



2026 - 2030 Financial Plan Public Meeting

Nakusp and Area K

March 5, 2026

rdck.ca

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



Agenda



Regional Districts & Services Model Overview



Property Assessments & Budget Impact



2026 Overall Outlook



Service by Service Discussion



Estimated Taxation by Area



Preamble – DRAFT Budget

- The current financial plan document is considered a “Draft” and is subject to change until the March 19, 2026 Board meeting
 - 2025 fiscal year-end adjustments remain that can affect the 2026 plan, including prior year surplus amounts.
 - Staff, Committee, Commission, Director and Board level reviews are continuing
 - Public Information sessions remain
 - This presentation is based on the February 26th draft

DRAFT




Budget Planning & Review Process

Board	Commissions and Committees	Local Service Committees	Directors/Participants
Oct/25 to Jan/26	As Scheduled	Creston A, B, C & SLO/SIL/NDE H & Kaslo, D	As Scheduled
<ul style="list-style-type: none"> • Core Services (GA, RA, Building, GIS, Planning) • 911 Communications • Emergency Planning • Asset Management • Regional Fire 	<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 • Recreation & Parks • Economic Development • Creston Valley Transit • Other Contribution Services 	<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 board on March 19 for submission to the ministry by March 31st.**



<https://engage.rdck.ca/projects/2026-budget-planning/>

 Last updated: February 26, 2026

2026 Budget Planning

Overview

2026 Budget Information Session Schedule


Documents


Welcome to the RDCK's 2026-2030 Financial Planning public engagement site. The goal of this page is to provide context and transparency as the RDCK goes through the budget process. The RDCK is in the process of preparing the draft (provisional) 2026 budget. The intent is to update this page on a regular basis as more information becomes available.

Who's listening

RDCK Finance Team

Key Dates

 **RDCK Special Budget Board Meeting**
Friday, January 23, 2026

 **Kaslo and Electoral Area D Budget Information Session**
Monday, February 23 - 6:00 pm PST, Kaslo Chambers
Kaslo and Electoral Area D Public Information Session



Regional District of Central Kootenay

- One of 27 Regional Districts in BC
- 11 Rural Electoral Areas (A to K)
- 9 Member Municipalities
- Providing 186 Services including:
 - Parks & Rec Facilities
 - Rural Fire Protection & Emerg. Mgmt
 - Resource Recovery & Waste
 - Building Inspection, Planning, GIS, Bylaw
 - Transit
 - Water Utilities
- Each service stands on its own

Statistics

298 Full Time Equivalent (FTE) Employees
280 Volunteer Firefighters
62,500 residents (2021 Census)
22,000 square kilometres





BC Provincial Regulations Impacting the RDCK

Local Government Act

Community Charter

Accessible BC Act

Building Act

Climate Change Accountability Act

Declaration Act

Diking Authority Act

Drinking Water Protection Act

Election Act

Emergency and Disaster Management Act

Employment Standards Act

Environment and Land Use Act

Environmental Assessment Act

Environmental Management Act (Waste)

Financial Information Act

Fire Department Act

Fire Services Act

First Peoples' Heritage, Language and Culture Act

Freedom of Information and Protection of Privacy 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

Local Elections Campaign Financing Act

Local Elections Statutes Amendment Act, 2014

Local Government Bylaw Notice Enforcement Act

Manufactured Home Act

Negligence Act

Ombudsperson Act

Personal Information Protection Act

Privacy Act

Property Law Act

Safety Authority Act

Safety Standards Act

Short-Term Rental Accommodations Act

Taxation (Rural Area) Act

Transportation Act

Wildfire Act

Workers Compensation Act



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

Tax rate \$/1000 for each Service

X

Assessed value of each individual property

=

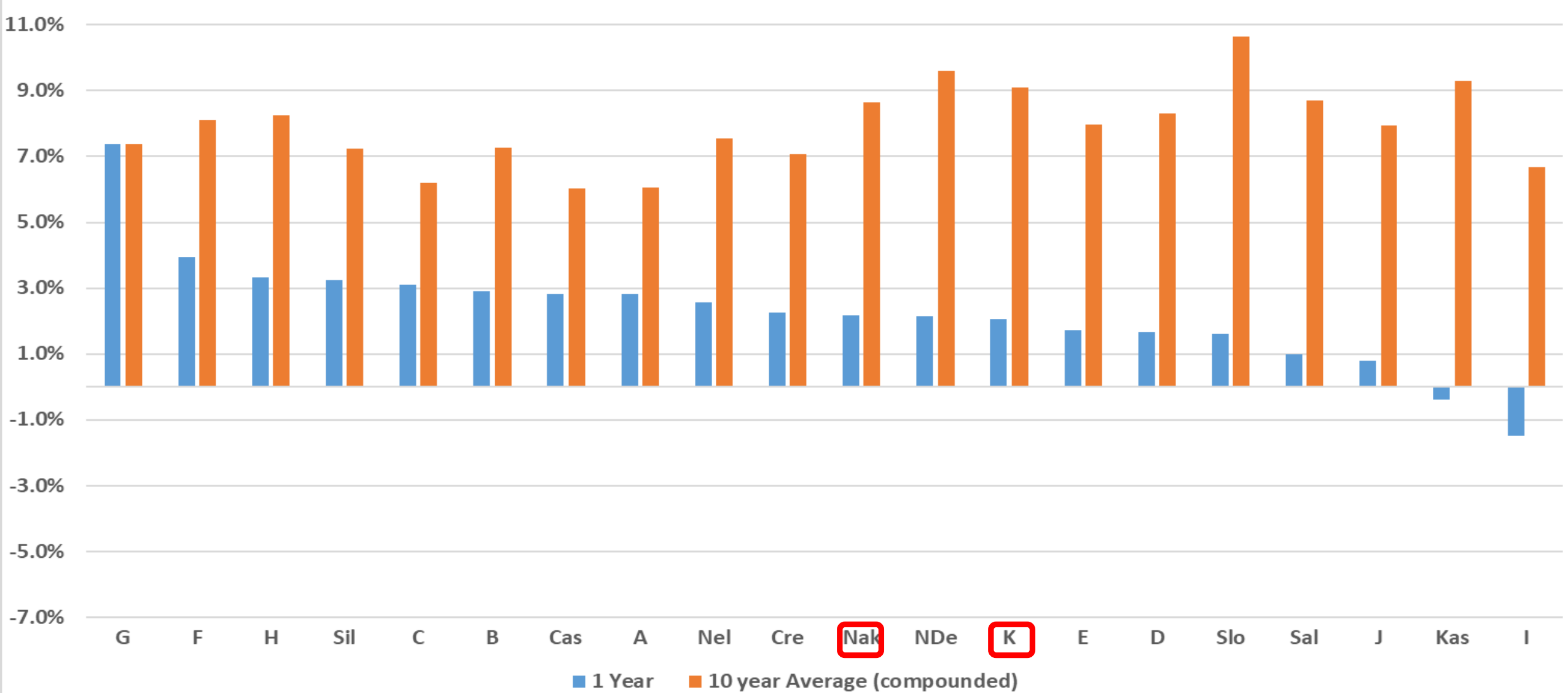
Property tax for each individual property for each Service

*** parcel taxes are separate

rdck.ca

Annual Assessment Change: 1 Year vs 10 Year Average

Annual Assessment Change - % - to 2026





Financial Plan Components

Latest Draft of the Financial Plan is available on the RDCK website

Electoral Area A Creston Rural	2025			2024			2023		
	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
5100 GENERAL ADMINISTRATION	123,241,031	111,382	0.090	121,922,855	107,604	0.088	115,523,982	120,999	0.105
5261 DISCRETIONARY GRANTS	123,241,031	25,000	0.020	121,922,855	25,000	0.021	115,523,982	25,000	0.022
5101 RURAL ADMINISTRATION	123,241,031	174,047	0.141	121,922,855	144,869	0.119	115,523,982	153,560	0.133
5102 GIS SERVICE	123,241,031	20,834	0.017	121,922,855	20,775	0.017	115,523,982	21,010	0.018
5103 BUILDING INSPECTION	123,241,031	96,523	0.078	121,922,855	79,577	0.065	115,523,982	65,770	0.057
5104 PLANNING AND LAND USE	123,241,031	106,187	0.086	121,922,855	93,367	0.077	115,523,982	90,734	0.079
5105 COMMUNITY SUSTAINABILITY	123,241,031	18,671	0.015	121,922,855	20,800	0.017	115,523,982	20,580	0.018
5106 FEASIBILITY STUDY SERVICE	123,241,031	-	-	121,922,855	-	-	115,523,982	-	-
5107 ECONOMIC DEVELOPMENT - AREA A	123,241,031	48,860	0.040	121,922,855	40,000	0.033	115,523,982	40,500	0.035
5117 ADVISORY PLANNING-AREA A	123,241,031	-	-	121,922,855	856	0.001	115,523,982	856	0.001
5152 JAWS OF LIFE SERVICE CRES ABC	123,241,031	29,275	0.024	121,922,855	30,040	0.025	115,523,982	29,707	0.026
5156 EMERGENCY COMMUNICATIONS #11	123,241,031	54,149	0.044	121,922,855	43,988	0.036	115,523,982	40,106	0.035
5157 EMERGENCY PLANNING-CRESTON AREA	123,241,031	95,027	0.077	121,922,855	96,725	0.079	115,523,982	72,084	0.062
5174 CEMETERY-CRESTON, AREAS A B C	123,241,031	30,369	0.025	121,922,855	26,746	0.022	115,523,982	25,785	0.022
5186 REFUSE DISPOSAL-EAST SUBREGION	123,241,031	396,166	0.321	121,922,855	376,516	0.309	115,523,982	342,492	0.296
5193 LIBRARY-CRESTON, AREAS A B C	123,241,031	173,620	0.141	121,922,855	154,916	0.127	115,523,982	146,532	0.127
5205 REGIONAL PARK - AREA A	123,241,031	231,991	0.188	121,922,855	239,676	0.197	115,523,982	218,777	0.189
5292 LOCAL CONSERVATION SERVICE	123,241,031	-	-	121,922,855	-	-	115,523,982	-	-
Regional Requisition		\$ 1,608,912		\$ 1,501,458			\$ 1,413,993		
Residential Rate per \$1,000 of Assessment			1.306			1.231			1.224
Surveyor of Taxes - Collection Fee			0.069			0.065			0.064
Estimated Rate per \$1,000 of Assessment			1.374			1.296			1.288
Difference (\$) from prior year		107,457		87,462		167,901			1,286
Percentage Change from prior year		7.16%		6.19%		13.47%			

