



Regular Meeting of Council – June 29, 2026

Public persons are welcome to attend in person or via electronic means, zoom upon request.

Please note that in-person meetings are audio recorded for the purpose of preparing minutes.
(Recordings are deleted after the Council has adopted the minutes.)

We wish to acknowledge that this meeting is taking place on non-treaty traditional lands.

The Council of the Village of Midway agrees to uphold the Guiding Principles for Responsible Conduct as per Village of Midway's Policy No. 387

1. **Call to Order 19:00 Hours, Council Chambers 661 Eighth Ave., Midway BC**
2. **Introduction of Late Items**
3. **Adoption of Regular Meeting Agenda of June 29, 202629**
4. **Delegation**
5. **Question Period**
6. **Adoption of Minutes**
Special Meeting of June 4, 2026 (Page 7003)
Regular Meeting of June 8, 2026 (Page 7004-7005)
Special Meeting of June 17, 2026 (Page 7006)
7. **Business Arising**
Special Meeting of June 4, 2026 (Page 7003)
Regular Meeting of June 8, 2026 (Page 7004-7005)
Special Meeting of June 17, 2026 (Page 7006)
8. **New and Unfinished Business**
 - a) Staff Report – Ice Liner pilot project (FortisBC)
 - b) Staff Report – 2025 Annual Report (draft)
 - c) Staff Report – Statement of Financial Information
 - d) Dawn Service – Request to Council (Zoning Bylaw for Council review)
9. **Correspondence**
 - a) Peggy Badger, Secretary, Kettle Valley Golf Club – Parking lot use request
 - b) Jennifer Helston – Support Midway Public Library
 - c) Joanne Welch, Midway Social Centre Society – Grant with New Horizons for Seniors
 - d) BC Assessment Local Government & Indigenous Relations Team – Invitation to Meet with BC Assessment at UBCM
 - e) Sarah Staszkiel, MACC Staff Meeting Lead – 2026 Ministry Agency, Commission and Corporation meetings
 - f) Jessica McLean, City Councillor, City of Greenwood – Founders Day Parade Invitation
10. **Administrator's Report**
11. **Mayor and Council Reports**
12. **Question Period**
13. **Financial Report**
14. **Bylaws & Policies**
15. **Planning**
16. **Budgets/Accounts** – \$102,369.10
17. **Correspondence for Info Only**
18. **Correspondence for Info Only – to be held for two weeks only**
 - a) UBCM – Rebrand: CCBF is now the Build Communities Strong Fund-Community Stream
19. **In-Camera**
 - Section 90(1)(e) – acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality
 - Section 90(1)(k) — discussions respecting the provision of a municipal service
20. **Adjournment**

Mayor McMynn opened the Special Meeting of Council at 15:05 hours on **June 4, 2026**, Midway Council Chambers, 661 Eighth Ave., Midway, BC.

We wish to acknowledge that this meeting is taking place on non-treaty traditional lands.

The Council of the Village of Midway agrees to uphold the Guiding Principles for Responsible Conduct as per Village of Midway's Policy No. 387

Present: Mayor McMynn
Councillors Dunsdon, Willsey, Metcalf and Pownall

Staff: Lisa Teggarty, CAO

Moved/Seconded that the June 4, 2026, Special Meeting agenda be adopted as circulated.

Carried

In-Camera

Moved/Seconded that Council move In-Camera at 15:05 hours under Section 90(1)(k) – discussions respecting the provision of a municipal service

Carried

Return to Regular Meeting at 16.36 hours.

Adjournment

Moved to adjourned at 16:37 hours.

Mayor

CAO Teggarty

Mayor McMynn opened the Regular Meeting of Council at 19:00 hours on **June 8, 2026**, Midway Council Chambers, 661 Eighth Ave., Midway, BC.

We wish to acknowledge that this meeting is taking place on non-treaty traditional lands.

The Council of the Village of Midway agrees to uphold the Guiding Principles for Responsible Conduct as per Village of Midway's Policy No. 387

Present: Mayor McMynn
Councillors Pownall, Dunsdon, Metcalf & Willsey

Staff: Lisa Teggarty, CAO
Cam Kamigochi, Executive Assistant

Delegation: Midway Community Roots: Jolly McMynn, Michaela Ashbee, Stephanie Neufeld

Introduction of Late Items

- 1) New and Unfinished Item 8(d) – Canada Day/Block Party.
- 2) In-Camera Discussion Item under Section 90(1)(c) – labour relations or other employee relations removed AND replaced with discussion item under Section 90(1)(k) – discussions respecting the provision of a municipal service.

Adoption of Agenda

Moved/Seconded that the June 8, 2026, Regular Meeting agenda be adopted as amended.

Carried

Delegation

- a) Midway Community Roots (MCR) – Canada Day/Block Party

Jolly McMynn acknowledged the name change of the group from the Kettle Spray Park Committee to Midway Community Roots. The Committee would like to continue to work towards fundraising for other projects in the community. They are planning to host a Block Party on June 27, 2026, as a fundraiser and are requesting Council approval for a portion of Fifth Ave from Hotel Midway to the entrance of the campground to be closed for the event. They will ensure that alternate access to the residences and the campground is maintained. They are also requesting use of the gazebo; they have secured a band and would like to have them set up in this area. Vendors and bouncy castles will be set up in the closed portion of Fifth Ave.

Canada Day plans were also discussed, to be similar to last year, except the parade will start at 5pm and lead into dinner. Sourcing food was briefly discussed. MCR will find out the food budget and let CAO know via email. The same band as the Block Party will perform, they were able to offer a deal by having the two events so close to each other. Fireworks at dusk, fire risk conditions pending.

Midway Community Roots: Jolly McMynn, Michaela Ashbee, Stephanie Neufeld leave at 19:22 hours.

Question Period – None

Adoption of Minutes

Moved/Seconded that the minutes from the Regular Meeting of May 19, 2026 (Page 7001-7002) be adopted.

Carried

Business Arising

Regular Meeting of May 19, 2026 (Page 7001-7002) – None

New and Unfinished Business

- a) Dawn Service – Request to Council (Update)

Council would like a review of the Zoning Bylaw at the next meeting. Given the number of requests the office has been receiving regarding staying in travel trailers during home construction, a clear amendment regarding the topic may be required.

- b) 2026 UBCM Convention – Meetings with Premier & Cabinet Ministers

Council would like to scale back on the number of meetings with Ministers this year. Council would prefer to meet with Ministry staff or individual agencies (i.e. RCMP, Interior Health, BC Ambulance). There is a new procedure in place for 2026 for meetings with Ministry, Agency, Commission and Corporation (MACC) staff will be held virtually during the week prior to UBCM. CAO will check on which meetings are subject to the new procedure. Council would like to focus on meetings where we already have a plan in place. Housing (Parkview Manor project and health staff housing) and Forestry meetings to be requested by CAO.

- c) Staff Report – Capital equipment improvement – Former Command truck for Public Works operations.

Moved/Seconded THAT Council approve a capital equipment improvement to the former command truck at a cost of \$7,104.00, excluding GST, to be funded from the Equipment Replacement Reserve.

Carried

027-2026

- d) Canada Day/Block Party – Discussion from delegation

Council discussed the timeline of the planning of the Block Party event. They agreed they would like to see permission obtained from Council for necessary items such as road closures, emergency plans, granted before they advertise their event.

Moved/Seconded that Council approves Midway Community Roots request to have the portion of Fifth Ave from the corner of Florence St to the entrance of the Frank Carpenter Riverfront Memorial Campground closed,

AND waives the fee to book the gazebo at Frank Carpenter Riverfront Park,

AND the Village will pay for the liability insurance (excluding the vendors) for the Block Party event.

Carried

028-2026

Correspondence

- a) Sarah Weber, President & CEO, C3 Alliance – Invitation to the 13th Annual Resource Breakfast Series at UBCM. Mayor McMynn and Councillor Metcalf would like to attend all 3 dates. Councillor Willsey is unsure if she will be attending, to be decided. We will offer to book Dan Macmaster in for the Forestry session. Last year, all of Dan's expenses were reimbursed by WBCF and OIB.
- b) John Bolt, Mayor, City of Greenwood – Support for Continued BC Local Government Climate Action Program (LGCAP) Funding. Received and filed. **Carried**

Administrator's Report – Written report on file.

- What would Council like to do with the Bylaw vehicle? Staff to research the market value and report back to Council.

Mayor and Council Reports**Councillor Dunsdon** – None**Councillor Willsey** – Verbal

- Attended Look West information session hosted by MLA Brittny Anderson and MLA Ravi Kahlon, main point was investment in BC. All future projects must have indigenous partnership.
- Data Centres policy. There was a discussion around data centres and whether Council wish to create zoning rules for data centres. There are concerns that in the future the Province could mandate the use of industrial available land for these types of projects.
- Road safety strategy engagement session coming up on June 19th via Zoom, will pass along info if anyone is interested.

Councillor Pownall – Verbal

- Attended 25th anniversary open house at Parkview Manor, it was well attended.

Councillor Metcalf – Verbal

- WBCF grant funding intake closed on June 5th. A disbursement meeting will be by the WBCF board members.

Mayor McMynn – Verbal

- There was a question about whether Mercer is logging any Community Forest land? *No, they are not.*

Question Period**Financial Report****Bylaws & Policies****Planning****Budgets/Accounts**

Moved/Seconded that budgets and accounts totaling \$197,481.66 to be drawn on the general account and be paid. **Carried**

Correspondence for Info Only

- a) Regional District of Kootenay Boundary – Building Inspection Reports to the end of May 2026
- b) Cori Ramsay, President, Union of BC Municipalities – Next phase of Provincial outreach for Heritage Conservation Act
- c) Parliamentary Committees Office – Provincial Budget 2027 Consultation
- be received and filed **Carried**

Correspondence for Info Only – to be held for two weeks only – None

Councillor Dunsdon leaves at 20:50 hours.

In-Camera

Moved/Seconded that Council move In-Camera at 20:50 under Section 90(1)(k) — discussions respecting the provision of a municipal service.

Return to Regular Meeting at 21:38 hours.

Adjournment

Moved to adjourned at 21:38 hours.

Mayor McMynn

CAO Teggarty

Mayor McMynn opened the Special Meeting of Council at 09:01 hours on **Jun 17, 2026**, Midway Council Chambers, 661 Eighth Ave., Midway, BC.

We wish to acknowledge that this meeting is taking place on non-treaty traditional lands.

The Council of the Village of Midway agrees to uphold the Guiding Principles for Responsible Conduct as per Village of Midway's Policy No. 387

Present: Mayor McMynn
Councillors Willsey, Pownall, Metcalf and Dunsdon

Staff: Lisa Teggarty CAO

Introduction of Late Items – None

Adoption of Agenda

Moved/Seconded that the Jun 17, 2026, Special Meeting agenda be adopted as circulated.

Carried

In-Camera

Moved/Seconded that Council move In-Camera at 9:02 hours under Section 90(1)(m) – a matter that, under another enactment, is such that the public may be excluded from the meeting, Section 90(1)(k) — discussions respecting the provision of a municipal service, Section 90(1)(c) – labour relations or other employee relations

Carried

Return to Regular Meeting at 10:49 hours.

Items moved from In-camera minutes to Special meeting:

Council approved for Midway Community Roots to apply for a liquor licence for a beer garden at the proposed Block Party, on municipal property, and the Village of Midway will pay for the additional liability insurance related to the liquor licence.

Village of Midway Council approved an extension to Wendy Higashi's contract as Midway Community Centre Retrofit and Upgrade Project Manager from June 1, 2026 to June 30, 2026.

Adjournment

Moved to adjourned at 10:50 hours.

Mayor McMynn

CAO Teggarty



Staff Report – Item 8(a)

Date: June 29, 2026
To: Chief Administrative Officer
From: Public Works Foreman
Subject: FortisBC Arena Ice Liner Pilot project approvals.

File No: 0640-30

RECOMMENDATION:

THAT Council approves for staff to proceed with an Ice Liner Pilot project at the Boundary Expo Recreation Centre.

AND THAT Council approve for a payment of \$47,600, to FortisBC, to front the project.

ISSUE/PURPOSE:

To seek approval for the Village of Midway to take part in an Arena Ice Liner Pilot project through Fortis BC.

BACKGROUND:

On May 21, 2026 I was approached by FortisBC Program Specialist to see if we would be interested in joining an ice liner pilot project. Fortis is looking for 9 curling rinks and 2 skating rinks for the pilot program. I took part in a team's meeting with representatives from FortisBC to discuss what was involved in the project. The idea is to see how much, if any, power is saved with the liner, verses paint. Afterwards I filled out an application and sent it in for approval. On May 29, 2026 we were successfully shortlisted and were told to get some quotes for the liner and install. On June 1, 2026, I submitted the quote that I thought was the best for the Village. On June 8, 2026 Fortis accepted the quote and told use we were approved for the project. The Village will be eligible for a rebate amount of \$42,500.

Another energy company will come in install monitoring equipment from the beginning of ice making through to the end of the 2026/2027 season. At the end of the pilot the liner is ours to keep whether we choose to keep using it or not.

FINANCIAL/BUDGETARY IMPLICATIONS:

The Village will be required to pay the full amount of \$47,600 upfront, which includes a 50% deposit at the time of order, with the balance to pay in full prior to shipping. FortisBC will rebate the Village \$42,500 following the installation of the liner. The cost to the Village will be for the PST taxes which amount to \$2,975.00. Staff are recommending that this cost is absorbed within the 2026 Arena operational budget.

GOVERNANCE CONSIDERATIONS:

Council approval is required as per Village of Midways Policy # 155 – Risk Management Policy- Municipal Expenditures

Ice Liner Pilot

Summary

FortisBC has launched a pilot to install liners into eligible curling sheets or skating rinks to assess the potential electricity savings. The pilot is seeking nine (9) curling rinks and two (2) skating rinks with commercial FortisBC electricity accounts or municipal electric customers located in Grand Forks, Penticton, Summerland or Nelson to participate in the Pilot.

Product Overview

- Digitally printed perforated ice rink liners to replace painting the ice
- Reusable and can be stored on site
- Can be installed by the current onsite staff
- Reduces facility preparation time to have the ice ready

Pilot Eligibility Criteria

- Must be the owner/manager of a commercial Skating Rink or Curling Rink.
- Must be a FortisBC electricity customer or a municipal customer in Grand Forks, Penticton, Summerland or Nelson
- Must not undergo any major energy efficiency upgrades to the ice making equipment during the pilot period
- Must agree to respond to evaluation surveys and submit billing consumption data upon request
- Must agree to the terms and conditions listed in the Participant Application Form
- Must agree to allowing for a baseline measurement prior to ice making season

Rebate Structure

- The Participant will make payment for 100% of the equipment cost (a quote must be provided and approved by FortisBC first) and FortisBC will provide a rebate of 100% (not including any tax amounts) once proof of payment has been provided and product has been installed.
- The participant is responsible for any installation costs as this should be handled by onsite staff during their seasonal start up

Next Steps

- Review Terms & Conditions of the Pilot and sign the application form
- If selected for the Pilot an approval letter will be provided greenlighting purchase of the equipment
- For enquiries reach out to

May 29, 2026

John Boltz
Village of Midway
661 8th Ave
Midway, BC V0H 1M0

Subject: FortisBC Curling and Ice Rink Liner – Conditional Approval Letter.

Dear John,

Thank you for submitting your application to participate in the FortisBC Curling and Ice Rink Liner Pilot (the "Pilot") for your facility located at **734 7th Ave, Midway, BC V0H 1M0**.

We're pleased to inform you that you've been shortlisted for the Ice Rink Liner Pilot and selected to proceed to the next stage of our process.

