



Town of Creston

2023 Municipal Budget

2023 - 2027 Financial Plan
Corporate Business Plan

Summary

Each year Council is required to adopt a five-year financial plan for the municipality. This plan provides operational budgeting for each department.



Each year the Town creates a budget (Five-Year Financial Plan) laying out how the Town will allocate its limited resources to achieve Council's identified strategic goals in a fiscally responsible manner. The budget is reviewed and updated by staff and

Council, and includes public review prior to adoption.

The budget process involves balancing municipal income each year with planned expenditures related to service delivery and preparing detailed plans reflecting those budget

forecasts. The budgeting process starts every Fall for the upcoming year and must be adopted by Council no later than May 15th of the budget year.

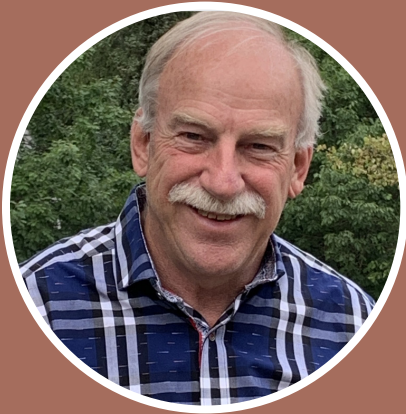
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Introduction

Message from the Mayor



Arnold DeBoon
Mayor

On behalf of Council, I am pleased to present to you the 2023-2027 Financial Plan. Members of Council deliberated through a three day workshop to develop the proposed 2023 operational budget for our services. If you wish to discuss this budget, please feel free to contact me at 250-428-2214, ext. 111 or email at arnold.deboon@creston.ca

It is with great gratitude that I was elected Mayor in October 2022. After serving four years as a Councillor, I bring forward perspective on our diverse community issues as the new Council and myself worked through our first budget of our four year term.

With the budget cycle starting immediately following the election, it was important that Council consider the Citizen Satisfaction Survey results from the summer of 2022 to help guide decision making. This statistically valid survey had 89% of the respondents having a

positive view of the quality of life in Creston and carried positive views towards the services provided by the Town of Creston. Nearly 70% of respondents believe they receive “Fairly Good” or “Very Good” value for their tax dollars. While the survey provided mixed views on cutting services to maintain taxation versus increasing taxes to maintain services, it provided clear direction that drastic measures were required.

The 4.42% municipal taxation increase in 2023 includes a slight increase (0.71%) for increased services, a \$30,000

increase (0.61%) for infrastructure reserve funding, 1.21% increase for policing contract with the remainder (1.89%) funding inflationary costs. Compared to many other municipalities in British Columbia, this taxation increase would be considered low, yet enables the municipality to maintain existing service levels. The community received a \$2.35 million grant from the Province for infrastructure projects which will greatly assist funding future capital projects. It will also allow the community to approach affordable housing and climate action initiatives in a meaningful way.

Message from the Chief Administrative Officer



Mike Moore
Chief Administrator

As the Chief Administrative Officer, I am pleased to present the municipal 2023-2027 financial plan prepared through thoughtful Council deliberation and informed decision making. For your opportunity to comment on this budget, please visit our community engagement website at www.letstalk.creston.ca.

The Town of Creston acknowledges the challenges each individual and business is faced with due to high inflation. As a local government tasked with providing essential services to our residents, the Town of Creston is faced with similar difficulties in maintaining services, meeting legal obligations and managing rising expenditures. Despite this, the 2023 operational budget has allowed us to maintain our current level of service and operations. We have attained this through careful financial planning and cost efficiency measures. We are confident that the budget will help us continue to provide the highest quality services to our residents.

With a municipal general election held in October 2022, the new Mayor and Council have provided strategic direction on projects and levels of service. This direction will help ensure that resources are allocated efficiently and effectively. We are committed to continuing to provide excellent services while keeping the budget in check. We will continue to monitor our progress closely and make adjustments as necessary. The capital budget for the Town has focus on completing the first phase of “Market Park” using grant funding from 2022, continued infrastructure replacement of water, sewer

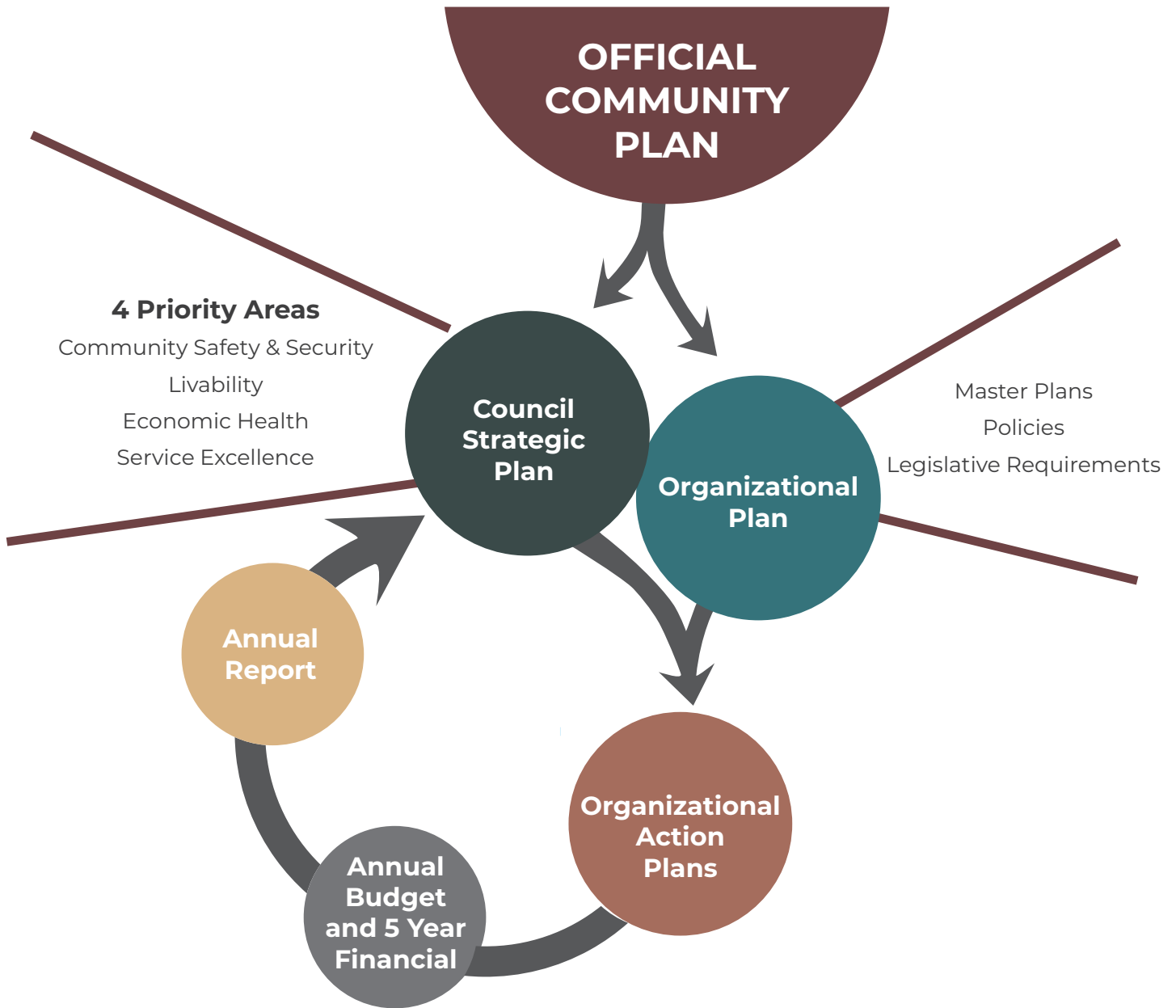
and roads, and new washroom facilities at Burns Park. The “Market Park” project is primarily funded through a federal government grant with the Town actively seeking additional grant funding to complete the project in 2024 / 2025. Other capital projects are funded using a combination of surplus, reserves and grants.

Of the total \$18.3 million revenues anticipated for the 2023 budget cycle, only 33.6% of this revenue is derived from taxation, including general property tax, police tax, frontage tax and 1% utility tax. This ratio shows significant reliance on grants, fees for service and other revenue sources.



How we plan for the Budget

Strategic Business Plan Cycle



Financial Planning Legislated

The Community Charter requires that local governments in British Columbia approve a Five Year Financial Plan (in bylaw format) and Property Taxation Bylaw on or before May 15 of each year.

Each year the Town of Creston updates its Five Year Financial Plan. This includes Operating budgets, Water and Sewer Utilities and Capital Programs based on a sustainable infrastructure approach.



Budget Overview

Budget 2023 Explained

The Town of Creston continues to strive to meet the needs of our growing community and changing demographics. Key drivers for the municipality's work in 2023 include:

- Continued rehabilitation and renewal of community infrastructure;
- Increased funding for infrastructure renewal programs;
- Continued curbside organic and recycling pick-up;
- Affordable housing action plan; and,
- Zoning Bylaw amendment and other OCP implementation initiatives.

