



2026 - 2030 Financial Plan Public Meeting

Salmo and Area G

February 26, 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

=

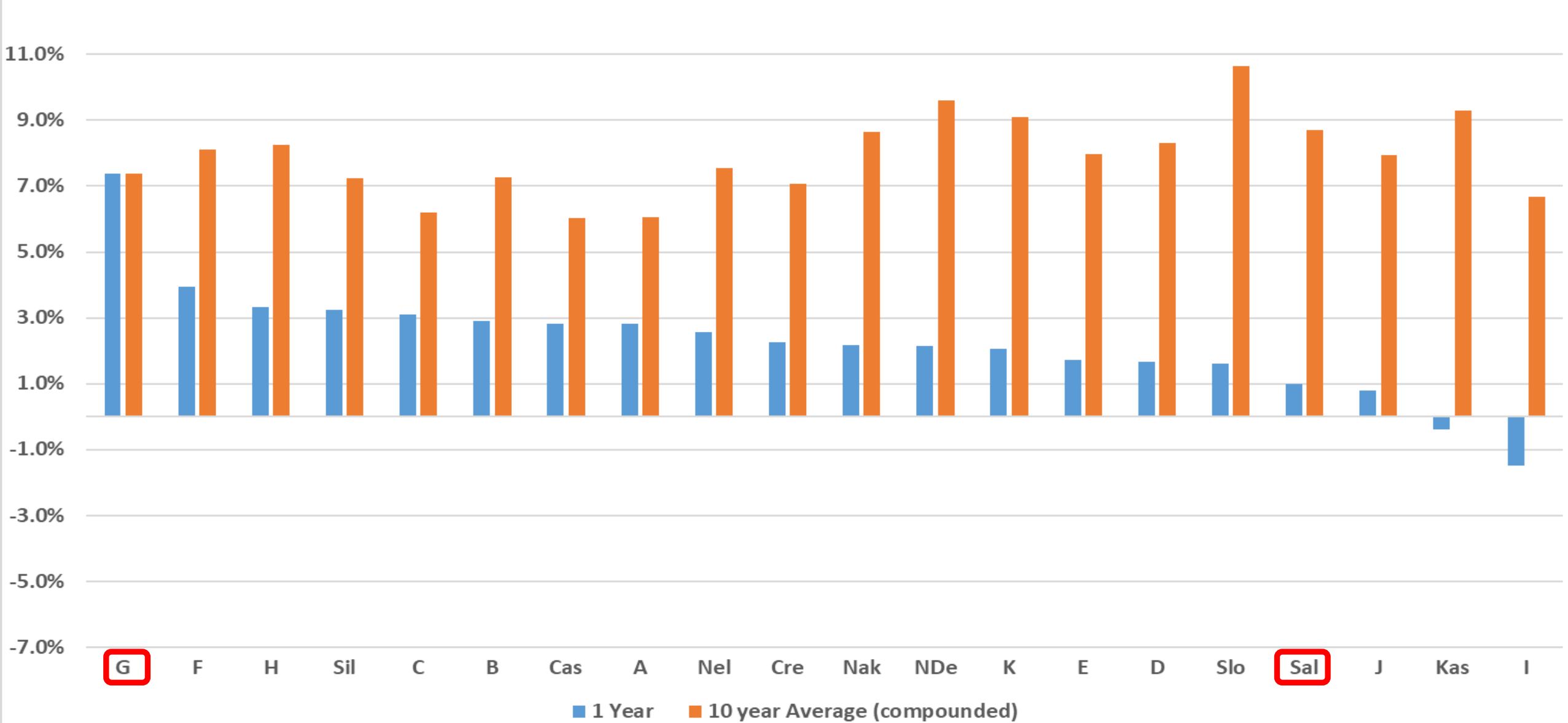
Property tax for each individual property for each Service

*** 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 G Rural	2026			2025			2024		
	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
5100 GENERAL ADMINISTRATION	70,069,641	75,360	0.108	65,220,642	59,085	0.091	63,967,135	56,465	0.088
5267 DISCRETIONARY GRANTS	70,069,641	30,000	0.043	65,220,642	30,000	0.046	63,967,135	30,000	0.047
5101 RURAL ADMINISTRATION	70,069,641	74,510	0.106	65,220,642	61,727	0.141	63,967,135	70,000	0.119
5102 GIS SERVICE	70,069,641	14,357	0.020	65,220,642	10,935	0.017	63,967,135	10,600	0.017
5103 BUILDING INSPECTION	70,069,641	43,345	0.062	65,220,642	49,598	0.076	63,967,135	41,750	0.065
5104 PLANNING AND LAND USE	70,069,641	59,470	0.086	65,220,642	65,410	0.096	63,967,135	49,685	0.077
5105 COMMUNITY SUSTAINABILITY	70,069,641	13,774	0.020	65,220,642	8,954	0.015	63,967,135	10,913	0.017
5106 FEASIBILITY STUDY SERVICE	70,069,641	0	0.000	65,220,642	-2,524	-0.004	63,967,135	-	-
5113 EDC-SALMO AND G	70,069,641	8,814	0.013	65,220,642	7,463	0.011	63,967,135	6,880	0.010
5123 ADVISORY PLANNING-AREA G	70,069,641	320	0.000	65,220,642	315	0.000	63,967,135	316	0.000
5151 JAWS OF LIFE SERVICE-SALMO AND G	70,069,641	12,984	0.019	65,220,642	12,420	0.019	63,967,135	12,462	0.020
5154 SEARCH & RESCUE - NELSON SALMO EFG	70,069,641	2,917	0.004	65,220,642	2,730	0.004	63,967,135	2,787	0.004
5156 EMERGENCY COMMUNICATIONS #11	70,069,641	31,471	0.045	65,220,642	28,455	0.044	63,967,135	23,079	0.036
5158 EMERGENCY PLANNING-SALMO AND AREA	70,069,641	48,462	0.069	65,220,642	46,078	0.071	63,967,135	45,550	0.071
5187 REFUSE DISPOSAL-CENTRAL SUBREGION	70,069,641	286,124	0.408	65,220,642	256,751	0.394	63,967,135	252,707	0.395
5162 MUSEUM-SALMO AND G	70,069,641	17,876	0.025	65,220,642	16,941	0.026	63,967,135	16,252	0.025
5165 LIBRARY-SALMO AND AREA G	70,069,641	60,004	0.133	65,220,642	70,167	0.121	63,967,135	74,620	0.117
5202 REG PARKS-NELSON SALMO E.F.G	70,069,641	93,756	0.134	65,220,642	87,214	0.134	63,967,135	87,000	0.136
5215 SALMO WELLNESS CENTRE	70,069,641	12,067	0.017	65,220,642	11,990	0.018	63,967,135	11,830	0.018
5218 SALMO VALLEY YOUTH & COMMUNITY CENTRE	70,069,641	66,190	0.093	65,220,642	65,629	0.087	63,967,135	65,519	0.087
5225 SWIMMING POOL-SALMO AND G	70,069,641	44,096	0.063	65,220,642	40,060	0.061	63,967,135	38,781	0.061
5230 REC COMMISSION-SALMO AND G	70,069,641	160,240	0.229	65,220,642	138,000	0.212	63,967,135	124,660	0.195
5233 PARANELL SALM LOC OFP DEF H	70,069,641	-	-	65,220,642	-	-	63,967,135	-	-
5239 KOOTWEST - AREA D.A. DEF A, EX CRESTON	70,069,641	33,252	0.047	65,220,642	21,696	0.033	63,967,135	16,071	0.025
Regional Requisition		\$ 1,221,388			\$ 1,109,668			\$ 1,046,747	
Residential Rate per \$1,000 of Assessment			1.743			1.701			1.638
Surveyor of Taxes - Collection Fee			0.062			0.069			0.068
Estimated Rate per \$1,000 of Assessment			1.836			1.791			1.722
Difference (\$) from prior year		111,721			62,921			27,919	
Percentage Change from prior year		10.07%			6.01%			2.74%	

