair parts on order
   F. Light asphalt patching as necessary

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P.O. Box 370, 1840 Highway 3B

Fruitvale, BC V0G1L0
Ph.: 250-367-6162
Fax: 250-367-6190
E-mail: jstartup@village.fruitvale.bc.ca

3. **Facilities**
   A. BV Child Care Facility
      i. Interior repairs completed during operator summer break
      ii. Interior touch up painting required
   B. FMC- main floor refinishing scheduled for mid-July
   C. Creekside Community Park
      i. Damage to handrail/pathway resulting from winter windstorm require repair
   D. RV Park
      i. Numerous fence poles rotten and need replacing
      ii. Flower beds and landscaping converted to Xeriscape
      iii. Lime rock base regraded
   E. Downtown Beautification
      i. Hanging baskets and flower beds maintained
      ii. Sidewalks and tree grates weeded
4. **Spirit Events**
   A. Blooming Society
      i. Poleyard improvements completed
         a. Trees planted/irrigation installed/tables painted/umbrellas installed
         b. Discussions re: agreements with property owner ongoing
      ii. Community Garden improvements planned for late summer
         a. Remove bark mulch around planters and replace with xeriscape
         b. New planters installed
   B. Farmer's Market
      i. Assist with road closures and setup/cleanup bi-weekly
   C. Tailgate Sale
      i. Assist with road closures and setup/cleanup monthly
5. **Staff**
   A. EOCP certification training scheduled
      i. Wastewater Collections II
      ii. Backflow and Cross Connection Control
      iii. Water Treatment III
   B. CEU maintenance and operations courses planned
   C. OH&S meetings ongoing
      i. PW safety meetings planned monthly
      ii. Joint Committee meetings planed quarterly
      iii. 2026 Facility inspections completed
6. **Water**
   A. Hydrant inspections, flushing and light maintenance completed
      i. More significant maintenance requirements being scheduled
   B. Holiday Backfilling underway at WTP

Respectfully submitted,
Jason

THE CORPORATION OF

THE VILLAGE OF FRUITVALE

In the "HEART OF THE BEAVER VALLEY"

BEAVER VALLEY WATER SERVICE

Beaver Valley Water Service Report

Date: July.2 /2026
To: CAO T. Dehnel
From: Utlilites Operator/Foreman Jeff Mason
Subject: Beaver Valley Water Service Report

A summary of the BVWS:

A. Green Road water main upgrade is nearly complete. Pavement is remaining.

B. Kelly Creek is down to 150mm (6 inches) BVWS is on Stage # 2

C. Hydrant Inspections are still on going.

D. Complete Analysis of Kelly Creek water is done.

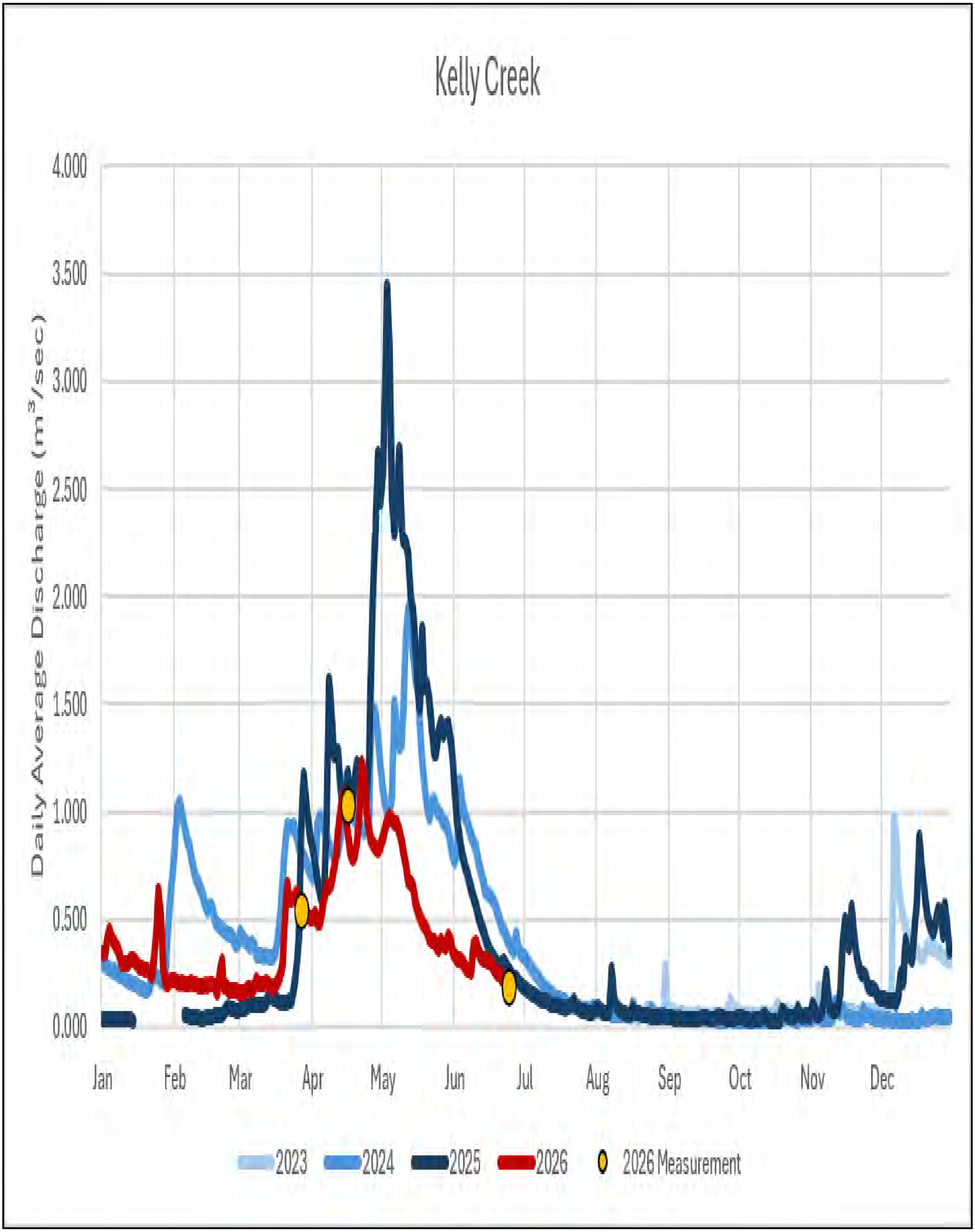
E. Complete Analysis of the Wells water is done.

F. Green Road subdivision water service has been installed. (2078 Green Road)

G. Fruitvale and Mill Road tanks have been inspected.

H. Water Treatment Plants Clearwell has been cleaned.

PO Box 370, 1947 Beaver Street
Fruitvale, BC V0G 1L0
Village Office Phone: 250-367-7551 / Fax 250-367-9267
Water Treatment Plant Phone: 250-367- 6384
Email: fwtp@telus.net General Email: info@village.fruitvale.bc


Kelly Creek
Daily Average Discharge (m³/sec)
4.000
3.500
3.000
2.500
2.000
1.500
1.000
0.500
0.000
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
2023
2024
2025
2026
2026 Measurement

THE CORPORATION OF

THE VILLAGE OF FRUITVALE

In the "HEART OF THE BEAVER VALLEY"