Drivers of Tax Increase	
Service Changes	\$60,000
Operational Cost Increases	\$215,000
Infrastructure Reserve Funding	\$30,000
Labour & Benefit Increases	\$276,000
CPP, WCB, EI, Health Tax	\$25,000
Property & Liability Insurance	\$15,000
RCMP - Policing	\$60,000

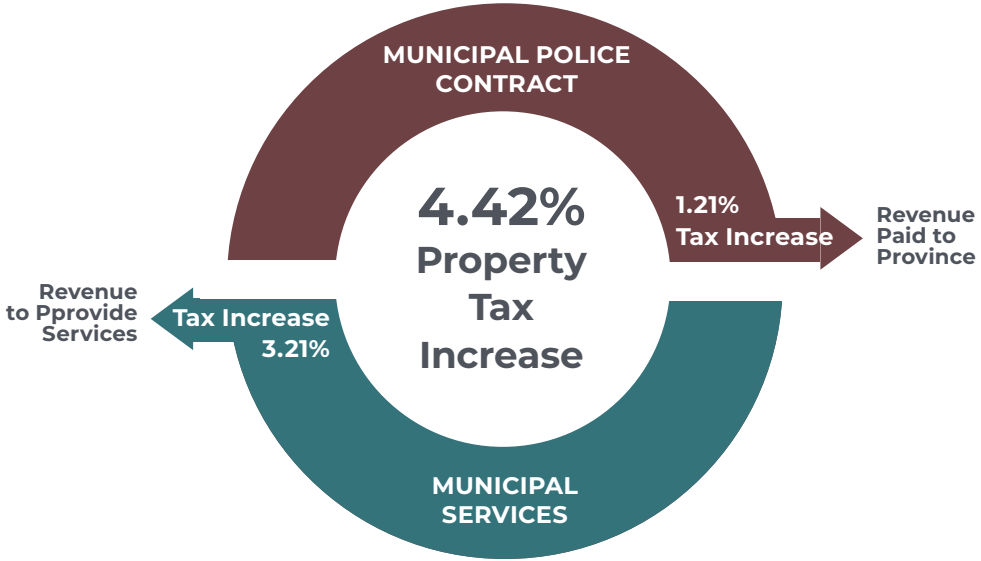
What does this mean for me?

The Five-Year Financial Plan (2023-2027) results in a net 4.42% increase to property taxes in 2023 (over 2022). This increase of 3.21% for municipal operations is net of taxation on new construction. The remaining 1.21% is for the RCMP municipal policing costs.

The impact to taxpayers varies depending on the extent of each property's assessment change in relation to other properties and property classes.

Property Classification	Avg. 2023 Assessed Value	Municipal Tax 2023	Change from 2022
Average Single Family Dwelling	\$419,717	\$1,612	+ \$78.98
Average Strata Dwelling	\$272,795	\$1,004	+ \$43.52
Average Business Assessment	\$312,845	\$2,977	+ \$160.18

Inflation is the biggest driver of increased taxation in 2023.



Capital Funding

Capital projects are primarily funded through Community Works (Gas Tax), reserves and utility user rates. Other capital funding sources include, but are not limited to, Development Cost Charges (DCCs), grants, third party contributions and debt financing.

The Town owns over \$150 million replacement value in assets and generally spends between \$2-3 million in capital annually. The Town has identified a potential \$40 million in major projects, of which an estimated \$25 million is projected to be funded over the next decade. This is in addition to the Town's annual average capital spending.

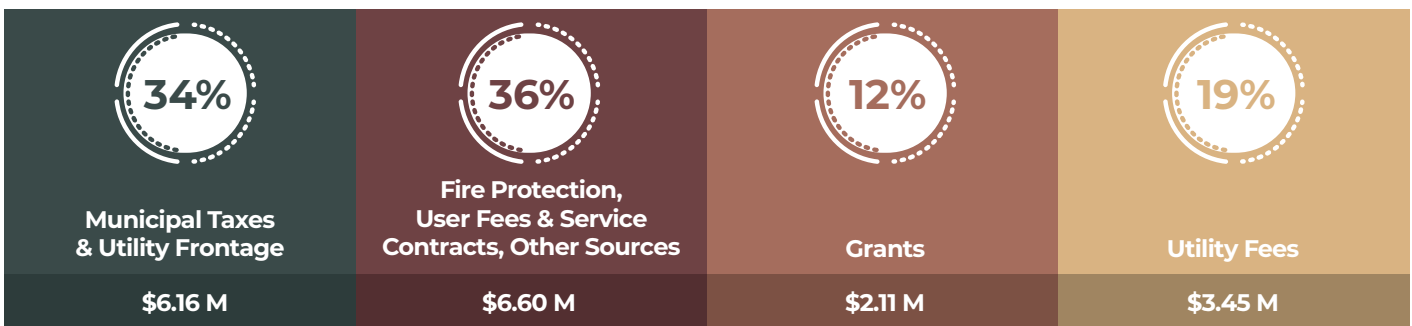
These projects will be funded partially through grants, DCCs, reserves and the remainder funded by debt financing. Debt financing is used strategically to maintain the Town's financial strength and stability.

Debt financing will only be undertaken in compliance with the relevant sections of the Community Charter and related regulations. Under this legislation, the provincial regulations establish a limit based on the cost of servicing the aggregate liabilities of the municipality. The cost of servicing the liabilities cannot exceed 25% of the total revenues for the previous year (some exclusions apply).



The RCMP provide policing services to the Town of Creston through a Provincial contract. The Town is notified each year of inflationary increases by the Province, of the police contract. For 2023, the Town's policing contract increased by 1.21%

Total Revenue Snapshot



Expense Snapshot

Protective Services \$3.2 M



Police
\$1.37 M



Fire
Rescue
\$1.52 M



Bylaw &
Animal Control
\$175 K



Building
Inspection
\$107 K



COVID-19
\$50 K

General Government \$2 M



Corporate
Administration
\$858 K



Council &
Legislative Services
\$357 K



Information
Technology Systems
\$252 K



Financial
Services
\$199 K



Real Estate
& Facilities
\$349 K

Transportation & Transit \$1 M



Transportation
\$694 K



Engineering &
Public Works
\$177 K



Flood Protection
\$4 K



Storm Water
\$115 K

Recreation, Parks & Culture \$.8 M



Parks
\$327 K



Trails &
Sidewalks
\$126 K



Cemetery
\$137 K



Arts &
Culture
\$198 K

Economic & Community Development \$.9 M



Community
Planning
\$559 K



Economic Development/
Downtown Revitalization/Doctor Recruitment
\$297 K

Utilities - Water, Waste Water, Solid Waste \$3.3 M



Drinking
Water
\$1.30 M



Sewer
\$1.52 M



Solid
Waste
\$436 K

Does not include
capital amortization

With the 2023 annual rate adjustments of 5% (Sewer), 2.4% (Water) and 1.2% (Solid Waste), this results in a net increase to single residential properties of:

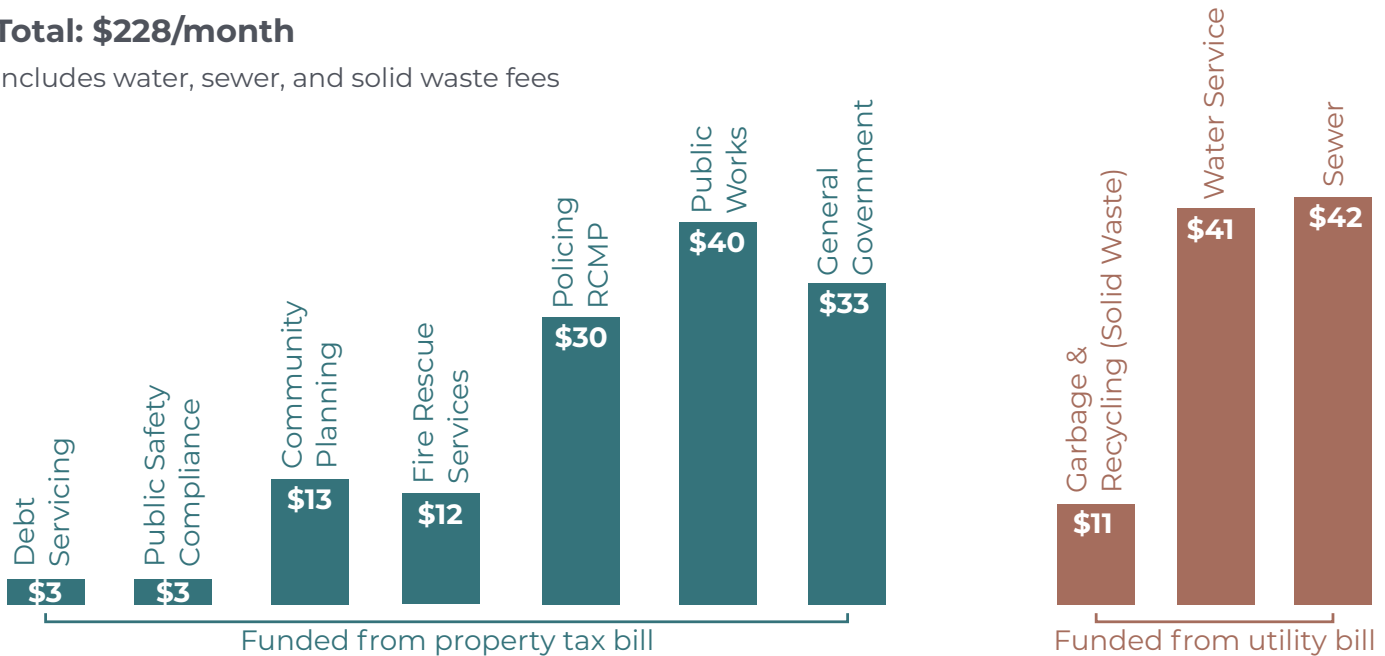
- Water \$8
- Sewer \$16
- Solid Waste \$1.5