Electoral Area and Municipalities	Assessments			Change 2026 vs. 2025 (A,B)/C	2025 Taxation Subtotal	Defined Area Taxation	Total Taxation 2026 D + E + F	Total Taxation 2025 G	Gross Change (F-G)/G = H	Non Market Change I	Net Change H - I = J
	2026 Complete	2025 Revised	A								
	ELECTORAL AREA A'	126,705,898	123,155,171	3,550,727	2.88%	1,630,286	1,211,141	2,841,427	2,705,736	5.0%	0.8%
ELECTORAL AREA B'	158,162,167	153,255,750	4,906,417	3.15%	3,981,016	1,626,293	5,017,209	4,775,443	4.9%	1.5%	3.4%
ELECTORAL AREA C'	64,379,582	62,384,034	1,995,548	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	1,340,847	1.86%	982,750	524,054	1,506,804	1,433,323	5.1%	1.0%	4.2%
ELECTORAL AREA E'	179,658,141	176,789,320	2,868,821	1.73%	2,282,652	1,745,177	4,028,029	3,919,437	2.8%	1.0%	1.8%
ELECTORAL AREA F'	168,053,287	161,517,715	6,535,572	4.05%	3,325,142	935,011	4,260,152	4,044,529	5.3%	0.7%	4.6%
ELECTORAL AREA H'	70,069,641	65,220,642	4,848,999	7.43%	1,221,388	493,084	1,714,472	1,561,986	9.8%	1.1%	8.6%
ELECTORAL AREA J'	163,836,340	158,281,436	5,554,904	3.57%	1,300,322	2,347,276	3,647,597	3,319,776	9.9%	0.8%	9.0%
ELECTORAL AREA K'	73,123,694	74,185,834	-1,062,140	-1.43%	1,082,101	617,945	1,899,846	1,824,723	4.1%	0.7%	3.5%
TOTALS	1,144,000,612	1,113,393,800	30,606,812	2.74%	2,001,175	841,422	2,842,597	2,744,000	3.6%	1.4%	2.2%
CITY OF CASTLEGAR	83,951,724	82,014,864	1,936,860	2.36%	573,063	487,623	1,061,286	1,053,882	0.7%	0.4%	0.3%
TOWN OF CRESTON	318,158,980	309,284,444	8,874,536	2.87%	4,303,484	4,303,484	3,904,501	10.2%	1.1%	9.1%	
VILLAGE OF KASLO	153,162,018	149,542,681	3,619,337	2.42%	3,520,530	3,520,530	3,319,341	6.1%	1.1%	5.0%	
VILLAGE OF NAKUP	37,538,933	37,079,417	459,516	1.22%	778,532	778,532	715,212	9.9%	0.7%	9.2%	
CITY OF NELSON	49,923,359	48,765,116	1,158,243	2.31%	728,363	728,363	697,521	4.4%	0.0%	4.4%	
VILLAGE OF NEW DENVER	461,741,524	449,902,585	11,838,939	2.63%	6,087,758	6,087,758	5,713,548	6.5%	0.5%	6.0%	
VILLAGE OF SALMO	20,157,190	19,724,224	432,966	2.20%	184,700	184,700	173,145	6.7%	0.8%	5.9%	
VILLAGE OF SILVERTON	25,330,953	24,636,604	694,349	2.82%	430,528	430,528	388,694	10.8%	0.6%	10.2%	
VILLAGE OF SLOCAN	9,410,185	9,115,000	2,955,185	3.24%	96,700	96,700	86,626	11.6%	0.2%	11.4%	
TOTALS	1,144,000,612	1,113,393,800	30,606,812	2.74%	2,001,175	841,422	2,842,597	2,744,000	3.6%	1.4%	2.2%
INCLUSIONS OLD E.F.H. I & J							48,184,949	48,486,858	6.0%	0.9%	5.1%

Assessment and Taxation Summary

- Comparison by Area / Municipality

S121 Advisory Planning-Area E									
INCOME									
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	0
41020	Grants in lieu of Taxes	0	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	7,960
Total Income		11,397	11,397	11,091	10,313	9,532	8,748	7,960	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	0
53020	Admin. Office Supplies & Postage	0	150	150	150	150	150	150	150
53040	Advertising	0	100	100	100	100	100	100	100
59100	Accumulated Operating Surplus	0	10,622	10,313	9,532	8,748	7,960	7,355	7,355
59510	Transfer to Other Service - General Admin. Fee	306	306	315	324	334	344	355	355
Total Expenses		306	11,397	11,091	10,313	9,532	8,748	7,960	7,960
Total Service		11,091	0	0	(0)	(0)	(0)	(0)	0

Taxation Details by Area / Municipality

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

Detailed Service Statements

Taxation Details Example – Area G

Electoral Area G Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	70,069,641	75,390	0.108	65,220,642	59,085	0.091	63,967,135	56,455	0.088
S267	DISCRETIONARY GRANTS	70,069,641	30,000	0.043	65,220,642	30,000	0.046	63,967,135	30,000	0.047
S101	RURAL ADMINISTRATION	70,069,641	74,516	0.106	65,220,642	91,727	0.141	63,967,135	76,006	0.119
S102	GIS SERVICE	70,069,641	14,357	0.020	65,220,642	10,935	0.017	63,967,135	10,900	0.017
S103	BUILDING INSPECTION	70,069,641	43,345	0.062	65,220,642	49,568	0.076	63,967,135	41,750	0.065
S104	PLANNING AND LAND USE	70,069,641	59,478	0.085	65,220,642	55,418	0.085	63,967,135	48,985	0.077
S105	COMMUNITY SUSTAINABILITY	70,069,641	13,774	0.020	65,220,642	9,664	0.015	63,967,135	10,913	0.017
S106	FEASIBILITY STUDY SERVICE	70,069,641	0	0.000	65,220,642	-2,524	-0.004	63,967,135	-	-
S113	EDC-SALMO AND G	70,069,641	8,814	0.013	65,220,642	7,453	0.011	63,967,135	9,680	0.015
S123	ADVISORY PLANNING-AREA G	70,069,641	323	0.000	65,220,642	315	0.000	63,967,135	316	0.000
S151	JAWS OF LIFE SERVICE SALMO AND G	70,069,641	12,984	0.019	65,220,642	12,420	0.019	63,967,135	12,492	0.020
S154	SEARCH & RESCUE - NELSON SALMO EFG	70,069,641	2,917	0.004	65,220,642	2,730	0.004	63,967,135	2,787	0.004
S156	EMERGENCY COMMUNICATIONS 911	70,069,641	31,471	0.045	65,220,642	28,455	0.044	63,967,135	23,079	0.036
S158	EMERGENCY PLANNING-SALMO AND AREA	70,069,641	48,642	0.069	65,220,642	46,078	0.071	63,967,135	45,590	0.071
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	70,069,641	286,124	0.408	65,220,642	256,751	0.394	63,967,135	252,707	0.395
S192	MUSEUM-SALMO AND G	70,069,641	17,678	0.025	65,220,642	16,941	0.026	63,967,135	16,202	0.025
S195	LIBRARY-SALMO AND AREA G	70,069,641	93,034	0.133	65,220,642	79,197	0.121	63,967,135	74,928	0.117
S202	REG PARKS-NELSON SALMO E,F,G	70,069,641	93,755	0.134	65,220,642	87,214	0.134	63,967,135	87,099	0.136
S215	SALMO WELLNESS CENTRE	70,069,641	12,067	0.017	65,220,642	11,960	0.018	63,967,135	11,830	0.018
S218	SALMO VALLEY YOUTH & COMMUNITY CENTRE	70,069,641	65,156	0.093	65,220,642	56,526	0.087	63,967,135	55,516	0.087
S225	SWIMMING POOL-SALMO AND G	70,069,641	44,066	0.063	65,220,642	40,060	0.061	63,967,135	38,781	0.061
S230	REC COMMISSION-SALMO AND G	70,069,641	160,246	0.229	65,220,642	138,000	0.212	63,967,135	124,660	0.195
S233	PARA-NEL SAL SLOC EFG DEF H	70,069,641	-	-	65,220,642	-	-	63,967,135	-	-
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	70,069,641	33,252	0.047	65,220,642	21,696	0.033	63,967,135	16,071	0.025

Regional Requisition		\$ 1,221,388			\$ 1,109,668			\$ 1,046,747		
Residential Rate per \$1,000 of Assessment				1.743			1.701			1.636
Surveyor of Taxes - Collection Fee				0.092			0.089			0.086
Estimated Rate per \$1,000 of Assessment				1.835			1.791			1.722
Difference (\$) from prior year			111,721			62,921		27,919		
Percentage Change from prior year			10.07%			6.01%		2.74%		

S135	FIRE PROT-DEF G	25,464,391	77,419	0.304	23,639,822	75,900	0.321	22,880,705	73,531	0.321
S136	FIRE PROT-DEF G YMIR	18,929,239	368,466	1.947	17,584,830	335,129	1.906	17,132,024	317,769	1.855
S146	FIRE PROT-DEF G, J-HUDU VALLEY	2,548,184	19,654	0.771	2,346,936	17,343	0.739	2,235,699	17,250	0.772
S167	STREET LIGHTING-DEF G YMIR	3,762,056	8,650	0.230	3,586,663	6,700	0.187	3,443,978	5,900	0.171
S210	YMIR COMMUNITY HALL	11,007,773	12,355	0.112	10,165,053	11,980	0.118	9,676,940	11,400	0.118
S244	WATER UTILITY-DEF G-YMIR	3,907,796	-	-	3,704,713	-	-	3,550,078	-	-
S297	YMIR CEMETERY	10,935,438	6,540	0.060	10,122,243	5,266	0.052	9,624,590	3,550	0.037