Next Steps

1. Quotation Submission

Please obtain a quotation from your vendor of choice and submit it to FortisBC for review. Upon FortisBC's review and written approval of the quotation, you will receive a formal approval letter authorizing the procurement of the liner. Following payment, a copy of the fully paid invoice must be submitted to FortisBC, as this documentation is required to process the rebate.

2. Site Visit and Monitoring Equipment Installation

An engineering consultant engaged for this pilot will attend the site prior to the commencement of the ice-making season to install monitoring equipment. This equipment will be used to assess and verify energy savings throughout the 2026/2027 ice-making season.

3. Rebate Disbursement

Upon installation of the liners, FortisBC will issue a rebate cheque covering 100% of the eligible cost, excluding applicable taxes.

Thank you for your interest in the Pilot. We look forward to working with you. If you have any questions, please don't hesitate to contact me at the phone number or email address below.

Thank you,

Michael Tilt
Program Specialist, Technology & Market Development

June 8, 2026

John Boltz
Village of Midway
661 8th Ave
Midway, BC V0H 1M0

Subject: FortisBC – Curling and Ice Rink Liner Pilot Approval Letter

Dear John,

Congratulations! Your application to participate in the FortisBC Curling and Ice Rink Liner Pilot (the “Pilot”) for ‘Midway Ice Arena’ located at **734 7th Ave, Midway, BC V0H 1M0** has been approved.

Your Pilot participant reference number will be **R01**.

Subject to the Pilot Terms and Conditions (“T&Cs”), the participant will receive a rebate for 100% of the product cost, minus applicable taxes. Based on the quote provided by **Hack 2 Hack Solution Inc.** on June 1, 2026 the rebate amount you will be eligible for is **\$42,500** following the installation of the liners.

The participant must allow FortisBC to install monitoring equipment to measure energy savings for the duration of the 2026/2027 ice-making season.

Next Steps

Panevo Energy Ltd. has been selected as the Evaluation Contractor for this Pilot and will be reaching out to make the arrangements for the installation of the measurement and verification equipment (M&V). The monitoring period will continue for one ice-making season estimated to end **March 31st, 2027**.

We thank you for supporting improved energy efficiency and are excited to have you on board as a participant in the Pilot. For further questions regarding the Pilot, please contact me at the below phone number or email address.

Michael Tilt
Program Specialist, Technology & Market Development

Date: June 29, 2026
To: Council
From: Chief Administrative Officer
Subject: 2025 Annual report approval

File No: 0640-30

RECOMMENDATION:

THAT Council approves the 2025 Annual report for submission to the Ministry.

ISSUE/PURPOSE:

To seek Council approval of the draft 2025 Annual report, prior to uploading it to the Ministry's Local Government Information System.

BACKGROUND:

Local governments are required to prepare an annual report which states their goals and objectives for the coming year and demonstrates what progress has been made towards the preceding year's goals and objectives. Local governments must present the report at a public meeting before June 30 each year.

STRATEGIC PRIORITIES:

Annual reporting promotes a greater understanding of municipal responsibilities and priorities and provides an opportunity for the council to engage citizens in setting municipal objectives. This can be done through surveys, open houses, discussion groups and community meetings.

GOVERNANCE CONSIDERATIONS:

Community Charter Section 99 (3) requires that this report be prepared and made available for public viewing. Notification of the availability of the Annual report has been provided on the Village website, Village of Midway Facebook page and in the latest newsletter.

ATTACHMENTS:

2025 Draft Village of Midway Annual report

V I L L A G E O F M I D W A Y

2025 ANNUAL REPORT

January 1, 2025 to December 31, 2025



Table of Contents

Midway at a Glance	Page 3 - 4
Mayor's Welcome	Page 5
Mayor and Council	Page 6 - 7
2025 Progress Report	Page 8 - 17
Current Year Objectives Achieved	Page 18
2026 Objectives Proposed	Page 19 - 20
2025 Audited Financial Statements	Page 21 - 48



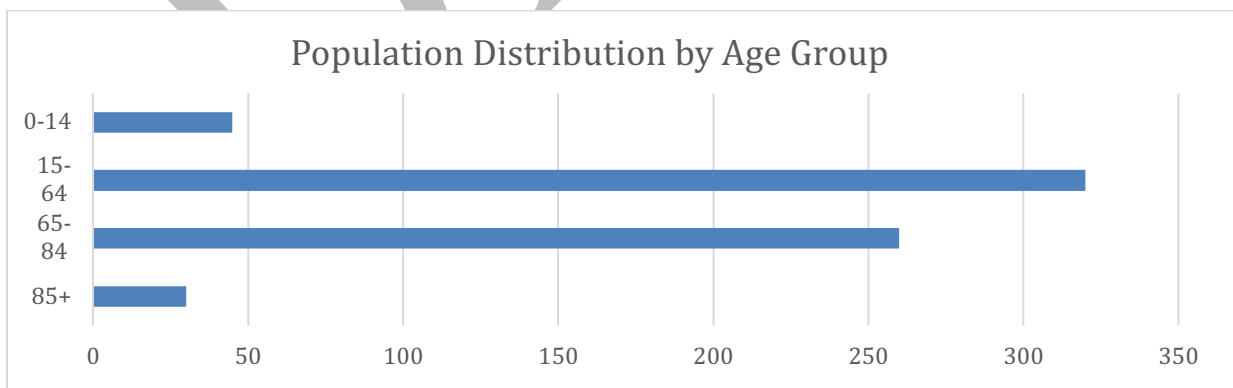
MIDWAY AT A GLANCE

Located between the Rocky Mountains and the Pacific Ocean on the Canada/US Border, Midway is a recreational destination that offers something for all levels and interests of recreational enthusiasts. Our community offers the quality of life that a small town can provide with bigger city centres just minutes away. Centrally located, about 2 hours from Kelowna and Penticton in the Okanagan and Trail, Castlegar and Nelson in the Kootenay's, Midway is also just a 2 ½ hour drive from Spokane WA. Midway is built on the people of the past and present looking towards the people of the future.

Population (2021): 651, 3% increase from 2016 (649). Males number 330 or 51%; females 320, or 49%.

Population by broad age group

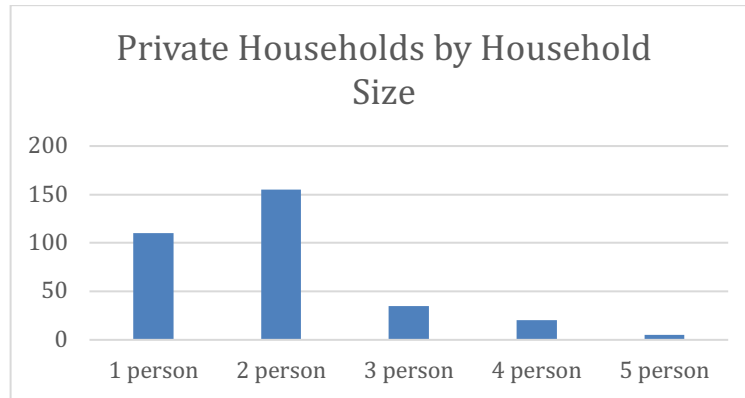
- 0-14 years (children): 6.9%
- 15 to 64 years (working age): 49.2%
- 65 years and over (primarily out of workforce): 43.1%



Median Age

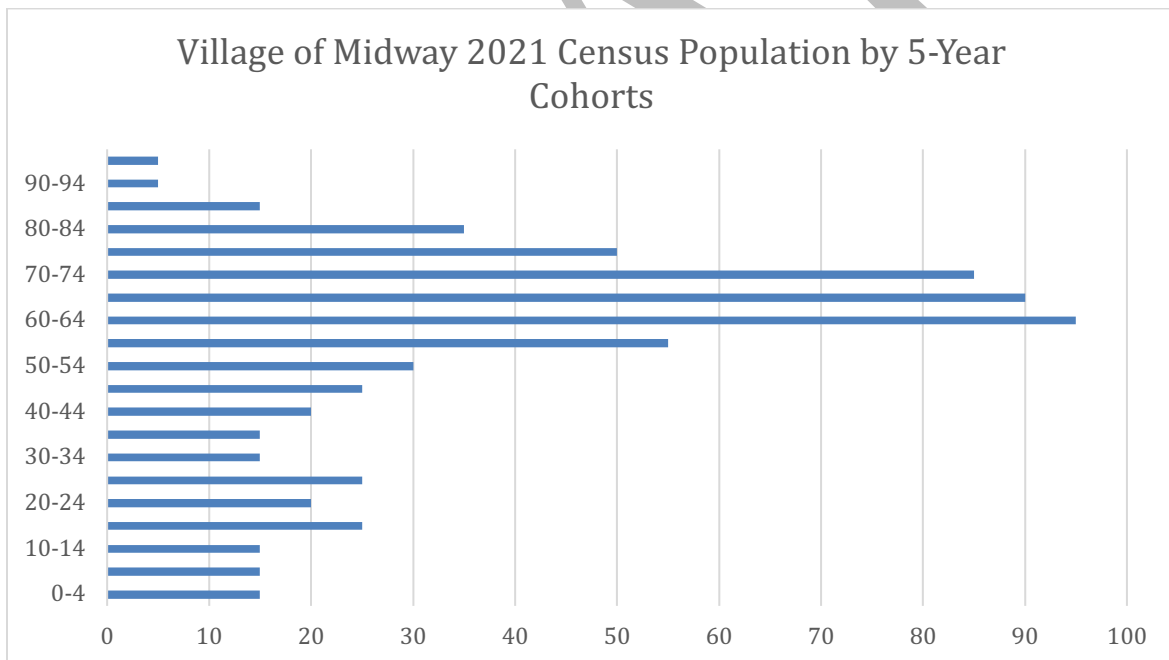
The median age is 62.8 years. This compares to 48.8 years in the Kootenay Boundary Regional District Area “E” and 42.8 years in BC. (2021)

A majority of 630, or 97%, live in private households. The 2021 census counts 325 occupied private dwellings.



Population distribution by 5-year cohorts

The population distribution is illustrated in a graphic below. It is clear that one of the defining characteristics of the Village’s population profile is a mature and aging population. The largest cohorts are those between 55 and 79 years.



Household income

The median household income for Midway is \$58,000. This compares to \$60,400 for RDKB Area “E” and \$85,000 for B.C.

The prevalence of low income in 2020 based on after-tax low-income measure LIM-AT (%) for those 65 years and over is 18%

Mayor's Welcome

On behalf of myself, Council, and the residents of Midway, welcome to the beautiful Village of Midway.

Midway is a pristine Village located on the Canada, United States border. Midway is also known as Mile 0 on the Kettle Valley Railway and has an extensive history that can be seen at the Kettle River Museum. Our village is surrounded by beautiful mountains that offer the best of both views, one side of the valley is forested, while the other side is desert grassland. Located on Highway 3, Midway is easy to access and is a great spot to visit or make home.

Midway features excellent hiking and biking trails, and great access to the Kettle River at Riverfront Park. As well as a Village-run campsite in a beautiful setting, there is a newly constructed Spray Park and accessible washrooms in James G. McMynn Park, to help cool you down!

Midway boasts an NHL-sized arena with concession stand, four brand new state of the art change rooms, four smaller change rooms, and a fitness room (Boundary Expo Recreation Centre), a Community Hall that is currently being renovated, with the anticipated opening planned for 2026. Other services include, an airport, library, medical clinic, pharmacy, RCMP police station, fire hall, ambulance services, Canada/USA border crossing, and several retail stores and restaurants.

Midway now has a new 18-hole Disc Golf course thanks for funding from the West Boundary Community Forest. The course is located on the 60-acre Midway recreation area owned by the Village.

The Village is grateful to local volunteers and Boundary Secondary School students who donated their time and equipment.

We hope to see you soon and hope you enjoy our Village as much as we do.

Doug McMynn
Mayor



Mayor and Council

The Village of Midway is governed by an elected Mayor and four Councillors for a four-year term. Council provides direction and establishes the policies and budget to guide the growth, development, and operations of the town. Council meets regularly and the public is welcome to attend any open meeting or provide feedback in writing via mail or email.

In the fall of 2022, Midway residents voted in the municipal election to elect Council for the 2022-2026 term:

Mayor Douglas McMynn
Councillor Richard Dunsdon
Councillor Darrin Metcalf
Councillor Aaron Pownall
Councillor Judy Willsey

DECLARATION OF DISQUALIFICATIONS

In accordance with Part 4, Division 7, Section 111 of the Community Charter, the Village of Midway must include in its Annual Municipal Report any Declarations of Disqualification made against individual council member in the previous year.

During 2025, the village has not made, nor is the village aware of electors of the Village of Midway having made, an application to court for a declaration of disqualification of a person elected or appointed to office on the Council of the Village of Midway.

Council adopted the Village of Midway Strategic Plan in October, 2024. The Strategic Plan is a guiding document that reflects the goals, priorities and objectives of the Village of Midway. The plan focuses on four main strategic priorities to guide Council through to 2027:

- ***Proactive Land Use/Housing Diversity***
- ***Economic Health***
- ***Organizational Excellence***
- ***Quality of Life***

The plan will help Council and staff map out how to make decisions, allocate resources and prioritize projects over the next three years. Tracey Lorenson from Civil Excellence facilitated a Strategic Planning workshop to assist Council with developing the Plan. It will be reviewed on an annual basis to ensure that priorities are kept on track, and review whether any changes or updates are needed.

**Council Committees & Appointments
2024 to 2025**

Regional District Kootenay Boundary / West Kootenay Boundary Regional Hospital District Board Directors:

- Regional District Board & RDKB Committees – Councillor Dunsdon / Councillor Willsey (Alternate)
- WKBRHD Board – Councillor Willsey attend all meetings / Councillor Dunsdon (Alternate)

In-Camera Committee – Full Council:

- General human resources – recommends general provisions and policies of employee agreement; recommends overall employee structure
- Wages & benefits – recommends provisions for periodic wage and benefit review
- Hiring and terminations (CAO position) – participates in candidate interviews; recommends preferred candidate(s); participates in termination issues; oversees employee disciplinary actions
- Legal – participates in all issues surrounding bylaw enforcement, legal challenges, lawsuits, and actions brought against the Village or initiated by the Village
- Land – participates in all issues surrounding the proposed acquisition or disposal of village property

Acting Mayor Schedule:

- | | |
|--------------------------------|--------------------|
| • Dec 1, 2024 to Feb. 28, 2025 | Councillor Metcalf |
| • Mar 1, 2025 to May 31, 2025 | Councillor Willsey |
| • Jun 1, 2025 to Aug. 31, 2025 | Councillor Pownall |
| • Sep 1, 2025 to Nov. 30, 2025 | Councillor Dunsdon |

Signing Officers: Any two

Staff:

- Lisa Teggarty
- Kerstin Kleinhempel

Council:

- Mayor McMynn
- Councillor Willsey
- Councillor Dunsdon

Miscellaneous Appointments:

West Boundary Community Forest	Councillor Metcalf (Alt. Mayor McMynn)
Public Works	Mayor McMynn
Emergency Services	Councillor Pownall / Mayor McMynn
Recreation & Culture	Full Council
Economic Development, Tourism, Land Use	Full Council
Parcel Tax Review Panel	Full Council
Local Planning:	Full Council
Municipal Finance Authority:	Mayor McMynn (Alt. Councillor Willsey)
Municipal Insurance Assoc:	Mayor McMynn (Alt. Councillor Dunsdon)
Boundary Integrated Watershed Service	Councillor Dunsdon / Public Works Foreman
MES Repurposing Committee	Councillor Dunsdon / Councillor Willsey
Approving Officer:	Chief Administrative Officer
Board of Variance:	Martin Fromme, Gail Bryan, Grant Hardwick
Municipal Engineers:	By Tender
Municipal Auditor:	Grant Thornton LLP
Municipal Solicitors:	Lidstone & Company
Municipal Financial Institutions:	StellerVista Credit Union/Municipal Finance Authority -PHISA & Pooled Investments
Bylaw	Chief Administrative Officer

ADMINISTRATION, CORPORATE SERVICES AND FINANCE

WHAT WE DO

Administration and Corporate Services works closely with Council to provide the necessary information and the tools to promote effective decision making in an open and accountable manner. The department keeps Council up to date on corporate matters and ensuring that Council policy is implemented.