How the Municipal portion of your Property Taxes & Utility fees break down monthly

Based on the average single family dwelling assessment of \$419,717

Total: \$228/month

Includes water, sewer, and solid waste fees



2023 Capital Plan

The Town’s capital plan for 2023 is \$3.947 million and continues to prioritize maintenance and replacement of critical infrastructure, as well as promote active transportation in the community.

The capital plan is funded by:

- Operating & Surplus \$1.3 M
- Government Grants \$1.5 M
- Reserves \$258 K
- Other Third Party Sources \$888 K

Key Drivers:

<p>Climate Adaptation and Mitigation</p>	<p>Active Transportation & Traffic Calming</p>	<p>Waste Water Treatment Plant Upgrade</p>	<p>Ongoing Information Technology System Upgrades</p>	<p>Facility Upgrades and Vehicle Replacement</p>
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Budget Guidelines

The initial first step in preparing the operational budget (excluding one-time projects) requires guidelines for budget development. The following guidelines are based on factors that could impact the preparation of the core operational budget:

1 - Inflation

The published BC Consumer Price Index (CPI) increase was 7.7% over the previous year (as November 2022).

2 – Non Market Change

Non-Market Change (NMC) is the increase in the tax assessment base (e.g. new homes, businesses and improvements) which is new taxation. The estimated NMC by BC Assessment indicates about a 1.36% increase. This new taxation will be used to offset inflationary increases.

3 - Asset Management

The 2023 - 2027 Five Year Financial Plan has \$30,000 infrastructure replacement reserve taxation in 2023. This was established to build financial reserves for asset management (infrastructure replacement projects).

4 – Service Levels

That the 2023 Budget be developed based on existing service levels, unless specific areas are identified by Council for review.

5 – User Fees

That the 2023 budget be developed utilizing an increase in user fees that aligns with inflation and is comparative to other like-sized communities.

6 – Utility Rates

That 2023 utility rates in the existing Utility Rates Bylaw be used unless specific issues are identified which require adjustment. There are no known reasons for change at this time by Staff. Utility rate increases in the Bylaws are 2.4% for residential water and 1.2% for residential sewer. The rates increase include accommodation for utility asset management considerations.

7 – New Service Requests

That all requests for funding of new ongoing program items for the 2023 Budget be separately presented for consideration by Council as “New Items”, to be funded only through consideration of each request.

8 – Reserves and Surpluses

The use of reserves and surpluses is an integral part of the budget planning process. Prudent use of reserves mitigates fluctuations in taxation and assists in stabilizing the uneven spend on project and capital.

9 – Balanced Budget

The 2023 - 2027 Five year Financial Plan is balanced such that revenues, expenses and reserve flows are balanced to zero each year.

10 – Grants in Aid

That Grant in Aid Funding be reviewed and discussed by Council before final approval.



Understanding Property Assessments

Understanding Property Assessments



BC Assessment is a provincial Crown corporation that classifies and values all real property in British Columbia. Each year, BC Assessment sends property owners a Property Assessment Notice telling them the fair market value of their property as of the uniform valuation date of July 1 in the prior year (source: BC Assessment, 2019).

What is an Assessment?

An assessment is the determination of a property's market value, classification and applicable exemptions each year.

What is Market Value?

Market value for assessment purposes in British Columbia is the most probable price of a property in an open market between a willing purchaser and seller.

Why did my Property Value Change?

Property values usually change as a result of real estate market forces and these forces vary by property type and location. If a property was upgraded, the value will likely increase.

What is the relationship between property assessment and taxes?

Provincial and municipal governments (taxing authorities) pay for public services through property taxes, which are based on assessed value. BC Assessment determines the market value of properties and sends property owners a Property Assessment Notice. Then, tax authorities determine the property tax rate they will set to raise the revenue needed to pay for public services. The tax authorities apply this rate to

the assessed value of properties and send property owners a Tax Notice (BC Assessment, 2019).

How is an assessment of a property made?

BC Assessment has a professional appraisal staff and an extensive database that is periodically updated with information gathered through appraisal inspections. Municipal and Provincial agencies inform BC Assessment of land title changes, building permit approvals and zoning adjustments. BC Assessment also considers a

property's unique characteristics, including location, size, layout, shape, age, finish, quality, carports, garages, sundecks, and condition of buildings (BC Assessment, 2019).

Can I look up my property assessment?

Yes, you can look up your assessment at anytime online by visiting the BC Assessment website: www.bcasessment.ca



BC ASSESSMENT

3 Common Property Tax Myths Explained

Myth: My BC Assessment doubled, so my property taxes will too.

Fact: In general, if assessments go up overall, the tax rate will go down. Therefore, if your property assessment increase is the same or less than the Town of Creston's average assessment increase, your property taxes should not have a significant increase. However, if your property assessment increase is above the average increase in assessment for the municipality, you could experience a more substantial increase.

Myth: Higher assessed values mean more money for the Town.

Fact: The Town of Creston is not in the business of making money or earning a profit. The Town goes through an extensive budgeting process each year to determine the amount of funding required to operate the municipality and its services. Tax rates are then adjusted to collect only the revenue needed from the assessment base.

Myth: I can appeal my BC Assessment through the Town of Creston.




Fact: BC Assessment and the Town of Creston are two separate entities. If a property owner has received an assessment that they do not agree with, they would need to contact BC Assessment Authority directly to discuss and possibly appeal the assessment, by January 31st each year. The BC Assessment contact information is on the assessment notice.

For property assessment related inquiries contact
BC Assessment 1-866-825-8322

Understanding the impact of a change in your assessment on property taxes

Remember that your property's assessment determines your share of taxes for your property class, assuming the taxing authority and other taxing agencies do not change their budgetary requirements.

Here is what could happen to your property taxes:

	Your Property's Value Change	Property Tax Impact
1.	 LOWER than Average Change for Property Class	Taxes likely DECREASE
2.	 SIMILAR to the Average Change for Property Class	Taxes likely DO NOT CHANGE
3.	 HIGHER than Average Change for Property Class	Taxes likely INCREASE

EXAMPLE A:



Your property is currently assessed at **\$540,000**, based upon a valuation date of July 1 last year. Your previous assessed value was **\$450,000**. Your property increased by **20%** in value, while the average increase for your property class was **30%**.

Since your property value increases **LESS THAN** the average for your property class, you will likely see a **DECREASE** in your property taxes.
 Note: this example assumes that there are no changes in the budgetary requirements of your taxing authority and/or other taxing agency.

EXAMPLE B:



Conversely, your property is currently assessed at **\$630,000**, based upon a valuation date of July 1 last year. Your previous assessed value was **\$450,000**. Your property increased **40%** in value, while the average increase for your property class was **30%**.

Since your property value increased **MORE THAN** the average, you will likely see an **INCREASE** in your property taxes.
 Note: this example assumes that there are no changes in the budgetary requirements of your taxing authority and/or other taxing agency.