Electoral Areas and Municipalities	Assessments		Change 2025 vs. 2024 (A-B)/B = C	2025 Taxation Subtotal D	Defined Area Taxation E	Total Taxation 2025 D + E = F	Total Taxation 2024 G	Gross Change (F-G)/G = H	Non Market Change I	Net Change H - I = J
	2025 Completed A	2024 Revised B								
	ELECTORAL AREA 'A'	173,241,031	121,922,855	1.08%	1,608,912	1,116,633	2,728,546	2,596,033	5.0%	2.4%
ELECTORAL AREA 'B'	153,713,877	147,154,884	4.46%	3,841,929	962,948	4,804,877	4,549,383	5.6%	3.8%	1.9%
ELECTORAL AREA 'C'	62,439,315	59,379,270	5.15%	1,548,739	420,221	1,968,960	1,841,482	6.9%	2.7%	4.3%
ELECTORAL AREA 'D'	71,539,044	67,783,996	5.57%	945,923	527,582	1,473,505	1,246,891	18.2%	4.1%	14.0%
ELECTORAL AREA 'E'	176,899,654	169,907,112	4.79%	2,207,002	1,654,450	3,861,451	3,626,325	12.4%	2.3%	10.1%
ELECTORAL AREA 'F'	161,686,330	155,827,374	3.76%	3,187,578	896,206	4,083,784	3,667,574	11.3%	1.0%	10.4%
ELECTORAL AREA 'G'	65,257,332	63,967,135	2.02%	1,124,311	454,318	1,578,629	1,476,147	6.9%	0.1%	6.8%
ELECTORAL AREA 'H'	159,695,711	146,343,544	8.42%	1,284,862	2,049,652	3,334,604	3,023,473	10.3%	1.4%	8.9%
ELECTORAL AREA 'I'	74,226,441	71,516,454	3.78%	1,025,653	602,768	1,628,421	1,671,991	8.4%	0.8%	7.6%
ELECTORAL AREA 'J'	113,514,473	109,069,426	4.08%	1,915,154	831,334	2,746,488	2,574,530	6.7%	1.2%	5.5%
ELECTORAL AREA 'K'	82,249,256	74,415,199	10.53%	587,471	474,946	1,062,417	946,245	12.3%	2.5%	9.7%
CITY OF CASTLEGAR	300,401,196	287,108,170	7.76%	3,903,391	-	3,903,391	3,777,493	3.3%	1.0%	2.3%
TOWN OF CRESTON	149,792,146	143,035,477	4.72%	3,331,316	-	3,331,316	3,147,811	5.8%	0.8%	5.0%
VILLAGE OF KASLO	37,673,417	36,573,032	3.03%	734,549	-	734,549	693,867	10.6%	2.1%	8.5%
VILLAGE OF NAKLUSP	48,769,696	45,348,145	7.54%	696,165	-	696,165	645,219	8.2%	1.3%	6.9%
CITY OF NELSON	450,173,645	429,453,930	4.82%	5,780,154	-	5,780,154	5,293,743	9.2%	1.3%	7.9%
VILLAGE OF NEW DENVER	19,732,124	18,540,406	4.18%	173,563	-	173,563	157,694	10.1%	1.7%	8.4%
VILLAGE OF SALMO	25,095,694	23,510,519	6.70%	297,432	-	297,432	292,515	1.6%	2.3%	7.4%
VILLAGE OF SILVERTON	9,115,000	8,573,269	6.32%	86,825	-	86,825	76,375	13.7%	0.3%	13.4%
VILLAGE OF SLOCAN	10,519,932	11,192,988	-6.01%	207,111	-	207,111	209,846	-1.3%	0.5%	-1.8%
TOTAL	2,303,699,114	2,189,903,105	5.20%			44,881,188	41,452,699	8.3%	1.8%	6.5%

Assessment and Taxation Summary

- Comparison by Area / Municipality

S121 Advisory Planning-Area E

Account	Description	2024 DRAFT	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
41010	Requisitions	775	775	0	0	0	0	0
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	10,622	10,622	11,091	10,313	9,532	8,748	7,960
Total Income		11,397	11,397	11,091	10,313	9,532	8,748	7,960

EXPENSES

Account	Description	2024 DRAFT	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
52010	Travel	0	219	213	207	200	194	0
53020	Admin. Office Supplies & Postage	0	150	150	150	150	150	150
53040	Advertising	0	100	100	100	100	100	100
59100	Accumulated Operating Surplus	0	10,622	10,313	9,532	8,748	7,960	7,355
59510	Transfer to Other Service - General Admin. Fee	306	306	315	324	334	344	355
Total Expenses		306	11,397	11,091	10,313	9,532	8,748	7,960

Total Service		11,091	0	0	(0)	(0)	(0)	0
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Detailed Service Statements

Taxation Details by Area / Municipality

- Shows Taxation changes over a 3-year period for each service

Electoral Area K Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	83,951,724	90,326	0.108	82,014,864	74,299	0.091	74,415,199	65,676	0.088
S271	DISCRETIONARY GRANTS	83,951,724	6,000	0.007	82,014,864	6,000	0.007	74,415,199	4,500	0.006
S101	RURAL ADMINISTRATION	83,951,724	89,279	0.106	82,014,864	115,347	0.141	74,415,199	88,420	0.119
S102	GIS SERVICE	83,951,724	17,201	0.020	82,014,864	13,750	0.017	74,415,199	12,680	0.017
S103	BUILDING INSPECTION	83,951,724	51,932	0.062	82,014,864	62,332	0.076	74,415,199	48,569	0.065
S104	PLANNING AND LAND USE	83,951,724	71,262	0.085	82,014,864	69,688	0.085	74,415,199	56,986	0.077
S105	COMMUNITY SUSTAINABILITY	83,951,724	-	0.000	82,014,864	12,152	0.015	74,415,199	12,695	0.017
S106	FEASIBILITY STUDY SERVICE	83,951,724	-	0.000	82,014,864	-3,174	-0.004	74,415,199	-	-
S116	EDC-AREA K	83,951,724	3,301	0.004	82,014,864	3,256	0.004	74,415,199	3,189	0.004
S127	ADVISORY PLANNING-AREA K	83,951,724	-	0.000	82,014,864	-	-	74,415,199	2	0.000
S153	SEARCH & RESCUE - NAKUSP AND AREA K	83,951,724	14,689	0.017	82,014,864	14,564	0.018	74,415,199	14,375	0.019
S156	EMERGENCY COMMUNICATIONS 911	83,951,724	37,706	0.045	82,014,864	35,782	0.044	74,415,199	26,848	0.036
S159	EMERGENCY PLANNING-NAKUSP AND K	83,951,724	58,279	0.069	82,014,864	57,943	0.071	74,415,199	53,037	0.071
S188	REFUSE-WESTERN SUBREGION	83,951,724	63,513	0.076	82,014,864	60,107	0.073	74,415,199	56,195	0.076
S208	SKI HILL - SUMMIT LAKE	83,951,724	8,821	0.011	82,014,864	8,831	0.011	74,415,199	8,701	0.012
S228	REC COMMISSION-NAKUSP AND K	83,951,724	17,650	0.021	82,014,864	17,638	0.022	74,415,199	17,476	0.023
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	83,951,724	43,703	0.052	82,014,864	30,860	0.038	74,415,199	22,859	0.031

Regional Requisition

	<u>\$ 573,663</u>		<u>\$ 579,376</u>		<u>\$ 492,208</u>
Residential Rate per \$1,000 of Assessment		0.683		0.706	0.661
Surveyor of Taxes - Collection Fee		0.036		0.037	0.035
Estimated Rate per \$1,000 of Assessment		<u>0.719</u>		<u>0.744</u>	<u>0.696</u>
Difference (\$) from prior year	-5,714		87,168		22,321
Percentage Change from prior year	<u>-0.99%</u>		<u>17.71%</u>		<u>4.75%</u>

S139	FIRE PROTECTION - DEFINED AREA K	27,864,141	97,716	0.351	26,815,867	94,930	0.354	24,718,027	92,017	0.372
S143	FAUQUIER FIRE BRIGADE	7,411,916	18,238	0.246	7,430,579	17,662	0.238	6,619,637	17,481	0.264
S171	STREET LIGHTING-DEF K EDGEWOOD	2,977,859	10,500	0.353	2,989,847	9,600	0.321	2,514,109	6,700	0.266
S177	CEMETERY-NAKUSP AND DEF K	42,072,196	10,905	0.026	40,768,782	10,607	0.026	37,519,654	10,264	0.027
S182	ANIMAL CONTROL- NAKUSP, DEF K	21,555,915	7,337	0.034	20,583,410	10,105	0.049	18,970,059	14,309	0.075
S190	SEPTAGE DISPOSAL-WEST RURAL	79,913,530	-	-	77,928,498	-	-	70,697,294	-	0.000
S196	LIBRARY-NAKUSP AND DEF K	41,992,908	46,240	0.110	40,689,318	44,883	0.110	37,448,246	41,538	0.111
S212	RECREATION FAC-DEF K-BURTON HALL	15,236,772	23,278	0.153	15,094,174	20,171	0.134	13,867,589	19,021	0.137
S213	RECREATION FAC-DEF K-FAUQUIER HALL	7,565,926	15,039	0.199	7,583,397	14,323	0.189	7,134,233	13,473	0.189
S223	ARENA-NAKUSP AND K	41,951,836	217,352	0.518	40,650,082	211,975	0.521	37,410,642	204,627	0.547
S252	WATER UTILITY-DEF K-BURTON	2,088,004	-	-	2,087,258	-	-	1,961,537	-	-
S253	WATER UTILITY-DEF K-EDGEWOOD	2,967,324	-	-	2,979,347	-	-	2,506,409	-	-
S254	WATER UTILITY-DEF K-FAUQUIER	3,121,436	-	-	3,162,780	-	-	2,886,498	-	-
S293	EDGEWOOD FIRE BRIGADE	15,876,225	10,023	0.063	15,490,460	10,015	0.065	13,154,047	10,000	0.076
S294	EDGEWOOD LEGION HALL	16,006,518	5,252	0.033	15,596,702	5,244	0.034	13,252,306	5,183	0.039
S295	NAKUSP MUSEUM	40,093,746	12,048	0.030	38,935,563	11,621	0.030	35,843,026	8,829	0.025
S296	ARROW LAKES HISTORICAL ARCHIVE	40,093,746	13,695	0.034	38,935,563	13,370	0.034	35,843,026	10,595	0.030

