



2024 Financial Plan Public Meeting

Town of Creston, Area A, Area B & Area C

Presented by: Yev Malloff

Date: March 13, 2024

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This presentation contains DRAFT budget numbers subject to change and is for discussion purposes only



Agenda

- RDCK Services Overview
- 2023 General Summary
- Overall Assessments and Impact
- 2024 Overall Outlook
- Service by Service Discussion
- Sub Regional Assessments and Impact

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Preamble – DRAFT Budget

- Reminder that the current financial plan document is considered a “draft” until the board of directors adopts a final draft at the March 21, 2024 board meeting.
 - A few year-end allocations and adjustments remain that may have an effect on items such as prior year surplus carry forwards.
 - Some services will have additional reviews of budget revisions at the director and committee/commission level over the coming week
 - Reviews are in progress regarding funding levels for shared and contribution services with several municipal and other partners
 - Public Information sessions are being held in coming weeks



The Budget Review Process

Board	Commissions and Committees	Local Service Committees	Directors/Participants
January 19 and February 16	As Scheduled	Creston A, B, C and Kaslo, D	As Scheduled
<ul style="list-style-type: none"> Core Services (GA, RA, Building, GIS, Planning) 911 Communications Emergency Planning 	<ul style="list-style-type: none"> Parks Recreation Riondel Services Utilities (Some CAC) Resource Recovery (Subregional & Joint) West Transit 	<ul style="list-style-type: none"> Library, Museum, Airport FR/Search & Rescue Creston and District Recreation Kaslo/D Recreation Economic Development 	<ul style="list-style-type: none"> Fire Animal Control Library, Cemetery, other contribution services. Economic Development

** Public budget review meetings are to be held between February and mid March to allow for a final draft of the budget to be ready for adoption by the entire Board on March 21 for submission to the ministry by March 31st.



The RDCK provides 200 active services

- 105 locations
- 23,153 Sq km
- 63,000 residents

- Each service is accounted for individually
- Surplus & deficits cannot be transferred between services

RDCK Services Model

- Governance and Administration
- Resource Recovery: Waste, Recycling, Organics
- Recreation & Parks
- Fire Protection
- Sustainability, Development, Planning and Land Use (Rural)
- Building Inspection (Rural and Municipal)
- Water Systems.
- Taxation to Fund Societies and Organizations providing service (library, community halls, museums, recreation).

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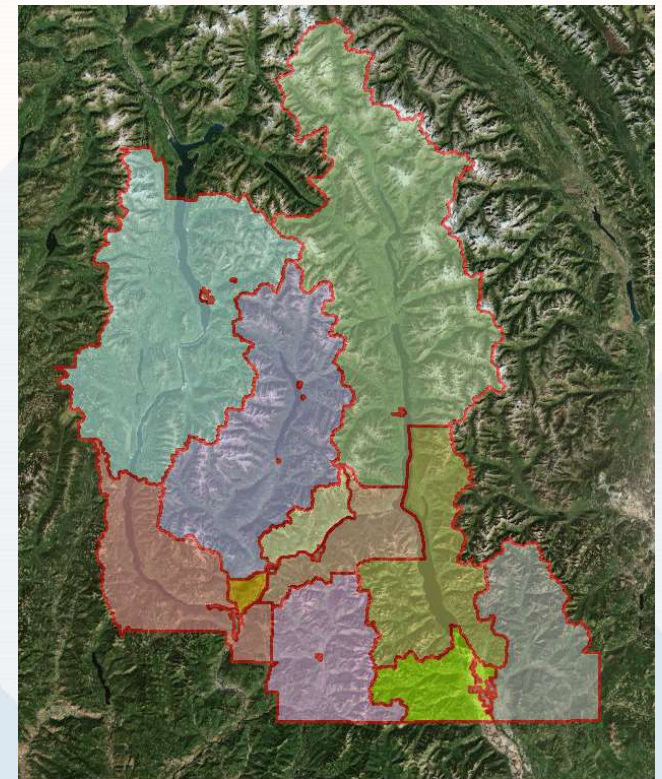
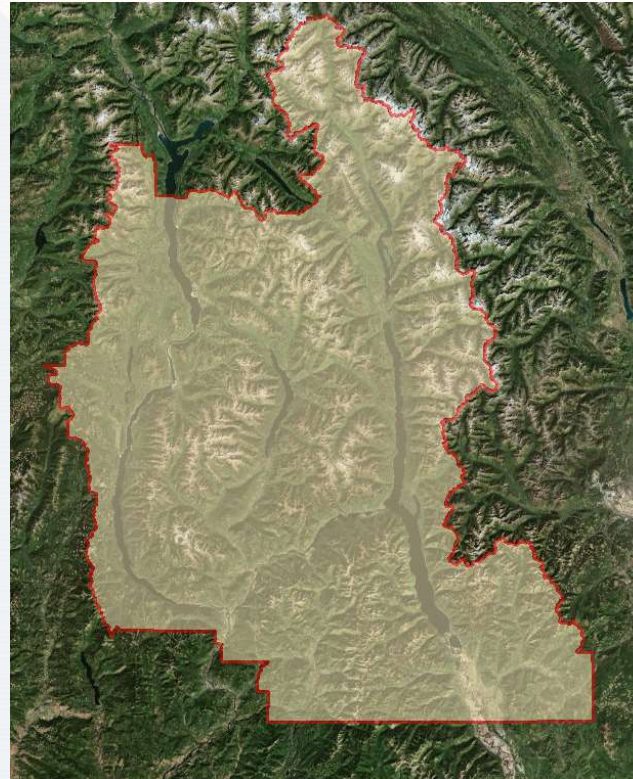


When looking at the map of the RDCK, think of each service as a puzzle piece of the larger RDCK area.

The map on the left shows the service area for General Administration – the entire RDCK.

The map on the right is an example on how service areas can be broken down by electoral area.

Regional District Model



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RDCK Board Strategic Priorities

Organizational Excellence



Energy Efficiency and Environmental Responsibility

Develop Relationships and Partnerships



Manage our Assets and Service Delivery in a Fiscally Responsible Manner



Regional Approach to Growth

Innovate to Reduce the Impact of Waste



Advocacy

** Available on RDCK website: <https://www.rdck.ca/EN/main/government/rdck-strategic-plan.html>

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Provincial Regulations impacting the RDCK

LOCAL GOVERNMENT ACT

COMMUNITY CHARTER

Employment Standards Act

Workers Compensation Act

Environmental Management Act

Fire Services Act

Building Act

Emergency and Disaster Management Act

Safety Standards Act

Freedom of Information and Protection of Privacy Act

Financial Information Act

Local Government Bylaw Notice Enforcement Act

Local Elections Campaign Financing Act

Local Elections Statutes Amendment Act, 2014

Accessible BC Act

Climate Change Accountability Act

Declaration Act

Diking Authority Act

Drinking Water Protection Act

Environment and Land Use Act

Environmental Assessment Act

Fire Department Act

First Peoples' Heritage, Language and Culture Act

Homeowner Protection Act

Hospital District Act

Housing Supply Act

Human Rights Code

Integrated Pest Management Act

Land Act

Land Survey Act

Land Title Act

Limitation Act

Manufactured Home Act

Negligence Act

Ombudsperson Act

Personal Information Protection Act

Privacy Act

Property Law Act

Safety Authority Act

Short-Term Rental Accommodations Act

Taxation (Rural Area) Act

Transportation Act

Wildfire Act

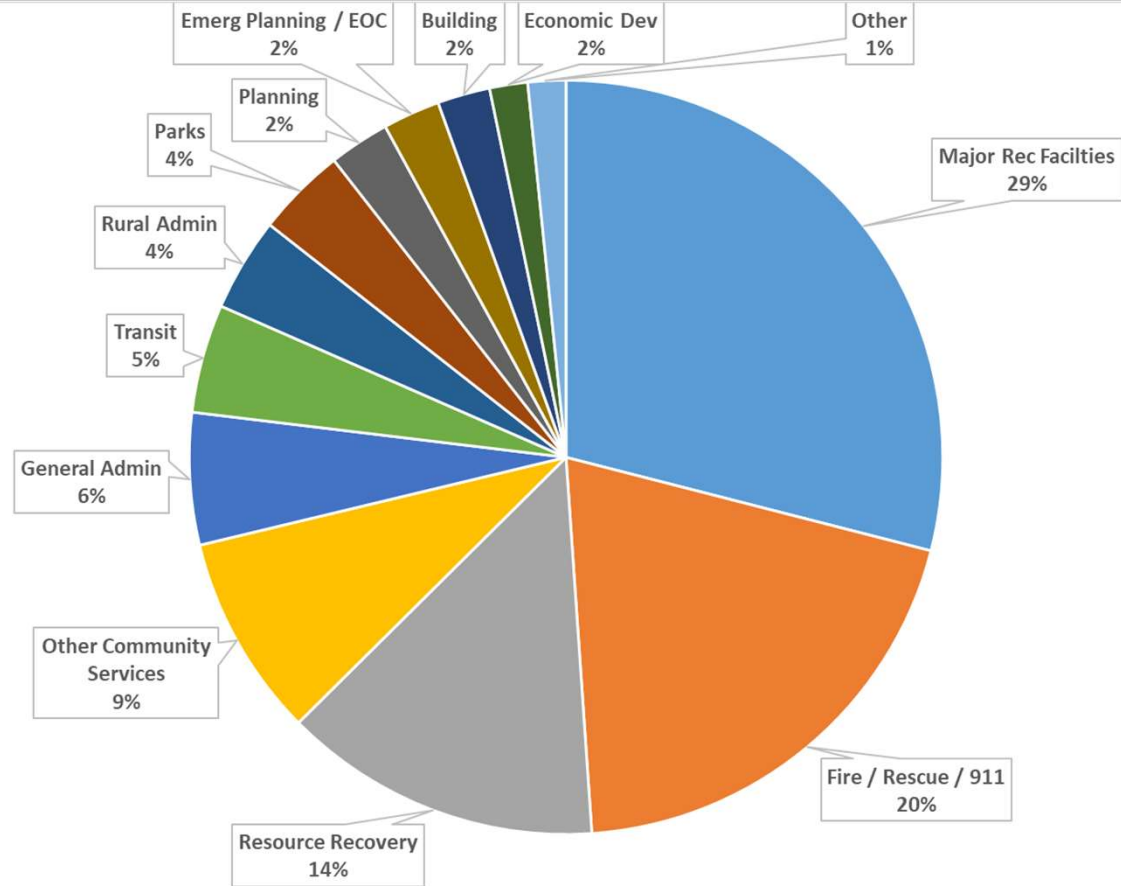
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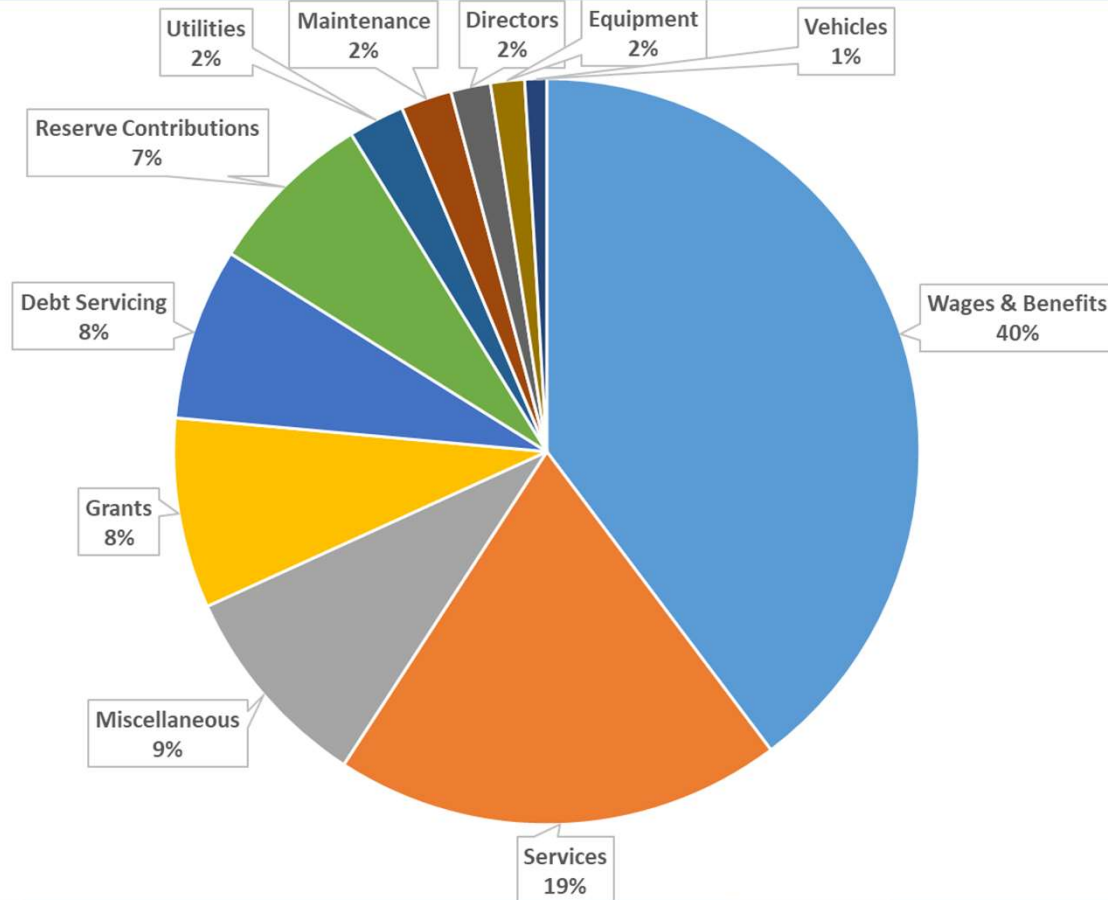


2024 Tax Requisition Share by Service Type





2024 Non-Capital Expenditures by Type





2023 Review

- Spending on wages, benefits, services and most other operating expenses is significantly under budget for 2023
 - Spending on wages is low as many positions remained unfilled through parts of the year
 - Services are curtailed, projects are postponed and other staff are stretched to cover as a result of reduced staffing levels
 - The Utilities construction crew was disbanded in 2023 due to labour shortages
- However, user fees and other sales of services revenue items (eg building permits) are also significantly under budget for 2023
- Capital Project expenditures are also under budget, largely offset by reduced borrowing and transfers from reserves to fund the projects.
- Prior year surpluses are carried forward to reduce taxation in future years



Assessment Changes

- Smaller increases in 2024 compared to 2023 . 2024 assessments are based on July 2023 property values.
- Does that mean taxation will go up or down by the same amount? No, it doesn't.