Sample Municipal Tax Comparisons

Average Residential Assessed Value

(Using 2022 Values)

Municipality	Population	Total 2022 Municipal Property Taxes Collected	Municipal Taxes Per Capita	Average Assessed Value House (Representative House)	Municipal Taxation on Average Residential House
Osoyoos	5,518	\$ 4,274,253	\$ 774.60	\$ 631,906	\$ 1,065
Castlegar	8,570	\$ 12,898,097	\$ 1,505.03	\$ 435,250	\$ 1,224
Trail	8,168	\$ 15,876,763	\$ 1,943.78	\$ 331,388	\$ 1,256
Armstrong	5,529	\$ 3,428,707	\$ 620.13	\$ 584,063	\$ 1,347
Creston	5,620	\$ 4,933,466	\$ 877.84	\$ 362,389	\$ 1,533
Merritt	7,606	\$ 9,036,055	\$ 1,188.02	\$ 407,868	\$ 1,608
Kent	6,635	\$ 7,477,443	\$ 1,126.97	\$ 716,228	\$ 1,645
Smithers	5,697	\$ 8,092,268	\$ 1,420.44	\$ 421,013	\$ 1,691
Spallumcheen	5,490	\$ 6,524,585	\$ 1,188.45	\$ 543,792	\$ 1,714
Hope	6,767	\$ 9,213,911	\$ 1,361.59	\$ 616,542	\$ 1,760
Peachland	6,043	\$ 5,350,475	\$ 885.40	\$ 866,951	\$ 1,843
Nelson	11,733	\$ 10,309,838	\$ 878.70	\$ 659,814	\$ 1,884
Revelstoke	8,429	\$ 13,883,005	\$ 1,647.05	\$ 708,893	\$ 1,954
Vernon	44,916	\$ 50,521,122	\$ 1,124.79	\$ 727,854	\$ 2,134
Cranbrook	21,635	\$ 30,636,095	\$ 1,416.04	\$ 406,285	\$ 2,405
Fernie	5,739	\$ 12,183,517	\$ 2,122.93	\$ 736,170	2,467
Kimberley	8,308	\$ 11,611,519	\$ 1,397.63	\$ 426,770	\$ 2,577
Kelowna	149,687	\$ 174,142,620	\$ 1,163.38	\$ 961,555	\$ 2,579
Victoria	94,890	\$ 155,147,488	\$ 1,635.02	\$ 1,150,024	\$ 3,322
Vancouver	693,235	\$ 964,776,189	\$ 1,391.70	\$ 2,490,709	\$ 3,814

71ST

LOWEST RESIDENTIAL MUNICIPAL PROPERTY TAX OUT OF 162 MUNICIPALITIES.

64 MUNICIPALITIES THAT ARE LOWER DO NOT PAY FOR POLICING COST.

20TH

LOWEST IN TOTAL RESIDENTIAL PROPERTY TAXES AND UTILITY CHARGES OUT OF 77 MUNICIPALITIES OVER 5,000 POPULATION.

ALL 77 ARE REQUIRED TO PAY FOR POLICING COST.

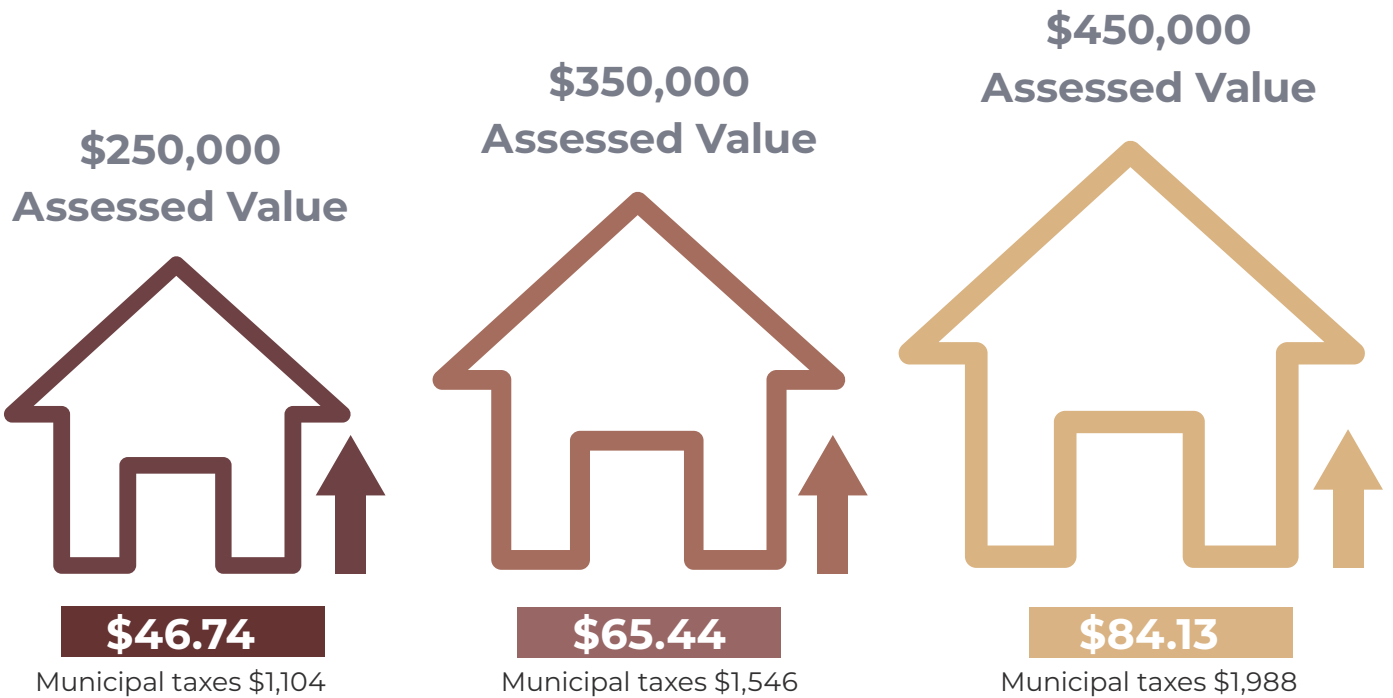
1ST

LOWEST MUNICIPAL TAXES PER CAPITA OUT OF 7 KOOTENAY MUNICIPALITIES WITH POPULATIONS OVER 5,000.

Impact of Tax Increase

The impact of the 2023 tax increase is shown, excluding other taxes (i.e. - RDCK, school tax, etc.) and is based on 2022 assessed values.

4.42%
**Average Municipal
Tax Increase**



In 2022, a representative house (average assessed valued home) for Creston was \$362,389.

The representative home paid \$1,546 in municipal taxes in 2022.



Operational Plan

GENERAL GOVERNMENT

Operating Revenues and Expenses

2023 Expense Budget	\$ 2,627,198
2022 Expense Budget	\$ 2,155,526
\$ Budget Change	\$ 471,672
% Budget Change	22%
2023 Staff Full Time	9
2023 Staff Part Time	5
2023 Elected Officials	7
2022 Elected Officials	7
2022 Staff Full Time	9
2022 Staff Part Time	5

The General Government section addresses the following items:

- Office of Chief Administrator
- Finance and Administration
- Corporate Services
- Information Technology
- Procurement & Inventory
- Land & Building Administration
- Communications & Engagement
- Human Resources & Safety

The Chief Administrative Officer (CAO) is the primary link between Town Council, staff and the community. The CAO supports Council as it sets policy and strategic priorities, and provides leadership to ensure the implementation of Council directives.

The Finance and Administration division works as a strategic partner with various areas of the Town to ensure effective delivery of Town services and programs by providing financial, information technology, and procurement. The division is responsible for the overall financial administration of the Town.

Corporate Services is responsible for the organizing and preparing of agendas and minutes for Council meetings, providing leadership on the Town's records management practices, maintaining and preserving Town records and managing Freedom of Information and Protection of Privacy issues and requests. Further, Corporate Services provide communications and engagement, human resources recruitment and retention and safety initiatives. Additionally, one summer student is employed from May through August.

2022 Key Accomplishments

- Provided safe operations while maintaining service levels during pandemic.
- Obtained Grant for "Market Park" (phase 1)
- Negotiated 5 year labour agreement with C.U.P.E. Local 2092
- Held a General Municipal Election on October 15, 2022
- Obtained Energy Efficiency Grant from FortisBC for new Creston Emergency Services Building
- Established Affordable Housing Development Committee
- Completed Citizen Satisfaction Survey
- Re-established regular Town Newsletter
- Signed up to 100% Renewable Kootenays (100% Renewable Energy Plan)

2023 Priority Initiatives

- Re-develop website
- Increase on-line services for residents
- New Corporate Strategic Plan for 2022 - 2026
- Development of Emergency Management Program
- Council Orientation Manual
- New Council Procedures Bylaw

GENERAL GOVERNMENT

Administration Expenses and Remuneration Summary Budget

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenues						
Rents, Fees & Charges	\$ 253,828	\$ 267,433	\$ 308,234	\$ 289,858	\$ 296,126	\$ 318,896
Total Revenues	\$ 253,828.0	\$ 267,433	\$ 308,234	\$ 289,858	\$ 296,126	\$ 318,896
Expenditures						
Administration Remuneration & Expenses	\$ 1,242,359	\$ 1,307,747	\$ 1,330,057	\$ 1,383,260	\$ 1,424,758	\$ 1,467,502
Council Remuneration & Expenses	\$ 203,098	\$ 234,392	\$ 252,168	\$ 269,257	\$ 301,335	\$ 310,377
Operating Expenses	\$ 654,800	\$ 707,651	\$ 603,699	\$ 627,846	\$ 646,680	\$ 666,080
Council Directed Activities	\$ 425,655	\$ 377,408	\$ 248,223	\$ 200,083	\$ 202,296	\$ 204,608
Total Expenditures	\$ 2,155,526	\$ 2,627,198	\$ 2,434,147	\$ 2,480,446	\$ 2,575,069	\$ 2,648,567
Net Expense	\$ 1,736,086	\$ 2,359,765	\$ 2,125,913	\$ 2,190,588	\$ 2,278,943	\$ 2,329,671
 Net Cost Per Capita	 \$ 324.44	 \$ 288.90	 \$ 260.27	 \$ 268.19	 \$ 279.01	 \$ 285.22
 % of Taxation Revenue		 38%				