Administrative and Corporate Services are also the primary access point for citizens and outside agencies wishing to communicate or interact with Council and acts as support staff for all other departments.

2025 WORK PROGRAM & INITIATIVES

- Preparing minutes and agendas
- Composing, reviewing and providing advice on municipal bylaws and policies
- Initiating the follow-up action to Council decisions
- Administering Freedom of Information and Protection of Privacy Act requests
- Managing the Village's legal contracts and agreements
- Human Resource Management; updating policies; Succession Planning
- Upgrading of the computers, backup server equipment

FINANCE

WHAT WE DO

The Finance Department is responsible for monitoring, controlling and allocating of financial resources in order to achieve the Village's immediate short and long-term goals and objectives. The Department also provides Council with financial updates and variance analysis.

Annual Financial Statements are prepared by the Finance staff, and are audited by an independent auditor, along with other reports to meet all legislative requirements of the Province.

2025 WORK PLAN & INITIATIVES

- The five-year financial plan seeks to meet the vision and mission statements by using best practice Asset Management principles to inform the budget process and build on those principles.
- Collecting and reporting on all Revenues
- Maintaining Property Tax Assessment Roll and Annual Taxation Billing
- Internal financial systems have been updated allowing finance to generate internal financial budget variance reports, statement of operations and statement of financial position reports directly from the accounting system
- The accounting software has been updated to implement e-mail capabilities for payment receipts, vendor payment confirmations, utility and property tax notices. This provides an alternative delivery method in the event of mail strikes.

- The process to provide information to the year-end auditors continues to be improved. This includes preparing a year end package of supporting information grouped to support the line items on the annual audited financial statements.
- In 2025, draft annual financial statements were prepared internally by Deputy Finance and approved and finalized by the external auditors.
- Staff are preparing for the impact of future accounting standard changes and the implementation of a new financial statement reporting framework which will impact the presentation of the annual audited financial statements for fiscal 2027.
- Project costing, physical assets and equipment costing modules were added to the Village's accounting system in 2025. These modules improve financial reporting and move the Village forward in implementing asset management practices and adopting new reporting standards.
- Staff are completing asset management training courses to implement an asset management policy, compile and asset management registry, prepare state of infrastructure reporting, prepare asset replacement forecasts and asset management risk assessments. Work in these areas will require collaboration with various Village departments. The goal is to have the systems ready to produce reliable information for the fiscal year 2027.

Process Business License Billing

- Tracking of business activity and short-term rental license monitoring
- Administering the Annual Tax Sale Process, if required
- Being proactive about collections has seen a decrease in delinquent accounts in the past few years

Property Tax Collection and Policy

- Establishing the Annual Municipal Tax Rates and User Fees consistent with the Five-Year Plan.
- Administer Permissive and Revitalization Tax Exemptions
- Council continues to support local not-for-profit organizations that provide benefits to the community as a whole and are eligible under the Community Charter through permissive tax exemptions

RCMP Based Victim Services

The Village of Midway administers two Victims Services contracts; Midway RCMP Victim Services Program and Grand Forks RCMP Victim Services Program.

Climate Action – Local Governments around the province are taking action to address climate change and better prepare for the future. Those actions and ongoing planning are supported by CleanBC, the Provinces' plan to reduce emissions, expand new economic opportunities and protect the places we call home. The Village has signed a corporate GHG emissions inventory reporting and sustainability management system with GHG Accounting Services. This will help to support us in our endeavour to fulfill the reporting obligations under the new BC local government program and climate action charter.

Community Forest

West Boundary Community Forest Inc. (WBCF) is jointly owned by the Village of Midway and City of Greenwood. Osoyoos Indian Band has a management agreement with WBCF to manage the community forest. The West Boundary Community Forest agreement has an allowable annual cut of 23,000 m³ per year (115,000 m³ five year cut control) and an initial term of 25 years. The agreement area covers about 17,761 hectares (21 separate parcels) adjacent to private land, woodlots, TFL 8, Boundary TSA, and municipal land.

In addition to managing the local forest, the community forest is used to educate elementary students in forest ecology and introduce local high school students to education and careers in forestry.

Board of Directors - The Community Forest is governed by an appointed Board of Directors representing the communities of the City of Greenwood and the Village of Midway.

Dividends

West Boundary Community Forest – In 2025 the Village of Midway and the City of Greenwood received dividends of \$200,000 each. Midway's dividends funds are allocated toward the municipality's Reserves for Future Capital Expenditures to enhance the Village's tangible assets.

DRAFT

2025 Permissive Tax Exemptions/2025 Grant in Aid

In accordance with Sections 224 and 227 of the Community Charter, the following properties in the Village of Midway were provided permissive property tax exemption by Council in 2024 for the tax year 2025. (Village of Midway Bylaw 564, 565 and 566)

Roll #	Owner/Occupier	Civic Address	Legal Description	Estimated 2025, 2026 and 2027 General Municipal Taxes
Public Worship				
00012.030	King of Kings New Testament Church	735 Ninth Avenue	Parcel B Blk 17, Plan KAP3, DL 501, SDYD, Portion (KJ53950) land surrounding building	2025: \$438 2026: \$450 2027: \$470
00231.010	The BC Conference of the Mennonite Brethren Church (Boundary Community Church)	943 Thirteenth Avenue	Lot A, Plan KAP40642, DL377, SDYD, land surrounding building	2025: \$637 2026: \$660 2027: \$680
Recreation Facilities and Service Club or Associations				
00003.075	Boundary District Curling Club	706 Seventh Avenue	Lot 3, KAP39672, DL 501, SDYD	2025: \$2,414 2026: \$2,500 2027: \$2,600
Philanthropic				
00003.031	Province of BC - BCEHS	661 Eighth Avenue	Leased Portion of Building/Land on 2,465 sq feet located on Lot A, Plan KAP64982, DL501, SDYD, except Plan KAP66388/KAP67242	2025: \$5,126 2026: \$5,200 2027: \$5,300
TOTAL ESTIMATED GENERAL TAXES				2025: \$8,615 2026: \$8,810 2027: \$9,050

Grant in Aid:

In 2025 the following grants to Community Groups were distributed:

- Midway Public Library - \$20,853
- Kettle River Museum Society - \$10,440
- Midway Social Centre Society - \$7,830
- Midway Community Association - \$5,806
- Boundary Invasive Species/Aquatic Society - \$1,560
- Midway & Beyond Little Theatre - \$2,153

ECONOMIC DEVELOPMENT & TOURISM

The Village of Midway offers a variety of recreational opportunities for all seasons. The Village office collaborates with a variety of other departments and local, regional, and provincial stakeholders to facilitate a healthy and robust local economy.

The newly constructed Spray Park and accessible washrooms in James G. McMynn Park have continued to be a great recreational asset to the park. The Spray Park and accessible washrooms facilities are enjoyed by residents and tourists of all ages, significantly boosting local tourism. There are plans to seek out grant funding to purchase shades for the surrounding area, so that residents and tourists can stay and enjoy the beautiful surroundings whilst keeping cool.

Although the Community Centre Upgrade and Retrofit project encountered delays at the end of 2024, grant funders, including Investing in Canada Infrastructure Program (ICIP) and the Canadian Heritage Legacy Fund approved grant extensions, enabling the Village to identify a suitable proponent.

The Community Centre Upgrade and Retrofit project bidding process was successful and Council approved for the project to be awarded to North Mountain Construction. The majority of the construction work was completed in 2025, with anticipated opening planned for early 2026.

In 2025, the Regional District of Kootenay Boundary received up to \$499,840 in grant funding through the Province of BC's Rural Economic Diversification and Infrastructure Program (REDIP). A portion of the funding provided grant funding for a shared Economic Development Officer position for the Village of Midway and the City of Greenwood for a two-year term.

2025 WORK PROGRAM & INITIATIVES

- Community Centre Upgrade and Retrofit project – staff and the village's project manager worked diligently with the general contractor and architect to move the project forward, and although the project faced several challenges during its execution, including increased costs, USA tariff increases, and changes in building codes that necessitated a reduction in the project's scope, at the end of December 2025 construction had reached 55% progress towards completion, with the anticipated opening planned for early 2026.
- Economic Diversification Plans - Working with the newly recruited shared Economic Development Officer position, Council worked on the plan to advance priorities from the Midway Plan.
- Senior Housing - Continue to support West Boundary Senior Housing Society with municipal approvals for a proposed new Senior Housing building project.
- Working with the Economic Development Officer to plan for the development of a comprehensive business plan to exclude lands from the Agricultural Land Reserve for a planned campground expansion and future housing developments.
- In 2025, work continued to meet proactive planning requirements under BC Government Bill 44, 2023, including amendments to Midway's OCP Bylaw to address future housing needs.
- The Village will continue to explore additional funding sources for the Riverside Park Campground Expansion and grants to improve outside space and activities for all ages.

PUBLIC WORKS & OPERATIONS

The Public Works & Operations Department provides many of the basic services that affect the daily lives of everyone who lives and works in the Village. The department's primary responsibility is to ensure that existing core municipal services are delivered effectively and efficiently. This is achieved through short- and long-term planning to identify and address where new infrastructure and improvements are required.

2025 WORK PROGRAM & INITIATIVES

- Fleet Replacement/Equipment Replacement – In 2025, Council approved a capital purchase for a new Plow and Sander for the Public Works department. The advantage of the plow attachment is that it can be mounted on both work trucks. The sander attachment has been installed on the 2024 Chevrolet Silverado 3500 truck. This truck was purchased at the end of 2023 and is proving to be a great asset to the fleet.
- Road Maintenance – In 2025 pothole patching was completed throughout the Village. Future paving projects are planned for 2026.

Water

Source water is the surface water and groundwater that is available for use by a water system provider. The municipality is a groundwater source water system provider. A groundwater source is the water that is present below the surface of the ground that comes from an aquifer(s) which supplies water to our wells. Because we are a water system provider, we are also required to ensure source water protection plans are in place, this is key in a sustainable water system strategy that includes, a Water Emergency Response and Recovery Plan, Source Water Protection Plan, Water Quality Monitoring Program, Cross Connection Control Program, Environmental Operator Certification.

In 2025 a natural gas back-up generator was installed in #1 pumphouse. Council approved funding for this acquisition from the Canada Community Building Fund.

In 2025, Public works installed a 2" Commercial line service connection to the Community Centre.

Water conservation – Historically educational information has been provided to the residents in and around the village to educate residents on water conservation. With declining ground water levels and early season drought indicators become more prevalent, the village are considering a more stringent approach to water conservation, and planning for water restriction stages will be introduced.

Sanitary Sewer System

The Village of Midway operates its own municipal sanitary sewer system, which includes a local sewage reclamation plant and 4 lift stations. Usage is regulated by the local government and Ministry of Environment to prevent system damage and overflows.

The Hydro-Vac/Jetter truck purchased in 2024 has been a great addition to Public Works operations, as it can be used to clear blockages, flush the 12km of sewer lines annually and also for hauling sludge from our Wastewater Treatment plant to our sludge drying beds located at the tree recycling facility.

There were no new connections were requested in 2025.

Public Works staff continue to work towards certifications related to the water and sanitary sewer systems.

In 2025 a staff member of the department completed the Wastewater Level 2 certificate.

Provincial Groundwater Observation Well Network – Water Monitoring Program

In 2018 the Village of Midway signed a 20-year agreement with the province granting them a portion of land along Cleghorn Street to install a well and equipment that will enable the province to monitor the water levels and water quality at the well.

Risk Management

Arena, Parks and Public Works continue to work and address and implement plans and policies in all departments to foresee risks, estimate impacts, and define responses to issues. Ongoing risk management is vital to ensure the safety of the workers and the safety of the community.

2018 Floods/Boundary Creek Sanitary Sewer/Water Mainline Exposure

Project 2 Sewer and Water Main Removal has experienced some unforeseen delays. However, a funding extension has been granted by EMBC Disaster Fund Assistance (DFA). Staff are working with the DFA to get back on track with the project and fulfil permitting and collaboration requirements.

Flood Risk Assessment, Flood Mapping and Flood Mitigation Plan

In 2023, a detailed flood protection design and cost estimate for high-risk areas was completed, funded by UBCM's 2021 Community Emergency Preparedness Fund. Although the Village's grant application to Infrastructure Canada's Disaster Mitigation and Adaptation Fund in 2023 was unsuccessful, staff will continue to seek alternative grants.

Asset Management Planning

The Village is reviewing progress made on Asset Management Planning and examining current practices. Additionally, it is attending training relevant to Asset Management Planning for smaller municipalities. The Village aims to establish comprehensive asset management practices, develop training programs, and create an asset management policy with guidelines and practices for managing, financing, and operating existing assets, as well as planning for future assets and service delivery. Developing these asset management strategies and plans is crucial for achieving long-term objectives.

RECREATION SERVICES

The Village of Midway Parks and Recreation Department operates the Boundary Expo Recreation Centre. The centre consists of an ice arena, fitness center, concession kitchen and administration area.

2025 WORK PROGRAM & INITIATIVES

- In 2021, the existing ammonia chiller plant was replaced with a new Chiller and Condensing Tower, funded a grant from the Province of BC Community Economic Recovery Infrastructure program (CERIP). The new plant became operational in 2022 and in 2023 Electric Desiccant Dehumidifiers were installed, to use heat energy to remove collected water vapor from the

- desiccant. Funding for the dehumidifiers was through the Canada Community-Building Fund.
- In 2025 the Village applied for funding up to \$3.4 million through the UBCM Strategic Priorities Fund – Capital Infrastructure Stream for a Slab replacement project at the Boundary Expo Recreation Centre.

PROTECTIVE SERVICES/FIRE DEPARTMENT

The Protective Services department provides prompt emergency response to the residents and visitors to the Village of Midway, in an efficient and effective manner. The Village of Midway supports this service delivery through a series of established training and education programs based on specific roles and responsibilities.

The Protective Service department endeavours to enhance service delivery to ensure Midway is a safe place to live, visit, work and play. Each of these functions play a crucial role in the protection of the community while providing an essential service, in a fiscally responsible manner.

2025 WORK PROGRAM & INITIATIVES



2025 was an active year for Midway Fire and Rescue. The fire department responded to a number of challenging emergencies. New members were recruited to the department and have been diligent in their education and continued growth. We also have added layers into our training plan which catches up on our yearly certifications, officer development, and rolling out new training and response initiatives which increases our capacity and resiliency.

During the beginning of the year, Phil Cameron served as the Acting Fire Chief in the early months, followed by the appointment of Corey Kortmeyer as Fire Chief. The department continues to be supported by a highly committed group of volunteers who dedicate their time and effort to enhancing fire and life safety within the community and surrounding areas.

Firefighter training, recognition and retention is an ongoing focus. Firefighters are true ambassadors of Midway and the surrounding communities.

Membership

It is important to the firefighters, to acknowledge their commitment, dedication, and sacrifices. This year we had a number of people retire from Midway Fire Rescue. Earle Carpenter with 30 years of service, Peter Baia with 27 years of service, and Bruce Hiltz with five years of service. The Village takes great pride in recognizing the remarkable dedication and service of its long-tenured members, whose years of commitment reflect a deep sense of honor and unwavering devotion to the community.