Market vs. Non Market Change

- Market change means the current inventory of properties is worth more; and
- Non market change means that there is more construction activity and the tax base grew in “numbers” as well as value.

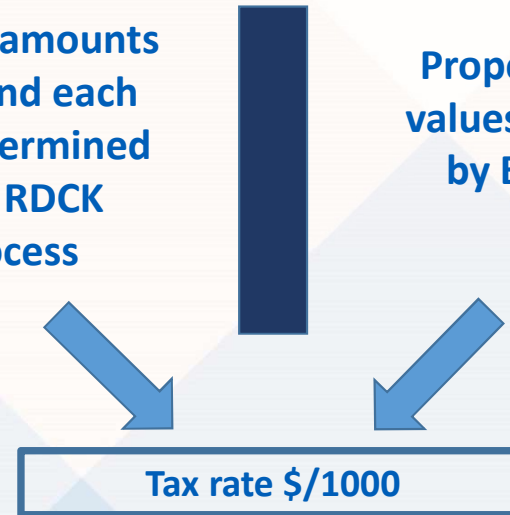
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How are annual property taxes for RDCK services calculated?

Tax requisition amounts required to fund each service are determined through the RDCK budget process

Property assessment values are determined by BC Assessment



X

Assessed value of each individual property

=

Property tax for each individual property

*** parcel taxes are separate

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Residential (Converted) Assessment Changes: 2023 to 2024

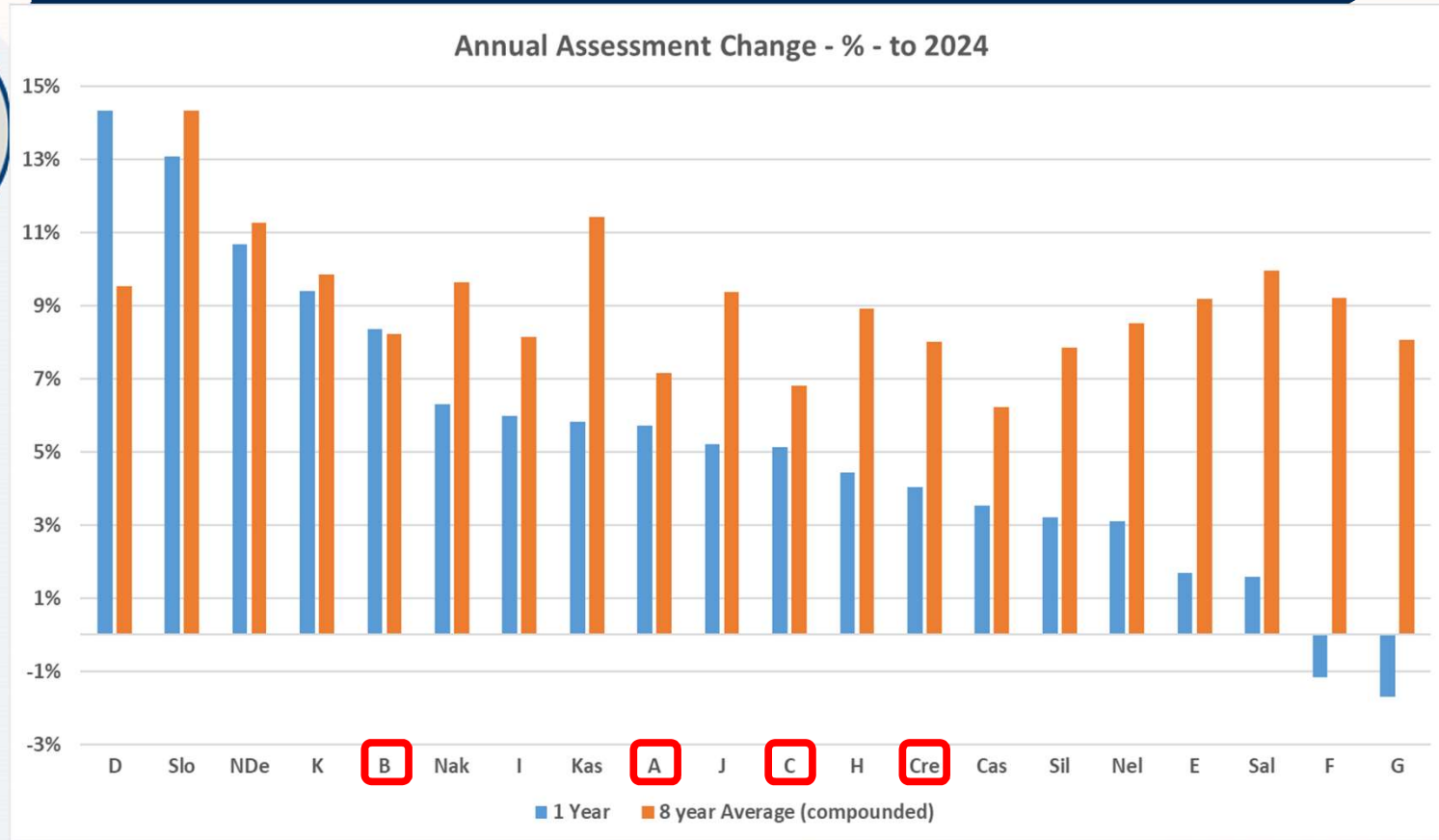
Tax Area	2023 Revised	2024 Completed	Total % Change	Market Change	Non Market Change
Electoral Area 'A'	\$ 115,523,982	\$ 122,128,742	6%	5%	0.9%
Electoral Area 'B'	136,271,199	147,668,239	8%	5%	3.0%
Electoral Area 'C'	56,879,481	59,796,279	5%	3%	1.9%
Electoral Area 'D'	59,339,013	67,846,066	14%	13%	1.0%
Electoral Area 'E'	166,283,287	169,089,107	2%	0%	1.5%
Electoral Area 'F'	157,783,451	155,933,832	-1%	-2%	0.6%
Electoral Area 'G'	65,154,183	64,040,055	-2%	-2%	0.4%
Electoral Area 'H'	140,433,312	146,669,237	4%	3%	1.6%
Electoral Area 'I'	67,584,313	71,630,754	6%	5%	0.8%
Electoral Area 'J'	103,761,728	109,168,899	5%	4%	1.1%
Electoral Area 'K'	68,208,552	74,614,420	9%	7%	2.1%
City of Castlegar	277,203,326	286,949,972	4%	3%	0.5%
City of Nelson	416,157,288	429,070,620	3%	1%	1.8%
Town of Creston	137,805,173	143,364,884	4%	3%	0.8%
Village of Kaslo	34,665,769	36,680,717	6%	4%	1.5%
Village of Nakusp	42,701,166	45,393,695	6%	5%	1.3%
Village of New Denver	17,100,722	18,926,586	11%	10%	0.7%
Village of Salmo	23,116,847	23,480,409	2%	1%	0.7%
Village of Silverton	8,307,346	8,573,269	3%	3%	0.1%
Village of Slocan	10,024,750	11,334,467	13%	13%	0.5%
	2,104,304,888	2,192,360,249	4%	3%	1.3%

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Annual Assessment Change: 1 Year vs 8 Year Average





Creston, Area A, Area B, Area C Assessment Change

	2023	2024	Change
Town of Creston	137,805,173	143,364,884	+4.03%
Area A	115,523,982	122,128,742	+5.72%
Area B	136,271,199	147,668,239	+8.36%
Area C	56,879,481	59,796,279	+5.13%



Rural Property Tax Bill - Example

The BC government is providing property tax relief during COVID-19.
 Visit gov.bc.ca/annualpropertytax for more information.
 See insert for information about potential penalties for late payment.
 Postmarks are not accepted as date of payment.

The Rural Property Tax Notice for the period ending December 31, 2020 has been sent to all property owners. The easiest way to pay your taxes and claim your home owner grant is online using eTaxBC at gov.bc.ca/ruralpropertytax Find all payment options on the reverse.

	Class	Land Value	Improvements	Rate	No Grant A	Reg Grant B	Add'l Grant C
Provincial Services							
School	01	169,000	321,000	2.06570	1,012.19	1,012.19	1,012.19
Less: Home Owner Grant					0.00	(770.00)	(1,012.19)
Net School					1,012.19	242.19	0.00
Provincial Rural Tax	01	169,000	321,000	0.47000	230.30	230.30	230.30
Police Tax	01	169,000	321,000	0.13330	65.32	65.32	65.32
Local Services							
BEAS/BLEW FIRE - AREA F	01	169,000	321,000	0.66466	325.68	325.68	325.68
F CENTRAL KOOTENAY	01	169,000	321,000	2.13276	1,045.05	1,045.05	1,045.05
W KOOT-BOUNDARY HOSP	01	169,000	321,000	0.24875	121.89	121.89	121.89
BC ASSESSMENT	01	169,000	321,000	0.04260	20.87	20.87	20.87
MUNICIPAL FINANCE AUTHORITY	01	169,000	321,000	0.00020	0.10	0.10	0.10
Residual Home Owner Grant					0.00	0.00	(32.81)
TOTAL 2020 PROPERTY TAXES					2,821.40	2,051.40	1,776.40
BALANCE					2,821.40	2,051.40	1,776.40

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Electoral Area A Creston Rural

		2024			2023		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	122,128,742	136,375	0.112	115,523,982	120,999	0.105
S261	DISCRETIONARY GRANTS	122,128,742	25,000	0.020	115,523,982	25,000	0.022
S101	RURAL ADMINISTRATION	122,128,742	178,852	0.146	115,523,982	153,560	0.133
S102	GIS SERVICE	122,128,742	20,782	0.017	115,523,982	21,010	0.018
S103	BUILDING INSPECTION	122,128,742	79,557	0.065	115,523,982	65,770	0.057
S104	PLANNING AND LAND USE	122,128,742	89,621	0.073	115,523,982	90,734	0.079
S105	COMMUNITY SUSTAINABILITY	122,128,742	20,792	0.017	115,523,982	20,580	0.018
S106	FEASIBILITY STUDY SERVICE	122,128,742	-	-	115,523,982	-	-
S107	ECONOMIC DEVELOPMENT -AREA A	122,128,742	40,000	0.033	115,523,982	40,000	0.035
S117	ADVISORY PLANNING-AREA A	122,128,742	856	0.001	115,523,982	856	0.001
S152	JAWS OF LIFE SERVICE CRES A B C	122,128,742	29,998	0.025	115,523,982	29,707	0.026
S156	EMERGENCY COMMUNICATIONS 911	122,128,742	43,976	0.036	115,523,982	40,106	0.035
S157	EMERGENCY PLANNING-CRESTON AREA	122,128,742	92,883	0.076	115,523,982	72,084	0.062
S174	CEMETERY-CRESTON, AREAS A B C	122,128,742	26,709	0.022	115,523,982	25,785	0.022
S186	REFUSE DISPOSAL-EAST SUBREGION	122,128,742	375,983	0.308	115,523,982	342,492	0.296
S193	LIBRARY-CRESTON, AREAS A B C	122,128,742	154,696	0.127	115,523,982	146,532	0.127
S205	REGIONAL PARK - AREA A	122,128,742	219,676	0.180	115,523,982	218,777	0.189
S292	LOCAL CONSERVATION SERVICE	122,128,742	-	-	115,523,982	-	-
Regional Requisition			\$ 1,535,755			\$ 1,413,993	
Residential Rate per \$1,000 of Assessment				1.257			1.224
Surveyor of Taxes - Collection Fee				0.066			0.064
Estimated Rate per \$1,000 of Assessment				1.324			1.288
Difference (\$) from prior year			121,762			167,901	
Percentage Change from prior year			8.61%			13.47%	