COMMUNITY SERVICES DEVELOPMENT SERVICES

2023 Expense Budget	\$ 666,088
2022 Expense Budget	\$ 513,170
\$ Budget Change	\$ 152,918
% Budget Change	30%
2023 Staff Full Time	3
2023 Staff Part Time	0
2022 Staff Full Time	2
2022 Staff Part Time	0

Within the Community Services Division, Development Services provide:

- Community Planning
(land use, housing, climate, parks)
- Public engagement
- Bylaw & Policy Development
- Planning inquiries & support
- Community Liaison
- Development Permits & Variances
- Zoning & OCP Amendments
- Subdivision review
- GIS & Mapping

General Government provides administrative support

2022 Key Accomplishments

- New Zoning Bylaw to align with Official Community Plan
- Housing Action Plan (adopted January 2023)
- Downtown Revitalization Plan (adopted February 2023)
- Backyard Hen Pilot Program
- Market Park (Phase 1) Planning & Grant Administration
- Creston Valley Flood Management Partnership - Risk Assessment Grant Administration
- Dwight & Rosamond Moore Community Wetland Grand Opening

2023 Priority Initiatives

- Streamlining development application processes
- Climate Action Plan
- Trails & Greenways Masterplan
- Parks Masterplan
- OCP 5-Year Community Check-in
- Accessibility Plan
- Housing Action Plan Implementation and Affordable Housing Development Committee support
- Market Park (Phase 1) Completion

Innovations and Efficiencies

Woodstove exchange program in cooperation with RDCK

BUILDING SERVICES

2022 Key Accomplishments

- New Building Permit Application form and Checklist implemented
- Total Construction Value for 2022: \$13, 103,000
- Residential Construction value for 2022: \$6,614,000
- Total Construction Value for Industrial, Commercial, Institutional: \$6,614,000
- 13 New Single Family Residential Units created this year
- 2 New Two Family Residential (4 Units)
- 4 New Secondary Suites

2023 Initiatives

- Continue to support and regulate the building industry in Creston
- Implement New Updated Modern Building Bylaw
- Continue to implement the of Provincial Step Code provisions and targets
- Increase public engagement
- Increase advisory & Informative Document creation

COMMUNITY SERVICES DEVELOPMENT SERVICES

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenues						
Permit Revenues	\$ 107,000	\$ 149,750	\$ 122,920	\$ 123,849	\$ 94,787	\$ 95,735
Total Revenues	\$ 88,250	\$ 149,750	\$ 122,920	\$ 123,849	\$ 94,787	\$ 95,735
Expenditures						
Development Services	\$ 329,219	\$ 558,675	\$ 381,222	\$ 392,151	\$ 292,675	\$ 301,454
Building Inspection	\$ 94,348	\$ 107,413	\$ 106,710	\$ 110,978	\$ 114,307	\$ 117,736
Total Expenditures	\$ 513,170	\$ 666,088	\$ 487,932	\$ 503,129	\$ 406,982	\$ 419,190
Net Expense for Taxation	\$ 424,920	\$ 516,338	\$ 365,012	\$ 379,280	\$ 312,195	\$ 323,455

Net Cost Per Capita	\$	79.41	\$	63.21	\$	44.69	\$	46.43	\$	38.22	\$	39.60
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% of Taxation Revenue **8%**

Budget Variance Highlights

AHCC Coordinator (grant funded)
Parks Masterplan

COMMUNITY SERVICES

POLICING - RCMP

2023 Expense Budget	\$ 1,367,583
2022 Expense Budget	\$ 1,206,962
\$ Budget Change	\$ 160,621
% Budget Change	13%
Creston RCMP Members	7
Rural RCMP Members	6
Provincial Traffic RCMP Members	2
Support Staff Municipal / Rural	3
Reserve Constables	2
Victim Services Coordinator	1

With a population over 5,000 people, the Town of Creston is responsible for 70% of municipal policing costs, including:

- Police Officer wages and expenses
- Guards for prisoners
- Support staff wages and expenses
- Overtime expenses
- DNA Analysis
- Office supplies
- Prisoner supplies

These expenses are non-negotiable costs from the Province of British Columbia. The Province developed formulas for assigning policing costs and the number of assigned municipal officers for municipalities.

2022 Key Accomplishments

- Crime reduction through enforcement of drugs and organized crime
- Increased police visibility through patrols
- Hiring of new Detachment Commander

2023 Priority Initiatives

- Focus on core police duties
- Officer health and wellness
- Hiring of new Victim Services Coordinator
- Increased public engagement and communications to community

COMMUNITY SERVICES

Fire Rescue Services

2023 Expense Budget	\$ 1,522,090
2022 Expense Budget	\$ 1,267,942
\$ Budget Change	\$ 254,148
% Budget Change	20%
2023 Staff Full Time	3
2023 Auxiliary Firefighters	40
2023 WEP Firefighters	6
Total Responses in 2022	765

Fire Rescue services is a department within Community Services and responsible for the following services within the municipality and contracted fire protection areas:

- Fire suppression
- Auto extrication
- Technical rescue (rope, confined space)
- First responder (medical)
- Fire investigation
- Hazardous materials response
- Fire Inspections
- Fire and life safety education

2022 Key Accomplishments

- Established Fire Management contract for Canyon/Lister FD
- 2 Officers obtained NFPA 1021 Level 2 Fire Officer Accreditation
- 2 Officers obtained NFPA 1021 Level 1 Fire Officer Accreditation
- 6 Paid-on-Call Firefighters completed NFPA 1001 level 2 firefighter Accreditation
- 5 Paid-on-Call completed Exterior level Training
- Recruited 4 Paid-on-Call for the Creston Valley
- 4 WEP successfully found Full-time careers

2023 Priority Initiatives

- Strategic Planning for the Creston Valley Fire Services
- Continued recruitment and retention for Paid-on-Call
- Wildfire Resiliency Plan for the Creston Valley

COMMUNITY SERVICES

Fire Rescue Services Summary Budget

BUILDING SERVICES

Revenues						
Fire Service Contract Revenue	\$ 373,124	\$ 386,492	\$ 401,952	\$ 418,030	\$ 430,571	\$ 443,488
Contract Debt Contributions	\$ 90,809	\$ 123,870	\$ 123,870	\$ 123,870	\$ 123,870	\$ 123,870
Road Rescue Recoveries	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,500	\$ 71,005	\$ 71,515
Misc. Recoveries and Permits	\$ 34,154	\$ 22,858	\$ 23,087	\$ 23,318	\$ 23,551	\$ 23,786
Project Revenues	\$ -	\$ 180,500	\$ -	\$ -	\$ -	\$ -
Wynndel Lakeview Revenues	\$ 146,073	\$ 153,751	\$ 155,289	\$ 156,842	\$ 158,410	\$ 159,994
Canyon Lister Revenues	\$ 241,654	\$ 254,345	\$ 256,888	\$ 259,457	\$ 262,052	\$ 264,673
Total Revenues	\$ 955,814	\$ 1,191,816	\$ 1,031,086	\$ 1,052,017	\$ 1,069,459	\$ 1,087,326

Expenditures						
Fire Administration	\$ 295,773	\$ 323,974	\$ 336,933	\$ 350,410	\$ 360,922	\$ 371,750
Fire Operations	\$ 63,244	\$ 53,632	\$ 55,777	\$ 58,008	\$ 59,748	\$ 61,540
Rescue Operations	\$ 14,889	\$ 14,889	\$ 15,485	\$ 16,104	\$ 16,587	\$ 17,085
Fire Life Safety, Inspections & Investigations	\$ 10,015	\$ 10,015	\$ 10,416	\$ 10,833	\$ 11,158	\$ 11,493
Fire Fighting Force	\$ 342,466	\$ 353,887	\$ 368,042	\$ 382,764	\$ 394,247	\$ 406,074
Fire Apparatus - Municipality	\$ 51,066	\$ 56,809	\$ 59,081	\$ 61,444	\$ 63,287	\$ 65,186
Fire Apparatus - Contract Area	\$ 8,213	\$ 8,275	\$ 8,606	\$ 8,950	\$ 9,219	\$ 9,496
Fire Stations - Municipal	\$ 55,204	\$ 72,631	\$ 75,536	\$ 78,557	\$ 80,914	\$ 83,341
Fire Stations - Contract Area	\$ 28,271	\$ 28,292	\$ 29,424	\$ 30,601	\$ 31,519	\$ 32,465
Fire Training Centre	\$ 11,074	\$ 11,090	\$ 11,534	\$ 11,995	\$ 12,355	\$ 12,726
Fire Projects	\$ -	\$ 180,500	\$ 20,000	\$ 20,800	\$ 21,424	\$ 22,067
Wynndel Lakeview Expenses	\$ 146,073	\$ 153,751	\$ 159,901	\$ 166,297	\$ 171,286	\$ 176,425
Canyon Lister Expenses	\$ 241,654	\$ 254,345	\$ 264,519	\$ 275,100	\$ 283,353	\$ 291,854
Total Expenditures	\$ 1,267,942	\$ 1,522,090	\$ 1,415,254	\$ 1,471,863	\$ 1,516,019	\$ 1,561,502