Taxation Details Example – Village of Nakusp

		2026			2025			2024		
Village of Nakusp		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	49,823,359	53,606	0.108	48,765,116	44,177	0.091	45,348,145	40,022	0.088
S102	GIS SERVICE	49,823,359	10,208	0.020	48,765,116	8,176	0.017	45,348,145	7,727	0.017
S103	BUILDING INSPECTION	49,823,359	30,821	0.062	48,765,116	37,062	0.076	45,348,145	29,598	0.065
S153	SEARCH & RESCUE - NAKUSP AND AREA K	49,823,359	8,717	0.017	48,765,116	8,660	0.018	45,348,145	8,760	0.019
S156	EMERGENCY COMMUNICATIONS 911	49,823,359	22,377	0.045	48,765,116	21,276	0.044	45,348,145	16,361	0.036
S159	EMERGENCY PLANNING-NAKUSP AND K	49,823,359	34,587	0.069	48,765,116	34,453	0.071	45,348,145	32,320	0.071
S177	CEMETERY-NAKUSP AND DEF K	49,823,359	12,914	0.026	48,765,116	12,688	0.026	45,348,145	12,405	0.027
S182	ANIMAL CONTROL- NAKUSP, DEF K	49,823,359	16,960	0.034	48,765,116	23,939	0.049	45,348,145	34,206	0.075
S188	REFUSE-WESTERN SUBREGION	49,823,359	56,571	0.114	48,765,116	53,537	0.110	45,348,145	50,053	0.110
S196	LIBRARY-NAKUSP AND DEF K	49,823,359	69,360	0.139	48,765,116	67,324	0.138	45,348,145	62,308	0.137
S208	SKI HILL - SUMMIT LAKE	49,823,359	5,235	0.011	48,765,116	5,251	0.011	45,348,145	5,302	0.012
S223	ARENA-NAKUSP AND K	49,823,359	258,135	0.518	48,765,116	254,292	0.521	45,348,145	248,043	0.547
S228	REC COMMISSION-NAKUSP AND K	49,823,359	10,475	0.021	48,765,116	10,487	0.022	45,348,145	10,649	0.023
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	49,823,359	106,407	0.214	48,765,116	84,899	0.174	45,348,145	62,888	0.139
S295	NAKUSP MUSEUM	49,823,359	14,971	0.030	48,765,116	14,555	0.030	45,348,145	11,171	0.025
S296	ARROW LAKES HISTORICAL ARCHIVE	49,823,359	17,018	0.034	48,765,116	16,746	0.034	45,348,145	13,405	0.030
Regional Requisition			<u>728,363</u>			<u>697,521</u>			<u>645,219</u>	
Residential Rate per \$1,000 of Assessment				<u>1.462</u>			<u>1.430</u>			<u>1.423</u>
Difference (\$) from prior year			30,842			52,302			24,412	
Percentage Change from prior year			4.42%			8.11%			4.18%	



Rural Property Tax Bill – Example from Area F

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

Assessment and Taxation Summary by Area / Municipality

	Assessments		Change	2026 Taxation	Defined Area	Total Taxation	Total Taxation	Gross	Non	Net
	2026 Completed	2025 Revised	2026 vs. 2025	Subtotal	Taxation	2026	2025	Change	Market	Change
	A	B	(A-B)/B = C	D	E	D + E = F	G	(F-G)/G = H	I	H - I = J
ELECTORAL AREA 'A'	126,706,898	123,155,171	2.88%	1,630,286	1,211,141	2,841,427	2,705,736	5.0%	0.8%	4.2%
ELECTORAL AREA 'B'	158,182,167	153,355,750	3.15%	3,981,016	1,026,293	5,007,308	4,775,443	4.9%	1.5%	3.4%
ELECTORAL AREA 'C'	64,379,582	62,384,034	3.20%	1,633,360	422,606	2,055,966	1,959,171	4.9%	0.9%	4.0%
ELECTORAL AREA 'D'	72,730,119	71,389,272	1.88%	982,750	524,054	1,506,804	1,433,323	5.1%	1.0%	4.2%
ELECTORAL AREA 'E'	179,958,741	176,789,320	1.79%	2,282,852	1,745,177	4,028,029	3,919,437	2.8%	1.0%	1.8%
ELECTORAL AREA 'F'	168,053,287	161,517,715	4.05%	3,325,142	935,011	4,260,152	4,044,529	5.3%	0.7%	4.6%
ELECTORAL AREA 'G'	70,069,641	65,220,642	7.43%	1,221,388	493,084	1,714,472	1,561,986	9.8%	1.1%	8.6%
ELECTORAL AREA 'H'	163,936,340	158,281,436	3.57%	1,300,322	2,347,276	3,647,597	3,319,776	9.9%	0.8%	9.0%
ELECTORAL AREA 'I'	73,123,684	74,185,834	-1.43%	1,082,101	817,845	1,899,946	1,824,723	4.1%	0.7%	3.5%
ELECTORAL AREA 'J'	114,400,612	113,393,800	0.89%	2,001,175	841,422	2,842,597	2,744,000	3.6%	1.4%	2.2%
ELECTORAL AREA 'K'	83,951,724	82,014,864	2.36%	573,663	487,623	1,061,286	1,053,882	0.7%	0.4%	0.3%
CITY OF CASTLEGAR	318,158,980	309,284,444	2.87%	4,303,484	-	4,303,484	3,904,501	10.2%	1.1%	9.1%
TOWN OF CRESTON	153,162,018	149,542,681	2.42%	3,520,530	-	3,520,530	3,318,341	6.1%	1.1%	5.0%
VILLAGE OF KASLO	37,535,923	37,679,417	-0.38%	778,532	-	778,532	715,212	8.9%	0.7%	8.2%
VILLAGE OF NAKUSP	49,823,359	48,765,116	2.17%	728,363	-	728,363	697,521	4.4%	0.0%	4.4%
CITY OF NELSON	461,741,524	449,902,585	2.63%	6,087,758	-	6,087,758	5,713,548	6.5%	0.5%	6.0%
VILLAGE OF NEW DENVER	20,157,190	19,724,224	2.20%	184,700	-	184,700	173,146	6.7%	0.8%	5.9%
VILLAGE OF SALMO	25,330,953	24,636,604	2.82%	430,528	-	430,528	388,694	10.8%	0.6%	10.2%
VILLAGE OF SILVERTON	9,410,185	9,115,000	3.24%	96,700	-	96,700	86,626	11.6%	0.2%	11.4%
VILLAGE OF SLOCAN	10,689,385	10,506,972	1.74%	209,454	-	209,454	207,025	1.2%	0.8%	0.3%
TOTALS	2,361,502,312	2,300,844,881	2.64%			47,205,636	44,546,620	6.0%	0.9%	5.1%
INCLUDING OLD E,F,H, I & J						48,184,649	45,466,658	6.0%		



2026 Overall Outlook

- Projected average tax increase of 5.1% for the RDCK in the February 26th draft budget.
- \$48.2M in total tax requisitions for 2026 in the current draft plan are \$1.6M lower than the \$49.8M in total tax requisitions forecasted for 2026 in the 2025-2029 Financial Plan.
- CPI Increase on staff salaries and Director stipends – 2.5%.
 - Effectively using a two-year CPI average to smooth annual increases and decreases
 - Union positions have a 3.4% wage increase in 2026 as per the collective agreement
- Decreasing Interest rates are reducing interest charges on short term loans
 - But also reducing investment income.
- New Provincial Budget will have an impact on costs including the addition of PST on some services such as accounting and architecture