Defined Area taxation amounts – Area A

Electoral Area A Creston Rural

		2024			2023		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S128	FIRE PROTECTION-DEF A-RIONDEL	18,703,886	215,242	1.151	17,581,314	187,847	1.068
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	22,483,476	144,780	0.644	21,502,837	135,861	0.632
S165	RIONDEL DRAINAGE	6,110,213	25,084	0.411	5,367,068	15,464	0.288
S166	STREET LIGHTING-DEF A RIONDEL	6,110,213	9,500	0.155	5,367,068	8,300	0.155
S189	RIONDEL REFUSE TRANSFER	11,498,815	8,310	0.072	10,533,897	5,600	0.053
S191	MUSEUM AND ARCH-CRES BC DEF A	28,318,803	9,480	0.033	27,024,471	9,603	0.036
S209	RECREATION FAC-DEF A-RIONDEL	11,498,815	200,000	1.739	10,533,897	174,158	1.653
S217	CRAWFORD BAY BEACH AND HALL	30,167,724	39,000	0.129	29,263,682	37,940	0.130
S224	RECREATION FAC-CRES,B,C,DEF A	28,318,803	345,000	1.218	27,024,471	335,805	1.243
S232	REC COMMISSION-DEFINED AREA A	93,785,019	45,573	0.049	88,477,391	39,421	0.045
S234	PARA-CRES DEF AREAS A, B, C	16,170,813	8,572	0.053	15,546,207	6,956	0.045
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	59,025,780	8,535	0.014	56,321,524	9,148	0.016
S240	AIRPORT - CRESTON, AREAS B,C	64,397,265	37,279	0.058	60,440,065	31,336	0.052
S241	WATER UTILITY-DEF A-RIONDEL	7,205,773	-	-	6,346,038	-	-
S242	WATER UTILITY-DEF A-SANCA PARK	2,666,195	-	-	2,406,760	-	-

Electoral Area B Creston Rural

		2024			2023			
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment
S100	GENERAL ADMINISTRATION	147,868,239	164,894	0.112	136,271,199	142,729	0.105	118,908,022
S262	DISCRETIONARY GRANTS	147,868,239	30,000	0.020	136,271,199	30,000	0.022	118,908,022
S101	RURAL ADMINISTRATION	147,868,239	216,254	0.146	136,271,199	181,138	0.133	118,908,022
S102	GIS SERVICE	147,868,239	25,128	0.017	136,271,199	24,783	0.018	118,908,022
S103	BUILDING INSPECTION	147,868,239	96,194	0.065	136,271,199	77,582	0.057	118,908,022
S104	PLANNING AND LAND USE	147,868,239	108,363	0.073	136,271,199	107,030	0.079	118,908,022
S105	COMMUNITY SUSTAINABILITY	147,868,239	25,140	0.017	136,271,199	24,277	0.018	118,908,022
S106	FEASIBILITY STUDY SERVICE	147,868,239	-	-	136,271,199	-	-	118,908,022
S108	EDC-CRESTON B AND C	147,868,239	149,817	0.101	136,271,199	148,991	0.109	118,908,022
S118	ADVISORY PLANNING-AREA B	147,868,239	1,265	0.001	136,271,199	1,265	0.001	118,908,022
S152	JAWS OF LIFE SERVICE CRES ABC	147,868,239	36,271	0.025	136,271,199	35,043	0.026	118,908,022
S156	EMERGENCY COMMUNICATIONS 911	147,868,239	53,172	0.036	136,271,199	47,309	0.035	118,908,022
S157	EMERGENCY PLANNING-CRESTON AREA	147,868,239	112,306	0.076	136,271,199	85,030	0.062	118,908,022
S174	CEMETERY-CRESTON, AREAS A B C	147,868,239	32,294	0.022	136,271,199	30,416	0.022	118,908,022
S186	REFUSE DISPOSAL-EAST SUBREGION	147,868,239	454,608	0.308	136,271,199	404,001	0.296	118,908,022
S191	MUSEUM AND ARCH-CRES BC DEF A	147,868,239	49,436	0.033	136,271,199	48,425	0.036	118,908,022
S193	LIBRARY-CRESTON, AREAS A B C	147,868,239	187,046	0.127	136,271,199	172,848	0.127	118,908,022
S201	REG PARKS-CRESTON, B, C	147,868,239	44,541	0.030	136,271,199	15,515	0.011	118,908,022
S224	RECREATION FAC-CRES,B,C,DEF A	147,868,239	1,798,999	1.218	136,271,199	1,893,301	1.243	118,908,022
S240	AIRPORT - CRESTON, AREAS B,C	147,868,239	85,485	0.058	136,271,199	70,652	0.052	118,908,022

Regional Requisition

Residential Rate per \$1,000 of Assessment
 Surveyor of Taxes - Collection Fee
 Estimated Rate per \$1,000 of Assessment
 Difference (\$) from prior year
 Percentage Change from prior year

	<u>\$ 3,671,213</u>		<u>\$ 3,340,333</u>
		2.486	2.451
		0.131	0.129
		<u>2.617</u>	<u>2.580</u>
	330,880		171,148
	<u>9.91%</u>		<u>5.40%</u>

Defined Area taxation amounts – Area B

Electoral Area B Creston Rural

		2024			2023			Assessment
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	
S130	FIRE PROT-DEF B-LISTER/CANYON	42,141,684	299,185	0.710	43,354,326	253,948	0.586	37,133,574
S131	FIRE PROT-DEF B AND DEF C	37,557,825	262,079	0.698	35,231,716	229,495	0.651	31,441,242
S148	FIRE PROT - YAHK-KINGSGATE	27,516,740	280,584	1.020	25,466,588	225,816	0.887	22,189,157
S164	DYKING-DEF B AND DEF C GOAT RIVER	813,043	2,500	0.307	809,498	2,490	0.308	728,813
S234	PARA-CRES DEF AREAS A, B, C	90,471,849	51,252	0.057	88,867,978	48,695	0.055	77,473,670
S243	WATER UTILITY-DEF B-LISTER	7,814,274	-	-	8,333,546	-	-	6,995,781
S250	WATER UTILITY-ERICKSON	35,080,209	-	-	33,034,576	-	-	29,545,410
S251	WATER UTILITY ARROW CREEK	35,080,209	-	-	33,034,576	-	-	29,545,410
S281	FIRE PROTECTION - ARROW CREEK	11,110,151	77,862	0.701	10,607,351	68,681	0.647	9,121,304

Electoral Area C Creston Rural

2024

2023

		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment
S100	GENERAL ADMINISTRATION	59,796,279	66,772	0.112	56,879,481	59,575	0.105	50,114,853
S263	DISCRETIONARY GRANTS	59,796,279	41,453	0.069	56,879,481	0	0.000	50,114,853
S101	RURAL ADMINISTRATION	59,796,279	87,569	0.146	56,879,481	75,607	0.133	50,114,853
S102	GIS SERVICE	59,796,279	10,175	0.017	56,879,481	10,345	0.018	50,114,853
S103	BUILDING INSPECTION	59,796,279	38,952	0.065	56,879,481	32,383	0.057	50,114,853
S104	PLANNING AND LAND USE	59,796,279	43,880	0.073	56,879,481	44,674	0.079	50,114,853
S105	COMMUNITY SUSTAINABILITY	59,796,279	10,180	0.017	56,879,481	10,133	0.018	50,114,853
S106	FEASIBILITY STUDY SERVICE	59,796,279	-	-	56,879,481	-	-	50,114,853
S108	EDC-CRESTON B AND C	59,796,279	60,666	0.101	56,879,481	62,189	0.109	50,114,853
S119	ADVISORY PLANNING-AREA C	59,796,279	306	0.001	56,879,481	300	0.001	50,114,853
S152	JAWS OF LIFE SERVICE CRES ABC	59,796,279	14,687	0.025	56,879,481	14,627	0.026	50,114,853
S156	EMERGENCY COMMUNICATIONS 911	59,796,279	21,531	0.036	56,879,481	19,747	0.035	50,114,853
S157	EMERGENCY PLANNING-CRESTON AREA	59,796,279	45,477	0.076	56,879,481	35,491	0.062	50,114,853
S174	CEMETERY-CRESTON, AREAS A B C	59,796,279	13,077	0.022	56,879,481	12,696	0.022	50,114,853
S186	REFUSE DISPOSAL-EAST SUBREGION	59,796,279	184,088	0.308	56,879,481	168,630	0.296	50,114,853
S191	MUSEUM AND ARCH-CRES BC DEF A	59,796,279	20,018	0.033	56,879,481	20,213	0.036	50,114,853
S193	LIBRARY-CRESTON, AREAS A B C	59,796,279	75,742	0.127	56,879,481	72,147	0.127	50,114,853
S201	REG PARKS-CRESTON, B, C	59,796,279	18,036	0.030	56,879,481	6,476	0.011	50,114,853
S224	RECREATION FAC-CRES,B,C,DEF A	59,796,279	728,481	1.218	56,879,481	706,782	1.243	50,114,853
S240	AIRPORT - CRESTON, AREAS B,C	59,796,279	34,616	0.058	56,879,481	29,490	0.052	50,114,853

Regional Requisition		<u>\$ 1,515,707</u>		<u>\$ 1,381,502</u>
Residential Rate per \$1,000 of Assessment			2.535	2.429
Surveyor of Taxes - Collection Fee			0.133	0.128
Estimated Rate per \$1,000 of Assessment			<u>2.668</u>	<u>2.556</u>
Difference (\$) from prior year		134,205		17,122
Percentage Change from prior year		<u>9.71%</u>		<u>1.25%</u>

Defined Area taxation amounts – Area C

Electoral Area C Creston Rural

		2024			2023			Assessment
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	12,422,980	79,996	0.644	11,773,290	74,387	0.632	10,256,921
S131	FIRE PROT-DEF B AND DEF C	12,248,260	85,469	0.698	11,937,992	77,763	0.651	10,410,292
S164	DYKING-DEF B AND DEF C GOAT RIVER	2,718,858	8,360	0.307	2,721,242	8,370	0.308	2,332,024
S234	PARA-CRES DEF AREAS A, B, C	43,985,697	12,949	0.029	42,246,728	9,840	0.023	36,755,942
S291	FIRE PROTECTION - WEST CRESTON	17,666,820	202,252	1.145	16,993,327	198,226	1.166	14,584,097

Town of Creston		2024			2023		
		Assessment		Rate/\$1,000	Assessment		Rate/\$1,000
S100	GENERAL ADMINISTRATION	143,364,884	160,088	0.112	137,805,173	144,336	0.105
S102	GIS SERVICE	143,364,884	24,395	0.017	137,805,173	25,062	0.018
S108	EDC-CRESTON B AND C	143,364,884	145,451	0.101	137,805,173	150,668	0.109
S152	JAWS OF LIFE SERVICE CRES ABC	143,364,884	35,214	0.025	137,805,173	35,437	0.026
S156	EMERGENCY COMMUNICATIONS 911	143,364,884	51,622	0.036	137,805,173	47,841	0.035
S157	EMERGENCY PLANNING-CRESTON AREA	143,364,884	103,508	0.072	137,805,173	85,987	0.062
S174	CEMETERY-CRESTON, AREAS A B C	143,364,884	31,353	0.022	137,805,173	30,758	0.022
S186	REFUSE DISPOSAL-EAST SUBREGION	143,364,884	441,360	0.308	137,805,173	408,549	0.296
S191	MUSEUM AND ARCH-CRES BC DEF A	143,364,884	47,995	0.033	137,805,173	48,970	0.036
S193	LIBRARY-CRESTON, AREAS A B C	143,364,884	181,595	0.127	137,805,173	174,794	0.127
S201	REG PARKS-CRESTON, B, C	143,364,884	43,243	0.030	137,805,173	15,690	0.011
S224	RECREATION FAC-CRES,B,C,DEF A	143,364,884	1,746,573	1.218	137,805,173	1,712,362	1.243
S234	PARA-CRES DEF AREAS A, B, C	143,364,884	109,618	0.076	137,805,173	104,178	0.076
S240	AIRPORT - CRESTON, AREAS B,C	143,364,884	82,994	0.058	137,805,173	71,447	0.052
S251	WATER UTILITY ARROW CREEK	143,364,884	-	-	137,805,173	-	-
Regional Requisition			<u>3,205,010</u>			<u>3,056,079</u>	
Residential Rate per \$1,000 of Assessment				2.236			2.218
Difference (\$) from prior year			148,931			171,972	
Percentage Change from prior year			4.87%			5.96%	