Community Involvement

Midway Fire Rescue members continue to serve their community, outside of emergency response. They participated in Easter, Canada Day, Halloween, Emergency Preparedness Fair, and Christmas events, ensuring that every house in Midway receives a candy cane delivered by Santa.

They also engage with local groups, providing firehall tours to the Boundary 4-H Club, West Boundary Elementary School, and various community groups, helping to promote fire safety awareness and strengthen community relationships.

FireSmart

FireSmart education and awareness are ongoing. FireSmart assessments were completed when requested. The fuel treatment was identified in the 2022 Village of Midway Community Wildfire Protection Plan (CWPP). In 2024 a revised grant funding application was submitted under the 2024 CRI FireSmart Community Funding and the funding was successful.

This resulted in fuel mitigation in Midway's interface. Starting in the summer of 2025, areas adjacent to Fritz Road were treated to lessen the impact of wildfires to the Village of Midway. Operational fuel treatment (management) is defined as the process of changing forest fuels to reduce aggressive fire behaviour. This may include treatments such as thinning, spacing and pruning trees, and removal of needles and woody debris from the forest floor.

The intent is to reduce fuel load in the forest and reduce the potential for devastating wildfires that spread into communities. The treatment was identified in the 2022 Village of Midway Community Wildfire Protection Plan (CWPP). The operational fuel treatment activities associated with removing the debris from the site can present certain risks to the public, but by taking note of the following information and adhering to the following recommendations you can have a safe and pleasant experience while recreating in the area. This initiative has been started and is expected to be completed in the Spring of 2026.

Training

Members participate in ongoing training across a broad range of disciplines beyond fire suppression to strengthen the level of service provided to the community. These areas include rope rescue, vehicle extrication, water rescue, incident command, fire prevention, and wildland firefighting. Continued emphasis on rope rescue training ensures members maintain proficiency and operate effectively for the larger portion of our responses.

Midway Fire Rescue also provides comprehensive training in road rescue services covering the entire Midway RCMP Detachment Area. As motor vehicle incidents represent a significant portion of responses, members regularly review and refine their skills to ensure they remain operationally prepared.

Wildland training is conducted each spring, focusing on establishing reliable water supply, setting up supply lines, and applying safe and effective suppression strategies and tactics in wildland environments.

Training programs continue to align with the BC Minimum Training Standards, ensuring firefighters meet provincially established requirements, also while conducting the peripheral training needed for the services we provide.

Fire Rescue Responses

Midway Fire Rescue responded to 80 emergency call outs for 2025.

Motor Vehicle Incidents – 41

Assist Other Agency – 9

Wildland Responses – 8

Burning Complaint - 6

Vehicle Fire – 6

Alarms 5

Structure Fire – 2

Grants and Donations

Grants and donations continue to move forward, we applied for the West Boundary Community Forest grant and were accepted. This grant will be finalized and purchases made in the spring of 2026.

Emergency Act Legislation

Working towards requirements of the new legislation which was brought into force to reflect the realities of the modern world including global pandemics, security threats and climate change, and shifts from focusing on emergency response to the four phases of emergency management: mitigation, preparation, response, and recovery.

Procedures

In 2025, two Fire Department policies were proposed and approved by Council; Policy No. 403 – Fire and Rescue Responses out of Area, and Policy No. 366 – Fire and Life Safety Inspection Frequency. These policies create clear direction for emergency response and fire inspections. It increases our effectiveness while creating clear guidelines and ensuring consistent procedures moving forward.



Current Year (2025) objectives achieved

Proactive Land Use/Housing

- **Plan for Housing Diversity** - In 2025, work continued to meet proactive planning requirements under BC Government Bill 44, 2023, including amendments to Midway's OCP Bylaw to address future housing needs.
- **Senior Housing** - The Village is working with West Boundary Senior Housing Society on their plans for a Phase II Senior Housing building. At the October 1, 2024 Regular Council meeting, Council approved to lease a portion of land west of the current Parkview building for a 60 year-term, to support WBSH grant application to build additional housing units for Seniors. The lease is contingent on the Society receiving funding through the BC Housing Community Housing Fund. Although BC Housing's Community Housing Fund intake is currently on hold, the Village is working to ensure municipal approvals are in place, so that the group is able to reapply for funding, their application has a better change of obtaining approval.

Economic Health

- **Economic Diversification** - In 2025, the Regional District of Kootenay Boundary received up to \$499,840 in grant funding through the Province of BC's Rural Economic Diversification and Infrastructure Program (REDIP). The funding supports a two-year shared Economic Development Officer position for the Village of Midway and the City of Greenwood, funded through the Province of BC's Rural Economic Diversification and Infrastructure Program and administered by the RDKB. This position will help advance priorities in the Midway Plan and Boundary Economic Diversification Plan.

Organizational Excellence

- **Best place to Work** - In 2025, the Village welcomed a new Fire Chief. As well as providing prompt emergency response to the residents and visitors to the Village of Midway, the Midway Fire/Rescue department continues to provide Road Rescue Services covering the entire Midway RCMP Detachment area.
- **Service Excellence** - Continued with succession planning; a Deputy Corporate position was advertised and although recruitment was unsuccessful, the Village planned to repost the position in 2026. Once a suitable applicant, there are much needed plans to work on outdated policies and procedures to improve process for staff, residents and prospective residents.

Quality of Life

- **Community/Accessibility** - Community Centre Upgrade and Retrofit project – In 2025 work on the project has taken priority over other planned objectives. Despite some delays due to structural items relating to the age of the building, the majority of the work has been completed in 2025. Enhancements to the Community Centre will enrich the community experience, foster increased participation in Community Events, and attract bookings from external organizations.
- **Recreation** - In August 2025, the Midway Spray Park was officially named and recognized in memory of long time public servant to the Village of Midway, Marguerite Rotvold. Marguerite began as a Councillor with the Village in 1985, served as Mayor from 2006-2008 and only missed one 3 yr term before retiring from public service in 2018.
- **Safety** - Midway Wildfire Risk Reduction Treatment – In 2025, the site adjacent to Fritz Road was treated to lessen the impact of wildfires in Midway. The intent was to reduce fuel load in the forest and reduce the potential for devastating wildfires that spread into communities. The Village was successful in receiving \$399,300 through the 2024 CRI FireSmart Community Funding and Supports grant program.

2026 Objectives proposed

Proactive Land Use/Housing

- **Plan for Housing Diversity** - Continue to fulfil proactive Planning requirements as per BC Government Bill 44, 2023, including amending the Midway's OCP Bylaw to include future Housing Needs requirements, in conjunction with ensuring infrastructure capacity in Midway can service any new proposed development.
- **Land Use** - Complete the application requirements and public consultation to ensure that the application to remove lands out of the Agricultural Land Reserve for the planned campground expansion and future housing projects can be submitted to the Agricultural Land Commission.
- **Land Use** - Review and approve the draft Business Plan to be included as part of the application to remove lands out of the Agricultural Land Reserve.
- **Senior Housing** - Continue to support West Boundary Senior Housing Society's new Phase II Senior Housing project.

Economic Health

- **Economic Diversification** - Work on planning and design for the Riverside campground expansion project, once approval to remove lands out of the Agricultural Land Reserve has been received from the Agricultural Land Commission.
- **Tourism** - Working with the Village Economic Development Officer, continue to seek out grant funding for the proposed Riverfront campground expansion project.
- **Economic Diversification** - Continue to collaborate with the RDKB on a two-year regional initiative aimed at enhancing economic development capacity and promoting long-term economic resilience in the Boundary Region.
- **Support Existing Business** - Continue to support existing businesses, welcome new business, growth and inclusion.

Organizational Excellence

- **Best Place to Work** – Submit a Request for Quotation (RFQ) for Village/Fire Hall Offices renovation to enhance workspace and allow for extra workspace for current and future staffing needs.
- **Systems and Policies** - Continue updating Human Resources policies and bylaws, focusing of legislative and process improvements, to adapt to the evolving community needs.
- **Management of Assets/Infrastructure** - Asset Management Planning will continue, including asset management training working towards implementing an asset management policy, asset management registry, infrastructure condition analysis and asset replacement forecasts and asset management risk assessments.
- **Service Excellence** - Staff will continue to assess the feasibility of a new well for future housing expansion.
- **Service Excellence** - Continue planning and research for the establishment of a new well, as well as the execution of Wellhead Protection Plans.

Quality of Life

- **Community** - Community Centre Upgrade and Retrofit Project – ensure that the project is completed to the satisfaction of the contract and any deficiencies are rectified.
- **Community** – enjoy the new facility, promoting its availability for events, functions and conferences, ensuring that it's use enhances the well-being of residents and the community, but also introducing user fees that reflect competitive pricing and provide for overhead cost recovery.

2026 Objectives proposed (Cont'd)

Quality of Life (Cont'd)

- **Recreation** - Park Enhancement - Continue efforts to secure grants with local groups, aimed at enhancing outdoor spaces and activities for individuals of all ages.
- **Accessibility** - Continue to work with the Accessibility Committee on accessibility needs, seek out grants and ensure that all future Village projects and upgrades consider accessibility needs during the planning stages.
- **Safety** - New Emergency Act legislation – Continue working towards requirements of the new legislation which was brought into force to reflect the realities of the modern world including global pandemics, security threats and climate change, and shifts from focusing on emergency response to the four phases of emergency management: mitigation, preparation, response, and recovery.

DRAFT

Financial Statements of the
VILLAGE OF MIDWAY

December 31, 2025

VILLAGE OF MIDWAY

Index to Financial Statements

December 31, 2025

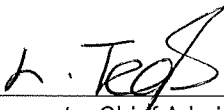
Financial Statements	Page
Responsibility for Financial Reporting	1
Independent Auditors' Report	2
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Financial Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8
Schedule 1 - Tangible Capital Assets	21
Schedule 2 - Segmented Information	22
Schedule 3 - Province of BC Covid-19 Restart Grant	23
Schedule 4 - BC Growing Communities Fund Grant	24
Schedule 5 - Local Government Housing Initiatives Grant	25
Schedule 6 - Building Communities through Arts and Heritage Grant	26

RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with the accounting principles disclosed in Note 2 to the financial statements and include amounts that are based on estimates and judgments. Management believes that the financial statements present fairly the Village of Midway's financial position and results of operations. The integrity of the information presented in the financial statements, including estimates and judgments relating to matters not concluded by fiscal year-end, is the responsibility of management. The financial statements have been approved by Council.

Management has established and maintained appropriate systems of internal control including policies and procedures, which are designed to provide reasonable assurance that Village of Midway's assets are safeguarded and that reliable financial records are maintained to form a proper basis of preparation of the financial statements.

The independent external auditors, Doane Grant Thornton LLP, Chartered Professional Accountants, have been appointed by Council to express an opinion as to whether the financial statements present fairly, in all material respects, the Village of Midway's financial position, results of operations, and changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards. The report of Doane Grant Thornton LLP, Chartered Professional Accountants, follows and outlines the scope of their examination and their opinion on the financial statements.



Lisa Teggarty, Chief Administrative Officer

Independent auditor's report

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

T +1 250 365 7745
F +1 250 365 8027
www.DoaneGrantThornton.ca

To the Mayor and Council of
Village of Midway

Opinion

We have audited the financial statements of the Village of Midway (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 Village of Midway 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 City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. Schedules 3, 4 and 5 are presented for the purposes of additional information and are not a required part of the financial statements. Such information has not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion thereon.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

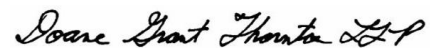
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Castlegar, Canada
May 11, 2026



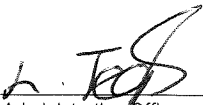
Chartered Professional Accountants

VILLAGE OF MIDWAY
STATEMENT OF FINANCIAL POSITION
As At December 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash (Note 3)	\$ 2,976,801	\$ 3,980,499
Short-term investments (Note 4)	5,130,533	4,949,103
Taxes and utility user fees receivable	42,901	43,709
Accounts receivable (Note 5)	454,402	178,083
Investment in West Boundary Community Forest Inc. (Note 6)	745,199	652,653
	9,349,836	9,804,047
LIABILITIES		
Accounts payable and accrued liabilities (Note 7)	669,195	346,302
Employee future benefits (Note 8)	33,086	22,666
Deferred revenue (Note 9)	332,535	1,217,785
Long-term debt (Note 11)	-	11,347
Asset retirement obligations (Note 12)	66,092	51,182
	1,100,908	1,649,282
NET FINANCIAL ASSETS	8,248,928	8,154,765
NON-FINANCIAL ASSETS		
Prepaid expenses and deposits	48,917	96,027
Tangible capital assets (Schedule 1)	9,980,232	8,053,738
	10,029,149	8,149,765
ACCUMULATED SURPLUS (Note 13)	\$ 18,278,077	\$ 16,304,530

CONTINGENT LIABILITIES (Note 21)

CONTRACTS AND COMMITMENTS (Note 22)

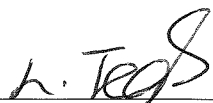


Chief Administrative Officer

The accompanying notes are an integral part of these financial statements

VILLAGE OF MIDWAY
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2025

	2025 Budget (Note 19)	2025 Actual	2024 Actual
REVENUE			
Taxation and grants-in-lieu (Note 16)	\$ 794,449	\$ 807,291	\$ 777,460
Canada Community-Building Fund	93,054	93,054	93,054
Provincial and other grants (Note 17)	2,428,262	2,228,014	803,215
Sale of services and other (Note 18)	453,349	474,570	481,005
Water and sewer user, and connection fees	248,081	237,373	230,389
Interest and penalties on taxes	6,500	7,559	7,493
Interest on investments	225,600	244,788	248,590
Equity - West Boundary Community Forest Inc. (Note 6)	100,000	292,546	743,555
Loss on sale of tangible capital assets	-	(58,687)	-
	4,349,295	4,326,508	3,384,761
EXPENSES			
General government	989,430	790,282	962,662
Parks and recreation	280,050	251,721	255,251
Protective services	750,894	580,858	470,249
Public works and transportation	242,100	269,401	224,625
Water and sewer services	199,803	158,624	118,602
Amortization on tangible capital assets	-	302,075	303,550
	2,462,277	2,352,961	2,334,939
ANNUAL SURPLUS	1,887,018	1,973,547	1,049,822
ACCUMULATED SURPLUS, BEGINNING OF YEAR (Note 13)	15,551,598	16,304,530	15,254,708
ACCUMULATED SURPLUS, END OF YEAR (Note 13)	\$ 17,438,616	18,278,077	16,304,530




Chief Administrative Officer

The accompanying notes are an integral part of these financial statements

VILLAGE OF MIDWAY
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2025

	2024 Budget (Note 19)	2025 Actual	2024 Actual
ANNUAL SURPLUS	\$ 1,887,018	\$ 1,973,547	\$ 1,049,822
Acquisition of tangible capital assets	-	(2,298,918)	(282,488)
Amortization of tangible capital assets	-	302,075	303,550
Proceeds on sale of tangible capital assets	-	11,661	-
Loss on sale of tangible capital assets	-	58,687	-
Increase (decrease) in prepaid expenses	-	47,111	(69,706)
INCREASE IN NET FINANCIAL ASSETS	1,887,018	94,163	1,001,178
NET FINANCIAL ASSETS, BEGINNING OF YEAR	8,154,765	8,154,765	7,153,587
NET FINANCIAL ASSETS, END OF YEAR	\$ 10,041,783	\$ 8,248,928	\$ 8,154,765



Chief Administrative Officer

The accompanying notes are an integral part of these financial statements

VILLAGE OF MIDWAY
STATEMENT OF CASH FLOW
For the Year Ended December 31, 2025

	2025	2024
OPERATING TRANSACTIONS		
Cash receipts from property taxation	\$ 808,099	\$ 772,723
Cash receipts from grants and own sources	1,871,442	2,364,711
Cash paid to employees and suppliers	(1,665,975)	(1,989,418)
Cash paid for interest	(1,502)	(3,855)
Cash received for interest	247,732	244,178
Cash Provided by Operating Transactions	1,259,796	1,388,339
CAPITAL TRANSACTIONS		
Cash used for purchase of tangible capital assets	(2,286,993)	(282,488)
Cash received from sale of tangible capital assets	11,661	-
	(2,275,332)	(282,488)
INVESTING TRANSACTIONS		
Dividends received - West Boundary Community Forest Inc.	200,000	200,000
Investment in term deposits	(181,430)	(971,827)
Cash Provided by (Used for) Investing Transactions	18,570	(771,827)
FINANCING TRANSACTIONS		
Cash used for repayment of long-term debt	(6,732)	(26,166)
Cash Provided by (Used for) Financing Transactions	(6,732)	(26,166)
(DECREASE) INCREASE IN CASH	(1,003,698)	307,858
CASH, BEGINNING FOR YEAR	3,980,499	3,672,641
CASH, END OF YEAR	\$ 2,976,801	\$ 3,980,499
SUPPLEMENTARY CASH FLOW INFORMATION		
Non-cash tangible capital asset additions	\$ 11,925	\$ -



Chief Administrative Office

The accompanying notes are an integral part of these financial statements

1. NATURE OF THE ENTITY

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of the Village of Midway.