Taxation Details Example – Village of Salmo

Village of Salmo		2026			2025			2024		
		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	25,330,953	27,254	0.108	24,836,804	22,319	0.091	23,510,519	20,749	0.088
S102	GIS SERVICE	25,330,953	5,190	0.020	24,836,804	4,130	0.017	23,510,519	4,006	0.017
S103	BUILDING INSPECTION	25,330,953	15,670	0.062	24,836,804	18,724	0.076	23,510,519	15,345	0.065
S113	EDC-SALMO AND G	25,330,953	3,186	0.013	24,836,804	2,815	0.011	23,510,519	3,558	0.015
S151	JAWS OF LIFE SERVICE SALMO AND G	25,330,953	4,694	0.019	24,836,804	4,892	0.019	23,510,519	4,592	0.020
S154	SEARCH & RESCUE - NELSON SALMO EFG	25,330,953	1,054	0.004	24,836,804	1,031	0.004	23,510,519	1,024	0.004
S156	EMERGENCY COMMUNICATIONS 911	25,330,953	11,377	0.045	24,836,804	10,749	0.044	23,510,519	8,482	0.036
S158	EMERGENCY PLANNING-SALMO AND AREA	25,330,953	17,585	0.069	24,836,804	17,406	0.071	23,510,519	16,756	0.071
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	25,330,953	103,437	0.408	24,836,804	96,986	0.394	23,510,519	92,880	0.395
S192	MUSEUM-SALMO AND G	25,330,953	13,889	0.055	24,836,804	13,310	0.054	23,510,519	12,730	0.054
S195	LIBRARY-SALMO AND AREA G	25,330,953	33,633	0.133	24,836,804	29,916	0.121	23,510,519	27,539	0.117
S202	REG PARKS-NELSON SALMO E,F,G	25,330,953	33,894	0.134	24,836,804	32,944	0.134	23,510,519	32,013	0.136
S218	SALMO VALLEY YOUTH & COMMUNITY CENTRE	25,330,953	23,554	0.093	24,836,804	21,352	0.087	23,510,519	20,405	0.087
S225	SWIMMING POOL-SALMO AND G	25,330,953	34,624	0.137	24,836,804	31,476	0.128	23,510,519	30,470	0.130
S230	REC COMMISSION-SALMO AND G	25,330,953	86,286	0.341	24,836,804	74,307	0.302	23,510,519	67,125	0.286
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	25,330,953	15,201	0.060	24,836,804	6,536	0.027	23,510,519	4,841	0.021
Regional Requisition			<u>430,528</u>			<u>388,694</u>			<u>362,515</u>	
Residential Rate per \$1,000 of Assessment			<u>1.700</u>			<u>1.578</u>			<u>1.542</u>	
Difference (\$) from prior year			41,835			26,178			24,643	
Percentage Change from prior year			10.76%			7.22%			7.95%	



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 Subtotal	Defined Area Taxation	Total Taxation 2026	Total Taxation 2025	Gross Change	Non Market Change	Net Change
	2026 Completed	2025 Revised	2026 vs. 2025							
	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 'E'	168,053,287	161,517,715	4.05%	2,325,142	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