CAO DEHNEL REPORT

CAO Report for Council Meeting held on July 13, 2026

Staff	• Works Department – rotation in place to cover scheduled vacations • Two summer students and Temporary Labourer in place for summer. • Office – includes one casual to cover vacations. • **Summer Village Office Hours in Effect for July and August** • **Monday to Thursday 8:30 am to 4:00 pm** (Office closed Fridays). • Office and Works closed for Canada Day July 1 and BC Day August 3. • Staff appreciation working lunch BBQ held June 25. • **Stage 2 Water Restrictions for BVWS in effect June 26, 2026**
CAO Meetings / Workshops	• June 8 – Regular Council meeting (RCM) • June 9 – 12 Local Government Management Association LGMA Annual Conference: Empowered Communities, Cultivating Connections, Penticton • June 18 – Zoom meeting with Wastewater Operations Unit and staff • June 18 – Moonlit Meadows yurt opening event, Beaver Valley Family Park and Campground • June 22 – team staff meeting to discuss budget 2027 process • June 22 – Blizzard Mountain tour with Premier Eby, Mayor Startup, Area A Director Grieve, Lower Columbia Affordable Housing Society and Blizzard Mountain representatives. • June 23 – Where's the Bus – Rural Transportation Crisis in BC - webinar • June 24 – OCP Project advisory meeting • June 24 – Special Council Meeting • June 25 – team meeting • June 29 and 30 – Management and Labour - Annual Safety Inspection completed / meeting • June 30 – office safety meeting • June 30 – Rural Mobility Working Group with RDCK – zoom meeting • July 2 – last day to pay taxes without penalty • July 3 – last Friday of office opening for summer 2026 • July 6 – technical advisor meeting for building energy improvements • July 7 – agenda preparation meeting with Mayor for RCM • July 8 – Communities in Bloom judging day / stakeholder appreciation lunch • July 8 – Grand Opening of Follies, Rossland • July 9 – First Nations Cultural Competency training – Warfield • July 9 – BV May Days – debrief meeting for 2026 • July 13 – Regular Council meeting
Other / Projects	• Planning inquiries concerning property matters • Special Meeting Agenda preparation June 23 • Support Council Agenda preparation July 13 • Support office /tax department • Support launch of OCP project and engagement events July 14 and 15 • Support CEO / office with municipal election preparation.

Patricia Dehnel

P. Dehnel, CAO

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 July 13, 2026

Liaisons and Tasks	1. **BEAVER VALLEY MAY DAYS **LIAISON** o I put forth July 9, 2026 @ 6:30 to Mike Hudson, President Beaver Valley May Days for a debrief meeting. o Some of the items I would like to see on the agenda are: ▪ Alternate location for the fireworks; ▪ Use of the Beaver Valley Arena for BV May Days events; ▪ Review of the Haines Park Masterplan; ▪ Installation of the Awnings that were purchased by BV May Days for the concession building. **2. LOWER COLUMBIA COMMUNITY HEALTH CENTRE NETWORK SOCIETY JUNE 29, 2026 & JUNE 30, 2026 ** DIRECTOR** o June 29, 2026 - Review and approval of the 2025/26 Financial Statements. o June 30, 2026 - AGM **3. BEAVER VALLEY REGIONAL PARKS & RECREATION TRAILS June 18, 2026 ** ALTERNATE DIRECTOR** o I was unable to attend, thus Councilor Wenman attended in my place. **4. ACCESSIBILITY COMMITTEE June 25, 2026 **REPRESENTATIVE FRUITVALE COUNCIL** o The Accessibility Committee, as per the Provincial Government mandate requires the Village of Fruitvale to perform an accessibility audit to determine what the needs are for people with disabilities in the Village. o A budgetary line time is required to be added to the budget. o *An Accessibility Needs Assessment is a structured review process designed to identify, remove, and prevent physical, digital, and communication barriers. Its primary goal is to ensure environments, workplaces, and digital products are fully inclusive for individuals with varying disabilities and functional limitations.* o *B.C. provincial government accessibility audits are governed by the* ***Accessible British Columbia Act****. This legislation mandates that all designated provincial and broader public sector organizations (over 750 entities) regularly identify, remove, and prevent physical, digital, and attitudinal barriers through accessibility plans, committees, and compliance audits.* **5. TRAIL HEALTH & ENVIRONMENT COMMITTEE MEETING JUNE 11, 2026** o Panel conversation by Karin Goodison, Interior Health, Clare North, Teck and Andrea McCormick, AtkinsRealis formerly Community Program Office. o Told the story of the evolution and achievement for the public, science and community. o The Panel shared progress, highlights and reflections from work done for the Health & Environment of Trail and surrounding areas. ▪ Monitory Air; ▪ 90% pre-1990 homes tested in Trail area have exterior paint containing lead. 210 properties were tested and at least one had detection of lead in exterior paint. ▪ 82 Healthy Family Visits were completed. ▪ 75% participation rate at the children's blood lead clinic. ▪ 90 residential properties had risk-based soil management. ▪ 31 difficult-to-access properties received soil management. ▪ 3 new community air monitors were proposed. ▪ 54 Lead safe renovations requests and follow-up.

Councillor Guesford – Report presented.