Basis of Presentation

The Village's resources and operations are segregated into General, Water and Sewer funds, Statutory and Non-statutory reserve funds, and Reserves for future capital expenditures for accounting and financial reporting purposes. The financial statements include all of the accounts of these funds. All inter-fund transactions and balances have been eliminated.

Basis of Accounting

The Village's financial statements are prepared using the accrual basis of accounting.

Reserve Funds

Under the Community Charter, Village Council may, by bylaw, establish reserve funds for special purposes. Money in a reserve fund, and interest earned thereon, must be expended only for the purpose for which the fund was established in accordance with the fund bylaw. If the amount in a reserve fund is greater than required, Village Council may, by resolution as stated in the reserve fund bylaw, transfer all or part of the balance to another reserve fund.

Investment in West Boundary Community Forest Inc.

The Village is the registered holder of 1 Common Share in West Boundary Community Forest Inc., representing a 50% interest in the corporation. This is an investment in a government business enterprise accounted for using the modified equity method. Under this method, the business enterprise's accounting principles are not adjusted to conform with those of the Village. The equity income or loss for the year is recorded in revenue in the Village's statement of operations and the investment in West Boundary Community Forest Inc. is adjusted accordingly.

Deferred Revenue

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

Revenue Recognition

The Village records revenue on the accrual basis and includes revenue in the period in which the transactions or events that give rise to the revenues occur. Taxation revenues are recognized at the time of the issuing of the property tax notices for the fiscal year. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Sale of services and user fees are recognized when the service or product is rendered by the Village. Government transfers and other grant revenues are recognized as revenue when the funding becomes receivable and when eligibility criteria, if any, of the transfer has been met. Unearned revenue in the current period is recorded as deferred revenue.

Short-Term Investments

Short-term investments include term deposits with the Steller Vista Credit Union and highly liquid short-term bond funds with the Municipal Finance Authority.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Municipal Pension Plan

The Village's pension plan follows the guidelines of the Municipal Pension Plan which is administered by the Province of British Columbia for all British Columbia municipalities. The Village and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The board of trustees representing plan members and employers is responsible for administering the plan, including investment assets and administration of benefits. The plan is a multi-employer defined benefit plan.

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic or radioactive material, or live organism that exceeds an environmental standard. The liability is recognized net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use, and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Village is directly responsible or accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized at management's estimate of the cost of post remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for the contaminated site. The Village has no liabilities under this standard as at December 31, 2025, and December 31, 2024.

Expenses

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of an asset, but excluding interest. Assets are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life commencing in the year the asset is put into service as follows:

Buildings and improvements	20 - 50 years
Engineering structures	15 - 30 years
Fixtures, furniture, equipment and vehicles	5 - 25 years
IT infrastructure	3 - 10 years
Sewer infrastructure	10 - 100 years
Water infrastructure	10 - 100 years

Donated tangible capital assets are reported at the fair value at the time of donation.

Work in progress, which represents capital projects under construction but not yet completed, is not amortized until construction is complete and the asset is available for productive use.

Tangible capital assets that are demolished or destroyed are written off.

Budget Figures

The budget figures are based on Bylaw No. 572, the Five-Year Financial Plan for the year 2025 to 2029 adopted on May 14, 2025.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Municipal Finance Authority Cash Deposits and Demand Notes

The Village issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as debt reserve fund. The Village also executes demand notes in connection with each debenture whereby the Village may be required to loan certain amounts to the Municipal Finance Authority. These amounts are not included in the Village's financial statements. The details of these cash deposits and demand notes at year end are as follows:

	<u>Demand</u>	<u>Cash</u>	<u>2025</u>	<u>2024</u>
	<u>Note</u>	<u>Deposits</u>		
Sewer Fund	\$ -	\$ -	\$ -	\$ 7,521

Long-Term Debt

Outstanding debenture debt is reported net of applicable sinking fund balances. Interest on debt is charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Significant areas requiring estimates include the useful lives of tangible capital assets for amortization, the determination of payroll and employee future benefits accruals, the asset retirement obligations, and the provision for contingencies. Actual results could differ from management's best estimates as additional information becomes available in the future.

Financial Instruments

The Village's financial instruments consist of cash, short-term investments, accounts receivable, MFA debt reserve cash deposits, accounts payable and accrued liabilities, asset retirement obligations and employee future benefits.

All financial instruments are recorded at their cost and amortized cost except for portfolio investments in equity instruments quoted in an active market and derivatives which are recorded at their fair value with unrealized remeasurement gains and losses recorded in the statement of remeasurement gains and losses. Once realized, remeasurement gains and losses are transferred to the statement of operations. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the statement of operations.

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

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

The Village does not have any financial instruments measured at fair value.

Asset Retirement Obligations

A liability for an asset retirement obligation is recognized when all of 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.

The liability is measured at the Village's best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date. The estimate includes costs directly attributable to the asset retirement activities.

Upon initial recognition of the liability for an asset detriment obligation, the carrying amount of the corresponding tangible capital assets (or component thereof) is increased by the same amount.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

The capitalized asset retirement cost is expensed in a rational and systematic manner of the useful life of the tangible capital asset (or a component thereof). For obligations for which there is no tangible capital assets recognized or for tangible capital assets that are no longer in productive use, the asset retirement costs are expensed immediately. Subsequently, the liability is reviewed at each financial statement reporting date and adjusted for:

- changes as a result of the passage of time with corresponding accretion expense;
- for any revisions to the timing, amount of the original estimated of undiscounted cash flows, or the discount rate.

Adjustments to the liability as a result of revisions to the timing, amount of the estimate of undiscounted cash flows or the discount rate are adjusted to the cost of the related tangible capital asset and the revised carrying amount of the related tangible capital asset is amortized except for adjustments related to tangible capital assets that are not recognized or no longer in productive use, which are expensed in the period they are incurred.

The asset retirement costs are amortized over the period in which the costs are expected to be incurred.

A recover 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.

Future Accounting Pronouncements

Effective January 1, 2027, the Village will adopt the new Conceptual Framework for Financial Reporting in the Public Sector and PS 1202 - Financial Statement Presentation.

Conceptual Framework for Financial Reporting in the Public Sector

The Conceptual framework will replace the conceptual components of PS 1000 - Financial Statement Concepts and PS 1100 - Financial Statement Objectives. This framework defines the nature, function and scope of financial accounting and reporting in the public sector.

Section PS 1202 - Financial Statement Presentation

This standard will replace PS 1201 - Financial Statement Presentation. It includes changes to the statement of financial position to present financial assets, non-financial assets, total assets, financial liabilities, non-financial liabilities, total liabilities and net assets/net liabilities. There will also be a separate statement of changes in net assets, net liabilities (formerly known as accumulated surplus), and the additions of a statement of net financial assets or liabilities that presents a revised net financial assets or liabilities (formerly known as net debt) calculation. The principles in this standard are based on the concepts outlined in the Conceptual Framework, ensuring consistency and transparency in financial reporting.

3. CASH

Cash is comprised of unrestricted cash for operations and restricted cash for reserve funds which are held in segregated accounts.

	<u>2025</u>	<u>2024</u>
Restricted Cash - Statutory Reserves	1,478,849	1,347,768
Unrestricted Cash	<u>1,497,952</u>	<u>2,632,731</u>
	-	-
	-	-
	<u>\$ 2,976,801</u>	<u>\$ 3,980,499</u>

VILLAGE OF MIDWAY
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

4. SHORT-TERM INVESTMENTS

The balances in the following tables are comprised of restricted short-term investments for statutory reserve funds held in segregated accounts and unrestricted short-term investments for operations.

	<u>2025</u>	<u>2024</u>
Restricted Short-Term Investments		
Credit Union term deposits	\$ 2,690,789	\$ 2,591,069
Municipal Finance Authority high pooled investment funds	<u>791,900</u>	<u>765,827</u>
	<u>3,482,689</u>	<u>3,356,896</u>
Unrestricted Short-Term Investments		
Credit Union term deposits and equity shares	1,530,658	1,481,689
Municipal Finance Authority short-term bond and money market funds	<u>117,186</u>	<u>110,518</u>
	<u>1,647,844</u>	<u>1,592,207</u>
	<u>\$ 5,130,533</u>	<u>\$ 4,949,103</u>

5. ACCOUNTS RECEIVABLE

	<u>2025</u>	<u>2024</u>
Government transfers and other grants	\$ 363,829	\$ 122,238
Trade accounts and other	<u>90,573</u>	<u>55,845</u>
	<u>\$ 454,402</u>	<u>\$ 178,083</u>

6. INVESTMENT IN WEST BOUNDARY COMMUNITY FOREST INC.

The Village is the registered holder of 1 Common Share in West Boundary Community Forest Inc. ("Community Forest") representing a 50% interest in the corporation, with the City of Greenwood holding the balance. The Community Forest was created for the purpose of managing a timber license and has an agreement with the Ministry of Forests, Lands and Natural Resource Operations for a term of twenty-five-year beginning on January 1, 2014, to harvest Crown timber in specific areas of the West Boundary.

6. INVESTMENT IN WEST BOUNDARY COMMUNITY FOREST INC. (continued)

The Village accounts for its investment in the government business enterprise using the modified equity method. The condensed financial information of the investment for the year ending December 31, 2025, with comparative figures for December 31, 2024, are presented below.

During the year, West Boundary Community Forest Inc. adopted International Financial Reporting Standards (IFRS). As a result, the financial information of the investment presented below, including the comparative amounts for the year ended December 31, 2024, has been prepared based on the subsidiary's IFRS financial statements. The comparative amounts differ from those reported in the Village's prior-year financial statements. This change reflects the adoption of a new accounting framework by the subsidiary and does not constitute an error in the Village's previously issued financial statements.

	<u>2025</u>	<u>2024</u>
Assets		
Current assets	\$ 1,386,732	\$ 1,577,897
Long-term assets	<u>431,003</u>	<u>413,530</u>
	<u>1,817,735</u>	<u>1,991,427</u>
Liabilities		
Accounts Payable	61,336	113,141
Silviculture accrual	<u>266,000</u>	<u>508,000</u>
	<u>327,336</u>	<u>621,141</u>
Shareholder's Equity	<u>\$ 1,490,399</u>	<u>\$ 1,370,286</u>
Village Interest	<u>\$ 745,199</u>	<u>\$ 652,653</u>

Under the modified equity method, the cost of the investment is adjusted by earnings or losses of the entity from the date of acquisition as well as any dividends paid. In 2025, the Village recorded equity income of \$292,546 (2024 - equity income of \$743,555) and received \$200,000 (2024 - \$200,000) in dividends from the West Boundary Community Forest Inc.

7. ACCOUNTS PAYABLE

	<u>2025</u>	<u>2024</u>
Trade accounts payable	\$ 361,046	\$ 248,451
Wages payable	74,765	55,326
Accrued and other liabilities	31,245	30,370
Vendor holdback	<u>202,139</u>	<u>12,155</u>
	<u>\$ 669,195</u>	<u>\$ 346,302</u>

8. EMPLOYEE FUTURE BENEFITS

The Village records liabilities for accrued employee benefits in the period in which they are earned by the employee. Short-term benefits, such as banked overtime and vacation entitlements, are included in accrued liabilities. Long-term benefits, such as sick leave entitlements, are reported as employee future benefits at the management's estimate of the cost of the future entitlements. The Village has estimated the discounted cost of this employee future benefit and has accrued \$33,086 (2024 - \$22,666) in the financial statements.

VILLAGE OF MIDWAY
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

9. DEFERRED REVENUE

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

	<u>Beginning Balance</u>	<u>Contributions Received</u>	<u>Spent during the year</u>	<u>Accounts Receivable</u>	<u>Ending Balance</u>
Investing in Canada Infrastructure Program	\$ 304,103	\$ 277,580	\$ 936,900	\$ 355,217	\$ -
Heritage Canada Building Communities through Arts Legacy Fund	274,357	7,005	289,974	8,612	-
Province of BC - REDIP Grant	8,470	-	-	-	8,470
UBCM - 2024 CRI FireSmart	199,650	-	128,770	-	70,880
UBCM - Next Gen 911	7,395	-	-	-	7,395
Province of BC - Housing Capacity Grant	151,046	-	1,340	-	149,706
Government of BC - Climate Action Grant	222,257	-	222,257	-	-
Government of BC - Indigenous Engagement Requirement Funding (IERFP)	-	42,000	-	-	42,000
Victim Services Grant	47,895	100,775	107,846	-	40,824
Miscellaneous deposits	2,612	4,939	2,957	-	4,594
Other Grant Revenue	<u>-</u>	<u>549,595</u>	<u>540,929</u>	<u>-</u>	<u>8,666</u>
	<u>\$ 1,217,785</u>	<u>\$ 981,894</u>	<u>\$ 2,230,973</u>	<u>\$ 363,829</u>	<u>\$ 332,535</u>

10. PHOENIX COMMUNITY FOUNDATION ENDOWMENT

As at December 31, 2025, the Village has transferred a total of \$61,500 (2024 - \$61,500) in contributions to the Phoenix Community Foundation. These funds are held permanently, and the Village receives annual investment income on these funds. As the Village has the right to receive only the investment income and has no access to the contributed principal, the balance held is not shown on the Village's Statement of Financial Position.

11. LONG-TERM DEBT

	<u>Beginning Balance</u>	<u>Proceeds of Debt</u>	<u>Repayment of Principal</u>	<u>Actuarial Adjustments</u>	<u>Ending Balance</u>
Sewer System Capital Fund					
Sewer Bylaw No. 338	<u>\$ 11,347</u>	<u>\$ -</u>	<u>\$ (6,732)</u>	<u>\$ (4,615)</u>	<u>\$ -</u>

VILLAGE OF MIDWAY
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

12. ASSET RETIREMENT OBLIGATIONS

The Village has recognized an asset retirement obligation related to remediation expenses for lead and asbestos in certain buildings for which the Village has a legal obligation to incur.