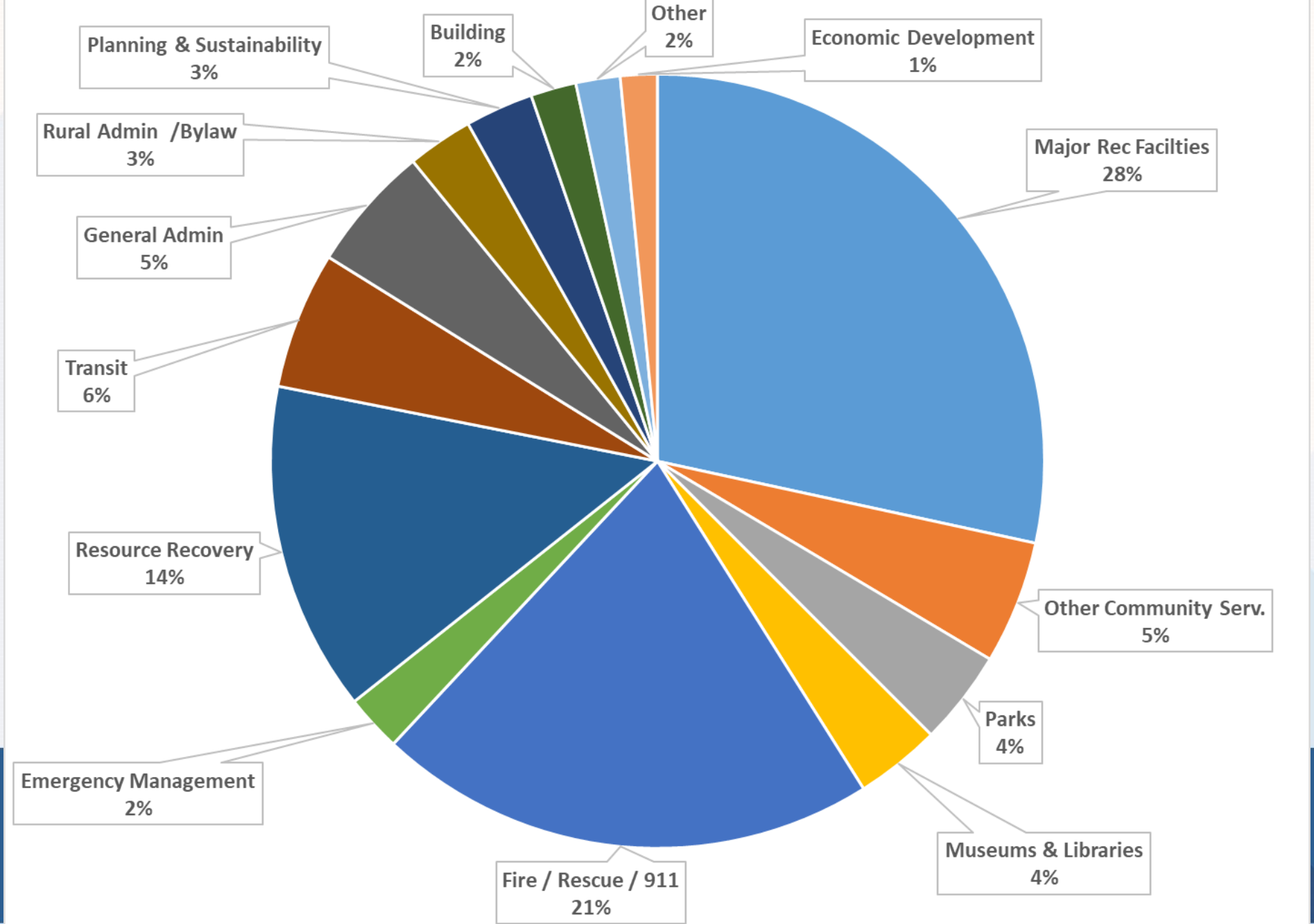


2026 Challenges and Opportunities

- Political Climate / Foreign Trade including Tariffs & Counter Tariffs
 - Increased procurement costs or supply chain issues
 - Potentially slowing economic activity: lower building permit, waste disposal and recreation fee revenue
 - A more severe economic downturn could have a wider effect
- Fluctuating Canadian Dollar
 - Could lead to increased inflation and procurement costs for the RDCK
- Artificial Intelligence
 - Technology is evolving quickly
 - Use at the RDCK has increased, although still fairly limited
 - Need to be mindful of accuracy and privacy concerns

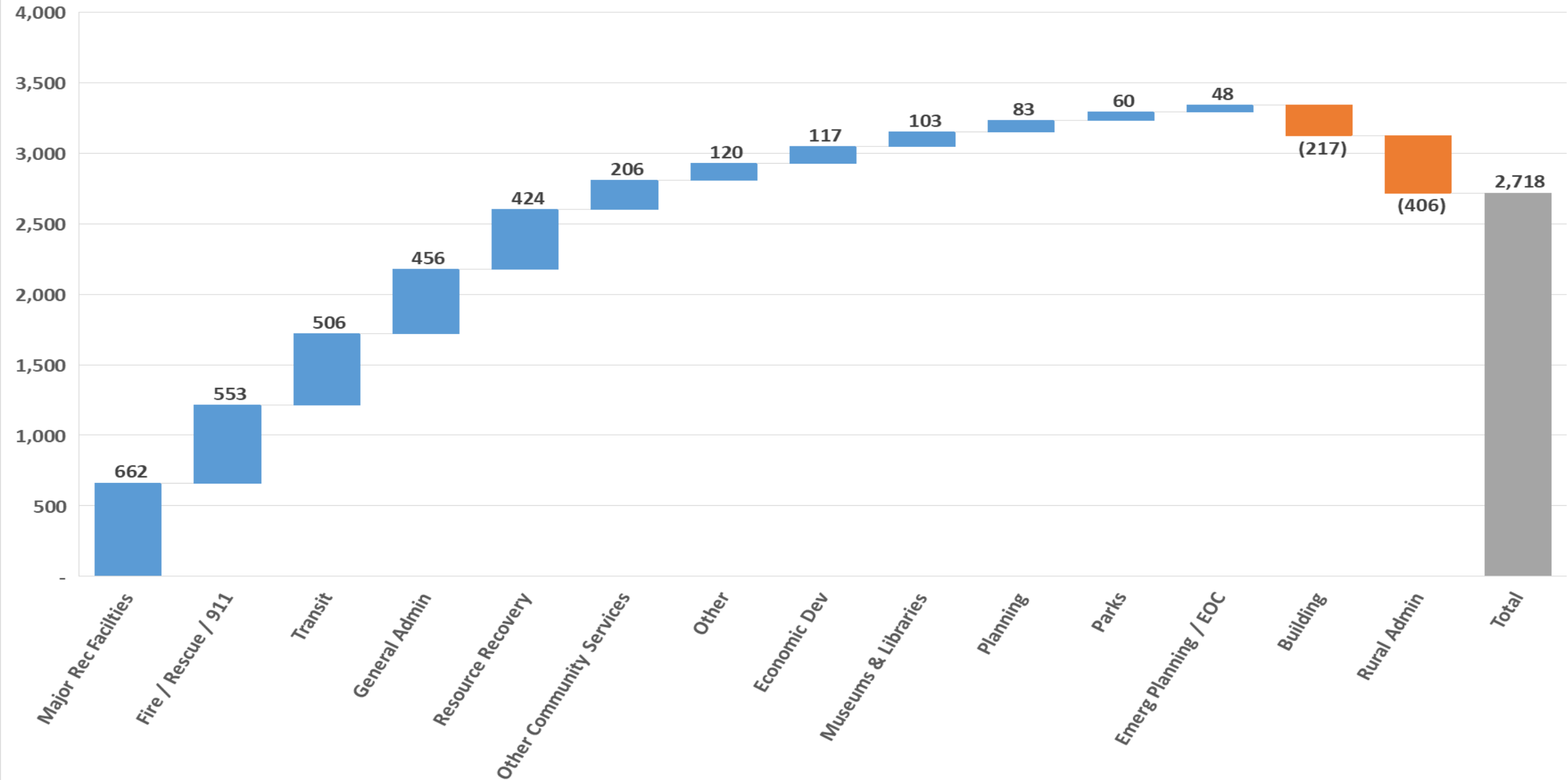


2026 Tax Requisition Share by Segment



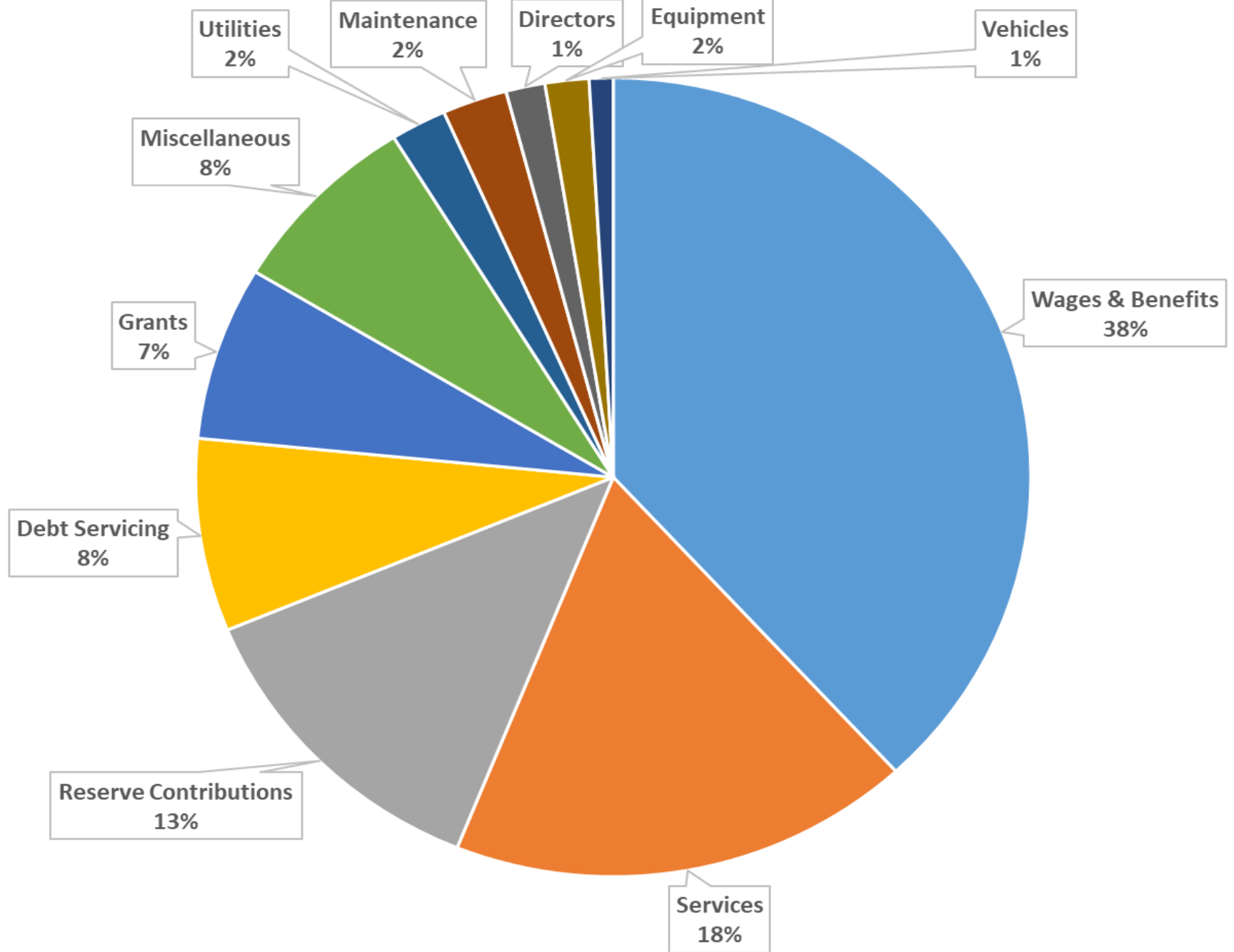
Property Tax Requisition Change 2025 to 2026 (\$000)