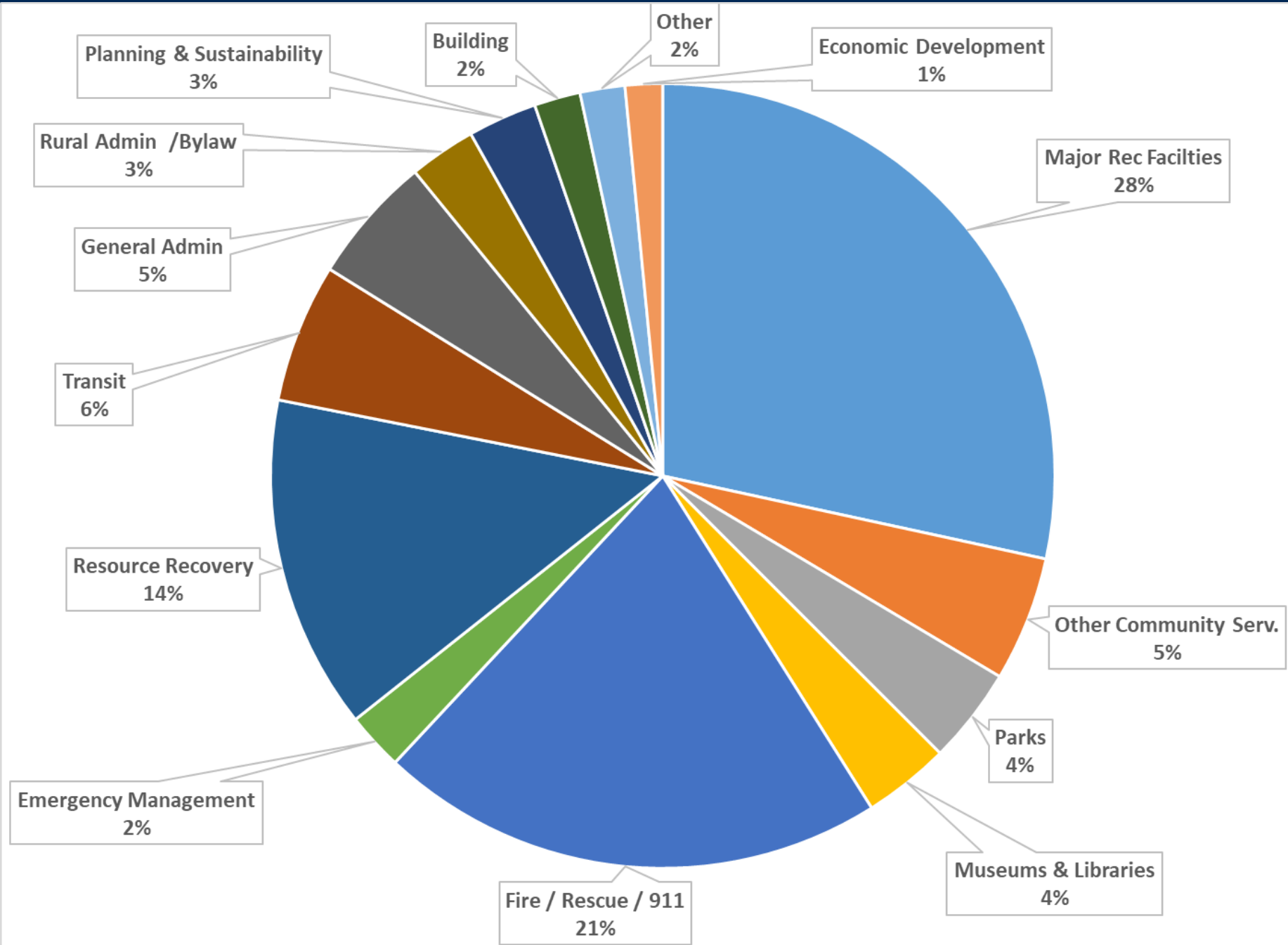


2026 Challenges and Opportunities

- 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

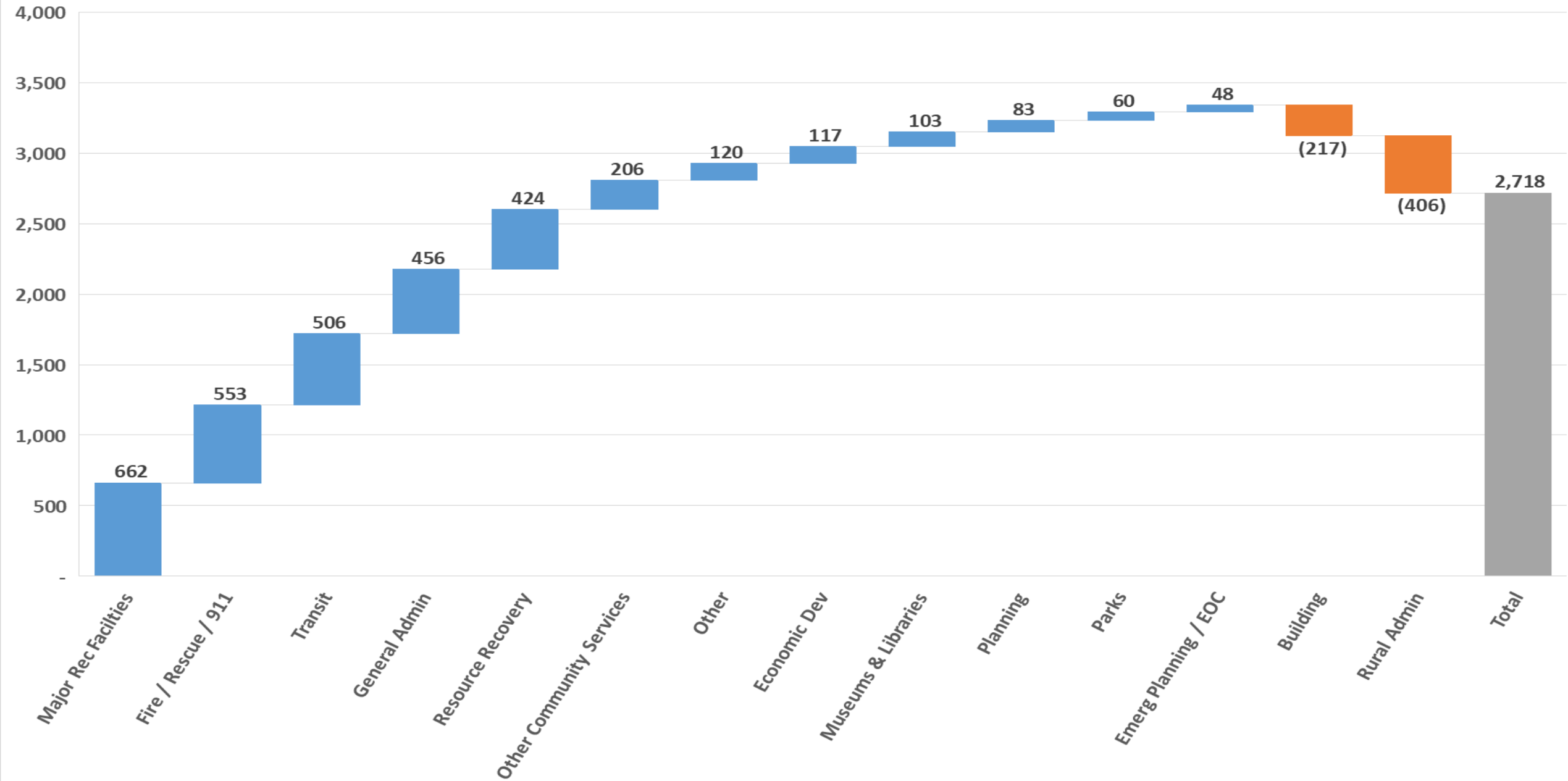


2026 Tax Requisition Share by Segment



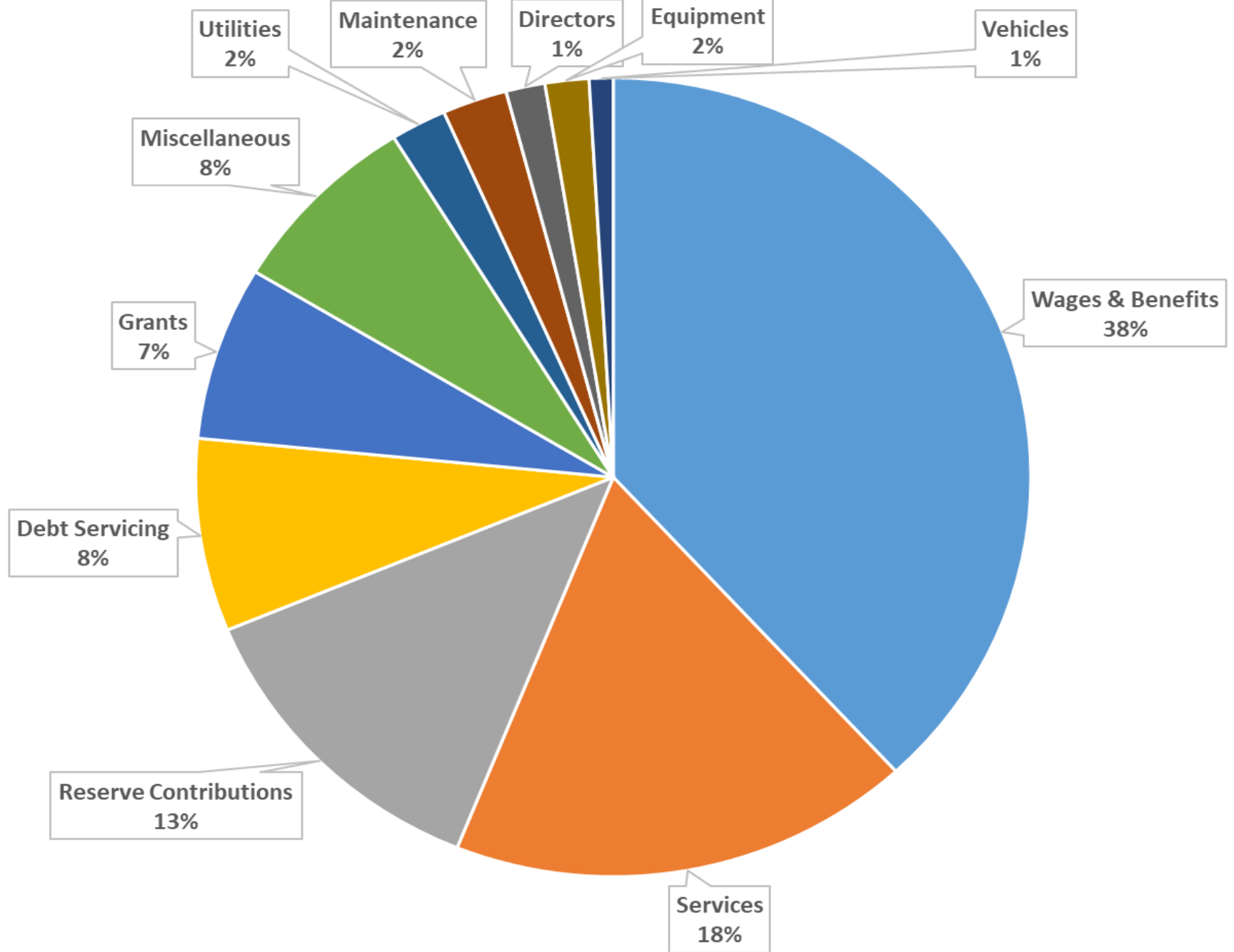
Property Tax Requisition Change 2025 to 2026 (\$000)