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

	<u>2025</u>	<u>2024</u>
Beginning balance	\$ 51,182	\$ 48,870
Liability recognized this year	11,925	-
Accretion expense	<u>2,985</u>	<u>2,312</u>
Ending balance	<u>\$ 66,092</u>	<u>\$ 51,182</u>

The liability is estimated using a present value technique that discounts the expected future expenditures. The discount rate used was based on the borrowing rate for liabilities with similar maturities of 4.75% (2024 - 4.45%). The total undiscounted expenditures and the time periods over which they are expected to be incurred is as follows:

2048	\$ 177,990
2076	<u>\$ 48,661</u>
	<u>\$ 226,651</u>

13. ACCUMULATED SURPLUS

	<u>2025</u>	<u>2024</u>
Non-Statutory:		
General Operating Fund Surplus	\$ 2,675,315	\$ 3,036,669
Water Operating Fund Surplus	70,300	70,300
Sewer Operating Fund Surplus	41,888	41,888
Sewer Capital Financial Equity	80,653	80,653
Equity In Tangible Capital Assets	<u>9,914,141</u>	<u>7,991,209</u>
	<u>12,782,297</u>	<u>11,220,719</u>
Statutory:		
Building Replacement Reserve	170,231	154,144
Capital Equipment Reserve	224,881	236,254
Carbon Tax Credit Reserve	18,770	18,285
Community Forest Reserve	599,703	486,797
Community Hall Replacement Reserve	549,495	523,612
Canada Community Building Fund Reserve	810,335	752,110
Contaminated Sites Reserve	2,807	2,735
Equipment Depreciation Reserve	47,731	54,487
Fire Truck Reserve	312,032	265,006
Growing Communities Reserve	813,272	787,199
Land Sales Capital Reserve	121,823	116,729
Sewer Infrastructure Reserve	573,242	540,812
Sick And Severance Reserve	83,079	71,191
Water Infrastructure Reserve	<u>1,168,379</u>	<u>1,074,450</u>
	<u>5,495,780</u>	<u>5,083,811</u>
	<u>\$ 18,278,077</u>	<u>\$ 16,304,530</u>

14. EQUITY IN TANGIBLE CAPITAL ASSETS

Equity in Tangible Capital Assets represents the net book value of total capital assets less long-term obligations assumed to acquire those assets and consists of the following:

	<u>2025</u>	<u>2024</u>
Equity, beginning of year	\$ 7,991,209	\$ 7,976,512
Add:		
Capital acquisitions, net of dispositions	2,228,570	282,488
Debt principal repayments	6,732	26,166
Actuarial adjustment	4,615	11,905
Less:		
Amortization	(302,075)	(303,550)
Recognition of asset retirement obligations	(11,925)	-
Asset retirement obligation accretion	<u>(2,985)</u>	<u>(2,312)</u>
Equity, end of year	<u>\$ 9,914,141</u>	<u>\$ 7,991,209</u>

15. MUNICIPAL PENSION PLAN

The Village and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of assets, and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2024, the last reporting date, the Plan had 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 Village paid \$74,592 for employer contributions to the plan in fiscal 2025 (2024 - \$60,846).

Employers participating in the Plan record their pension expenses 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 costs to individual employers participating in the Plan.

VILLAGE OF MIDWAY
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

16. TAXATION AND GRANTS-IN-LIEU

	<u>2025</u>	<u>2024</u>
General Municipal Purposes	\$ 807,291	\$ 777,460
Collections for Other Governments		
Province of B.C. - School and Police	441,290	414,217
British Columbia Assessment Authority	11,691	11,685
West Kootenay Boundary Regional Hospital	31,609	30,740
Municipal Finance Authority	41	39
Regional District of Kootenay Boundary	<u>100,647</u>	<u>92,463</u>
	<u>\$ 1,392,569</u>	<u>\$ 1,326,604</u>
Transfers to Other Governments		
Province of B.C. - School and Police	\$ (441,290)	\$ (414,217)
British Columbia Assessment Authority	(11,691)	(11,685)
West Kootenay Boundary Regional Hospital	(31,609)	(30,740)
Municipal Finance Authority	(41)	(39)
Regional District of Kootenay Boundary	<u>(100,647)</u>	<u>(92,463)</u>
	<u>(585,278)</u>	<u>(549,144)</u>
	<u>\$ 807,291</u>	<u>\$ 777,460</u>

17. PROVINCIAL AND OTHER GRANTS

	<u>2025</u>	<u>2024</u>
Provincial Government transfers - unconditional	\$ 343,000	\$ 382,600
Provincial Government transfers - conditional	1,442,949	266,230
Federal Government transfers - conditional	283,011	82,367
Regional Government transfers and other grants	<u>159,054</u>	<u>72,018</u>
	<u>\$ 2,228,014</u>	<u>\$ 803,215</u>

18. SALE OF SERVICES AND OTHER

	<u>2025</u>	<u>2024</u>
Ambulance Building Lease	\$ 38,526	\$ 35,730
Arena revenue	45,464	43,951
Campground	19,204	16,952
ICBC and Motor Vehicle Branch Commissions	164,416	154,843
Licences and Permits	12,654	25,025
Rentals	21,162	20,361
Rural Fire Protection transfers from Regional District Kootenay Boundary	131,670	129,586
Sundry	<u>41,474</u>	<u>54,557</u>
	<u>\$ 474,570</u>	<u>\$ 481,005</u>

19. RECONCILIATION TO BUDGET

The following reconciles the budget as show on the statement of operations to the budget as presented in Bylaw No. 572 adopted May 14, 2025.

Annual surplus per the statement of operations	\$ 1,887,018
Debt principal repayments	(6,732)
Purchase of tangible capital assets	(3,434,061)
Transfer to reserves	(427,400)
Transfers from reserves	<u>1,981,175</u>
	<u>\$ -</u>

20. TRUST FUNDS

Funds held in trust and administered by the Village are as follows:

	<u>2025</u>	<u>2024</u>
Assets and Net Position		
Cash and short-term investments	<u>\$ 19,475</u>	<u>\$ 18,643</u>
Fund Balances		
Trusts - Cemetery Care	<u>\$ 19,475</u>	<u>\$ 18,643</u>
Transactions for the Year Ended December 31, 2025		
Cemetery Care, beginning balance	\$ 18,643	
Investment income	752	
Contributions - Cemetery Care Fund fees collected	<u>80</u>	
Cemetery Care, ending balance	<u>\$ 19,475</u>	

Trust funds are not included in the Village's financial statements.

21. CONTINGENT LIABILITIES

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

The Village is at times faced with claims of a diverse nature. As at December 31, 2025, the total of these costs, if any, cannot be reasonably estimated and no amount has been accrued in the financial statements.

22. CONTRACTS AND COMMITMENTS

The Village entered into a service contract related to a current capital project as follows:

Community Centre Renovations	\$ 481,324
------------------------------	------------

23. FINANCIAL INSTRUMENTS

The Village is exposed to various risks through its financial instruments. The following analysis provides information about the Village's risk exposure and concentration as of December 31, 2025:

23. FINANCIAL INSTRUMENTS (continued)

Credit Risk

Credit risk is the risk of financial loss to the Village if a debtor fails to discharge their obligation (e.g., pay the accounts receivable owing to the Village). The Village is exposed to this risk arising from its cash, short-term investments, taxes and utility user fees receivable and accounts receivable.

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

Taxes and utility user fees receivable is primarily due from businesses and individuals. Accounts receivable is primarily due from governments, businesses and individuals. Credit risk is mitigated by the highly diversified nature of the debtors and other customers. The Village measures its exposure to credit risk based on how long the amounts have been outstanding. An impairment allowance is set up based on the estimated collectability of the underlying receivable. In the current and prior years, no receivables have been considered impaired. The amounts outstanding at year-end were as follows:

<u>2025</u>	<u>Current</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>120+ Days</u>	<u>Total</u>
Government transfers and other grants	\$ -	\$ 363,829	\$ -	\$ -	\$ -	\$ 363,829
Trade accounts and other taxation and utility fees	<u>89,967</u>	<u>299</u>	<u>350</u>	<u>-</u>	<u>42,858</u>	<u>133,474</u>
Total	<u>\$ 89,967</u>	<u>\$ 364,128</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ 42,858</u>	<u>\$ 497,303</u>

<u>2024</u>	<u>Current</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>120+ Days</u>	<u>Total</u>
Government transfers and other grants	\$ 122,238	\$ -	\$ -	\$ -	\$ -	\$ 122,238
Trade accounts and other taxation and utility fees	<u>30,843</u>	<u>2,299</u>	<u>767</u>	<u>650</u>	<u>64,995</u>	<u>99,554</u>
Total	<u>\$ 153,081</u>	<u>\$ 2,299</u>	<u>\$ 767</u>	<u>\$ 650</u>	<u>\$ 64,995</u>	<u>\$ 221,792</u>

There have been no significant changes from the prior year in the exposure to risk or policies, procedures and methods used to measure the risk.

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 with extensive budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise.

All Financial liabilities, excluding asset retirement obligations, mature within one year.

There have been no significant changes from the previous year in the exposure to risk or policy, procedures and methods used to measure the risk.

Market Risk

Market risk is the risk that the fair value of 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 is not significantly exposed to these risks other than as follows:

23. FINANCIAL INSTRUMENTS (continued)

Interest Rate Risk

Interest rate risk is the potential for financial loss caused by fluctuation in the fair value of future cash flows of financial instruments because of changes in market interest rates. The Village is exposed to this risk through its interest-bearing investments. As at December 31, 2025, a 1% fluctuation in interest rates, with all other variables held constant, would have an estimated increase in interest income of its short-term investments of \$51,305 (2024 - \$49,491).

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.

24. SEGMENTED INFORMATION

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

General Government

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

Parks and Recreation

Parks and recreation services contribute to the quality of life and personal wellness through the maintenance of the parks, arena and campground.

Protective Services

Protective services are comprised of the Village and rural fire protection services, emergency recovery expenses, police-based victim services, ambulance building maintenance and bylaw enforcement.

Public Works and Transportation

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

Water and Sewer Services

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

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

25. COMPARATIVE FIGURES

Comparative figures have been adjusted to conform to changes in the current year presentation.

VILLAGE OF MIDWAY
SCHEDULE 1 - TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2025

	Land	Buildings and Improvements	Fixtures, Furniture, Equipment and Vehicles	Engineering Structures	Water Infrastructure	Sewer Infrastructure	2025	2024
Historical Cost:								
Beginning balance	\$ 2,192,504	\$ 4,407,011	\$ 1,661,353	\$ 1,815,801	\$ 2,261,467	\$ 1,801,377	\$ 14,139,513	\$ 13,857,025
Additions	25,215	2,022,786	141,534	-	109,383	-	2,298,918	282,488
Dispositions	-	-	(175,662)	-	-	-	(175,662)	-
Ending balance	<u>2,217,719</u>	<u>6,429,797</u>	<u>1,627,225</u>	<u>1,815,801</u>	<u>2,370,850</u>	<u>1,801,377</u>	<u>16,262,769</u>	<u>14,139,513</u>
Accumulated Amortization								
Beginning balance	-	1,668,168	1,080,034	1,078,459	1,334,711	924,403	6,085,775	5,782,225
Amortization expense	-	85,808	82,610	50,519	47,581	35,557	302,075	303,550
Disposals	-	-	(105,313)	-	-	-	(105,313)	-
Ending balance	<u>-</u>	<u>1,753,976</u>	<u>1,057,331</u>	<u>1,128,978</u>	<u>1,382,292</u>	<u>959,960</u>	<u>6,282,537</u>	<u>6,085,775</u>
Ending net balance	<u>\$ 2,217,719</u>	<u>\$ 4,675,821</u>	<u>\$ 569,894</u>	<u>\$ 686,823</u>	<u>\$ 988,558</u>	<u>\$ 841,417</u>	<u>\$ 9,980,232</u>	<u>\$ 8,053,738</u>

The net book value of work-in-progress, which are tangible capital assets held under the buildings and improvements and not being amortized, is \$2,483,506 (2024 - \$472,646).

VILLAGE OF MIDWAY
SCHEDULE 2 - SEGMENTED INFORMATION
For the Year Ended December 31, 2025

	General Government Services	Protective Services	Parks and Recreation Services	Public Works and Transportation	Sub Total	Water Funds	Sewer Funds	2025	2024
Revenue:									
Taxation and grants-in-lieu	\$ 807,291	\$ -	\$ -	\$ -	\$ 807,291	\$ -	\$ -	\$ 807,291	\$ 777,460
Canada Community Building Fund	93,054	-	-	-	93,054	-	-	93,054	93,054
Provincial and other grants	1,923,614	274,390	30,010	-	2,228,014	-	-	2,228,014	803,215
Sales of services and other	239,705	170,196	64,669	-	474,570	-	-	474,570	481,005
Water and sewer user, and connection fees	-	-	-	-	-	118,176	119,197	237,373	230,389
Interest and penalties on taxes	7,559	-	-	-	7,559	-	-	7,559	7,493
Interest on investments	185,435	-	-	-	185,435	31,127	28,226	244,788	248,590
Loss on disposition of Tangible Capital Property	-	(58,687)	-	-	(58,687)	-	-	(58,687)	-
Equity (loss) income - West Boundary Community Forest Inc.	292,546	-	-	-	292,546	-	-	292,546	743,555
Total Revenues	\$ 3,549,204	\$ 385,899	\$ 94,679	\$ -	\$ 4,029,782	\$ 149,303	\$ 147,423	\$ 4,326,508	\$ 3,384,761
Expenses									
Amortization	34,142	50,671	66,804	67,320	218,937	47,581	35,557	302,075	303,550
Goods and services	260,266	353,293	140,754	90,765	845,078	32,698	41,433	919,209	868,676
Grants and community groups	56,199	-	-	-	56,199	-	-	56,199	116,004
Interest expense	-	-	-	-	-	-	1,503	1,503	3,855
Wages, benefits, council stipends	473,817	227,565	110,967	178,636	990,985	22,656	60,334	1,073,975	1,042,854
Total expenses	824,424	631,529	318,525	336,721	2,111,199	102,935	138,827	2,352,961	2,334,939
Annual surplus (deficit)	\$ 2,724,780	\$ (245,630)	\$ (223,846)	\$ (336,721)	\$ 1,918,583	\$ 46,368	\$ 8,596	\$ 1,973,547	\$ 1,049,822

VILLAGE OF MIDWAY
SCHEDULE 3 - PROVINCE OF BC COVID-19 RESTART GRANT
For the Year Ended December 31, 2025
(Unaudited)

	<u>2025</u>	<u>2024</u>
Covid-19 Safe Restart Grant, beginning balance of unspent funds	\$ <u>268,082</u>	\$ <u>302,140</u>
Expenditures in the Year	10,867	9,100
Computer and other electronic technology costs	-	-
Facility reopening and operating costs	-	-
Library grant in aid	5,000	22,958
Midway Social Centre Society	-	<u>2,000</u>
	<u>15,867</u>	<u>34,058</u>
Balance included in General Operating Fund Accumulated Surplus carried forward for use in a subsequent year	\$ <u><u>252,215</u></u>	\$ <u><u>268,082</u></u>

VILLAGE OF MIDWAY
SCHEDULE 4 - BC GROWING COMMUNITIES FUND GRANT
For the Year Ended December 31, 2025
(Unaudited)

	<u>2025</u>	<u>2024</u>
BC Growing Communities Fund Grant, beginning balance	\$ 787,199	\$ 763,000
Grants received during the year	-	-
Interest income earned on funds during the year	<u>26,073</u>	<u>24,199</u>
BC Growing Communities Fund Grant, ending balance	<u>\$ 813,272</u>	<u>\$ 787,199</u>