THE CORPORATION OF

THE VILLAGE OF FRUITVALE

In the "HEART OF THE BEAVER VALLEY"

DEPUTY MAYOR GUESFORD REPORT

Council Duties	1. Regular Council meeting – June 8, 2026. 2. In Camera Council meeting – June 8, 2026. 3. Special Council meeting – June 24, 2026.
Other / Projects	1. June 15 – June 22, 2026 – went on a cruise to Alaska, had a wonderful time and saw lots of whale tails, seals and a glazier. 2. Attended Montrose Days.

Recommendation:
That the Deputy Mayor's July 13, 2026 report be received for information.

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

Liaisons and Tasks	• Lower Columbia Community Health Centre Network Society o June 30th – attended AGM o June 18th – met with KSCU representative regarding HVAC problems and potential solutions
Council Duties	• June 8th – participated in Regular Council Meeting • June 9th – Beaver Valley Water Services Committee – cancelled • June 10th – Spoke with MLA Morrissette to gain clarity on Indigenous engagement protocol. • June 18th – Attended Lower Columbia Community Development Team Society AGM as Village Representative Alternate for Deputy Mayor Guesford. • June 18th – Attended official opening of the Yurt at Marsh Creek Family Park • June 18th – Meeting held with Bill Clarke and Ali of Clarke Funeral Home, CAO, and Village Financial Specialist to review and confirm cemetery protocols. • June 22nd – Tour of Blizzard Mountain Place with Premier Eby, Jan Morton of Lower Columbia Affordable Housing Society, Director Grieve, and MLA Morissette. Was able to speak directly to the Premier on important issues for the Village and Area A such as housing, infrastructure, and public transportation. • June 23rd – Participated in a virtual meeting on rural public transportation. • June 24th – Brief Special Council Meeting to pass elections by-law. • June 24th – Received 40 Year Milestone Award on behalf of the Village from the Chamber of Commerce. • June 30th – Attended Lower Columbia Community Health Centre Network Society AGM, acclaimed as a Board member for another term. • July 2nd – Met in person with resident in person to discuss speeding along Columbia Gardens Road. • July 7th – Meet CAO to finalize July 13th RCM agenda • July 7th – Attended announcement event at Teck about expansion of operations funded by Federal government. • July 8th – Communities in Bloom tour.
Other / Projects	• A busy month as things wrap up prior to summer period.

Recommendation:
That the Mayor's July 13th, 2026 Report be received for information.
Respectfully Submitted, Wes Startup, Mayor

STATEMENT OF FINANCIAL INFORMATION

(SOFI)

DECEMBER 31, 2025

CORPORATION OF THE VILLAGE OF FRUITVALE
Box 370, 1947 Beaver Street, Fruitvale, B.C. V0G 1L0

Statement of Financial Information (SOFI)

Index to FIR Schedule 1 and the Checklist

Schedule 1

(2) Statement of Assets and Liabilities

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

	2025	2024
FINANCIAL ASSETS		
Cash	$ 3,431,600	$ 4,109,350
Investments	1,565,910	1,510,655
Accounts receivable	624,348	1,141,096
Deposits, Municipal Finance Authority	30,031	30,031
	5,651,889	6,791,132
LIABILITIES		
Accounts payable and accrued liabilities	629,945	445,083
Deferred revenue	1,283,482	1,423,600
MFA debt reserve	30,031	30,031
Debenture debt	2,032,724	2,097,352
Asset retirement obligations	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	19,397,073	17,900,705
Prepaid expenses	79,170	84,310
Other	39,066	14,122
ACCUMULATED SURPLUS	19,990,144	19,429,721