Contract Revenue Tranfer to Debt Servicing	\$ 90,809	\$ 123,870	\$ 123,870	\$ 123,870	\$ 123,870	\$ 123,870
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Net Expense	\$ 402,937	\$ 454,144	\$ 508,038	\$ 543,716	\$ 570,430	\$ 598,046
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Net Cost Per Capita **\$ 83.21** **\$ 55.60** **\$ 62.20** **\$ 66.57** **\$ 69.84** **\$ 73.22**

% of Taxation Revenue **7%**

COMMUNITY SERVICES

PUBLIC SAFETY COMPLIANCE

2023 Expense Budget	\$ 174,930
2022 Expense Budget	\$ 182,556
\$ Budget Change	\$ (7,626)
% Budget Change	-4%
2023 Staff Full Time	1
2023 Staff Part Time	2
2022 Staff Full Time	1
2022 Staff Part Time	2

In 2013, the Town of Creston shifted philosophies in bylaw management from an enforcement approach towards compliance. This shift renamed Bylaw Enforcement to Public Safety Compliance.

Public Safety Compliance works with residents to gain compliance in a "good neighbour" approach in the following areas;

- Property maintenance
- Animal Control
- Noise
- Traffic Regulations
- Parking
- Video Security
- Bylaw Adjudication
- Open Burning Complaints

The Public Safety Compliance Department employs two part-time summer students to assist with an educational approach to gaining compliance with community regulations.

2022 Key Accomplishments

- Increased community engagement and presence
- 9 Traffic Regulation Violation Tickets issued
- 23 Animal Control Violation Tickets issued
- 6 Property Clean-up Violation Tickets issued
- Cleaned up 6 Non-Compliant Properties
- 1 Noise Control Violation Tickets issued
- Followed up on 167 Bylaw Contravention Complaints
- 67 Cat Licenses Issued
- 434 Dog Licenses Issued

2023 Priority Initiatives

- Continue the same level of community presence
- Engage in more Public Education opportunities

INFRASTRUCTURE SERVICES

PUBLIC WORKS & ENGINEERING

2023 Expense Budget	\$ 2,242,837
2022 Expense Budget	\$ 2,323,990
\$ Budget Change	\$ (81,153)
% Budget Change	-3%
2023 Staff Full Time	14
2023 Staff Temporary	2.5
2022 Staff Full Time	11
2022 Staff Temporary	6

Town of Creston Public Works & Engineering Department is responsible for:

- Roads
- Sidewalks and trails
- Drainage and creeks
- Parks and greenspaces
- Cemeteries
- Environmental (solid waste)
- Downtown Beautification
- Equipment maintenance
- Gravel Pit

Within the labour workforce, the Town employs three term positions (temporary) to assist in busier times of the year. Additionally, four summer students are employed from May through August.

* Does not include WWTP operators

2022 Key Accomplishments

- Solid Waste - curbside Collection program
- Multi Modal Transportation Plan Completed
- Hurl Street Paved
- RCMP Bay Doors
- Storm Sewer addition on 900 block Murdoch
- Purchase of Hydrovac Truck

2023 Priority Initiatives

- Storm sewer addition to 1500 block of Scott
- Review all related policies , bylaws and operating procedures
- Install new columbariums at Forest Lawn cemetery

Innovations and Efficiencies

- Install hydrogen fuel enhancement system on the pup motor of the hydrovac truck

INFRASTRUCTURE SERVICES

PUBLIC WORKS & ENGINEERING BUDGET SUMMARY

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenues						
Cemetery Revenues	\$ 150,440	\$ 197,838	\$ 185,781	\$ 186,889	\$ 190,949	\$ 195,013
Solid Waste Utility Fees	\$ 335,708	\$ 342,818	\$ 348,237	\$ 355,073	\$ 364,472	\$ 368,117
Other Recoveries	\$ 278,797	\$ 145,657	\$ 139,268	\$ 139,484	\$ 139,791	\$ 140,100
Total Revenues	\$ 764,945	\$ 686,313	\$ 673,286	\$ 681,446	\$ 695,212	\$ 703,230
Expenditures						
Roads	\$ 622,005	\$ 693,773	\$ 726,022	\$ 755,064	\$ 777,715	\$ 801,046
Sidewalks & Trails	\$ 121,482	\$ 126,445	\$ 131,502	\$ 136,762	\$ 140,865	\$ 145,091
Drainage & Creeks	\$ 120,973	\$ 114,895	\$ 119,491	\$ 124,270	\$ 127,998	\$ 131,838
Parks	\$ 234,598	\$ 326,618	\$ 339,683	\$ 353,270	\$ 363,868	\$ 374,784
Cemeteries	\$ 119,552	\$ 136,947	\$ 142,425	\$ 148,122	\$ 152,565	\$ 157,141
Environmental (Solid Waste)	\$ 653,476	\$ 436,785	\$ 446,579	\$ 456,820	\$ 467,061	\$ 481,072
Downtown	\$ 220,801	\$ 230,489	\$ 239,710	\$ 249,298	\$ 256,777	\$ 264,479
BC Transit	\$ 571	\$ 594	\$ 618	\$ 643	\$ 662	\$ 682
Miscellaneous	\$ 230,532	\$ 176,291	\$ 148,343	\$ 154,277	\$ 158,905	\$ 163,672
Total Expenditures	\$ 2,323,990	\$ 2,242,837	\$ 2,294,373	\$ 2,378,526	\$ 2,446,416	\$ 2,519,805
Net Expense	\$ 1,559,045	\$ 1,556,524	\$ 1,621,087	\$ 1,697,080	\$ 1,751,204	\$ 1,816,575

Net Cost Per Capita \$ 283.52 \$ 190.56 \$ 198.47 \$ 207.77 \$ 214.40 \$ 222.40

% of Taxation Revenue 25%

Budget Variance Highlights

Expenditures - Parks - \$92,020 increase due to additional Park area

 Environmental (Solid Waste) \$216,691 reduction. Start up completed

 Miscellaneous - \$21,000 reduction. One time drainage ditch at pit completed

Revenues - Other Recoveries decrease of over \$100,000. \$70,000 multi modal and \$30,000 RCMP bay doors

INFRASTRUCTURE SERVICES

WATER UTILITY

2023 Expense Budget	\$ 1,547,822
2022 Expense Budget	\$ 1,481,787
\$ Budget Change	\$ 66,035
% Budget Change	4%
2023 Staff Full Time	0
2023 Staff Part Time	0
2022 Staff Full Time	0
2022 Staff Part Time	0

Town of Creston water supply and distribution is responsible for:

- Domestic water supply from Arrow Creek
- Operate four reservoirs
- Operate two high volume wells
- Operate four water pumping stations
- Operate five pressure reducing stations
- Maintain 210+ fire hydrants
- Operate district water metering system
- Maintain 65+ km of water distribution network
- Administer water capital works

Labour is performed by Public Works and WWTP staff and is allocated accordingly.