■ Increase ■ Decrease ■ Total



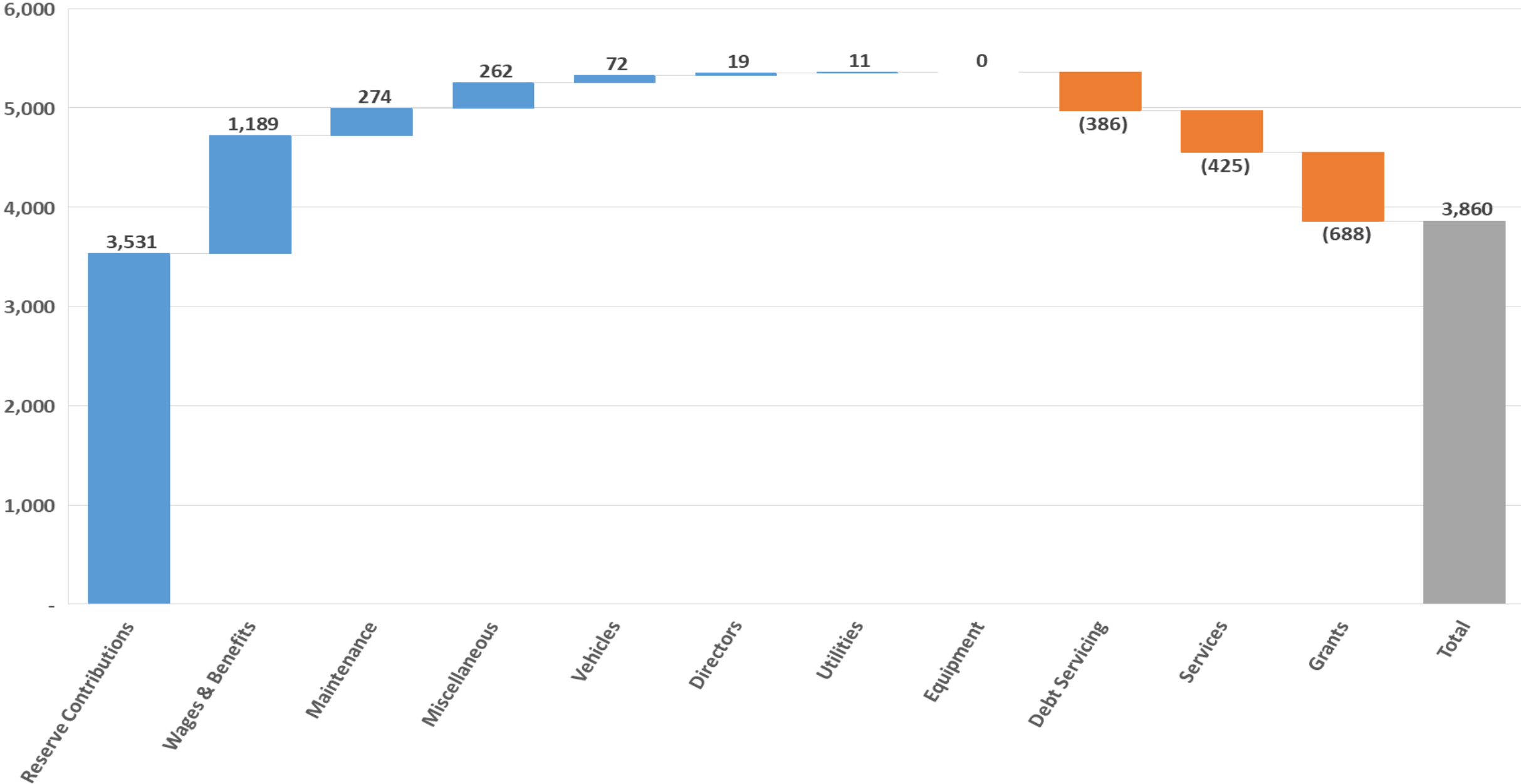


2026 Non-Capital Expenses - share by Expense Type



Non-Capital Expense Change 2025 to 2026 (\$000)

■ Increase ■ Decrease ■ Total





Nakusp & Area K

General Administration

Service S100

General Administration

- Includes Corporate Administration, Finance, Information Technology, Human Resources, CAO & Municipal Directors

General Administration - S100

- 22% Taxation Increase in 2026
- \$263K less prior year surplus carried forward
- \$70K increase in annual fees for accounting software
- \$60K to migrate accounting software to the “cloud”
- Housing availability and high expectations for wages and compensation continue to impede recruitment efforts
- Migration to SharePoint for records management
- Continued migration to Microsoft 365 environment
- Continuing to build Cyber Security system resiliency





Area K

Rural Administration

Service S101

Rural Admin. - S101

- 22% Taxation Decrease in 2026

Bylaw Enforcement

- Includes Noise, Animal Control, Unsightly & Nuisance Properties, Zoning and Soil Removal/Deposit Bylaw Enforcement
- Bylaws vary by electoral area
- Bylaw and Building Manager is shared between S101 and S103
- Legal review of Noise, Nuisance and Unsightly Bylaw in 2026
- New Dog Control Service for Areas A,B,C and H

Rural Directors

- Includes a portion of Director Stipends & Travel

Regional Fire

- Has been moved to service A107





Nakusp & Area K

GIS

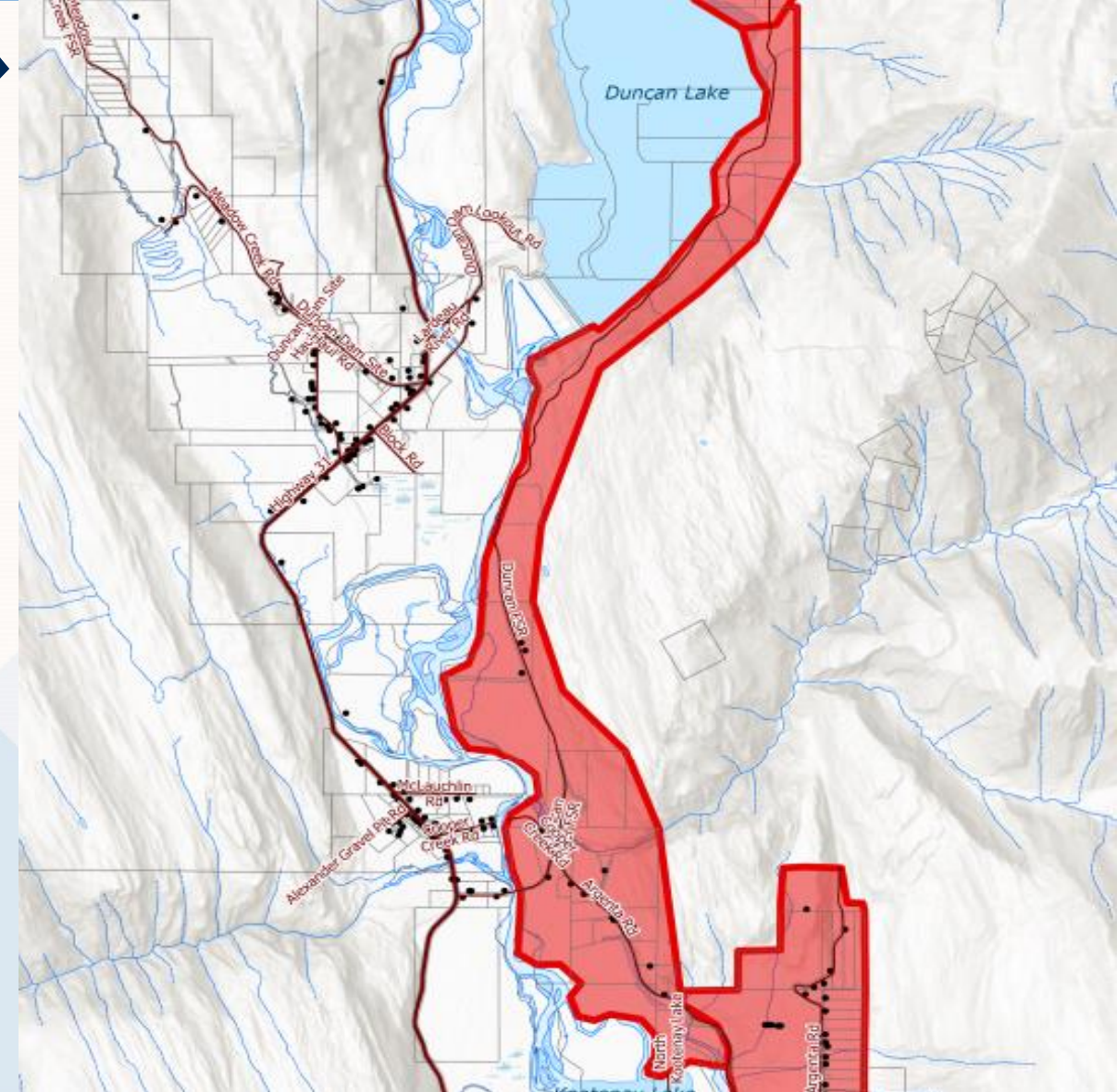
Service S102

Geospatial Information Systems (GIS)

- Provides regional efficiency, location intelligence, communication and transparency through internal and public web mapping tools.
- Services include but not limited to: landfill surveys, Addressing and 911 data, fire services, and emergency management support and evacuation mapping.

GIS - S102

- 25% Taxation Increase in 2026
- \$40K for required upgrades to ESRI GIS systems
- \$30K for Real Time Kinematics (RTK) GPS replacement
- Working on grant funded \$75K NG911 transition project
- \$32K increase in General Admin fees, correcting 2025 under-charge





Nakusp & Area K

Building Inspection

Service S103

Building Inspection - S103

- 16% Taxation Decrease in 2026
- Permit revenue was stronger than expected in 2025
 - \$998K actual vs \$903K budget
- Review and drafting of new modernized building bylaw planned for 2026
- Digital archiving of paper files will continue in 2026
- New Bluebeam software license in 2026 will allow for more versatility for plan checkers
- Two Building Inspection vehicles slated for replacement in 2026 to be funded from reserves