(3) (1) Operational Statement

THE CORPORATION OF THE VILLAGE OF FRUITVALE
STATEMENT OF OPERATIONS
AS AT December 31, 2025

	BUDGET	2025	2024
REVENUES			
Taxation, grant in lieu, assessments	$ 3,988,661	$ 3,992,591	$ 3,861,858
Payment to other authorities	- 2,349,069	- 2,349,775	- 2,295,290
Taxation for village purposes	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	825,218	860,255	773,964
Cost recoveries	-	21,345	25,353
Investment income	89,093	128,260	209,323
Gain (loss) on disposal of tangible capital a	-	- 25,095	- 28,912
	3,355,803	3,432,462	3,374,750
EXPENSES			
General government services	1,033,830	1,591,129	1,760,683
Protective services	31,800	26,372	20,789
Transportation serv ices	688,120	536,569	550,244
Environmental health services	27,221	19,365	26,755
Public health and wedfare 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
	2,809,316	3,372,111	3,431,717
SURPLUS (DEFICIT) BEFORE OTHER	546,487	60,351	- 56,967
Government transfers for capital	298,720	500,072	959,547
SURPLUS	845,207	560,423	902,580
ACCUMULATED SURPLUS, beginning of year	19,429,721	19,429,721	18,527,141
ACCUMULATED SURPLUS, end of year	$ 20,274,928	$ 19,990,144	$ 19,429,721

(3) (4) Statement of Changes in Financial Position

THE CORPORATION OF THE VILLAGE OF FRUITVALE
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
AS AT December 31, 2025

		BUDGET		2025		2024
ANNUAL SURPLUS		845,207	$	560,423	$	902,580
Acquisistion of tangible capital assets	-	3,725,586	-	2,329,280	-	1,657,889
Ammortization 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 perpaid expenses		-		5,140	-	21,965
INCREASE IN NET DEBT	-	2,880,379	-	955,749	-	32,305
NET FINANCIAL ASSETS, 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

Page 4 of 13

(4) Statement of Debts

4 (1) (a) 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:

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

Interest rate on debenture debt is 2.80% per annum.

Issue	Term	CB Bylaw	SI Bylaw	LA Bylaw	MSIR	Principal
141	30		1628	865	2017-01-18	2,500,000.00

4 (1) (b) Debt Reserve

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.

Debt Covered Long-term debenture

Issue	Term	CB Bylaw	SI Bylaw	LA Bylaw	MSIR	Principal	Reserve
141	30		1628	865	2017-01-18	$2,500,000.00	$30,031.00

(5) Schedule of Guarantee and Indemnity Agreements

Corporation of the Village of Fruitvale

Schedule of Guarantee and Indemnity Agreements

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

(6) Schedule of Remuneration and Expenses

6 (2) (A) Schedule of Amounts Paid to Elected Officials

THE CORPORATION OF THE VILLAGE OF FRUITVALE
SCHEDULE OF AMOUNTS PAID TO ELECTED OFFICIALS
FOR THE FISCAL YEAR ENDED DECEMBER 31ST, 2025
PURSUANT TO THE FINANCIAL INFORMATION ACT

6 (2) (A)

Name	Position	Salary & Taxable Remuneration	Expenses	Total
Elected Officials				
Guesford, Catherine	Councillor/Deputy Mayor	$ 11,506.68	$ 2,378.80	$ 13,885.48
Halifax, Karen	Councillor	$ 6,227.95	$ -	$ 6,227.95
Mason, Julia	Councillor	$ 8,792.40	$ -	$ 8,792.40
Startup, Wesley	Councillor/Mayor	$ 13,341.73	$ 5,145.37	$ 18,487.10
Wenman, William	Councillor	$ 8,792.40	$ -	$ 8,792.40
		$ 48,661.16	**$ 7,524.17**	**$ 56,185.33**

6 (2) (B) Schedule of Amounts Paid to Employees

THE CORPORATION OF THE VILLAGE OF FRUITVALE

SCHEDULE OF AMOUNTS PAID TO EMPLOYEES OVER 75,000
FOR THE FISCAL YEAR ENDED DECEMBER 31ST, 2025
PURSUANT TO THE FINANCIAL INFORMATION ACT