Tax Requisition Rate / \$1,000

	<u>2023</u>	<u>2024</u>	<u>Change</u>
Town of Creston	2.218	2.236	+0.81%
Area A	1.288	1.324	+2.74%
Area B	2.580	2.617	+1.42%
Area C	2.556	2.668	+4.36%

Taxation Change - All Areas (not including non-market change adjustment)

Regional District of Central Kootenay
Assessment & Taxation Summary - 2024 & 2023 Comparative
Electoral Areas and Municipalities

	Assessments		Change 2024 vs. 2023 (A-B)/B	2024 Taxation Subtotal C	Defined Area Taxation D	Total Taxation 2024 C + D = E	Total Taxation 2023 F	Change (E-F)/F
	2024 Completed A	2023 Revised B						
ELECTORAL AREA 'A'	122,128,742	115,523,982	5.72%	1,535,755	1,096,355	2,632,110	2,411,432	9.2%
ELECTORAL AREA 'B'	147,668,239	136,271,199	8.36%	3,671,213	973,462	4,644,675	4,169,459	11.4%
ELECTORAL AREA 'C'	59,796,279	56,879,481	5.13%	1,515,707	389,026	1,904,733	1,750,088	8.8%
ELECTORAL AREA 'D'	67,846,066	59,339,013	14.34%	867,322	424,012	1,291,334	1,129,381	14.3%
ELECTORAL AREA 'E'	169,089,107	166,283,287	1.69%	2,124,919	1,453,337	3,578,256	3,283,272	9.0%
ELECTORAL AREA 'F'	155,933,832	157,783,451	-1.17%	2,952,625	787,396	3,740,021	3,545,774	5.5%
ELECTORAL AREA 'G'	64,040,055	65,154,183	-1.71%	1,069,075	428,777	1,497,852	1,336,489	12.1%
ELECTORAL AREA 'H'	146,669,237	140,433,312	4.44%	1,174,012	1,885,934	3,059,946	2,860,032	7.0%
ELECTORAL AREA 'I'	71,630,754	67,584,313	5.99%	1,041,823	675,274	1,717,097	1,529,625	12.3%
ELECTORAL AREA 'J'	109,168,899	103,761,728	5.21%	1,881,449	752,711	2,634,161	2,334,632	12.8%
ELECTORAL AREA 'K'	74,614,420	68,208,552	9.39%	526,282	454,208	980,490	896,914	9.3%
CITY OF CASTLEGAR	286,949,972	277,203,326	3.52%	3,868,081		3,868,081	3,402,554	13.7%
TOWN OF CRESTON	143,364,884	137,805,173	4.03%	3,205,010		3,205,010	3,056,079	4.9%
VILLAGE OF KASLO	36,680,717	34,665,769	5.81%	685,463		685,463	649,271	5.6%
VILLAGE OF NAKUSP	45,393,695	42,701,166	6.31%	654,202		654,202	608,712	7.5%
CITY OF NELSON	429,070,620	416,157,288	3.10%	5,394,081		5,394,081	4,967,164	8.6%
VILLAGE OF NEW DENVER	18,926,586	17,100,722	10.68%	156,003		156,003	150,283	3.8%
VILLAGE OF SALMO	23,480,409	23,116,847	1.57%	364,319		364,319	334,485	8.9%
VILLAGE OF SILVERTON	8,573,269	8,307,346	3.20%	75,664		75,664	77,302	-2.1%
VILLAGE OF SLOCAN	11,334,467	10,024,750	13.06%	213,695		213,695	187,969	13.7%
	<u>2,192,360,249</u>	<u>2,104,304,888</u>	4.18%			<u>42,297,194</u>	<u>38,680,917</u>	9.35%

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2024 Overall Outlook

- Projected overall requisition increase of approximately 9.3% for 2024 over 2023 in the draft preliminary budget. Excluding new development, the net average change for RDCK property owners is 7.9%.
- CPI Increase on staff salaries and Director stipends – 6.2%. The 2024 CPI increase is a catchup from prior years because of the smoothing calculation (effectively a two year average rather than a one year average) that is used. Historical wage increases in the public sector (using BCGEU as a proxy) have matched inflation changes over both the previous 7 and previous 24 years.
- Inflation and supply chain constraints will continue to have a cost impact across many services and projects/initiatives, with many purchases exceeding published Consumer Price Index (CPI) values
- Interest rate increases are continuing to put pressure on both short term and long term borrowing costs with a partial offset from increased investment income.
- Continued work on implementing Asset Management Program, including an external consultant's recommendations expected in the late spring of 2024.



2024 Overall Outlook – Strategic Plan Alignment

- Focus on implementing, and tying initiatives, work plans and goals to the strategic plan approved by the board in December 2023 including
 - Effectiveness and efficiency of operations and administration
 - Transparency and engagement with the public
 - Continue focus on core services
 - Manage assets and service delivery in a fiscally responsible manner

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S100: General Administration (Creston, Area A, Area B, Area C)

- *Includes Corporate Administration, Finance, Information Technology, Human Resources, CAO, and municipal directors.*
- *6.2% wage & director stipends increase*
- *Mileage rate set by CRA increased to \$0.70/km on January 1, 2024*
- *Catch up on post-pandemic training opportunities for staff continue*
- *Increased spend on IT cyber security and transition to Microsoft 365*
- *\$70K for completion of new website – approved by board in 2023*
- *Year over year taxation increase is 11%.*



S101: Rural Administration (Area A, B, & C only)

- *Service houses rural director expenses, regional fire services overhead and bylaw services*
- *6.2% CPI increase in salaries and director stipends over 2023*
- *\$474K UBCM fire training grant supports staff wages, equipment and other training costs.*
- *15.0% total increase in requisitions for 2024 mainly driven by full staffing compliment in bylaw and fire services and 6.2% CPI wage increase.*
- *Includes \$75K for a fire services command unit to be funded from reserves*



Area A, Area B, Area C

Building Inspection (S103) – 20% taxation increase

- Permit revenue softened from peak 2021/22 years with lower construction values, however small increase in permits issued compared to last year
- Updated Building Bylaw Fees and Charges and permit application checklists for applicants
- New staff on-boarded and supporting customer service and improvements to permit processing times
- Digitization of historic permit files underway

Planning (S104) – 2% taxation decrease

- Operations are stable and on budget
- Receiving Provincial funding to address housing regulation

Projects:

- New Provincial Legislation and Changes to Housing Regulations
- Subdivision Servicing Bylaw
- Housing Needs Assessment update
- Watercourse and Wildfire Development Permit Area
- Review and revise Floodplain Bylaw

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Creston, Area A, Area B, Area C

GIS (S102) – 2% taxation decrease

- Slight decrease to taxation, operations are stable
- Service is continuing to establish new funding models for internal and external projects
- Looking for opportunities to advance our technology capabilities and utilize previously acquired data assets

Local Conservation Fund – Area A only (S292) – Parcel Tax Based

- Fund has expanded to include Area F
- Establish a LCF Committee of the RDCK Board members
- \$130K awarded for 8 projects in 2024.



Area A, Area B, Area C

Community Sustainability (S105) – No change in taxation

Projects:

Protection of Drinking Water & Watersheds

- Watershed Governance Initiative – Building capacity & data access within the region to influence what happens in our watersheds, investigating Natural Asset Management for Quartz Creek
- Providing support for ground water monitoring with Living Lakes
- Slocan Lake & River Partnership
- Kootenay Lake Partnership

Climate Action

- RDCK Climate Actions – redrafting the Climate Action Plan to incorporate engagement feedback
- Community Climate Ambassadors – 2 year partnership with Youth Climate Corps to provide climate action information to residents (first year complete)
- Annual reporting through State of Climate Action (SoCA)

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Area A, Area B, Area C

Community Sustainability con't.

Food & Agriculture

- Central Kootenay Food Policy Council (CKFPC)
- Kootenay & Boundary Farm Advisors
- Pilot Regenerative Educational Community Food Garden - Elk Root Conservation

Energy

- Investigating grid resilience for rural communities – pilot with LINKS (north end of Kootenay Lake)
- Supporting increased energy efficiency of corporate and community facilities

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Creston, Area A, Area B, Area C

Emergency Management (A101 - funded from S157) – 27% increase in taxation

- Multi-jurisdictional/agency planning and preparation underway for the potential of seasonal flooding, wildfires, and drought;
- Implementing the new Emergency and Disaster Management Act;
 - Emergency plans, risk assessment, coordination and consultation, and more
 - Updating of bylaw, policies, procedure documents aligning to new regulations
- Continuing the Neighbourhood Emergency Preparedness Program (NEPP) throughout the RDCK, adding community-lead guides and templates as online resources for communities;
- Ongoing FireSmart Home Partners and Neighbourhood Recognition supported by 7 seasonal staff providing free home assessments
 - Homeowner rebates of up to \$5,000 cash for households that complete FireSmart work based on assessment recommendations; and
- Continuing revision of Community Wildfire Resilience Plans (CWRPs) using the CRI allocation-based funding to update additional electoral area CWPPs in 2024, and move these onto the CWRP template..

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Creston, Area A, Area B, Area C

East Resource Recovery (S186) – 10% increase in taxation

- 10% Tipping Fee increase to ALL rates
- Legacy Landfill Assessments (Stage 1)
- Creston Hydrogeological & Liner Assessment
- Purchase of CRE lands and crown land acquisition

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Creston, Area A, Area B, Area C

Creston Complex (\$224) – 4% increase in taxation

- Revenue
 - User fees increased ~\$50,000 – driven by fitness
- Aquatics plan to be back to pre-pandemic by July 1.
 - Training initiatives ongoing
 - Recruiting ongoing
- Capital projects in 2024
 - East Stairs Cover
 - Carried over from 2023
 - Solar Panels Completion
 - Carried over from 2023
 - Aquatic Roof Replacement
 - Carried over from 2023
 - New Outdoor Washrooms
 - Lighting Upgrades – Arena, Curling, Pool Underwater
- \$ 225K budgeted contribution to reserves in 2024



Regional Park Planning

Regional Parks, Trails and Water Access Strategy

- Will identify the strategic direction for the provision of regional park services.
- Examine and evaluate the provision of regional and community parks services, regional trails and water access within the RDCK.
- Develop a service model for delivering operations, planning, and development for parks and trails that meets existing and future needs.
- Emphasize financial sustainability as an integral element of the strategy.

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Creston, Area A, Area B, Area C

Potential Parks – Creston, B, C

- Staff examining options for potential establishment of future Regional Parks
- Traditional Use Study implementation

Parks – Area A

Crawford Creek Regional Park

- Completion of Traditional Use Study in 2023
- Community works funding for park development in 2023
 - Benches
 - Tables
 - Trails
 - Pond work