VILLAGE OF MIDWAY
SCHEDULE 5 - LOCAL GOVERNMENT HOUSING INITIATIVES GRANT
For the Year Ended December 31, 2025
(Unaudited)

	<u>2025</u>	<u>2024</u>
Local Government Housing Initiatives Grant, beginning balance	\$ 151,046	\$ -
Grants received during the year	-	153,271
Consulting service costs	<u>(1,340)</u>	<u>(2,225)</u>
Local Government Housing Initiatives Grant, ending balance	<u>\$ 149,706</u>	<u>\$ 151,046</u>

VILLAGE OF MIDWAY
SCHEDULE 6 - BUILDING COMMUNITIES THROUGH ARTS AND HERITAGE GRANT
For the Year Ended December 31, 2025

Sources of Funding	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Funding Holdback</u>	<u>Total</u>
Department of Canadian Heritage Legacy Fund - Funding Approved	\$ 45,775	\$ 5,004	\$ 59,248	\$ 281,361	\$ 8,612	\$ 400,000
Other Federal Support:						
Infrastructure Canada - Investing in Canada Program (Rural and Northern Communities Stream)	-	42,369	20,000	768,074	355,217	1,185,660
Provincial Support: Climate Action Program	-	-	-	222,257	-	222,257
Applicant Contribution	-	7,500	55,706	510,911	-	574,117
Local Support: Community Centre Club	-	-	-	100,000	-	100,000
	<u>45,775</u>	<u>54,873</u>	<u>134,954</u>	<u>1,882,603</u>	<u>363,829</u>	<u>2,482,034</u>
Subtotal - Cash						
In-Kind - Local Support:	-	-	-	-	-	-
	<u>\$ 45,775</u>	<u>\$ 54,873</u>	<u>\$ 134,954</u>	<u>\$ 1,882,603</u>	<u>\$ 363,829</u>	<u>\$ 2,482,034</u>
Total Revenues						
Expenditures by Category (Actual Expenditures)	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>	
Artist Fees	\$ -	\$ 4,904	\$ -	\$ -	\$ 4,904	
Design, Planning and Assessments	119,268	80,732	54,982	51,398	306,380	
Excavation and Site Preparation Costs	-	-	121,554	118,971	240,525	
Acquisition, Installation and Restoration	749	-	-	28,159	28,908	
Materials and Construction	-	-	-	1,679,571	1,679,571	
Kitchen Renovation, Equipment and Appliances	-	-	-	101,290	101,290	
Administration	<u>30,000</u>	<u>30,000</u>	<u>30,456</u>	<u>30,000</u>	<u>120,456</u>	
Subtotal - Cash	150,017	115,636	206,992	2,009,389	2,482,034	
In-Kind: Installation Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Expenditures:	<u>\$ 150,017</u>	<u>\$ 115,636</u>	<u>\$ 206,992</u>	<u>\$ 2,009,389</u>	<u>\$ 2,482,034</u>	

The Village entered into a contribution agreement for funding of the Community Centre Efficiency Upgrades and Expansion project from the Building Communities through Arts and Heritage Program. Funding from this program is approved up to \$400,000 for eligible project expenditures. The Village did not incur eligible expenditures from 2019 to 2021. The Village receives funding from other sources and grants as disclosed above to cover project costs. This schedule discloses actual project expenditures incurred up to December 31, 2025, and does not include additional amounts incurred during 2026. The project is still ongoing as of the financial statement reporting dates and is scheduled to complete before the end of fiscal 2026.



Staff Report – Item 8(c)

Date: June 29, 2026
To: Chief Administrative Officer
From: Deputy Finance
Subject: 2025 Statement of Financial Information for approval

File No: 0640-30

RECOMMENDATION:

THAT Council approves the 2025 Statement of Financial Information (SOFI) Schedules.

ISSUE/PURPOSE:

To seek approval on the 2025 Statement of Financial Information (SOFI) Schedules, to accompany the 2025 Financial Information package.

BACKGROUND:

The SOFI report is an annual reporting requirement by provincial legislation, through the Financial Information Act (FIA). The SOFI document will be uploaded to the Local Government Information System (LGIS) with a copy of the Village's audited 2025 Financial Statements as well as full disclosure of salary and stipend information for Village staff and Council. The threshold for reporting on the remuneration and expenses of staff is currently at \$75,000 and above. The Statement of Financial information also provides a completed list of vendors who have received payments for supplies or services to the Village in excess of \$25,000.00, followed by aggregate vendor information for all amounts below \$25,000.00.

LEGAL CONSIDERATIONS:

This document is a report on prior year financial activities.

Pursuant to Financial Information Act - Section 2, SOFI must be submitted to the Ministry within 6 months after the end of each fiscal year.

FINANCIAL/BUDGETARY IMPLICATIONS:

As presented.

GOVERNANCE CONSIDERATIONS:

Legislation requires that this report be prepared and submitted annually to the Province on the Local Government Information System (LGIS).

ATTACHMENTS:

2025 Schedule of Remuneration and expenses paid to or on behalf of each employee.

2025 Schedule showing payments for the provision of goods or services.

**SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID TO OR ON
 BEHALF OF EACH EMPLOYEE FOR YEAR ENDING DECEMBER 31, 2025**

Prepared under the Financial Information Regulation, Schedule 1, section 6 (2), (3), (4), (5) and (6)

1. Elected Officials, Employees appointed by Cabinet and Members of Board of Directors

Elected Official	Position	Remuneration	Expenses
McMynn, Douglas	Mayor	\$ 11,460	\$ 5,722
Dunsdon, Richard	Councilor	9,467	1,025
Metcalf, Darrin	Councilor	9,467	4,902
Pownall, Aaron	Councilor	9,467	-
Willsey, Judith	Councilor	9,467	4,372
Total		\$ 49,328	\$ 16,021

2. List of employees with remuneration exceeding \$75,000, plus expenses

Employee	Position	Remuneration	Expenses
Boltz, John	Public Works Foreman	\$ 89,822	\$ 2,922
Cameron, Phil	Public Works / Acting Fire Chief	80,503	1,069
Kortmeyer, Corey	Fire Chief	84,463	744
Kleinhempel, Kerstin	Deputy Finance	88,737	1,055
Teggarty, Lisa	Chief Administrative Officer	127,756	8,750
Total (a)		\$ 471,281	\$ 14,540

Total for Employees with remuneration greater than \$75,000 (a)	\$ 471,281	\$ 14,540
Add: Employees with remuneration less than \$75,000	323,456	10,679
Add: Mayor and Council remuneration	49,328	16,021
Total Remuneration and expenses	\$ 844,065	\$ 41,240

Reconciliation

Total Remuneration	\$ 844,065
Employer's portion of CPP, EI - Receiver General Payments	55,281
Change in accrued wages , benefits, municipal pensions, severance agreements, non-taxable benefits paid, Workers Compensation premiums	174,629
	-
Wages and Benefits per Financial Statements	\$ 1,073,975

Lisa Teggarty, Chief Administrative Officer, Village of Midway, June 30, 2026

**SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES
 FOR THE YEAR ENDING DECEMBER 31, 2025**

Prepared under the Financial Information Regulation, Schedule 1, section 7 (1) and (2)

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

Supplier Name	Amount Paid
Acera Insurance Services Ltd.	\$ 87,836
Cabin Operations Ltd.	118,104
Cover Architectural Collaborative Inc.	54,246
Doane Grant Thornton LLP	35,909
Falcon Equipment Ltd.	33,932
Fortis BC	142,649
Granton Motors Ltd.	33,560
Higashi, Wendy	36,750
Kettle Valley Electric Ltd.	62,060
Lidstone & Company Barristers and Solicitors	53,324
Municipal Pension Plan	141,418
North Mountain Construction Ltd.	2,028,921
Pacific Blue Cross	46,808
Shkrabuik, Tom	35,263
Skaha Ford Inc.	65,401
Total Aggregate Payment to Suppliers exceeding \$25,000 (A)	\$ 2,976,181

2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less

Consolidated total paid to suppliers who received payments of \$25,000 or less (B)	\$ 604,969
--	------------

3. Total of payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	\$ -
Consolidated total of contributions exceeding \$25,000	56,199
Consolidated Total of all grants and contributions exceeding \$25,000 (C)	\$ 56,199

4. Reconciliation

Total of supplier payments over (A) and under \$25,000(B), grants and contributions (C)	\$ 3,637,349
Debt and lease principal payments	(6,732)
Amortization expenses	302,075
Tangible Capital Asset Expenditures	(2,298,918)
Wages, salaries and benefits	1,073,975
Change in accounts payable and other expenses, employee's portion of payroll cost, pensions and benefits, payment for non-expense items, GST input tax credits and other accrued liabilities	(354,788)
Total Expenses per Statement of Operations	\$ 2,352,961

Lisa Teggarty, Chief Administrative Officer, Village of Midway, June 30, 2026

Subject: Re: permission letter
Date: Monday, May 4, 2026 at 11:05:56 AM Pacific Daylight Time
From: Dawn S
To: Cam Kamigochi
Attachments: image001.png

Thanks Cam,

I just received a message from Robert Silva (building inspector) who informed me I am allowed to move a storage container onto the property before I have a building permit.

In terms of timelines. The possession date of the lot is May 29th. I purchased the lot (address is 393 Fourth Avenue) and plan to have the foundation completed this season. But, I have to take the Owner/Builder course and exam before I am able to go ahead with the foundation. I hope to have the building permit by August 1, 2026. I am unable to determine exact dates for when I might want to stay there as I will need to be there to take photos of the construction of the foundation but then the foundation will likely sit there for the winter because the log builder will be taking on my project this winter with plans to set it up on the site in the spring of 2027. I am presently living in a condo in Kelowna but it is now listed for sale. I cannot predict when the sale might happen. If I have to move before winter, it's likely I would leave the country for the winter.

It's also possible I might find something to rent for the winter after the sale. I'm sorry I can't provide any more succinct plans or details as I'm restricted to both the sale of this property as well as the timelines by contractors.

I just wanted to know if it would be alright to temporarily stay on site in a small RV during the times I would need to be there to supervise the construction.

Thank you.

On Mon, May 4, 2026 at 9:53 AM Cam Kamigochi <midwayreception@shaw.ca> wrote:

Hi Dawn,

Council would like to have more information regarding your request. Most specifically, what is your time estimated time line for the project? I understand there's a lot of moving parts for something like this but if you had to plan it out, how would it look?

For example, ideally you'd purchase something _____, you'd want to move an RV on the property by _____, live in it for how long _____, completed and RV no longer used as living space by_____.

You also mentioned a storage container, please include the intentions for that as well.

Thank you.

Cam Kamigochi

Executive Assistant

Ph: 250.449.2222

Fx: 250.449.2258

eml: midwayreception@shaw.ca



661 Eighth Ave, PO Box 160, Midway BC, V0H 1M0

NOTICE OF CONFIDENTIALITY. This communication including any information transmitted with it is intended only for the use of the addressees and is confidential. If this communication has been received by you in error, please notify us immediately by return e-mail and permanently delete the entire communication. It is strictly prohibited for any unauthorized person to review, disclose, disseminate, or distribute this communication.

Please consider the environment before printing this email

From: Dawn S
Date: Sunday, May 3, 2026 at 11:28 AM
To: Administrator <midwayreception@shaw.ca>
Subject: Re: permission letter

Hello, any idea when I might receive a response to this request? Thank you.

On Wed, Apr 8, 2026 at 11:29 AM Dawn S

wrote:

June 1, 2026

Dawn Service
emailed to:

Dear Dawn,

Thank you for your April 8, 2026 letter, and welcome to Midway. Council considered your request at its regular meeting on April 27, 2026, and postponed a decision until more information on the proposed timeline was available. Thank you for providing the draft timelines to Cam. I will bring this additional information forward to Council at the June 8th meeting.

In your letter you mentioned that you could not find the Bylaw restricting the use of RV whilst building. Please refer to Zoning Bylaw 464, 2015 – (Pg 19.):

402. R 1 – Residential 1 Zone

Permitted uses in this zone are as follows:

- (a) Single family dwelling;
- (b) Home-based business;
- (c) Bed and Breakfast;
- (d) Accessory use, buildings and structures.

103. Definitions (Pg 3.)

DWELLING, SINGLE FAMILY means any detached building consisting of one dwelling unit and excludes manufactured homes, “park model” trailers, and any other form recreational vehicle;

302. Permitted Uses of Land, Buildings and Structures in all Zones (Pg 10.)

- (e) temporary buildings (other than temporary security accommodation), structures and the storage of materials required for an approved construction project located on the same parcel provided these items are removed within thirty (30) days of the completion of the approved construction and/or occupancy.

You may store a trailer on the property if it is not used as a residence. Please also note that Property Maintenance & Standards Bylaw 525, 2020 applies, including concerns about long grass and fire hazards. In addition, the Zoning Bylaw does not permit an accessory building before a primary residence, so a trailer shelter cannot be built first.

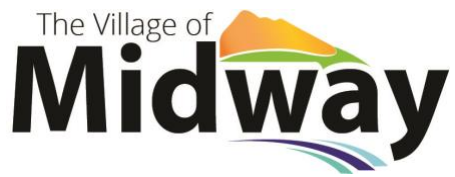
I hope this clarifies the answers to your questions. We will contact you after the June 8th meeting to confirm Council’s decision.

Yours truly,

VILLAGE OF MIDWAY

Per:

Lisa Teggarty, Chief Administrative Officer



Regular Meeting of Council June 29, 2026

For Item 8d), to consolidate space on the agenda, please follow the link for access to the Village of Midway's Zoning Bylaw:

<https://midwaybc.ca/wp-content/uploads/2019/07/Village-of-Midway-Zoning-Bylaw-No.-464-2015.pdf>

FROM THE DESK OF

Kettle Valley Golf Course

June 12, 2026

Village Council
Village of Midway
661 Eighth Avenue
Midway, BC V0H 1M0

Dear Midway Village Council,

The Board of Directors, Gary Schierbeck President, of the Kettle Valley Golf Course are submitting a request for approval in our use of the Parking Lot of the Golf Course.

We have RV Golfers which come through and would like to spend the night and play more than one round of golf. We are partnering with Harvest Host Canada, which is a unique RV Camping and Overnight Stays site. Traveling RV members of the site can book through them and must abide by the rules set up on the site. We have agreed to accept visitors, maximum of two for maximum of two nights stay. Payment will be the fee for round of Golf.

We feel we have an obligation to inform you of this new venture we are implementing for the golf course.

Sincerely yours,

Peggy Badger

Secretary of the Board of Directors acting on the Boards behalf.



MIDWAY
PUBLIC LIBRARY

RECEIVED

JUN 22 2026

VILLAGE OF MIDWAY

To the Village of Midway:

June 22/2026

I'm writing to you today
in support of our local library.

It is a true oasis of calm for reading,
learning and meeting people. The
staff is super knowledgable and
helpful whether it's finding books,
printing out important documents or
hosting artistic endeavors for local
children. Please continue to fund

this essential service.

The Village of Midway:
Address: 661 Eighth Ave,
Midway, BC V0H 1M0
Phone: (250) 449-2222
midwaybc@shaw.ca

Sincerely, Jennifer Helston
496 Fourth Ave.

Grant with New Horizons for Seniors- "time sensitive"

From : MS CS

Mon, Jun 22, 2026 11:09 AM

Subject : Grant with New Horizons for Seniors- "time sensitive"

To : Lisa Teggarty <midwaybc@shaw.ca>

Hello Lisa

On behalf of the Midway Social Centre Society, I am writing to request the Village's permission in principle to place a 366 cm x 427 cm (12' x 14') Cedarshed RK1214 storage shed on Village property adjacent to the Social Centre. As you know, our seniors' programs continue to grow, and secure, weather-protected storage is essential for maintaining equipment, supplies, and materials used throughout the year. With limited interior space, the lack of secure storage currently restricts seniors' ability to run and expand programs.