Name	Position	Salary & Taxable Remuneration	Expenses	Totals
Gallamore, Tammy	Office Assistant	$ 70,474.81	$ 1,013.00	$ 71,487.81
Ihas, Kevin	Lead Hand	$ 96,245.44	$ 3,392.18	$ 99,637.62
Issel, Darrin	Labourer	$ 75,010.49	$ 4,986.10	$ 79,996.59
Kyle, Jordan	Municipal Maint Worker I	$ 91,527.30	$ 478.99	$ 92,006.29
Lashar, Prab	CAO	$ 118,383.99	$ 15,186.43	$ 133,570.42
Mason, Jeff	Utilities Operator/Foreman	$ 107,479.15	$ 641.33	$ 108,120.48
Ostgaard, Jesse	Municipal Maint Worker I	$ 80,251.87	$ 7,466.51	$ 87,718.38
Partridge, Marcus	CFO	$ 84,639.13	$ 1,970.87	$ 86,610.00
Pii, Kevin	Municipal Maint Worker II	$ 95,106.76	$ 4,881.49	$ 99,988.25
Startup, Jason	Public Works Foreman	$ 109,877.40	$ 1,482.29	$ 111,359.69
Stevens, Misti	Finance Specialist	$ 78,885.33	$ 1,479.00	$ 80,364.33
		$ 1,007,881.67	**$ 42,978.19**	**$ 1,050,859.86**

6 (2) (C)

OTHER EMPLOYEES UNDER $75,000	**$ 88,194.58**

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6 (2) (D) Reconciliation of Difference Total Remuneration to Operational Statement

Reconciliation of Salary and Taxable Remuneration		
Amounts Paid over $75,000	$	1,007,881.67
All Other employees	$	88,194.58
Total Salaries and Taxable Remunerations	$	1,096,076.25
Add: Council		48,661.16
Changes from prior year Wages Payable		16,094.98
Employees Non-Taxable Benefits		225,834.56
	$	1,386,666.95
Deduct: Water Salaries contracted to the RDKB	$	241,641.64
2026 Wages Payable Posted to Dec 31 2025		38,854.58
Wages Posted to Capital Assets		33,693.45
	$	1,072,477.28
Financial Statement Salaries and Benefits	$	1,072,054.00
Difference	$	423.28

6 (8) Statement of Severance Agreements

Corporation of the Village of Fruitvale

Statement of Severance Agreements

There were no severance agreements made between the Corporation of the Village of Fruitvale and its non-unionized employees during fiscal year 2025.

(7) Schedule of Suppliers of Goods and Services

7 (1) (A) Schedule of Suppliers of Goods and Services

The Corporation of the Village of Fruitvale
Schedule of Suppliers of Goods and Services
For the Fiscal Year Ended December 31, 2025

7 (1) (A)

Supplier Name	Total
AM FORD SALES LTD.	$ 70,002.89
ANDREW SHERET LIMITED	$ 28,550.18
ARROW PROFESSIONAL LANDSCAPING	$ 32,025.00
BOLT ACCESS & DESIGN CO	$ 29,200.00
CENTRALSQUARE CANADA SOFTWARE INC	$ 32,655.67
DEHNEL PLANNING	$ 72,109.28
DOANE GRANT THORNTON LLP	$ 40,057.50
F12 NETWORKS INC	$ 42,305.94
FortisBC - Electricity	$ 142,949.69
FRIESEN KATE	$ 48,902.48
FRUITVALE CO-OPERATIVE TRANSPORTATION SOCIETY	$ 38,754.86
HIL-TECH CONTRACTING LTD.	$ 55,816.95
HOME HARDWARE	$ 27,275.98
INSITUFORM TECHNOLOGIES LTD	$ 354,890.97
KAYS ROAD CONTRACTING LTD	$ 584,206.10
LOWER COLUMBIA AFFORDABLE HOUSING SOCIETY	$ 43,313.20
MARWEST INDUSTRIES LTD.	$ 101,322.90
MASHMAHER ENT INC.	$ 45,349.50
MINISTER OF FINANCE SCHOOL TAX PAYMENT	$ 243,616.27
MUNICIPAL PENSION PLAN	$ 167,554.45
NAPP ENTERPRISES LTD	$ 739,267.84
NG REFRIGERATION HEATING & COOLING	$ 28,352.80
PACIFIC BLUE CROSS	$ 76,768.90
PEAK ENVIRONMENT LTD	$ 41,429.75
RAMTECH ENVIRONMENTAL PRODUCTS	$ 28,873.01
RECEIVER GENERAL	$ 336,749.91
REGIONAL DISTRICT OF KOOTENAY BOUNDARY	$ 1,647,857.12
ROPER GREYELL LLP	$ 31,100.16
TERUS CONSTRUCTION LTD	$ 26,184.38
ULINE CANADA CORPORATION	$ 28,591.09
URBAN SYSTEMS LTD.	$ 192,700.44
VIMAR EQUIPMENT LTD.	$ 61,224.65
VISA - COLLABRIA	$ 99,862.16
WANETA AUTO & EQUIPMENT REPAIR	$ 25,119.80
WEST KOOTENAY BOUNDARY REG. HOSPITAL DISTRICT	$ 65,417.45
WORK SAFE BC	$ 29,246.41
WSP CANADA INC	$ 44,585.63
Total Suppliers Equal and Over 25,000.00	**$ 5,704,191.31**
under 25,000.00	**$ 889,645.28**
total	**$ 6,593,836.59**