Riondel Regional Park

- Field work and backstop repair and replacement in 2023

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Creston, Area B, Area C

Parks (S201) – 181% increase in taxation

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Area A

Parks – Area A (\$205) – No change in taxation

Crawford Creek Regional Park

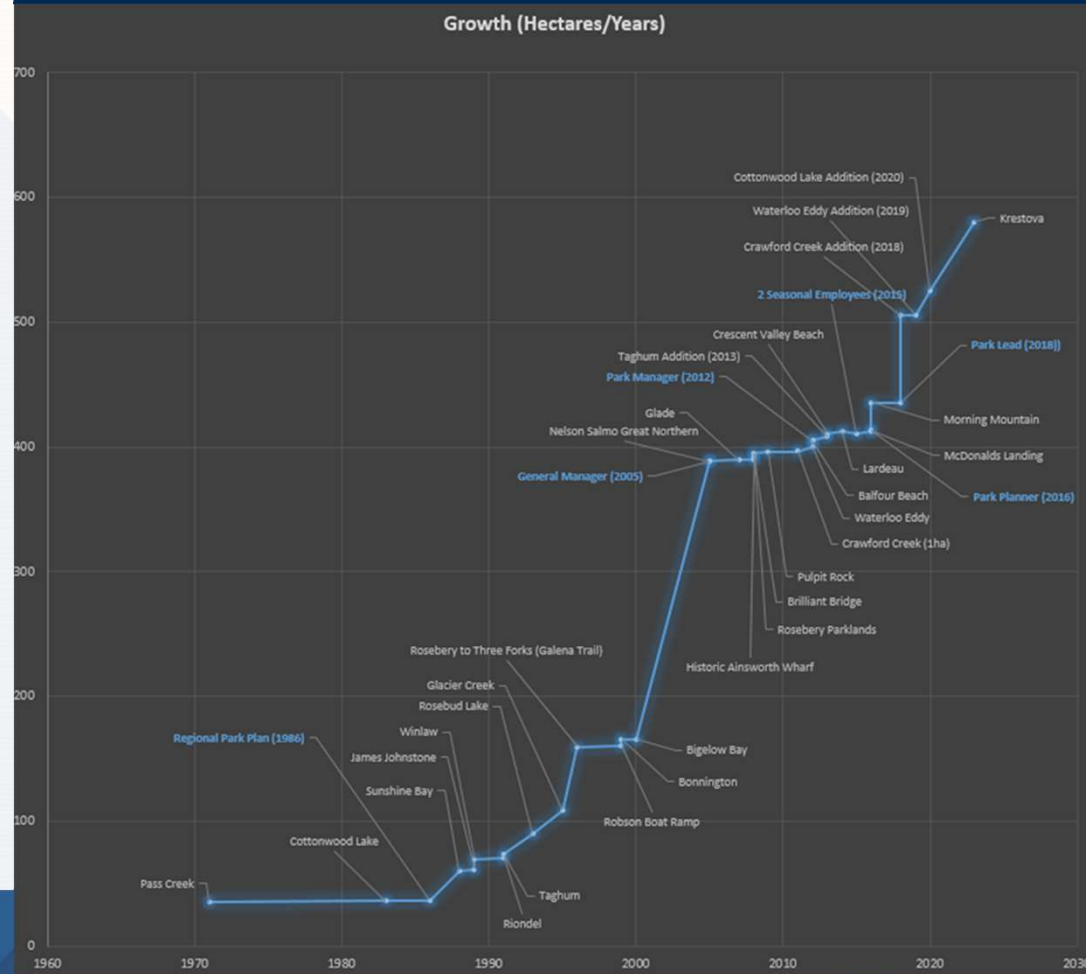
- Community works funding for park development in 2024
 - Benches
 - Partner with ESTBA in creating a new pedestrian trail
 - New pedestrian bridge installation over the pond trail
 - Removal of old bridge decking
 - All environmental and development permits to be completed.

Riondel Regional Park

- Regular maintenance



Growth in Parks - Hectares



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Creston, Area A, Area B, Area C

Library (\$193) – 6% increase in taxation

- Grant to library

Cemetery (\$174) – 4% increase in taxation

- Grant to cemetery

Museum (\$191) – No increase in taxation

- Grant to museum

Airport (\$240) – 18% increase in taxation

- Grant to airport



Area A

Economic Development (\$107) – No change in taxation

- Primarily grants that are submitted by application to a commission for debate and recommendation to RDCK Board
- Support of the Kootenay Lake / Creston Valley Economic Action Partnership – year 2 of 3 of the contract with Kootenay Employment Services
 - Focus on Tourism and Housing supports
- Support for Imagine Kootenay
- Continued capital project for connectivity along the East Shore. Project is being supported by both the RDCK and Columbia Basin Broadband Corporation and input from local ISPs.

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Town of Creston, Area B, Area C

Economic Development – Area B, Area C, Town of Creston (\$108) – 2% decrease in taxation

- Support for physician recruitment program
- Economic Action Partnership – contract with Kootenay Employment Services currently through 2024
- Creston Valley Visitor's Centre is operated by the RDCK through this service. Grant funding from Destination BC and Columbia Basin Trust does support it.
- Support for Tourism Society

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Creston, Area A, Area B, Area C

Water Utility Services

- **Sanca Water (S242)**
 - 6% inflationary water user fee increase in 2024
 - \$38K north water line relocation project likely will not happen and is dependent on Sanca Beach Resort development timing and potential north properties water license application.
- **Lister Water (S243)**
 - 10% user fee increase and 25% capital reserve fund contribution increase for 2024
 - Standby generator, well pump upgrades and water line replacement project slated for 2024
 - Increased contribution to reserves
 - For future system upgrades

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Creston, Area A, Area B, Area C

Water Utility Services

- **Erickson (\$250)**
 - 6% inflationary user fee increase for 2024
 - Universal Metering Project Phase 1 carried over to 2024
 - Funded with Community Works and reserves
- **Arrow Creek (\$251)**
 - 6.5% user fee decrease in 2024 due to projected 2023 surplus
 - Capital Projects in 2024
 - Ongoing UV Replacement Project
 - Treatment plant HVAC upgrades
 - Filtration study



Area A, B & C Fire Protection Services

Fire Protection Service – Regional (in S101)

- Management of service, overarching safety and policy, governance as required by OFC (Office of the Fire Commissioner) and WorksafeBC
- Management of service capital projects (buildings, major equipment)
- Group/bulk purchasing
- Significant taxation savings made by use of various grant sources (~3.5m of taxation saved in last 2 years)
- 2024 CBT Small Community Wildfire Resiliency Grant applied for all departments to purchase (currently unbudgeted) wildfire equipment. If granted, this is additional equipment saving future taxation of ~\$800k.



Area A, Area B, Area C

Fire – Wynndel / Lakeview (S129) – 7% increase in taxation

- Operating under agreement with the Town of Creston
- Continuing the multiyear replacement of Personal Protection Equipment to meet regulatory requirements

Fire – Canyon / Lister (S130) – 18% increase in taxation

- Operating under agreement with the Town of Creston
- Continuing the multiyear replacement of Personal Protection Equipment to meet regulatory requirements
- Procurement for 2025 Engine apparatus replacement
- Exhaust extraction system installation in 2023

Fire – Yahk (S148) – 24% increase in taxation

- Continuing the multiyear replacement of Personal Protection Equipment
- Increased wages and training costs
- Vehicle repairs to Support Truck
- Replace overhead doors and install motors
- Installation of heat pump to replace oil heater and upgrade the lighting.

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Area A, Area B, Area C

Fire Protection Services

Defined B & C Contract (S131) – 13% increase in taxation

- Fire protection provided by the Town of Creston
- Contributing towards debt servicing costs of new Creston fire hall

Arrow Creek Contract (S281) – 13% increase in taxation

- Fire protection provided by the Town of Creston
- Contributing towards debt servicing costs of new Creston fire hall

West Creston (S291) – 2% increase in taxation

- Operating under agreement with the Town of Creston
- Preparing for public assent vote on fire services bylaw amendment and approval for long term borrowing to fund completion of fire hall and fire apparatus purchases



Creston, Area A, Area B, Area C

Jaws of Life / Road Rescue (\$152) – 1% increase in taxation

- Review of this service establishment under way to ensure those receiving the service are taxed equitably for it
- Provided by Riondel, Yahk and the Town of Creston Fire departments

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Creston, Area A, Area B, Area C

Emergency 911 (\$156) – 9% increase in taxation

- *Service is seeing increased taxation (\$548K in 2024 vs \$505K in 2023) as costs increase and revenue decreases*
 - *Increased contract services costs for 911 dispatch (South Okanagan: \$80K to \$115K) and Fire Dispatch (Fraser Fort George: \$273K to \$297K)*
 - *Fluent IMS - \$7K addition starting in 2024*
 - *\$45K for GIS Services to integrate Next Generation 911 (NG911) in 2024*



Creston. Areas A, B & C

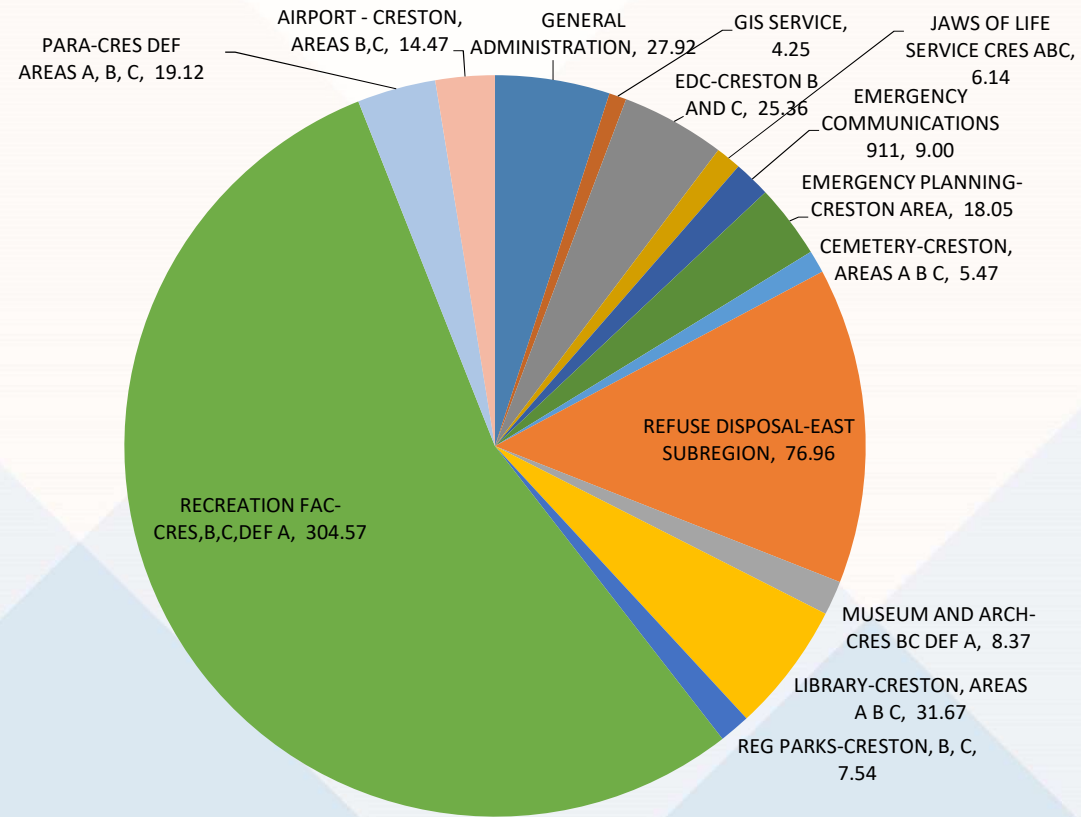
Transit (\$234) – 7% increase in taxation

- Increased costs include administration, maintenance fees, and additional operating hours to expand handiDart
- Transit services are approximately 63% Custom/On-Demand Services (handiDart) and 37% Conventional Services. The service includes twice weekly service to Cranbrook.
- Ridership increased by 24% from 7,262 rides in 2022 to 8,994 in 2023. Ridership is anticipated to increase by 18% in 2024 to 10,622 rides annually.



Town of Creston – RDCK Tax Bill

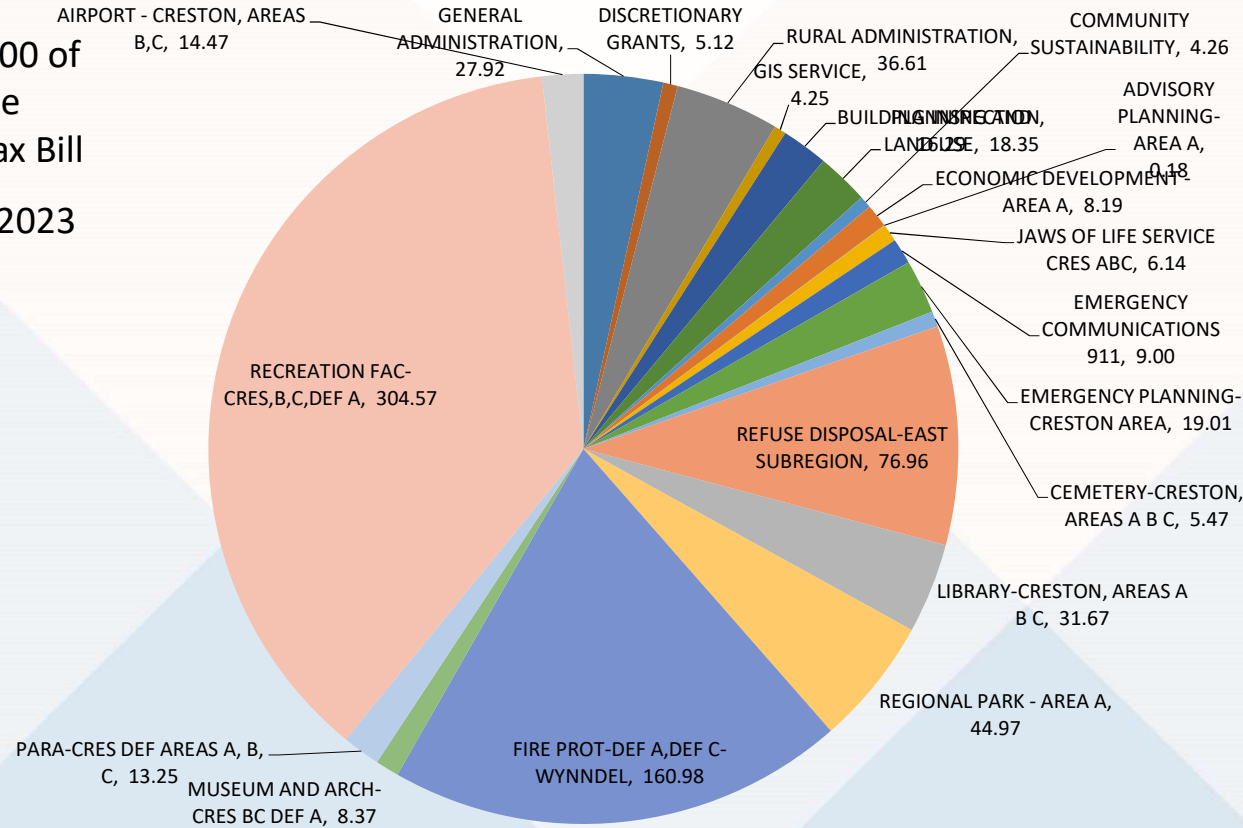
Per \$250,000 of Home Value
 \$ 558.89 Tax Bill
 \$ 554.42 - 2023