■ Increase ■ Decrease ■ Total



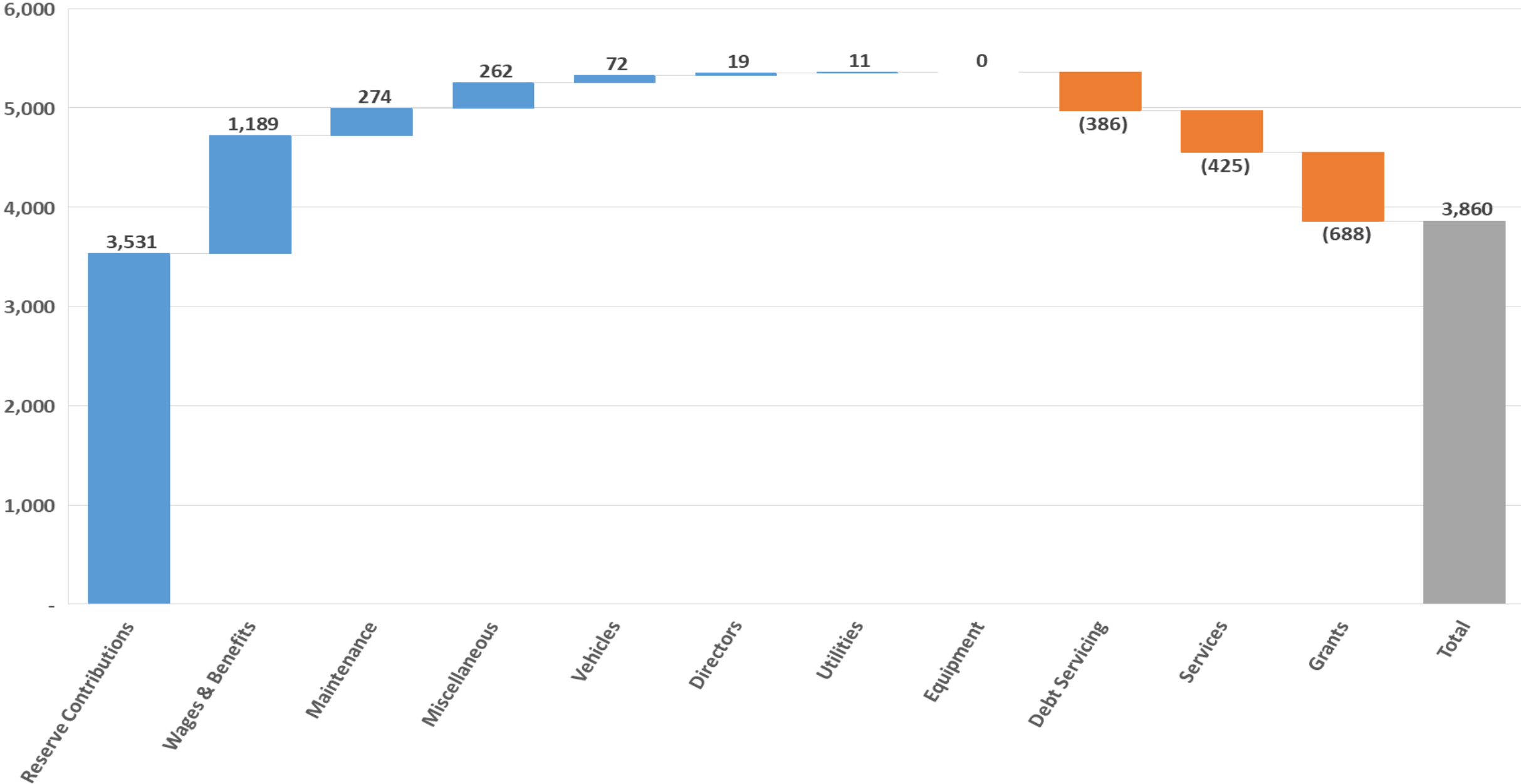


2026 Non-Capital Expenses - share by Expense Type



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

■ Increase ■ Decrease ■ Total





Salmo / G

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 G

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





SALMO / G

GIS

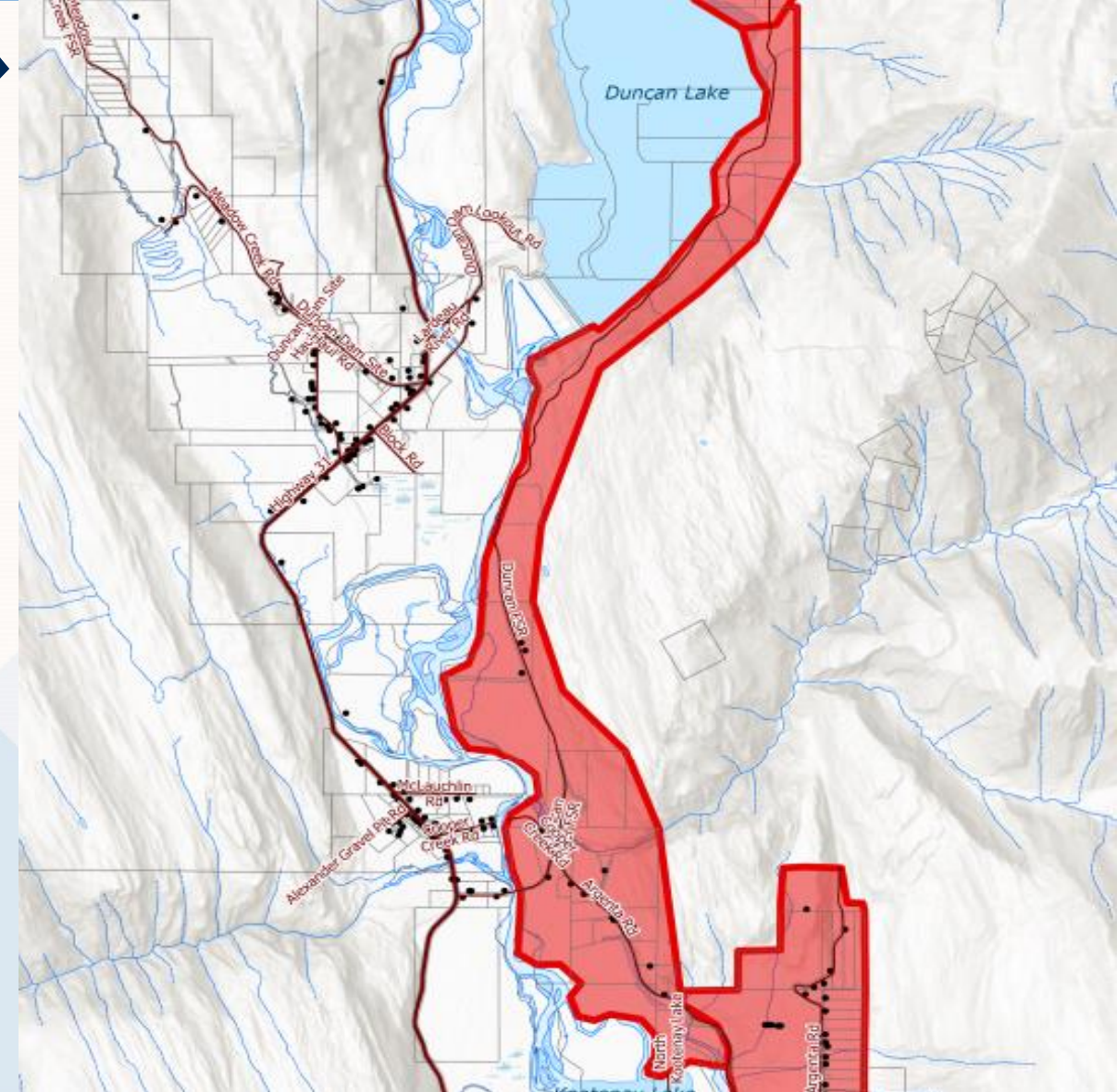
Service S102

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





Salmo / G

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 G

Planning & Land Use

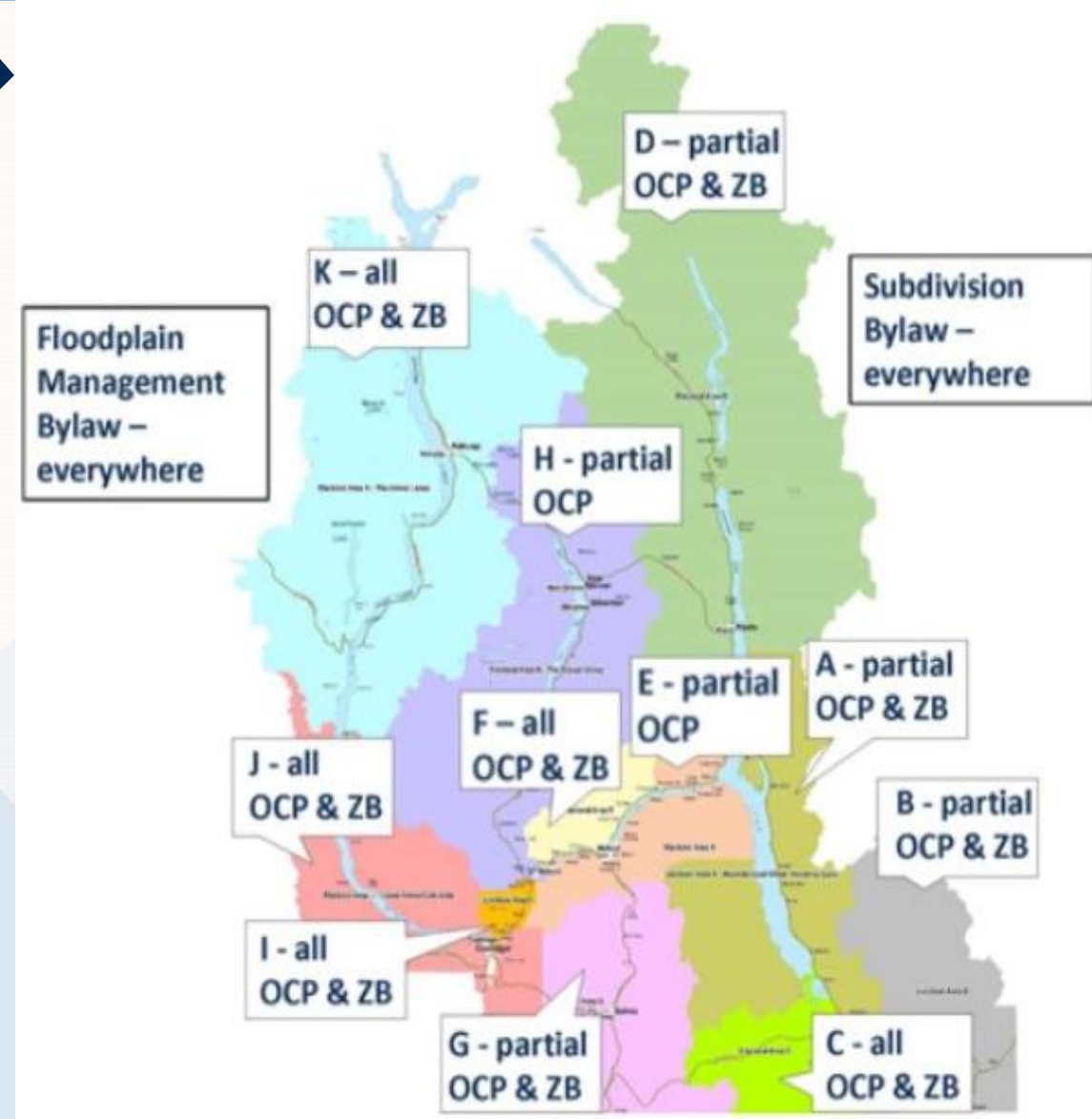
Service S104

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





Salmo / G

Central Resource Recovery

Service S187

Central Resource Recovery (Nelson/E/F/G/Salmo/Kaslo/D)

- Includes transfer stations, recycling depots and organics composting facilities, as well as transportation of materials.