Area K

Planning & Land Use

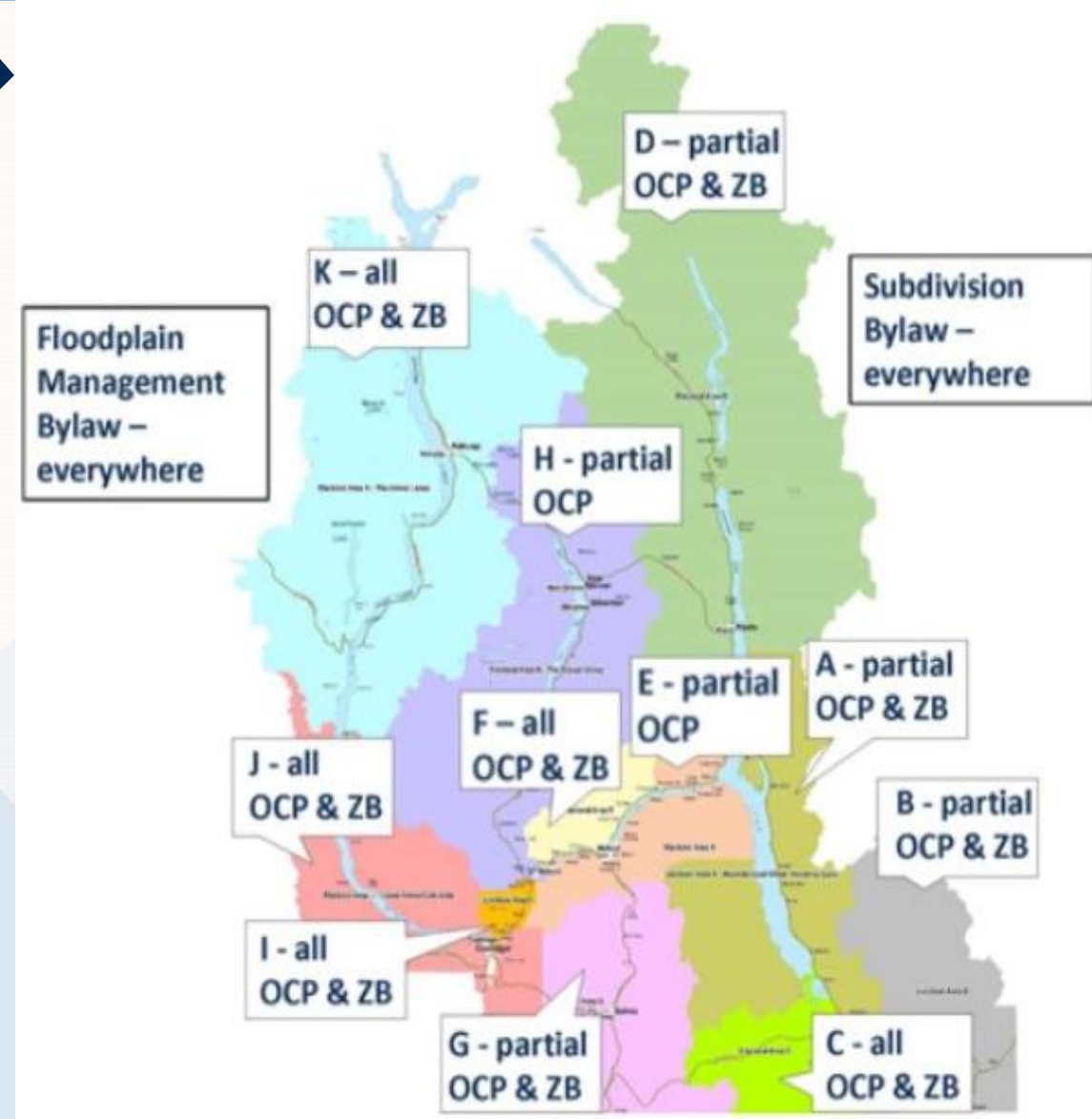
Service S104

Planning Department

- Responsible for administration of zoning, land use and development applications
- Development of long-term community plans
- Administers RDCK land use & zoning bylaws, standards and policies

Planning & Land Use - S104

- 3% Taxation Increase in 2026
- Ongoing use of Provincial Funding to address housing regulation and sub-regional planning
- Subdivision servicing bylaw
- Updating Flood hazard regulation
- Official Community Plan updates





Nakusp & Area K

West Resource Recovery

Service S188

West Resource Recovery (Castlegar/H/I/J/K/Slocan/New Denver/Silverton/Nakusp)

- Includes transfer stations, recycling depots and landfills, as well as transportation of materials.

West Resource Recovery – S188

- 8% Taxation and 6.4% tipping fee increases
- Transition of Nakusp Landfill to transfer station at end of 2025 with landfill closure planning in 2026 and construction in 2027
- Construction/renovation waste pilot at Nakusp
- Legacy Landfill closure plans (Burton, Edgewood, Rosebery & Slocan)
- Commercial organics regulation phase-in until October 2026
- Rural organics diversion initiatives beginning in 2026
- Ootischenia second scale and new tipping area works and continued landfill development planning
- Request for interest for EcoDepots in Castlegar & Nakusp





Nakusp & Area K

Parks

RDCK Regional Parks, Trails and Water Access Strategy

- Strategy will define priorities, policies, and direction for regional and community parks services.
- Project began in early 2024; completion anticipated Spring 2026.
- Final report to be reviewed by the Board, followed by external review and public engagement.

There are currently 28 parks and 3 trails in the RDCK.

- The closest Regional Park to Nakusp and Area K is the Roseberry to Three Forks Trail and Roseberry Parklands Park.





Recreation

Service S223 – Recreation Facility

Proposed Taxation Increase: 1.9% to \$475K

- The Nakusp & District Sports Complex is the recreational hub of our community, housing:
 - indoor squash courts
 - four-sheet curling rink
 - auditorium with concession facilities
 - Arena
- The Joint Service Commission, made up of the RDCK Area K Director and all members of Council for the Village of Nakusp, sets rates for the different rental spaces within the Nakusp & District Sports Complex.

Service S228 – Rec Commission #4

Proposed Tax Increase: 0% to \$28K

Recreation Service 228
funds recreation through

\$24,860
in grants

Typical Grants are:

- Music in the Park - Arrow Lakes and District Arts Council
- Burton Community Association
- Edgewood Community Club
- Inonoaklin Recreation Commission
- Fauquier Community Club Society



Nakusp & Area K

Contribution Services

Search & Rescue – S153

- 1% Taxation Increase to \$23K in 2026

Cemetery – S177

- 2% Taxation Increase to \$24K in 2026

Library – S196

- 3% Taxation Increase to \$116K in 2026

Ski Hill – S208

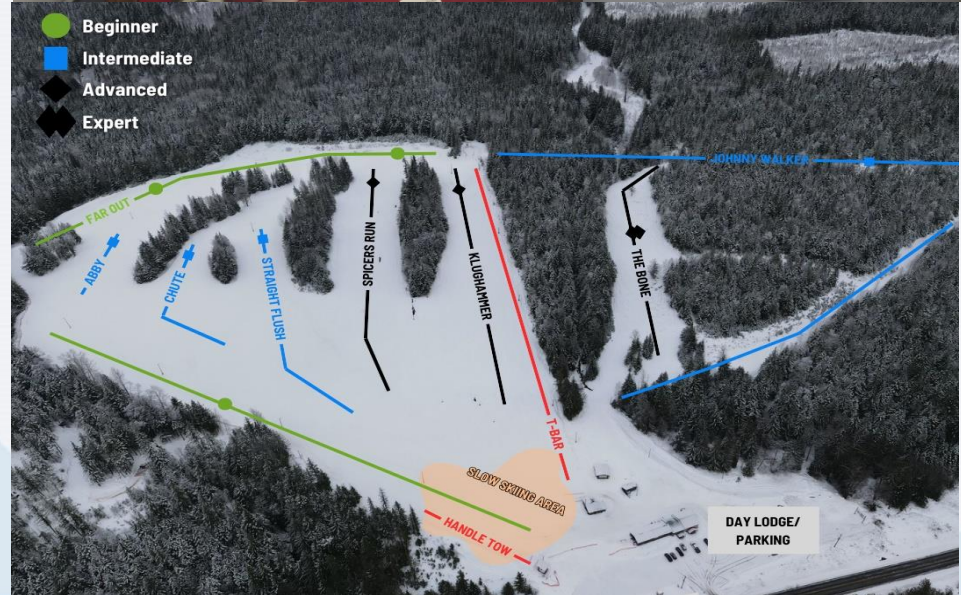
- 0% Taxation Increase to \$20K (Max) in 2026

Museum – S295

- 3% Taxation Increase to \$27K in 2026

Historical Archive – S296

- 2% Taxation Increase to \$31K in 2026





Area K

Contribution Services

Fauquier Fire Brigade – S143

- 3% Taxation Increase to \$18K in 2026

Burton Hall – S212

- 15% Taxation Increase to \$23K in 2026

Fauquier Hall – S213

- 5% Taxation Increase to \$15K in 2026

Edgewood Fire Brigade – S293

- 0% Taxation Increase to \$10K in 2026

Edgewood Legion Hall – S294

- 0% Taxation Increase to \$5K in 2026





Area K

Water Utility

Service S252

Burton Water – S252

- 9.8% Parcel Tax Increase
- 10% User fee increase
- Increases are inflationary and to fund future projects
- Line replacement project completed in 2025 (423 m of line and 11 service connections replaced for \$493,000)
- \$330,000 for water line replacement planned for 2027





Area K

Water Utility

Service S253

Edgewood Water – S253

- 1.5% Parcel Tax Increase
- 3% User fee increase
- Increases are inflationary
- Old reservoir removal completed in 2025
- Design for water line replacement in 2026 for planned 2027 line replacement project.





Area K

Water Utility

Service S254

Fauquier Water – S254

- 10% Parcel Tax Increase
- 10% User fee increase
- Increases are inflationary and to fund future projects
- Investigation for feasibility of pre-filtration technology to reduce loading on existing filters (budget of \$60,000 should pre-filtration be chosen and installed).
- \$285,000 for water line replacement planned for 2026





Nakusp & Area K

Emergency Planning

Service S159

Emergency Planning – S159

- 1% Taxation increase to \$93K in 2026
- Continued implementation of the new Emergency and Disaster Management Act (EDMA)
 - Emergency plans, risk assessments, business continuity plans
 - Multi-jurisdictional planning underway
 - Aligning bylaw, policy, procedures and templates
 - Expansion of the Neighbourhood Emergency Preparedness Program
- Indigenous Engagement Regional project as part of EDMA requirements
- Continuing to increase Emergency Support Services (ESS) regional capacity
- Emergency Operations Centre Microsoft 365 Modernization
- FireSmart programs including free Assessments, Rebates, Local FireSmart Collective Program (formerly Neighbourhood Recognition) and CWRP updates, funded through UBCM CRI FireSmart Program.





911 Communications

Service S156

911 Communications - S156

- 5% Taxation increase in 2026 driven by rising costs and declining external revenue. This trend is expected to continue due to inflation and the ongoing reduction in landline use, which is the current source of 911 user fees (mobile 911 fees are not yet collected in BC).
- Gen Admin Fee has decreased to better align with actual usage.
- Expenditure increases are primarily due to:
 - Higher contracted service costs for ECOMM 911 dispatch and Fraser Fort George Fire Dispatch.
 - \$62K for GIS services to support ongoing integration of Next Generation 911. Staff are seeking direction to apply for the UBCM CEPF 911 grant to help offset this cost.
- 4 initial capital projects planned for 2026 to maintain regional dispatch infrastructure.