Area A – Wynndel/Lakeview Fire – Creston Contract – RDCK Tax Bill

Per \$250,000 of Home Value
 \$ 816.02 Tax Bill
 \$ 807.63 - 2023



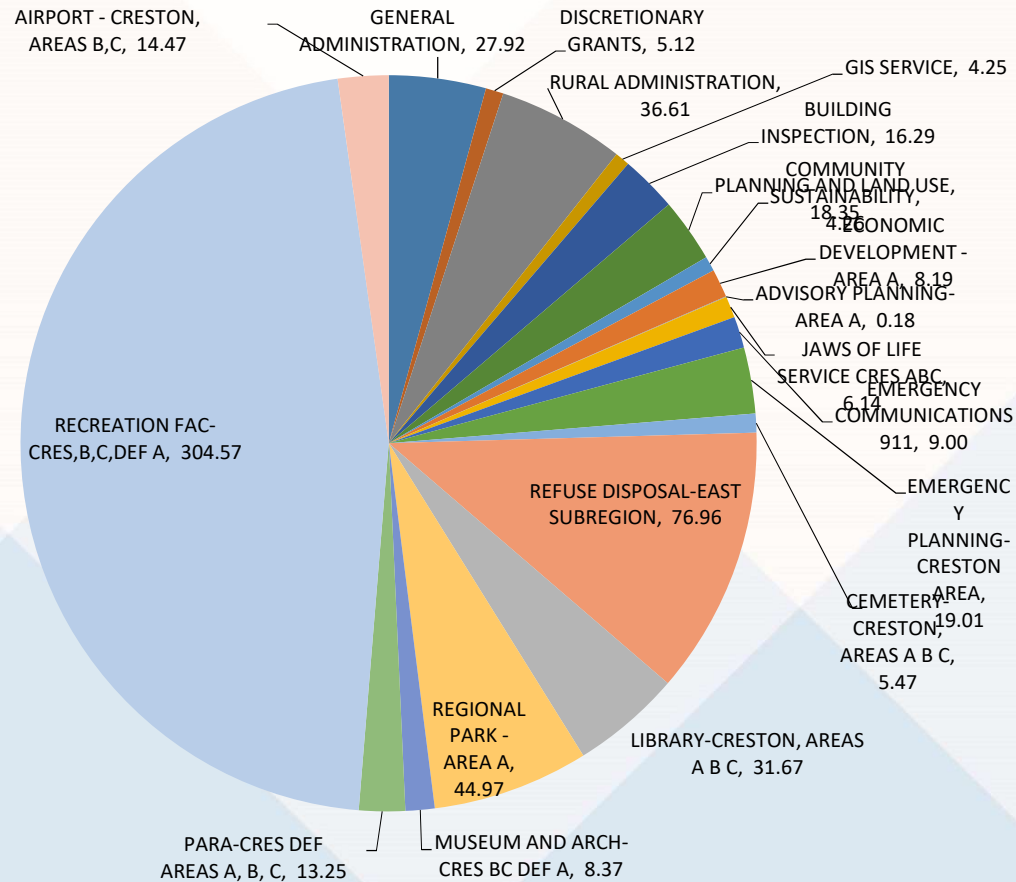
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Area A (South) – No Fire Protection – RDCK Tax Bill

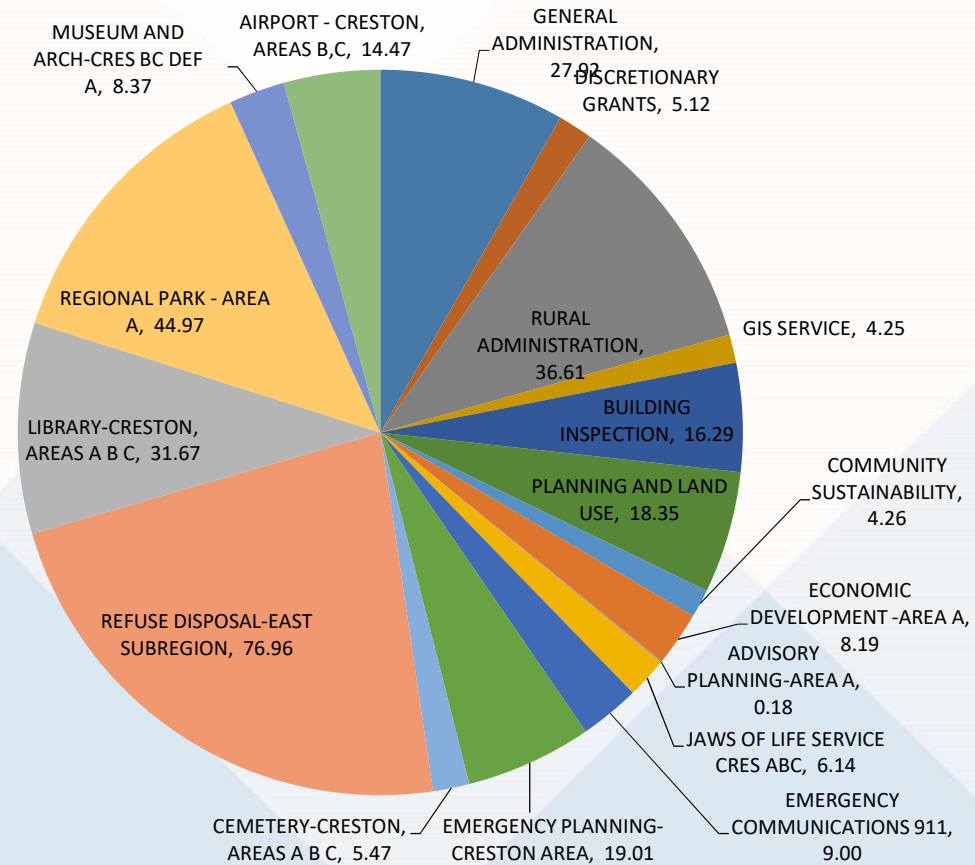
Per \$250,000 of Home Value
 \$ 655.03 Tax Bill
 \$ 649.68 - 2023





Area A (South) – No Fire Protection or Recreation – RDCK Tax Bill

Per \$250,000 of Home Value
 \$ 337.21 Tax Bill
 \$ 327.84 - 2023



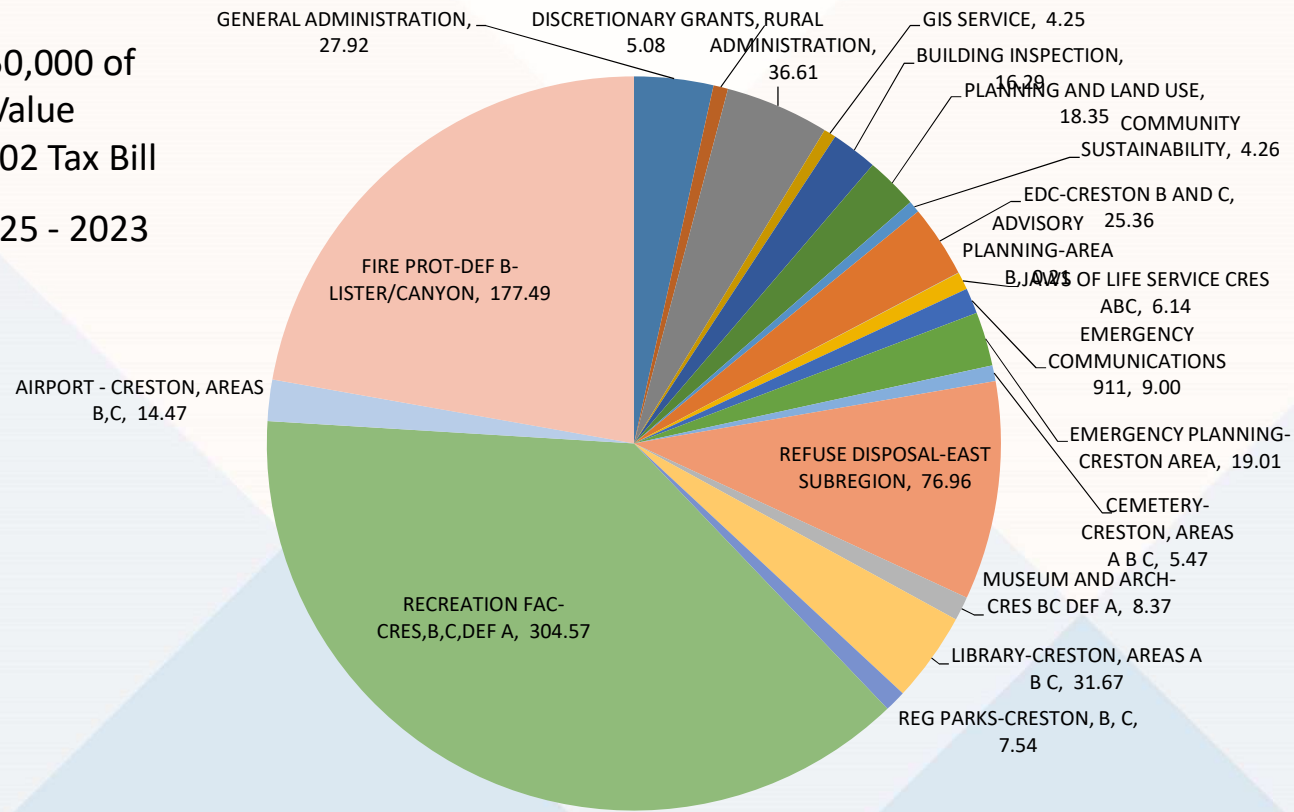
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Area B – Canyon-Lister Fire Protection – Creston Contract – RDCK Tax Bill

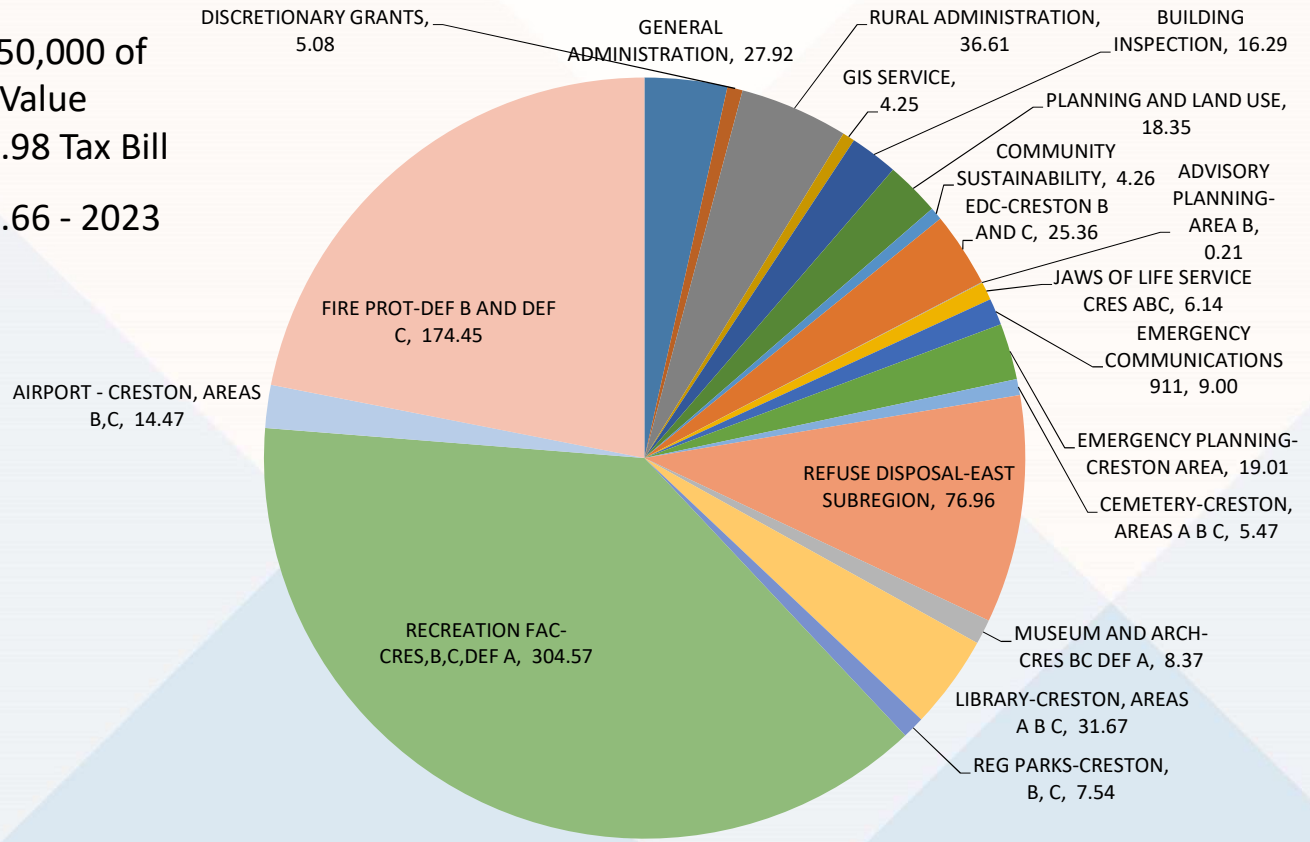
Per \$250,000 of Home Value
 \$ 799.02 Tax Bill
 \$ 759.25 - 2023