Central Resource Recovery – S187

- 3% Taxation and 6.4% tipping fee increases
- Purchase of compacting trailer, roll off truck and tractor truck in 2026
- Grohman Recycling Depot and hauling building under assessment & design with construction planned for 2027
- Reconstruction of Marblehead Transfer Station bin wall mid-2026
- Legacy Landfill (Balfour/Kaslo/Salmo/Marblehead/Nelson) closure plans
- Assessment and piloting of new septage management options
- Commercial organics regulation phase-in until October 2026
- Rural organics diversion initiatives beginning in 2026





Salmo/ Area G

Regional Parks

Service 202: Shared with Nelson, E, and F
Proposed Taxation Increase: 3.1% (\$35,950)

Park Highlights

There are 11 parks in Service 202. The work mentioned below is only the major projects taking place in 2026. It does not detail general park maintenance.

COTTONWOOD LAKE

- Completion of accessible trail loop.

ROSEBUD LAKE

- Working with the Provincial Dam Safety Officer on maintenance and compliance.

TAGHUM BEACH

- Park upgrade design underway, to improve parking management and enhancing user experience.

PULPIT ROCK ACCESS

- Trail realignment underway to address encroachment onto neighbouring land.

GREAT NORTHERN TRAIL

- Development of the Great Northern Trail Management Plan.





Salmo/ Area G

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.





Salmo/ Area G

Recreation

Service 218, 225 & 230

Service 218

- Salmo Valley Youth & Community Centre – Salmo and Area G
- **Proposed tax increase: 13.9% (\$10,832)**



Service 230

- Recreation Commission No. 7 – Salmo and Area G
- **Proposed tax increase: 16.1% (\$34,225)**
- Increase primarily due to decreased prior year surplus

S225

- Swimming Pool – Salmo and Area G
- **Proposed tax increase: 1% (\$7,154)**
- Increase due to transfer to S230 related to wages



Salmo/ Area G

Recreation Financial Access & Inclusion

Service 230

Low Cost Recreation

- Programming geared toward offering recreation opportunities at no or a low cost to the public.

CHEER program offers

\$2

plus tax general admission once a month

Seeking out sponsorships to offer

FREE

events for the public

Leisure Access Program

- This program provides further subsidy on general admission, membership services, and registered programs.
- Changes were implemented to the program in January 2025 to increase access and opportunity for RDCK residents.

708

patrons currently enrolled in the Leisure Access Program across the RDCK

Total Allocated

\$82,122

Adult

Total Allocated

\$34,249

Youth

Total Utilized

\$54,310

Adult

Total Utilized

\$11,168

Youth

All above mentioned programs are offered under the Community Services Financial Access & Inclusion policy, passed by the board in 2024. This policy aims to provide opportunities for RDCK residents, across the financial need spectrum, with opportunities to access recreation services.

rdck.ca



Salmo/ Area G

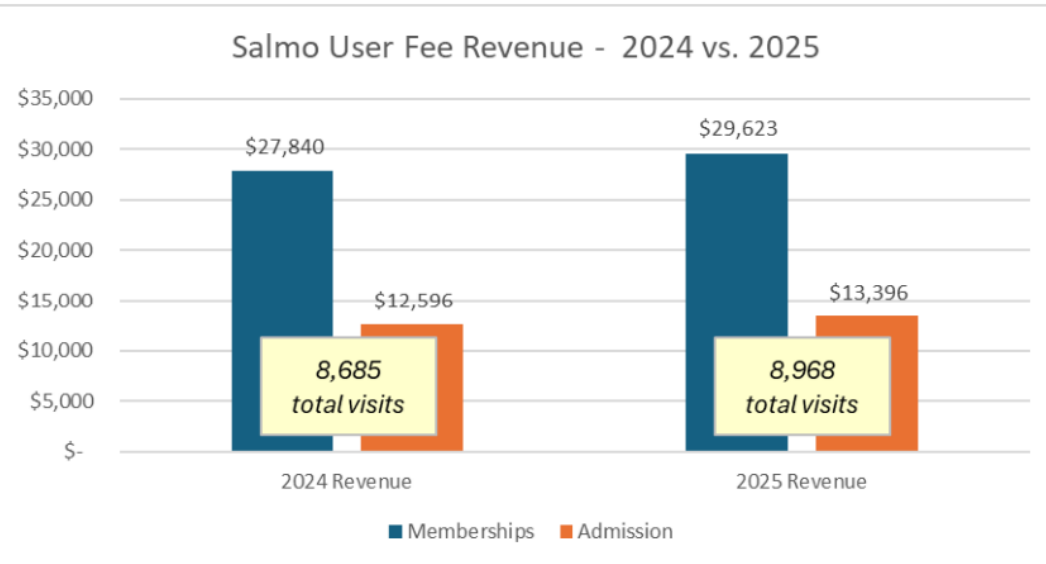
Recreation

Service 230

Proposed taxation increase: 16.1% (\$34,225)

Salmo Recreation

- The total number of visits to the Salmo Fitness Centre in 2025 surpassed 2024 by about 300.



2025 Programming By the Numbers

- Utilization of general admission spaces has started to climb as of Fall 2025.

Swim Lessons

58

total registrants

Drop-in Pickleball

196

visits



Salmo / G

Contribution Services

Economic Development: Salmo & G – \$113

- 17% Taxation Increase to \$12K in 2026

Salmo and Area Library Service: Salmo & G – \$195

- 16% Taxation Increase to \$127K in 2026

Museum: Salmo & G – \$192

- 3% Taxation Increase to \$31K in 2026

Salmo Wellness Centre: Area G – \$215

- 1% Taxation Increase to \$12K in 2026





Area G

Water Utility

Service S244

Ymir – S244

- Proposed 3% user fee increase and 1%-3% parcel tax increase for 2026
- No capital work done in 2025 or planned for 2026
- Replacement of UV units planned for 2027





Salmo / G

Emergency Planning

Service S158

Emergency Planning – S158

- 4% Taxation increase to \$66K in 2026 due to increased assessment value
- 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.





Salmo / G

911 Communications

Service S156

911 Communications - S156

- 4.9% 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 G

Fire Protection

Services S136, S135, S146

Ymir – S136

- 10% Taxation increase to \$369K in 2026
- Increase in salaries line to match number of Firefighters and training needs + asset management program + fire service fee
- Structural floor repairs in 2026 will be funded through reserves

Salmo Contract – S135

- 2% Taxation increase to \$78K in 2026
- Operating under agreement with the Village of Salmo

Hudu – S146

- 14% Taxation increase to \$28K in 2026
- Operating under agreement with the Regional District of Kootenay Boundary





Salmo / G

Transit

Service S239

2026 Initiatives

- Health Connection Funding increases 33% a year for the next 3 years from \$192k to \$387K
- Implementation of new apportionment method
- Service changes presented in 2026 with potential implementation and cost savings

Kootenay Lake West – S239

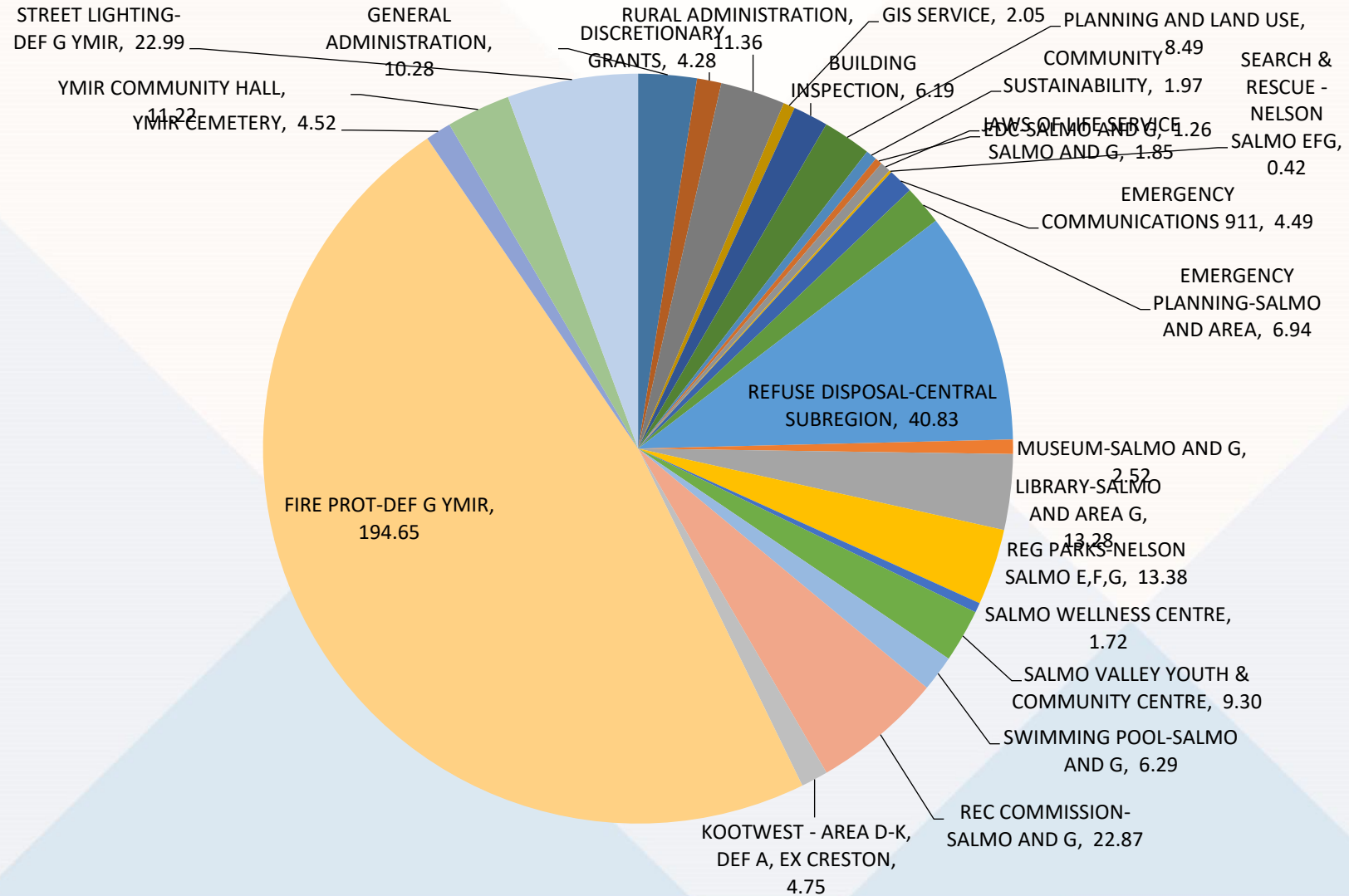
- Taxation Increase 2026 41%, 2027 5%, 2028 3%
- Use of surpluses and reserves in 2024 and 2025 resulted in the service funding at an unsustainable level
- 2026 will see service funding reach a sustainable level
- Operating cost increases from contract with BC Transit, asset maintenance, and transfers to S238 to fund the #20 Slocan Valley and #10 North Shore