Area K

Fire Protection

Service S139

Area K (Nakusp Contract) – S139

- 3% Taxation Increase to \$98K for 2026 in current draft budget
- Rising operating costs and the hiring of the Director of Emergency Services (serving as Fire Chief) will increase taxation in S139 by up to another 49% to \$146K in the final 2026 budget.
 - Total Net taxation increase for Area K would then be ~5%
- Budget is as per contract with the Village of Nakusp which provides fire protection services for a defined portion of Area K





All Areas Except B & C, All Municipalities Except Creston

Transit

Services S239 Kootenay Lake West

Region Wide 2026 Initiatives

- 5 Value based service level changes identified and implemented
- System wide service level review by BC Transit
- UPASS Engagement with Selkirk College
- BC Transit fare review

Kootenay Lake West – S239

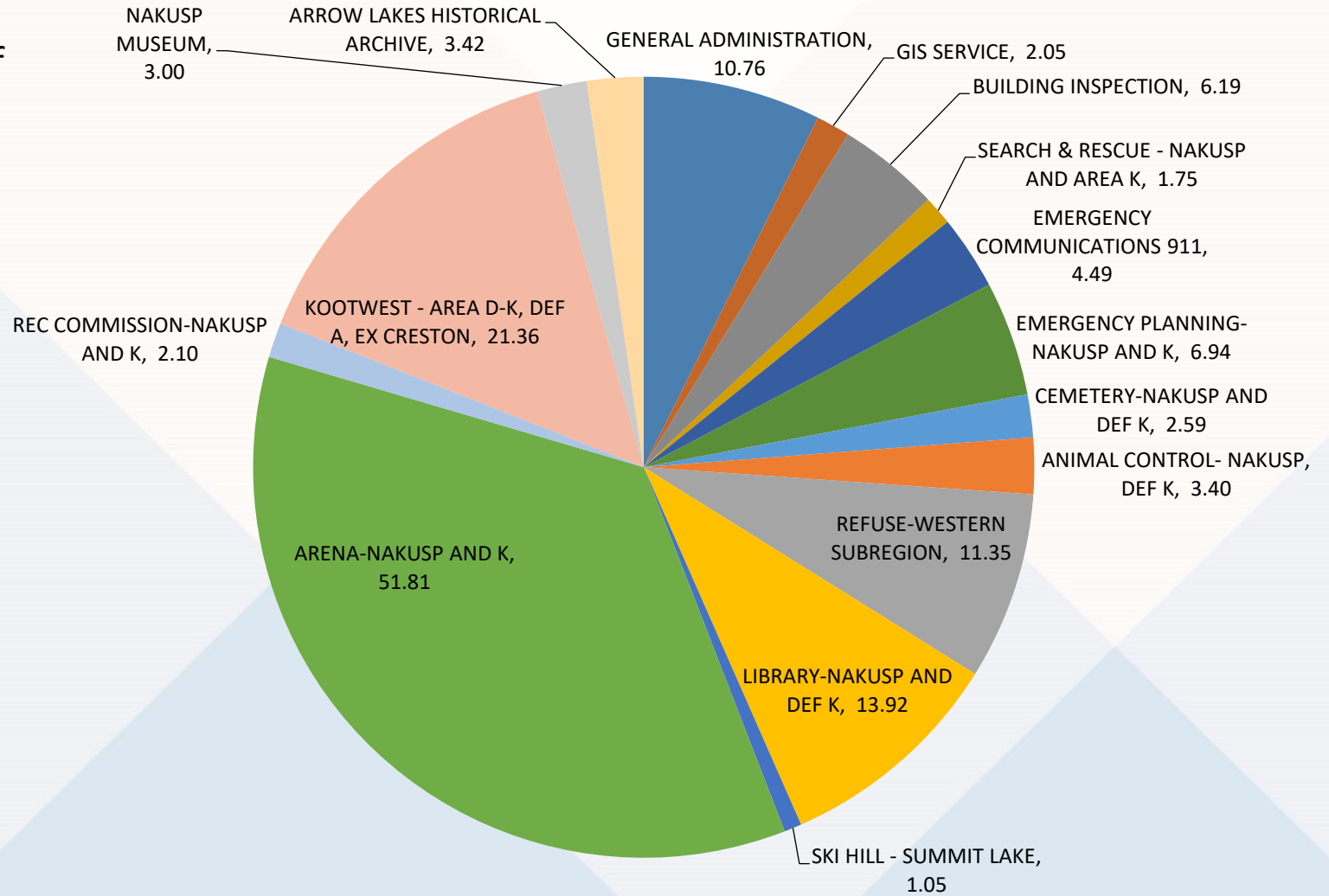
- 41% average increase in taxation in S239
 - 2025 Budget used \$186K in reserves to reduce taxation
 - Increased asset management & BC Transit costs
 - Reapportionment contributions to S238 (Slocan Valley)
- Area K increase – 42% (\$13K)
- Nakusp increase – 25% (\$22k) – due to reapportionment
- Health Connections Funding increase by 33% annually for 3 years





Village of Nakusp – RDCK Tax Bill

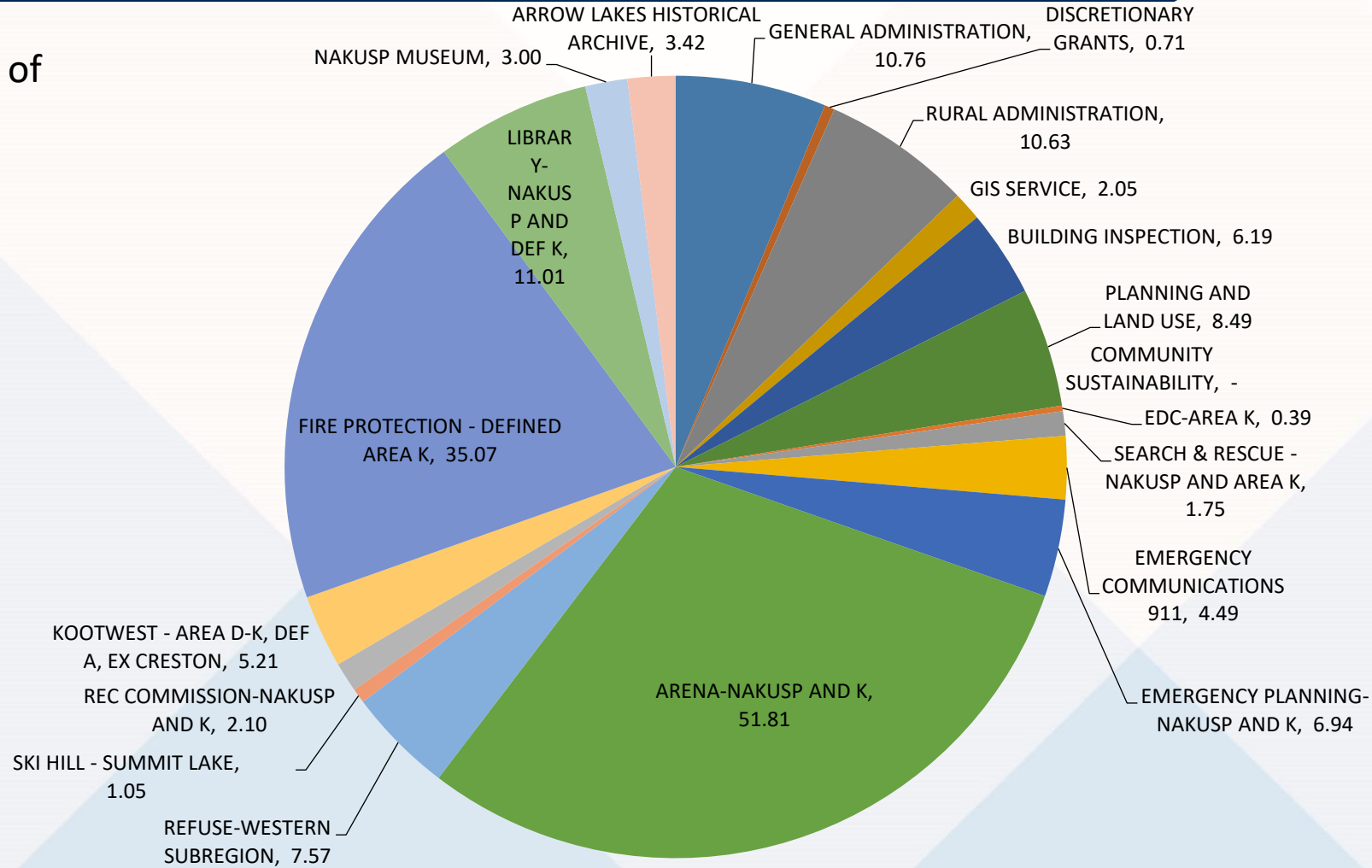
Per \$ 100,000 of Home Value
 \$ 146 Tax Bill
 \$ 143 - 2025