Area B – Erickson Fire Protection – Creston Contract – RDCK Tax Bill

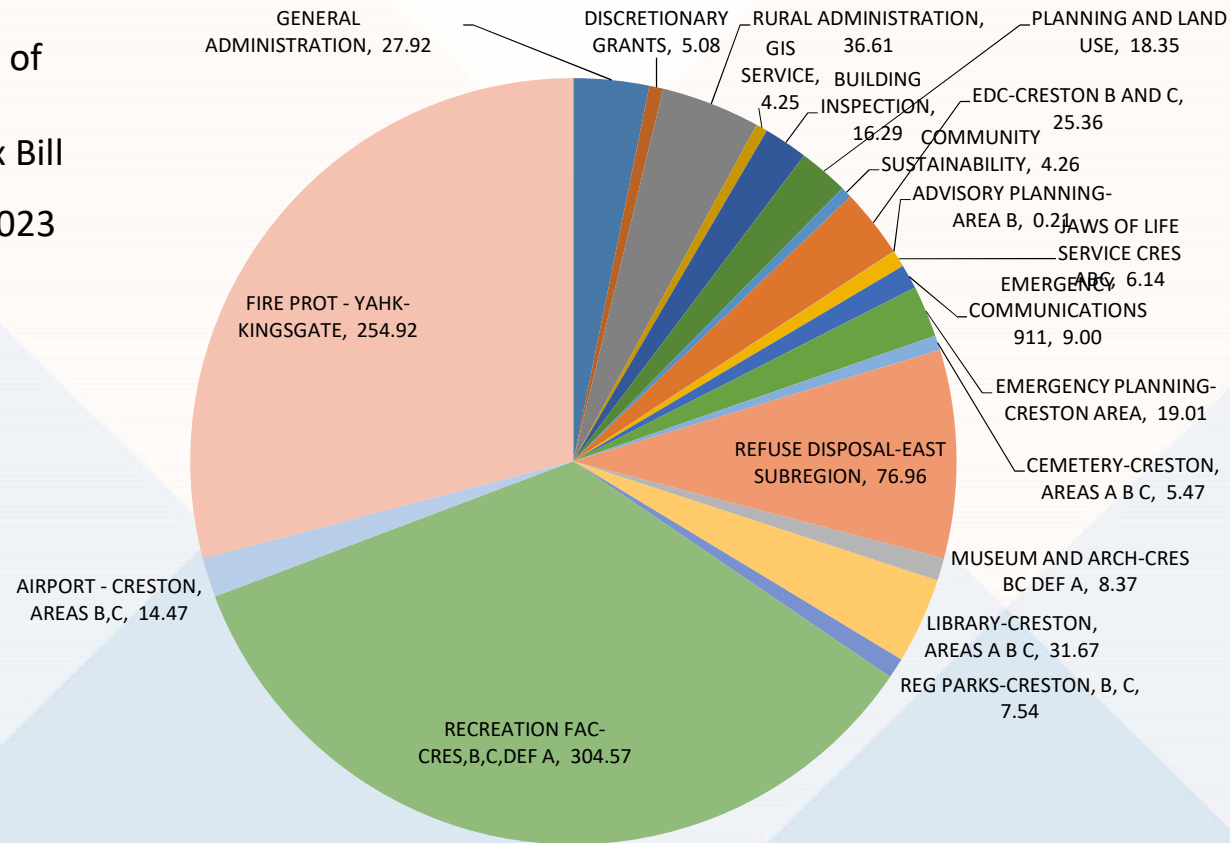
Per \$250,000 of Home Value
 \$ 795.98 Tax Bill
 \$ 775.66 - 2023





Area B – Yahk Fire Protection – RDCK Tax Bill

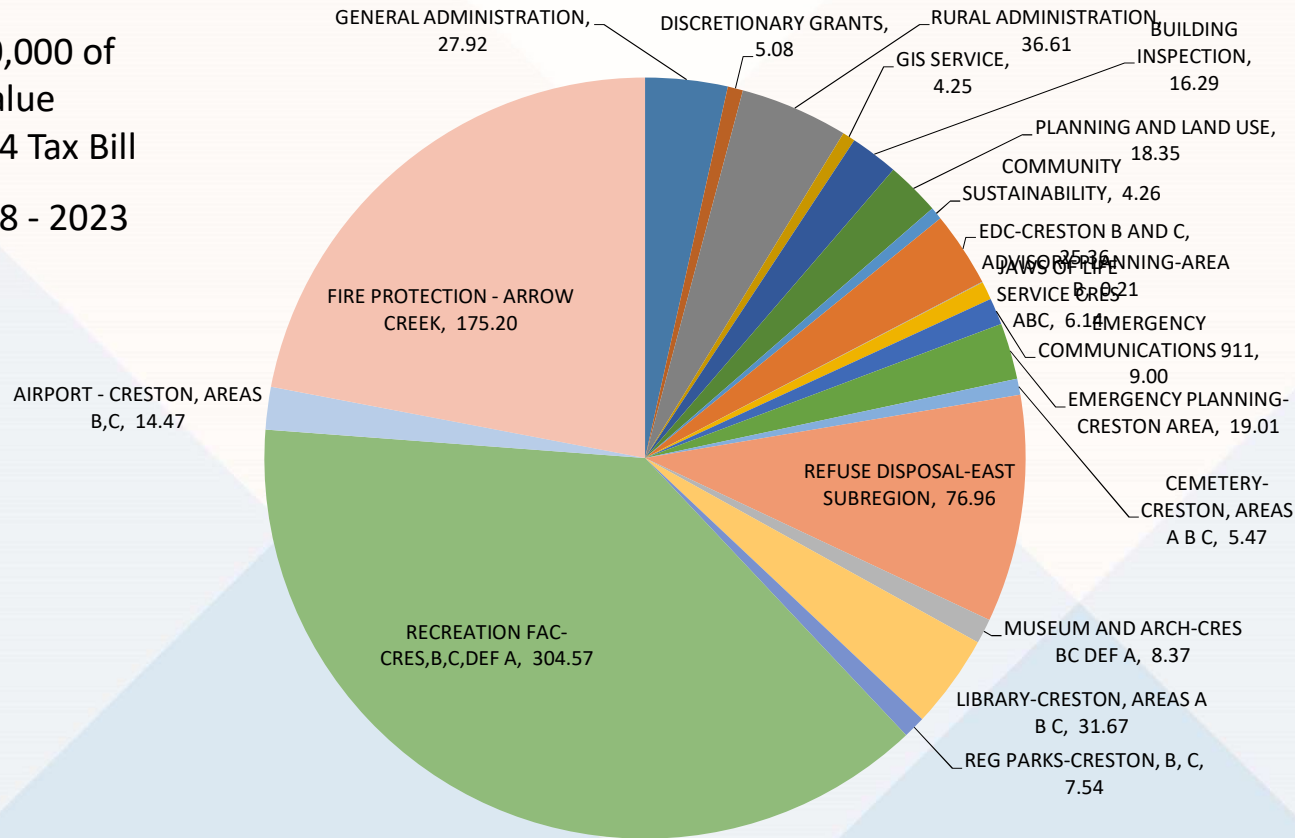
Per \$250,000 of Home Value
 \$ 876.45 Tax Bill
 \$ 834.49 - 2023





Area B – Arrow Creek Fire Protection – Creston Contract – RDCK Tax Bill

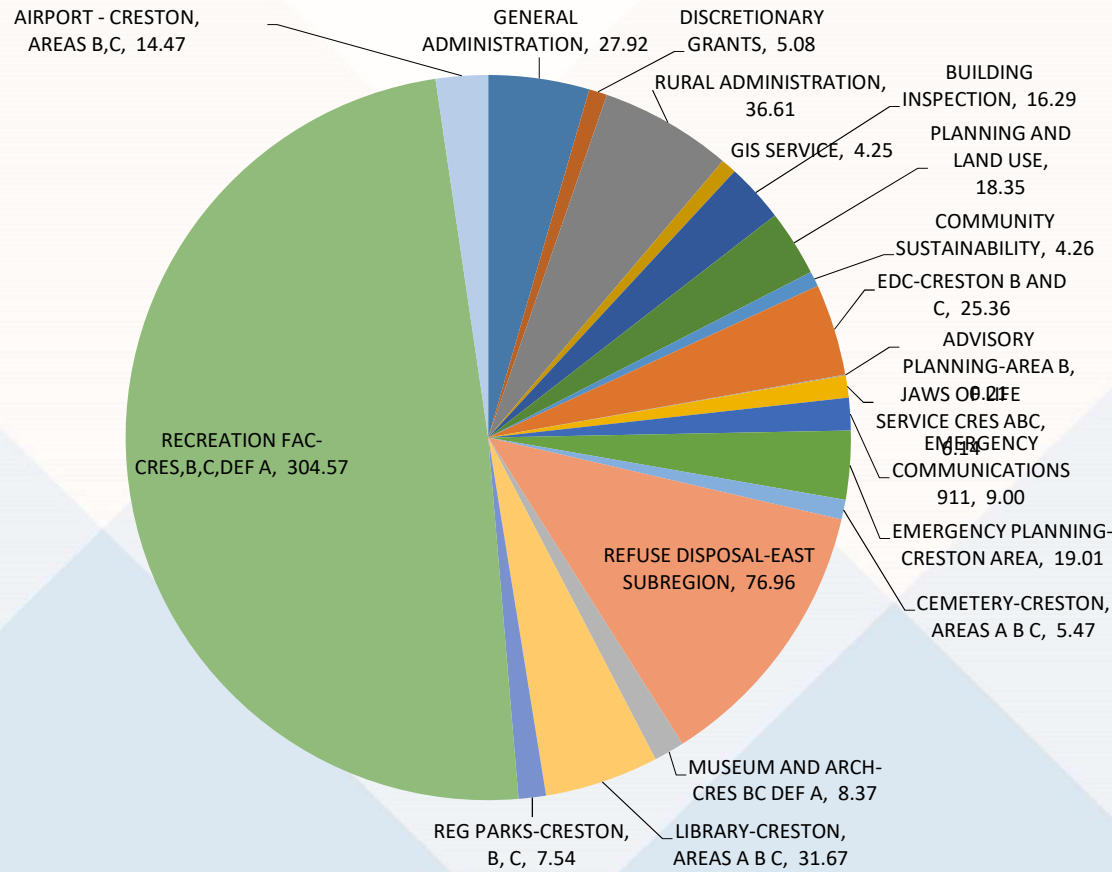
Per \$250,000 of Home Value
 \$ 796.74 Tax Bill
 \$ 774.68 - 2023