2022 Key Accomplishments

- Replacement of water main 600 block Murdoch
- Scada improvements

2023 Priority Initiatives

- Continue maintainance and replacement of underground infrastructure
- Condition assessments for asset management planning
- Review all related policies , bylaws and operating procedures

Innovations and Efficiencies

- Locating of numerous distribution leaks, reducing water
- Upgrade the Supervisory Control & Data Acquisition program
- High Efficiency Toilet Rebate Program

INFRASTRUCTURE SERVICES BUDGET SUMMARY

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenues						
Utility Fees & Charges	\$ 1,351,801	\$ 1,425,275	\$ 1,462,945	\$ 1,504,612	\$ 1,544,310	\$ 1,588,067
Miscellaneous	\$ 23,000	\$ 100,000	\$ 120,000	\$ 90,000	\$ 90,000	\$ 100,000
Capital Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,716,997	\$ 1,525,275	\$ 1,582,945	\$ 1,594,612	\$ 1,634,310	\$ 1,688,067
Expenditures						
Administration	\$ 203,672	\$ 210,655	\$ 230,655	\$ 236,375	\$ 242,114	\$ 247,873
Operations	\$ 338,539	\$ 357,389	\$ 397,685	\$ 409,616	\$ 419,037	\$ 428,675
Arrow Creek	\$ 677,600	\$ 730,778	\$ 738,222	\$ 745,815	\$ 753,560	\$ 770,000
New Connections	\$ 9,000	\$ 9,000	\$ 9,000	\$ 12,000	\$ 12,000	\$ 15,000
Amortization	\$ 240,000	\$ 240,000	\$ 211,443	\$ 211,443	\$ 211,443	\$ 211,443
Total Expenditures	\$ 1,481,787	\$ 1,547,822	\$ 1,587,005	\$ 1,615,249	\$ 1,638,154	\$ 1,672,991
Surplus (Deficit) for the Year	\$ 235,210	\$ (22,547)	\$ (4,060)	\$ (20,637)	\$ (3,844)	\$ 15,076
Capital Expenditures	\$ (211,900)	\$ (193,000)	\$ (355,000)	\$ (200,000)	\$ (216,000)	\$ (227,000)
Portion of Amortization Expense Unfunded	\$ 240,000	\$ 240,000	\$ 211,443	\$ 211,443	\$ 211,443	\$ 211,443
Proceeds of Debt (Borrowing)	0	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Reserve Funds	0	\$ 4,000	\$ -	\$ -	\$ -	\$ -
Transfer to						
Transfer to Reserve	\$ -	\$ (28,400)	\$ (29,082)	\$ (29,780)	\$ (30,495)	\$ (31,227)
Accumulated Surplus	\$ (224,693)	\$ (390,553)	\$ (214,301)	\$ (353,026)	\$ (354,104)	\$ (362,292)
Surplus (deficit) + Capital, Debt and Reserve Transactions	\$ -	\$ (390,500)	\$ (391,000)	\$ (392,000)	\$ (393,000)	\$ (394,000)

Cost Per Capita \$ 276.92 \$ 189.50 \$ 194.30 \$ 197.75 \$ 200.56 \$ 204.82

Budget Variance Highlights

- Expenditures** - Arrow Creek \$53,000 increase for water supply
 - Increase cost of parts (pipe, concrete, fuel and freight)
- Revenues** - Utility Fees and Charges increase of \$73,474. This consists of 2.5% F/C increase and a 6% industrial rate increase
 - Miscellaneous increase of \$77,000 from surplus interest

INFRASTRUCTURE SERVICES

WASTE WATER UTILITY

2023 Expense Budget	\$ 2,066,909
2022 Expense Budget	\$ 1,909,335
\$ Budget Change	\$ 157,574
% Budget Change	8%
2023 Staff Full Time	3
2023 Staff Part Time	0.5*
2022 Staff Full Time	3
2022 Staff Part Time	.5*

Town of Creston sanitary sewer collection and treatment is responsible for:

- Waste water treatment facility
- Operate two sanitary sewer lift stations
- Maintain 56+ km sanitary sewer network
- Administer sewer capital works program

The Waste Water Treatment Plant employees 3 full-time staff. Maintenance labour on the collection system is performed by Public Works workforce and billed accordingly to this service.

* Trainee Operator from Public Works

2022 Key Accomplishments

- BVF flare replacement
- Brewery sampling shed replacement
- WWTP security cameras

2023 Priority Initiatives

- Design of Septage Handling
- WWTP Grit, Fog and Inflow & Infiltration studies
- Sanitary main relining program
- Collis street lift station review
- Review all related policies , bylaws and operating procedures
- Condition assessments for asset management planning

Innovations and Efficiencies

- Reduce I&I. This will reduce excessive overflows at the WWTP and unnescesary treatment of ground water

WASTE WATER UTILITY BUDGET SUMMARY

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenues						
Frontage Taxes	\$ 430,600	\$ 432,700	\$ 432,900	\$ 433,400	\$ 434,400	\$ 435,400
Utility Fees & Charges	\$ 1,856,377	\$ 2,025,996	\$ 2,880,277	\$ 1,832,061	\$ 1,868,716	\$ 1,864,919
Miscellaneous	\$ 15,000	\$ 70,000	\$ 50,000	\$ 50,000	\$ 60,000	\$ 65,000
Capital Grants	\$ 200,000	\$ 150,000	\$ 1,250,000	\$ -	\$ -	\$ -
Total Revenues	\$ 2,501,977	\$ 2,678,696	\$ 4,613,177	\$ 2,315,461	\$ 2,363,116	\$ 2,365,319
Expenditures						
Administration	\$ 200,042	\$ 206,149	\$ 208,800	\$ 214,577	\$ 220,645	\$ 226,227
Collection	\$ 116,429	\$ 125,312	\$ 130,324	\$ 135,537	\$ 140,958	\$ 146,596
Sewer connection & repair	\$ 53,731	\$ 62,277	\$ 64,768	\$ 67,359	\$ 70,053	\$ 72,855
New sewer connection	\$ 6,255	\$ 6,332	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Inflow & influent investigation	\$ 50,637	\$ 51,080	\$ 53,123	\$ 55,248	\$ 57,458	\$ 59,756
Wastewater Treatment Plant	\$ 886,453	\$ 1,024,667	\$ 983,574	\$ 1,011,581	\$ 1,030,813	\$ 1,050,429
Interest on Debt	\$ 55,788	\$ 54,165	\$ 52,484	\$ 50,740	\$ 48,934	\$ 47,061
Amortization	\$ 540,000	\$ 536,927	\$ 557,477	\$ 659,144	\$ 659,144	\$ 659,144
Total Expenditures	\$ 1,909,335	\$ 2,066,909	\$ 2,059,550	\$ 2,203,186	\$ 2,237,005	\$ 2,271,068
Surplus (Deficit) for the Year	\$ 592,642	\$ 611,787	\$ 2,553,627	\$ 112,275	\$ 126,111	\$ 94,251
Capital Expenditures	\$ (1,026,000)	\$ (1,040,500)	\$ (3,303,000)	\$ (219,000)	\$ (230,000)	\$ (350,000)
Portion of Amortization Expense Unfunded	\$ 540,000	\$ 536,927	\$ 557,477	\$ 659,144	\$ 659,144	\$ 659,144
Principal on Debt	\$ (119,064)	\$ (120,687)	\$ (122,368)	\$ (124,112)	\$ (125,918)	\$ (74,612)
Transfer from						
Accumulated Surplus	\$ 252,422	\$ 252,473	\$ 554,264	\$ -	\$ -	\$ -
Transfer to						
Wastewater Treatment Plant Replacement Reserve	\$ (240,000)	\$ (240,000)	\$ (240,000)	\$ (240,000)	\$ (240,000)	\$ (240,000)
Accumulated Surplus	\$ -	\$ -	\$ -	\$ (188,307)	\$ (189,337)	\$ (88,783)
Surplus (deficit) + Capital, Debt and Reserve Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost per Capita \$ 350.38 \$ 253.05 \$ 252.15 \$ 269.73 \$ 273.87 \$ 278.04

Budget Variance Highlights

- Expenditures -** WWTP \$77,000 for sludge removal completed by divers (2023 project only)
 Increase cost of parts (pipe, concrete, fuel and freight)
- Revenues -** WWTP \$24,000 increase in natural gas and 5,000 in electricity
 Utility Fees and Charges increase of \$169,610. This consists of 5% F/C increase and Brewery
 payment for WWTP cost sharing on capital projects
 Miscellaneous increase of \$55,000 from surplus interest