Area K (Fire Protection) – RDCK Tax Bill

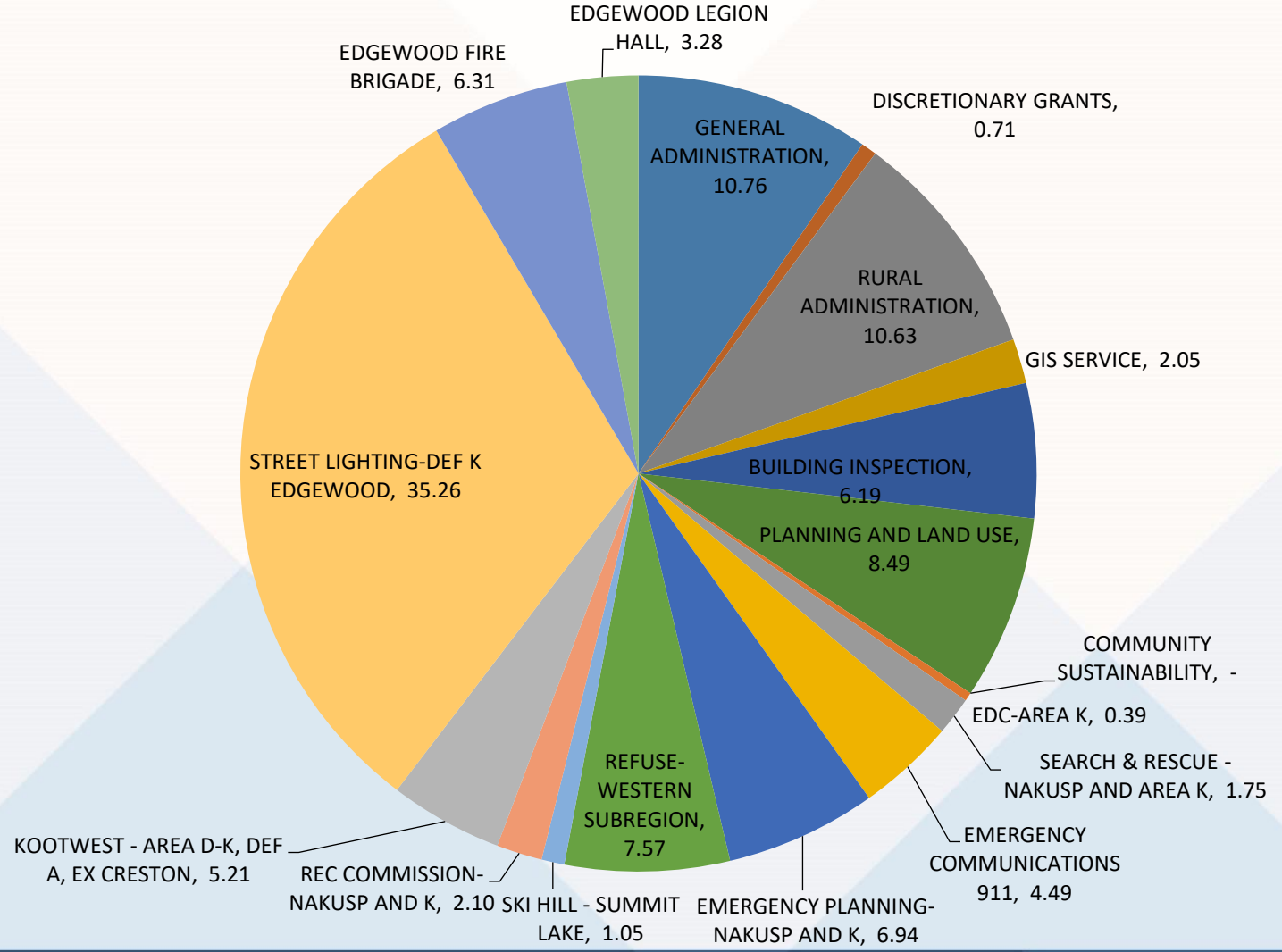
Per \$ 100,000 of Home Value
 \$ 173 Tax Bill
 \$ 176 - 2025





Area K - Edgewood – RDCK Tax Bill

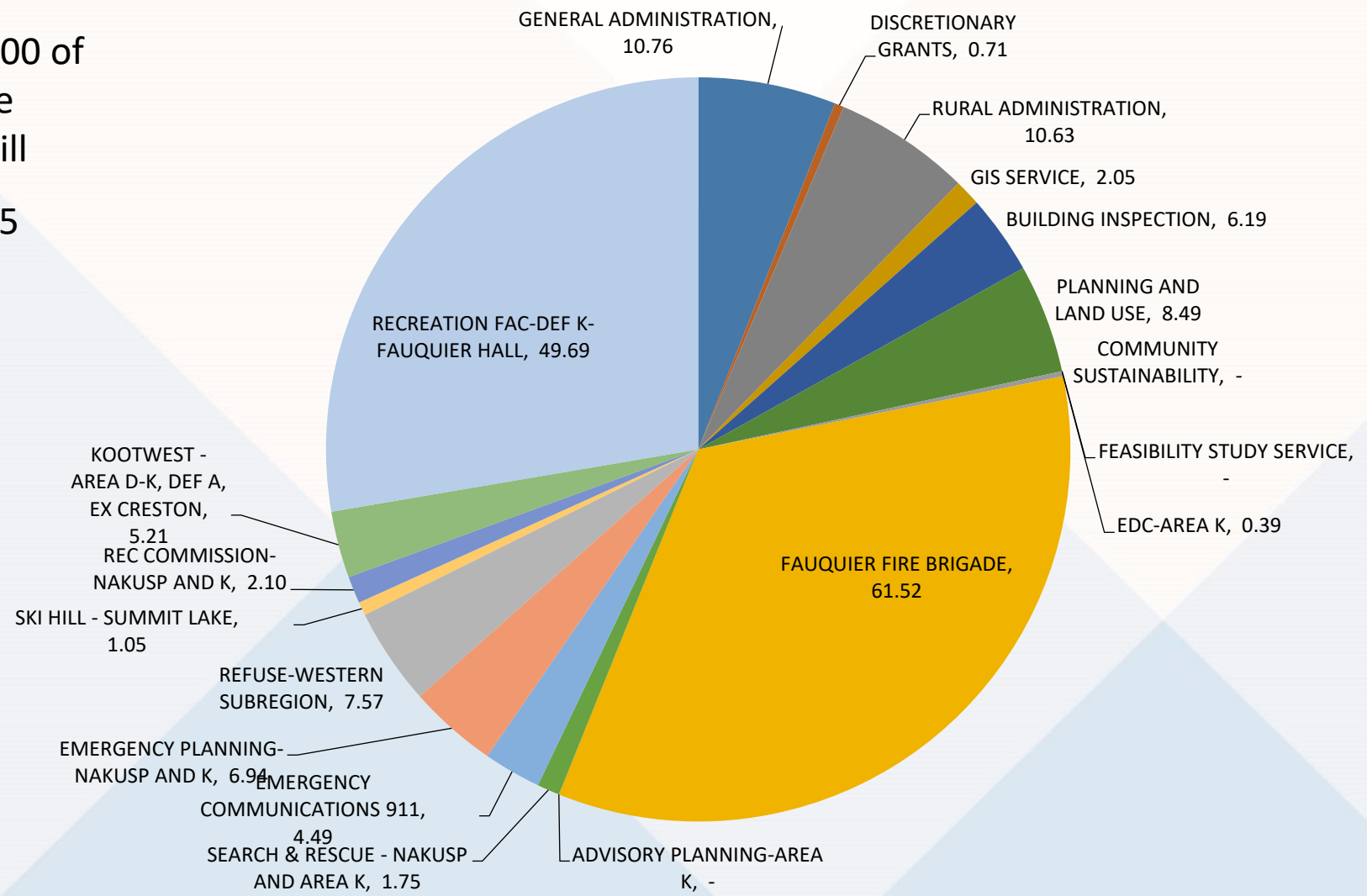
Per \$ 100,000 of Home Value
 \$ 113 Tax Bill
 \$ 113 - 2025





Area K - Fauquier – RDCK Tax Bill

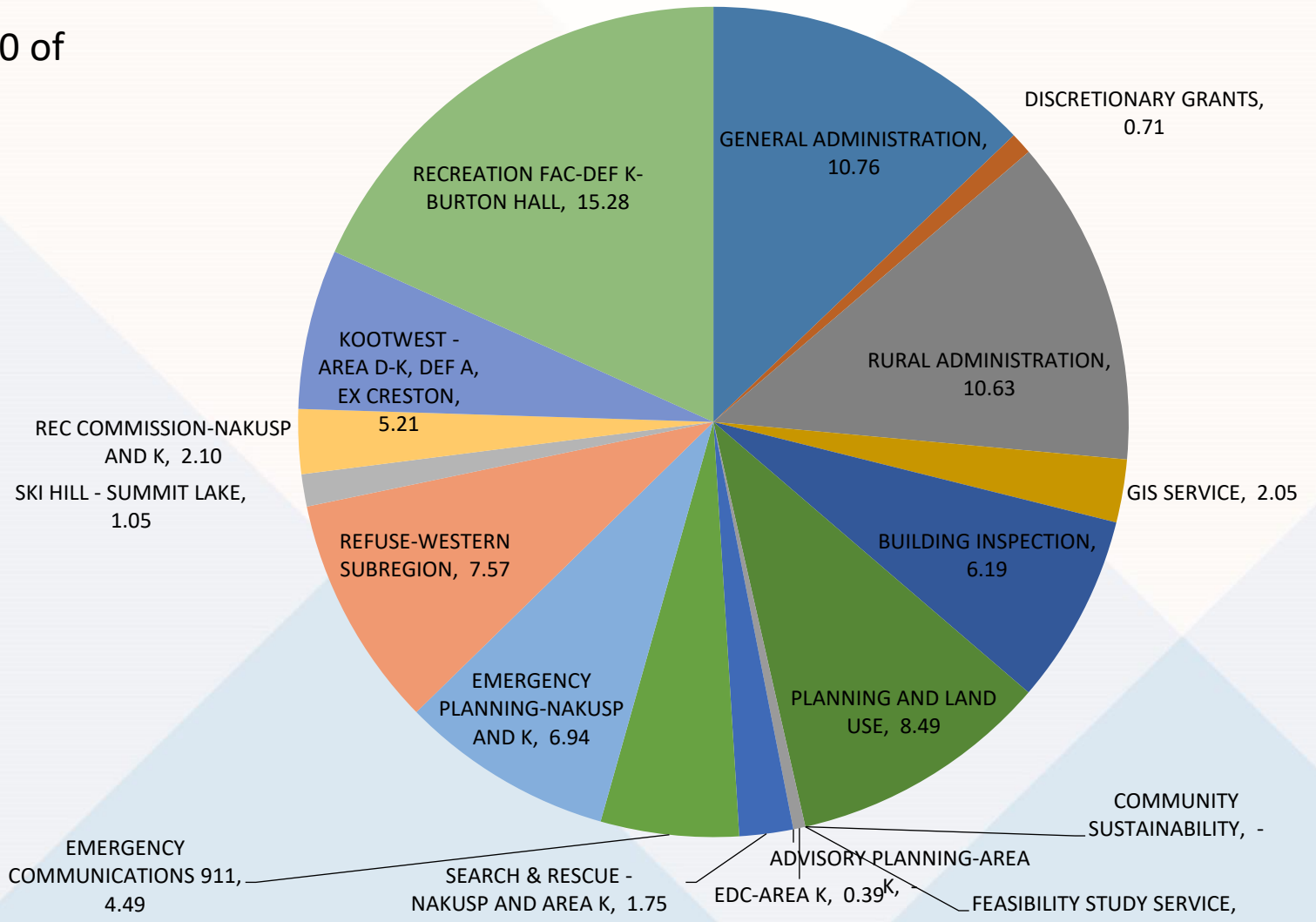
Per \$ 100,000 of Home Value
 \$ 179 Tax Bill
 \$ 113 - 2025





Area K - Burton – RDCK Tax Bill

Per \$ 100,000 of Home Value
 \$ 83 Tax Bill
 \$ 84 - 2025





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