Area G – Ymir RDCK Tax Bill

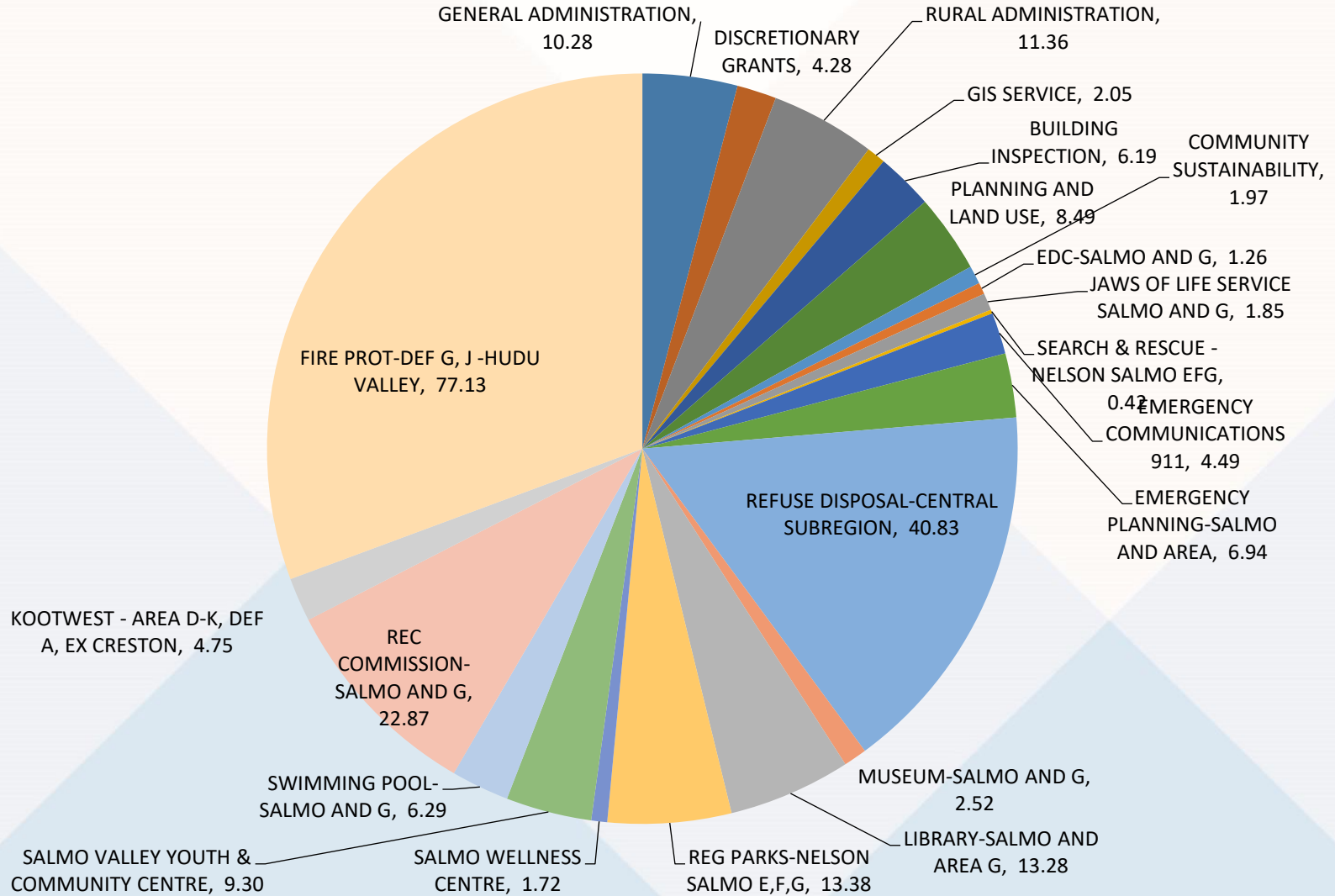
\$ 100,000 of Home Value
 \$ 408 Tax Bill
 \$ 397 - 2025





Area G – RDKB Fire RDCK Tax Bill

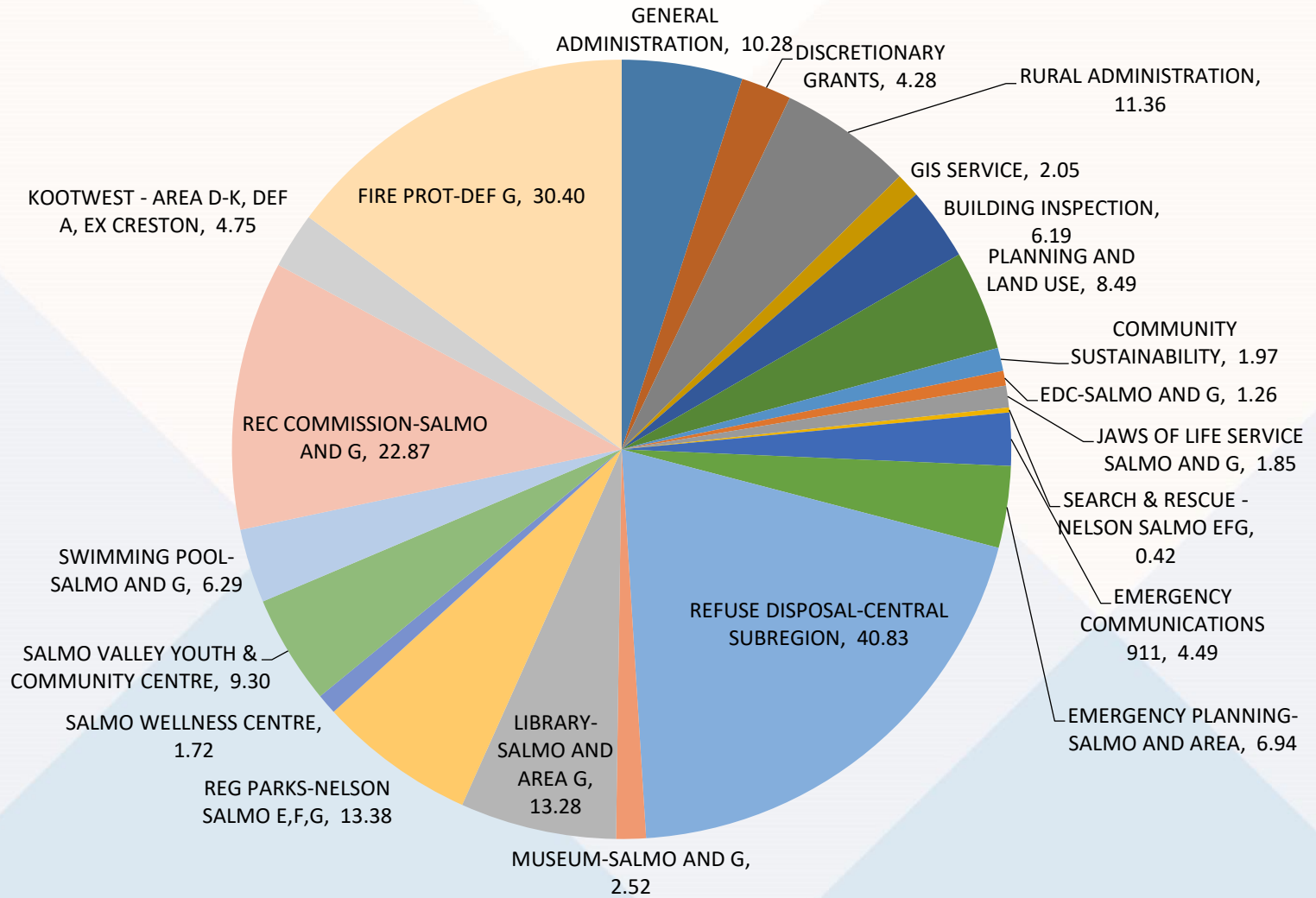
\$ 100,000 of Home Value
 \$ 252 Tax Bill
 \$ 244 - 2025