Area B – No Fire Protection – RDCK Tax Bill

Per \$250,000 of Home Value
 \$ 621.53 Tax Bill
 \$ 612.81 - 2023

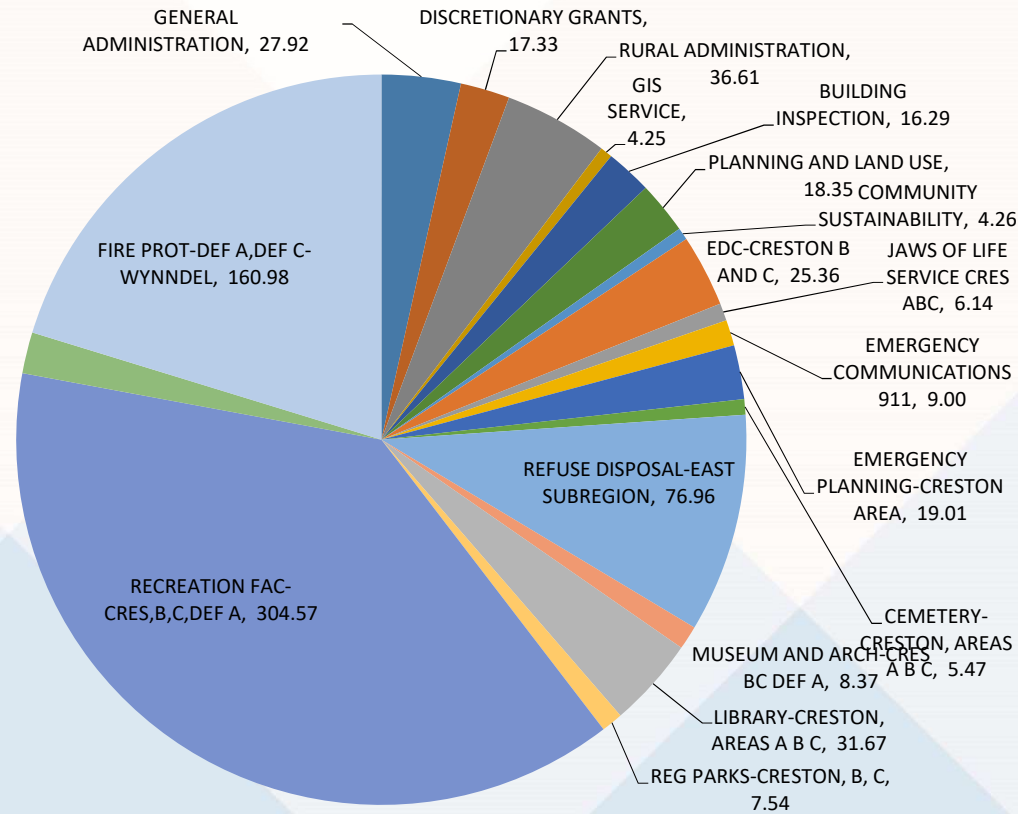




Area C – Wynndel Fire Protection – Creston Contract – RDCK Tax Bill

Per \$250,000 of Home Value
\$ 794.55 Tax Bill
\$ 765.03 - 2023

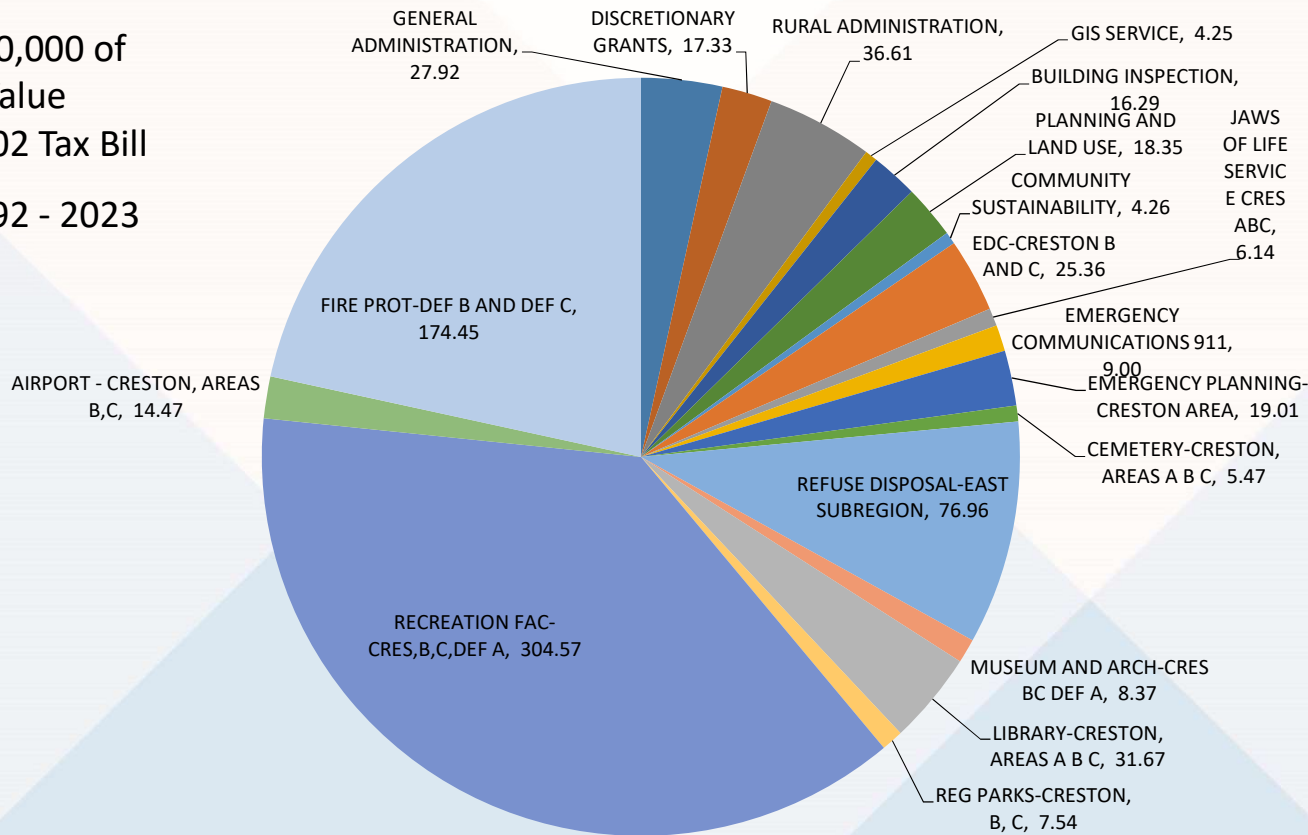
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AREAS B,C, 14.47





Area C – Erickson Fire Protection – Creston Contract – RDCK Tax Bill

Per \$250,000 of Home Value
 \$ 808.02 Tax Bill
 \$ 769.92 - 2023



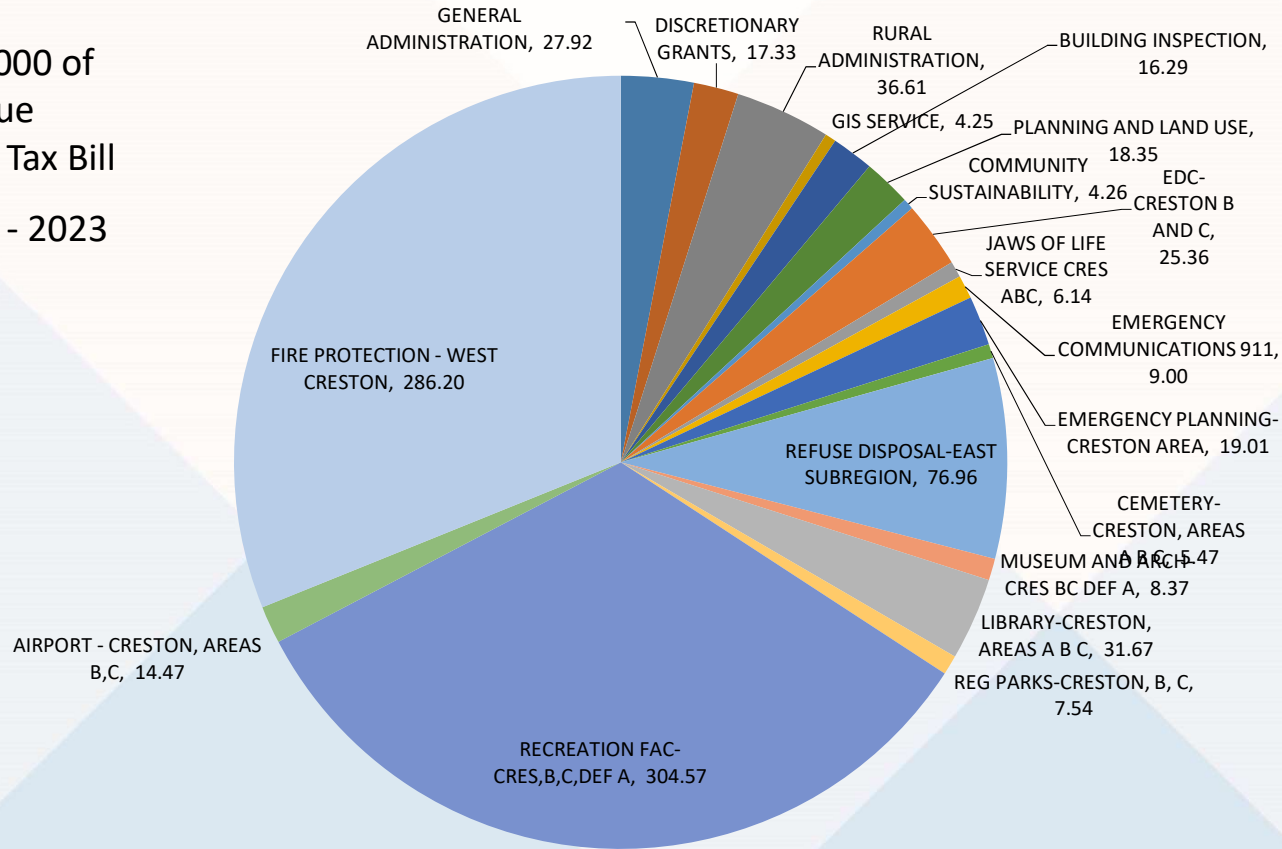
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Area C – West Creston Fire Protection – Creston Contract – RDCK Tax Bill

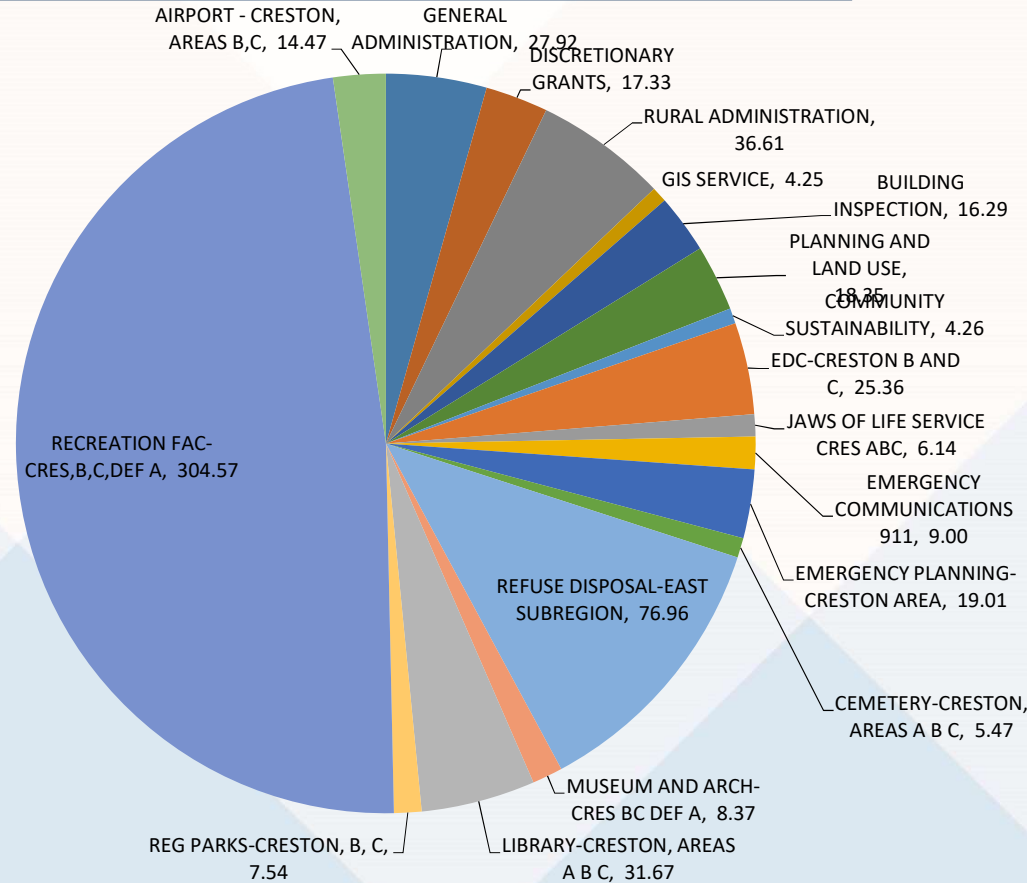
Per \$250,000 of Home Value
 \$ 919.77 Tax Bill
 \$ 898.70 - 2023





Area C – No Fire Protection – RDCK Tax Bill

Per \$250,000 of Home Value
 \$ 633.57 Tax Bill
 \$ 607.07 - 2023



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This presentation contains DRAFT budget numbers subject to change and is for discussion purposes only



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