Page **9** of **13**

7 (1) (B) Consolidated Schedule of Suppliers of Goods and Services Receiving Under $25,000

The Corporation of the Village of Fruitvale
Consolidated Schedule of Suppliers of Goods and Services
Receiving Under $25,000
For the Fiscal Year Ended December 31, 2025

7 (1) (B)

Other Suppliers Receiving Under $25,000.00	**$ 864,873.85**
Total All Suppliers:	**$ 7,081,348.79**

7 (1) (C) Reconciliation of Difference Supplier Payments to Operational Statement

Reconciliation of Suppliers of Goods and Services

Amounts Paid over $25,000		$ 5,704,191.31
All Other Suppliers		889,645.28
Total All Suppliers		$ 6,593,836.59
Add:		
	Change in Accounts Payable	184,859.00
Deduct:		
	Capital Costs	$ 2,490,187.10
	School Requisition	729,664.09
	Home Owner Grants	- 605,573.91
	Hospital Requisition	65,417.45
	BCAA Requisition	16,028.10
	MFA Requisiton	83.36
	RDKB Requisition	1,533,957.72
	Police Requisition	121,830.94
	Debt Repayment	64,628.00
	Employee Benefits	557,682.34
	Damage Deposits and Refunds	15,989.50
	Water Supplies	433,252.98
		5,423,147.67
		1,355,547.92
Financial Statement Contracts		$ 517,871.00
Financial Statement Supplies		837,096.00
Total Financial Statement Suppliers		$ 1,354,967.00
		$ 580.92

7 (2) (b) Statement of Payments for the Purposes of Grants or Contributions

Corporation of the Village of Fruitvale

Statement of Payments for the Purposes of Grants or Contributions

Lower Columbia Metis Management Society	$500.00
Royal Canadian Legion Trail Branch	$165.00
Trail & District Chamber of Commerce	$6,755.50
2025 Total	$7,420.50

(8) Inactive Corporations

Corporation of the Village of Fruitvale
The organization did not operate as an inactive corporation during the fiscal year 2025.

The Corporation of the Village of Fruitvale

Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Marcus Partridge	Wesley Startup
CFO	Mayor on behalf of Council
June 29, 2026	June 29, 2026

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 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, CPA, CGA, B. Comm

Chief Financial Officer

Financial Statements

The Corporation of the Village of Fruitvale

December 31, 2025

THE CORPORATION OF THE VILLAGE OF FRUITVALE
December 31, 2025

CONTENTS

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

Marcus Partridge
Chief Financial Officer

Doane Grant Thornton

Independent Auditor's Report

Doane Grant Thornton LLP
4 – 615 Columbia Avenue
Castlegar, BC
V1N 1G9

T +1 250 365 7745
F +1 250 365 8027

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.

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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.

Doane Grant Thornton LLP

Nelson, Canada
May 11, 2026

Chartered Professional Accountants

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

	2025	2024
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

Marcy Partridge

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)
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)
	3,355,803	3,432,462	3,374,750
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
	2,809,316	3,372,111	3,431,717
SURPLUS (DEFICIT) BEFORE OTHER	546,487	60,351	(56,967)
Government transfers for capital (Note 12)	298,720	500,072	959,547
SURPLUS	845,207	560,423	902,580
ACCUMULATED SURPLUS, beginning of year	19,429,721	19,429,721	18,527,141
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

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
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 recoded 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

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 trusteed 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
	$ -

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	Engineering Structures General	Engineering Structures 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		
	General	Sewer	General	Sewer	Funds	2025	2024
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