Area G – Salmo Fire Protection Contract RDCK Tax Bill

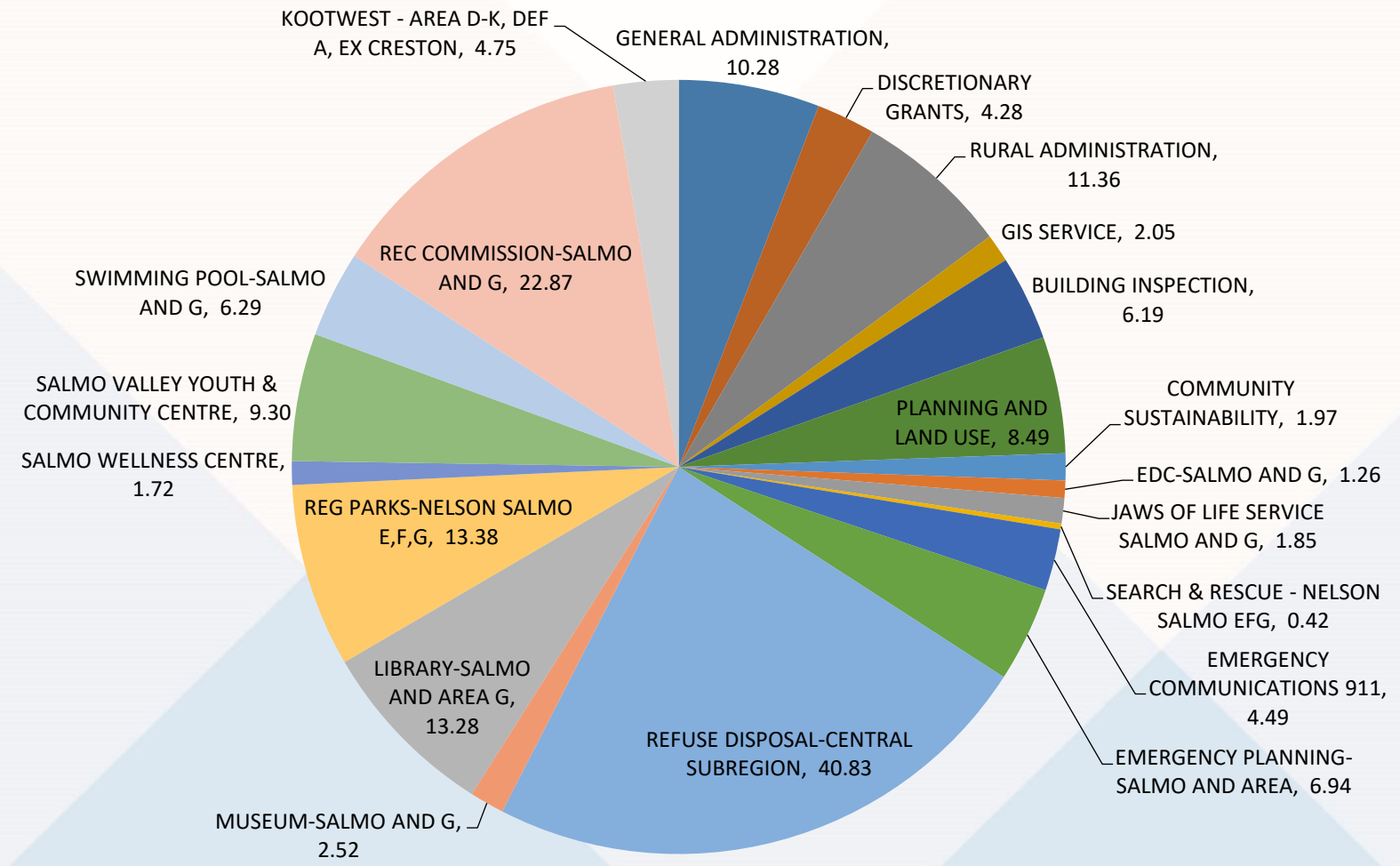
\$ 100,000 of Home Value
 \$ 205 Tax Bill
 \$ 203 - 2025





Area G – No Fire Protection RDCK Tax Bill

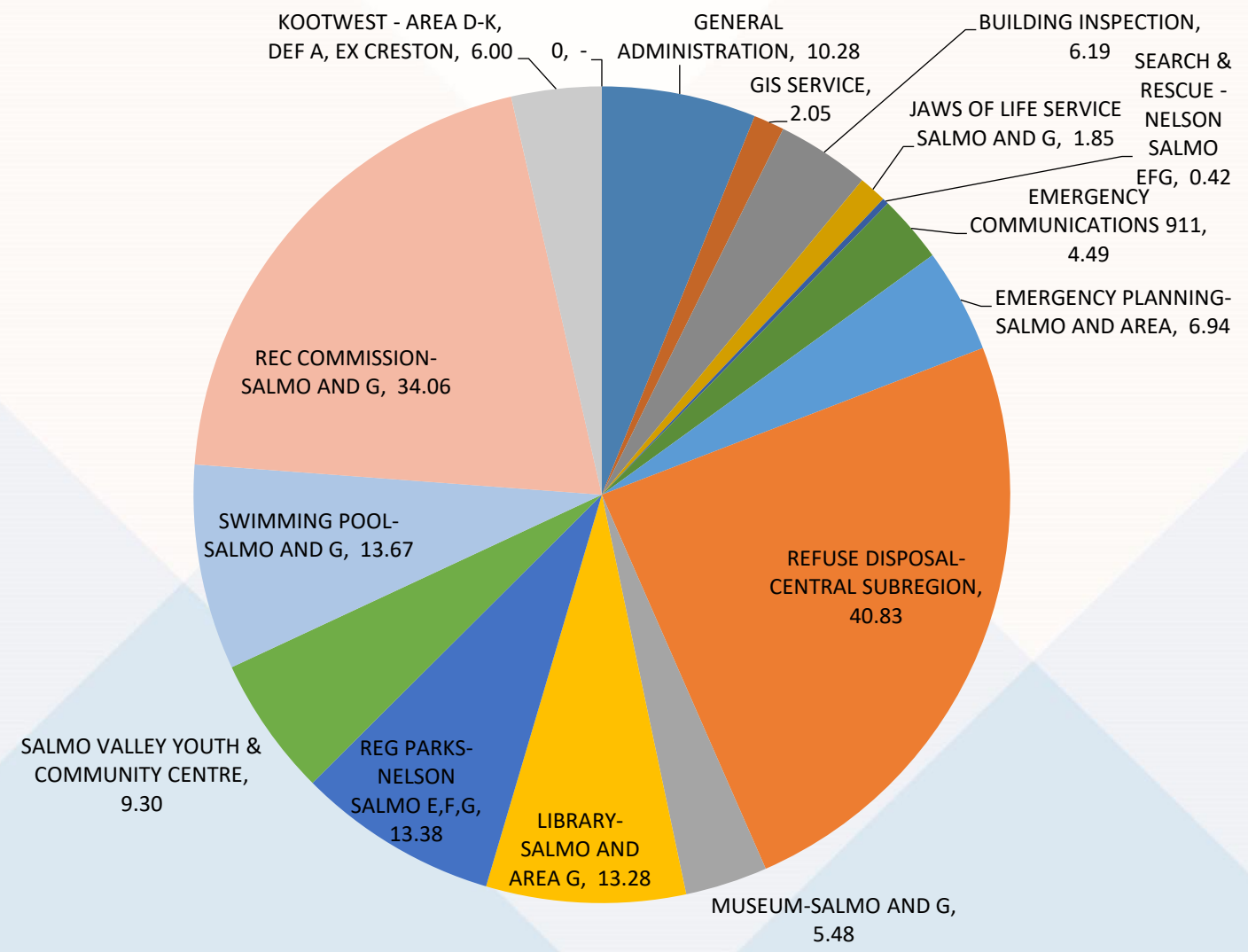
\$ 100,000 of Home Value
 \$ 175 Tax Bill
 \$ 170 - 2025





Village of Salmo RDCK Tax Bill

\$ 100,000 of Home Value
 \$ 168 Tax Bill
 \$ 157 - 2025





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