We wish to emphasize that the shed will be dedicated exclusively to seniors' programs and is being pursued for community benefit, not as municipal infrastructure. The Society — and its predecessor, the Midway Senior Centre — has had long-term, stable access to this property for more than two decades, and this project is intended to support the continued success of seniors' programming in our community.

At this stage, we are simply seeking Council's approval in principle. Should Council be supportive, we will then provide full details - including sizing, placement, and costing - for your review before any final decisions are made. If Council is not able to support the project, we will not proceed with the application.

We value our ongoing partnership with the Village and remain committed to ensuring that any improvements align with municipal requirements and continue to benefit local seniors.

Thank you for considering this request. If approved, we would appreciate written confirmation from the Village addressed to New Horizons for Seniors.

that:

- the Village of Midway owns the property on which the Midway Social Centre is located,
- the Village agrees to the placement of a storage shed on that property, and
- the shed will be used primarily for the activities of the Midway Social Centre Society.

We would be grateful to receive this confirmation by the end of June, as the New Horizons for Seniors Program application deadline is July 10, 2026.

Thank you for for your on going support

Sincerely,

Joanne Welch

Midway Social Centre Society

Invitation to Meet with BC Assessment at UBCM

From : General Mailbox Communications

Mon, Jun 22, 2026 01:28 PM



Subject : Invitation to Meet with BC Assessment at UBCM

Hello,

BC Assessment values our relationships with our Local Government and First Nations partners, and is pleased to offer the opportunity for a personalized, private meeting with us during the UBCM Convention. This meeting allows time to discuss property assessment topics specific to your community, for us to answer questions about BC Assessment, or simply to have a “meet and greet”.

The meetings are **25 minutes** in length, and will be held **Monday, September 14-Wednesday, September 16** at the **Fairmont Pacific Rim**.

If you are interested in booking a time with us, please use this [Calendly scheduling tool](#). In the space provided, please identify any specific topics you may have at this time. This will help ensure that we are prepared to have a valuable and informed discussion.

To help accommodate requests, we encourage you to book together with your colleagues as a group. There is space provided to enter the emails of your colleagues you wish to include.

We ask that you please book your meeting before **Friday, August 14**. Please note that as spaces are limited, bookings may fill up prior to this date.

Thank you for your continued partnership and collaboration, and we look forward to meeting with you in September!

Sincerely,

BC Assessment Local Government & Indigenous Relations Team

Lisa

Subject: RE: 2026 Ministry, Agency, Commission, and Corporation meetings
Date: Thursday, June 18, 2026 at 3:46:00 PM Pacific Daylight Time
From: IGRS UBCM Meeting Requests IGRS:EX
To: midwaybc@shaw.ca
CC: IGRS UBCM Meeting Requests IGRS:EX
Attachments: image001.png

Good afternoon Lisa,

Thank you for reaching out. Yes, the 2026 Ministry, Agency, Commission, and Corporation (MACC) staff-level meetings will be held virtually, Sept 8-11. A Microsoft Teams meeting link will be provided with your meeting confirmation, as well as a Virtual Meetings Guidelines document to assist with any technical questions. We anticipate that this format for MACC staff-level meetings will continue in 2027.

This decision was made due to several considerations, including that fiscal constraints make it necessary to adapt as costs to government for staff to travel to Vancouver for Convention are significant. Holding staff-level meetings online also allows for the inclusion of additional ministry and local government staff, supporting stronger knowledge transfer and providing technical experts – some of whom may not have been able to attend in-person meetings in the past – the ability to participate in the meetings.

Note that BC Hydro and ICBC will still hold meetings in-person during UBCM Convention week (Sept 14-18) as they are based in Vancouver. If you request a meeting with them, details regarding timing and venue will be shared directly by them.

Please let me know if you have any other questions or if you would like to chat over the phone.

Kind regards,

Sarah Staszkiel | MACC Staff Meeting Lead

(She/Her)

Local Government Relations

Intergovernmental Relations Secretariat

| IGRS.UBCM.MeetingRequests@gov.bc.ca



Offering acknowledgement in respect of the Lekwungen People, traditional keepers of this land on which I live, work and play.

From: Lisa Teggarty <midwaybc@shaw.ca>
Sent: June 16, 2026 3:04 PM
To: IGRS UBCM Meeting Requests IGRS:EX <IGRS.UBCM.MeetingRequests@gov.bc.ca>
Subject: 2026 Ministry, Agency, Commission, and Corporation meetings

[EXTERNAL] This email came from an external source. Only open attachments or links that you are expecting from a known sender.

Subject: Founders Day Parade Invitation
Date: Friday, June 26, 2026 at 2:14:51 PM Pacific Daylight Time
From: Jessica McLean
To: midwayreception@shaw.ca
Attachments: Image.jpeg

Dear Mayor McMynn,

I hope you're doing well!

On behalf of the Greenwood Founders Day Committee, I would like to invite you to participate in this year's Founders Day Parade on **Saturday, July 18**.

We celebrate Greenwoods 129th Birthday, and we would be honoured to have you join us in the parade as we celebrate our community's rich history and the people who make it so special.

The parade will follow the old route through the back roads of Greenwood. Whether you choose to ride in a vehicle, walk alongside community members, or participate in another way, we'd love to have you be part of the celebration.

If you're able to attend, please let me know at your earliest convenience so we can include you in our parade lineup. If you have any questions, feel free to reach out.

We hope to celebrate with you on July 18!

Jessica McLean
City Councillor
Greenwood B.C. V0H 1J0
Jessica.mclean@greenwoodcity.ca





VILLAGE OF MIDWAY

Cheque Listing For Council

2026-Jun-26
10:01:42AM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20260200	2026-06-09	ESAU, GUYLAINE	202606091	CREDIT BALANCE PAID	75.37	75.37
20260201	2026-06-18	BBFD	1402883	PW EQUIP - HYDRAULIC FLUID	85.81	824.24
20260201			1408413	EMERGENCY SERVICES FUEL EXPE	193.99	
20260201			1408414	PUBLIC WORKS FUEL EXPENSES BE	544.44	
20260202	2026-06-18	BLACK PRESS GROUP LTD	BPI412620	51 THINGS TO DO IN THE BOUNDAR	527.99	527.99
20260203	2026-06-18	CANADA POST	93000501433	MAY 29 NEWSLETTER	63.29	63.29
20260204	2026-06-18	EMPS	3099	SEWER LINE - 13TH ST LIFTSTATION	9,318.40	9,318.40
20260205	2026-06-18	FORTISBC-ELECTRICITY	MAR28-JUN1/26	POWER FROM MAR 28 - JUN 1/26	10,792.24	10,792.24
20260206	2026-06-18	FORTISBC-NATURAL GAS	MAY 2026	MAY 2026 NATURAL GAS	615.13	615.13
20260207	2026-06-18	LAUZON, DOMINIC	JUN 3/26	FIRE EQUIP - HOSE ROLLERS	600.00	600.00
20260208	2026-06-18	MUNICIPAL PENSION PLAN	20260606	MPP CONTRIBUTIONS, PAY PERIOD	5,468.39	5,468.39
20260209	2026-06-18	SHAW BUSINESS	3424081	JUNE 2026 LANDLINES	321.94	321.94
20260210	2026-06-18	SHAW CABLE	JULY 2026	INTERNET FOR JULY 2026	748.00	748.00
20260211	2026-06-18	TELPAY	2026-05-0083509	TELPAY FOR BUSINESS MAY 2026	42.50	42.50
20260212	2026-06-18	TELUS BUSINESS CONNECT	MED JUN 2026	MED CLINIC PHONES JUNE 2026	56.00	56.00
20260213	2026-06-18	TELUS COMMUNICATIONS INC	BP JUN-JUL 2026	JUN - JUL 2026 BLUE PAGES	79.38	178.51
20260213			JUN 2026	LANDLINES JUNE 2026	99.13	
20260214	2026-06-18	TELUS MOBILITY	FD JUN 2026	FIRE CHIEF CELL PHONE & TABLET	89.60	89.60
20260215	2026-06-18	VIRGIN PLUS	JUN 2026	V/S CELL PHONE JUNE 2026	78.69	78.69
(EFT) 260314	2026-06-08	RIDDLE, CATHY				
(EFT) 260315	2026-06-08	BOLTZ, JOHN M				
(EFT) 260316	2026-06-08	WALKER, LESLIE				
(EFT) 260317	2026-06-08	CAMERON, PHIL				
(EFT) 260318	2026-06-08	DARADICS, MELISSA				
(EFT) 260319	2026-06-08	KAMIGOCHI, CAMERON				
(EFT) 260320	2026-06-08	LOVETT, TAMARA N				
(EFT) 260321	2026-06-08	KREUZER, MARIE				
(EFT) 260322	2026-06-08	JOHNSON, STEVEN M				
(EFT) 260323	2026-06-08	TEGGARTY, LISA M				
(EFT) 260324	2026-06-08	COTE, DAVID				
(EFT) 260325	2026-06-08	KLEINHEMPEL, KERSTIN				
(EFT) 260326	2026-06-08	KORTMEYER, COREY J				
(EFT) 260327	2026-06-08	BARTELINGS, ERIN				
(EFT) 260328	2026-06-18	WOOD WYANT INC.	577926	COMMUNITY CENTRE - ORAPRO	37.83	37.83
(EFT) 260329	2026-06-18	REGIONAL DISTRICT, KOOTENAY BOUNDARY	61284	MAY 2026 LANDFILL FEES	112.20	112.20
(EFT) 260330	2026-06-18	LIDSTONE & COMPANY BARRISTERS AND SOLICIT	66611	LEGAL ADVISE - LITIGATION	459.20	459.20
(EFT) 260331	2026-06-18	KAN-WEST ROADS LTD	26172	2026 DUST CONTROL	5,950.56	5,950.56
(EFT) 260332	2026-06-18	INTERIOR WEED CONTROL LTD	1087	2026 INVASIVE WEED SPRAYING	4,200.00	4,200.00
(EFT) 260333	2026-06-18	TRANE CANADA ULC	316009094	ANNUAL MAINTENANCE, JUN 1/26 - I	4,725.00	4,725.00
(EFT) 260334	2026-06-18	WILLSEY, JUDITH ANN	JUN 9-12/26	KEEPING IT RURAL 2026 EXPENSES	509.63	509.63
(EFT) 260335	2026-06-18	BARTELINGS, ERIN	JUN 18/26	JUN 10-17 TRAVEL EXPENSES	133.28	333.20



VILLAGE OF MIDWAY

Cheque Listing For Council

2026-Jun-26
10:01:42AM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
(EFT) 260335	2026-06-18	BARTELINGS, ERIN	JUN 8/26	JUN 2-5 TRAVEL EXPENSES	199.92	333.20
(EFT) 260336	2026-06-18	DELISLE, MEMORY	JUN 16/26	RIVERFRONT CAMPING REVENUE S	1,294.27	1,294.27
(EFT) 260337	2026-06-22	RIDDLE, CATHY				
(EFT) 260338	2026-06-22	BOLTZ, JOHN M				
(EFT) 260339	2026-06-22	WALKER, LESLIE				
(EFT) 260340	2026-06-22	CAMERON, PHIL				
(EFT) 260341	2026-06-22	DARADICS, MELISSA				
(EFT) 260342	2026-06-22	KAMIGOCHI, CAMERON				
(EFT) 260343	2026-06-22	LOVETT, TAMARA N				
(EFT) 260344	2026-06-22	KREUZER, MARIE				
(EFT) 260345	2026-06-22	JOHNSON, STEVEN M				
(EFT) 260346	2026-06-22	TEGGARTY, LISA M				
(EFT) 260347	2026-06-22	COTE, DAVID				
(EFT) 260348	2026-06-22	KLEINHEMPEL, KERSTIN				
(EFT) 260349	2026-06-22	KORTMEYER, COREY J				
(EFT) 260350	2026-06-22	BARTELINGS, ERIN				
(EFT) 260351	2026-06-22	POWNALL, AARON K				
(EFT) 260352	2026-06-22	METCALF, DARRIN				
(EFT) 260353	2026-06-22	DUNSDON, RICHARD				
(EFT) 260354	2026-06-22	MCMYNN, DOUGLAS C				
(EFT) 260355	2026-06-22	WILLSEY, JUDITH A				

Total 102,369.10

*** End of Report ***



Rebrand: CCBF is now the Build Communities Strong Fund–Community Stream

Publishing Date: June 3, 2026

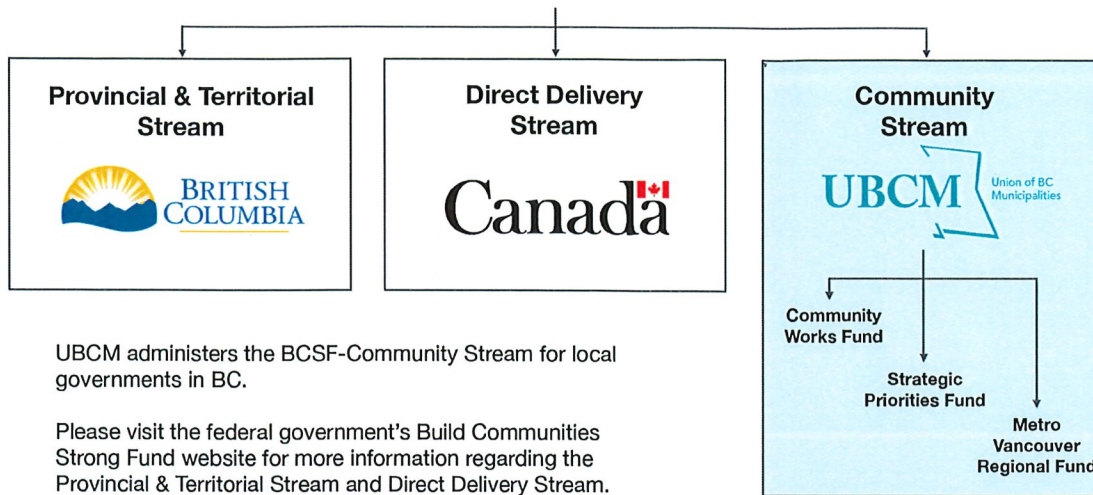
Funding will be unchanged for BC local governments, but the name of this regular allocation has been changed to the **Build Communities Strong Fund–Community Stream**.

What was the Canada Community-Building Fund has been integrated into the federal government’s Build Communities Strong Fund which has three national streams: Community Stream; Direct Delivery Stream; and Provincial/Territorial Stream.

UBCM will continue to administer the BCSF–Community Stream as we had done for CCBF in BC since 2005 (when it was called the Gas Tax), with no change to the existing delivery streams. This includes the existing three streams for BC local governments:

1. Community Works Fund: Allocation based funding, transferred twice a year to all local governments in BC.
2. Strategic Priorities Fund: Application based funding for regionally significant projects.

BUILD COMMUNITIES STRONG FUND



3. Metro Vancouver Regional Fund: Pooled from the CWF allocation local governments in the Metro Vancouver area for transportation investments through TransLink.

Information on the Provincial/Territorial and Direct Delivery Stream can be found on the [Federal Housing and Infrastructure website](#).

The Build Communities Strong Fund – Community Stream provides predictable, long-term and stable funding to local governments in British Columbia for investment in infrastructure and capacity-building projects. Over the 10 years of the Agreement, British Columbia is expected to receive a transfer of \$3.6 billion in funding from Canada.

Tags

[Funding](#)

[UBCM News](#)