Five Year Consolidated Budget

FIVE YEAR CONSOLIDATED SUMMARY

	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenues					
Municipal Property Taxes	\$ 5,218,763	\$ 5,618,000	\$ 5,976,000	\$ 6,247,000	\$ 6,511,000
Utility Frontage Taxes	\$ 823,200	\$ 823,900	\$ 825,400	\$ 827,400	\$ 829,400
Other Taxes and Assessments	\$ 116,737	\$ 122,000	\$ 127,000	\$ 132,000	\$ 137,000
Penalties and Interest	\$ 62,500	\$ 68,000	\$ 69,500	\$ 73,000	\$ 74,500
Grants	\$ 1,785,246	\$ 4,296,000	\$ 1,650,000	\$ 1,189,500	\$ 1,172,250
Community Works Funds and Development Cost Charges	\$ 326,523	\$ 375,000	\$ 150,000	\$ 375,000	\$ 170,000
Other Sources	\$ 3,615,331	\$ 1,048,496	\$ 1,021,992	\$ 947,362	\$ 933,509
General Government Revenues	\$ 613,172	\$ 530,701	\$ 489,319	\$ 498,026	\$ 523,330
Police Revenues	\$ 192,256	\$ 189,038	\$ 212,829	\$ 209,610	\$ 225,138
Fire Service Revenues	\$ 1,067,946	\$ 907,216	\$ 928,147	\$ 945,589	\$ 963,456
Public Safety Compliance Revenues	\$ 62,500	\$ 63,125	\$ 63,756	\$ 64,393	\$ 65,037
Public Works Revenues	\$ 663,855	\$ 673,286	\$ 681,446	\$ 695,212	\$ 703,230
Development Services Revenue	\$ 149,750	\$ 122,920	\$ 123,849	\$ 94,787	\$ 95,735
Water Utility Revenue	\$ 1,525,275	\$ 1,582,945	\$ 1,594,612	\$ 1,634,310	\$ 1,688,067
Sewer Utility Revenue	\$ 2,095,996	\$ 2,930,277	\$ 1,882,061	\$ 1,928,716	\$ 1,929,919
Total Revenues	\$ 18,319,050	\$ 19,350,904	\$ 15,795,911	\$ 15,861,905	\$ 16,021,571
Expenditures					
General Government	\$ 2,627,198	\$ 2,434,147	\$ 2,480,446	\$ 2,575,069	\$ 2,648,567
Policing - RCMP	\$ 1,367,583	\$ 1,409,458	\$ 1,462,248	\$ 1,492,675	\$ 1,523,084
Fire Rescue Services	\$ 1,522,090	\$ 1,415,254	\$ 1,471,863	\$ 1,516,019	\$ 1,561,502
Public Safety Compliance	\$ 174,930	\$ 183,428	\$ 190,766	\$ 196,489	\$ 202,383
Public Works	\$ 2,242,837	\$ 2,294,373	\$ 2,378,526	\$ 2,446,416	\$ 2,519,805
Development Services	\$ 666,088	\$ 487,932	\$ 503,129	\$ 406,982	\$ 419,190
Water Utility	\$ 1,142,822	\$ 1,205,562	\$ 1,228,806	\$ 1,246,711	\$ 1,276,548
Sewer Utility	\$ 1,310,817	\$ 1,279,589	\$ 1,318,302	\$ 1,348,927	\$ 1,379,863
Interest on Debt	\$ 264,789	\$ 180,284	\$ 178,540	\$ 176,734	\$ 194,861
Amortization	\$ 2,085,098	\$ 2,117,231	\$ 2,371,545	\$ 2,443,183	\$ 2,503,951
Total Expenditures	\$ 13,404,252	\$ 13,007,258	\$ 13,584,171	\$ 13,849,205	\$ 14,229,754
Surplus (Deficit) for the Year	\$ 4,914,798	\$ 6,343,646	\$ 2,211,740	\$ 2,012,700	\$ 1,791,817
Capital Expenditures	\$ (3,947,314)	\$ (8,455,000)	\$ (3,284,500)	\$ (2,876,700)	\$ (4,211,000)
Portion of Amortization Expense Unfunded	\$ 2,085,098	\$ 2,117,231	\$ 2,371,545	\$ 2,443,183	\$ 2,503,951
Proceeds of Debt (Borrowing)	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Principal on Debt	\$ (367,738)	\$ (227,632)	\$ (229,376)	\$ (231,182)	\$ (179,876)
Transfer from					
Reserve Funds	\$ 361,967	\$ 697,500	\$ 501,000	\$ 471,200	\$ 473,500
Accumulated Surplus	\$ 693,153	\$ 780,638	\$ 141,704	\$ -	\$ 240,910
Transfer to					
Reserve Funds	\$ (3,349,411)	\$ (1,042,082)	\$ (1,170,780)	\$ (1,133,495)	\$ (1,168,227)
Accumulated Surplus	\$ (390,553)	\$ (214,301)	\$ (541,333)	\$ (685,706)	\$ (451,075)
Surplus (deficit) + Capital, Debt and Reserve Transactions	\$ -	\$ -	\$ -	\$ -	\$ -

2023 Budget 2024 Projection 2025 Projection 2026 Projection 2027 Projection



New Initiatives and One Time Projects

General and Utilities

NEW INITIATIVES

		Proposed Budget	Savings or Revenue Change	Tax/Fee Increase (above CPI)	Funding Source
Corporate Services					
27	Increased Audit Fees	\$ 19,200	-\$ 19,200	\$ -	Revenues
INFRASTRUCTURE SERVICES					
28	Curbside Collection - Organics & Recycling Collection	\$ 43,923	-\$ 43,923	\$ -	Fees
29	Market Park Maintenance	\$ 25,000		\$ 25,000	Taxation
30	Northwest Blvd - Street Sweeping	\$ 10,000		\$ 10,000	Taxation
TOTAL GENERAL FUND NEW INITIATIVES		\$ 98,123	\$ (207,071)	\$ 16,921	

Water & Sewer Utility

NEW INITIATIVES

		Proposed Budget	Savings or Revenue Change	Funding Increase (above CPI)	
WATER AND SEWER UTILITY					
No 2023 new initiatives for water service		\$ -	\$ -	\$ -	Utility
TOTAL UTILITY FUND NEW INITIATIVES		\$ -	\$ -	\$ -	

General and Utilities Funds
2023 ONE-TIME PROJECTS

GENERAL GOVERNMENT		Proposed Budget	External Funding	Municipal Reserves	Operational Surplus
1	Physician Recruitment	\$ 73,500	\$ 73,500		\$ -
2	Community Directed Youth Funds	\$ 85,515	\$ 85,515		\$ -
3	Public Art Program	\$ 11,000			\$ 11,000
4	Dash4Trash	\$ 1,000		\$ 1,000	\$ -
5	Operational Covid Contingency	\$ 50,000	\$ 50,000		\$ -
6	Wildlife/Human Conflict Avoidance Program	\$ 4,000			\$ 4,000
7	Woodstove Exchange	\$ 2,000			\$ 2,000
8	Asset Retirement Obligations Consultants	\$ 15,000			\$ 15,000
9	Kootenay Rent Bank	\$ 5,000			\$ 5,000
10	CV Flood Management Partnership	\$ 125,500	\$ 125,500		\$ -
11	Creston 100th Anniversary Planning	\$ 50,000	\$ 25,000		\$ 25,000
12	Town Website Development & Update	\$ 50,000			\$ 50,000
13	Business Continuity Plan	\$ 25,000			\$ 25,000
POLICE AND COURT SERVICE					
14	Victim Services - Training	\$ 20,000			\$ 20,000
CORPORATE SERVICES					
15	Human Resources Consultant	\$ 10,300			\$ 10,300
16	Records Management Project	\$ 8,800			\$ 8,800
17	Electronic Message Board	\$ 3,000			\$ 3,000
18	Town Hall Summer Student	\$ 12,357			\$ 12,357
COMMUNITY SERVICES					
19	Sign Bylaw Update	\$ 10,000			\$ 10,000
20	OCP Implementation - Bylaw updates	\$ 10,000			\$ 10,000
21	Climate Action Plan Baseline Development	\$ 12,000	\$ -	\$ 12,000	\$ -
22	Detached Dwelling Unit Plans	\$ 10,000	\$ 10,000	\$ -	\$ -
23	Downtown Revitalization Plan Update	\$ 55,000			\$ 55,000
24	Climate/Housing Initiative	\$ 108,000	\$ 108,000		\$ -
25	Aerial Camera Drone	\$ 1,500			\$ 1,500
26	Public Safety Compliance Summer Students	\$ 24,715			\$ 24,715
27	Builder Workshop/Seminar	\$ 5,500	\$ 2,750		\$ 2,750
28	Housing Action Planning	\$ 30,000	\$ 15,000		\$ 15,000
29	Parks Masterplan	\$ 75,000			\$ 75,000
30	Canyon Lister SPU	\$ 100,000	\$ 100,000		\$ -
31	Wynndel Lakeview Wildfire Readiness	\$ 38,000	\$ 38,000		\$ -
32	Creston Wildfire Readiness	\$ 42,500	\$ 42,500		\$ -
INFRASTRUCTURE SERVICES					
33	Road Condition Assessment	\$ 35,000	\$ 10,000	\$ 25,000	\$ -
34	Forest Lawn Cemetery Water Connection	\$ 9,279	\$ 9,279		\$ -
TOTAL GENERAL ONE-TIME PROJECTS		\$ 1,118,466	\$ 695,044	\$ 38,000	\$ 385,422
WATER (Utility)					
26	High Efficiency Toilet Program	\$ 4,000	\$ -	\$ 4,000	\$ -
TOTAL WATER UTILITY ONE-TIME PROJECTS		\$ 4,000	\$ -	\$ 4,000	\$ -
SEWER (Utility)					
No one-time projects for 2022		\$ -	\$ -	\$ -	\$ -
TOTAL WASTE WATER UTILITY ONE-TIME PROJECTS		\$ -	\$ -	\$ -	\$ -
BUILDING SERVICES					
TOTAL ONE-TIME PROJECTS		\$ 1,122,466	\$ 695,044	\$ 42,000	\$ 385,422



TOWN of CRESTON

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