



2024 – 2028 DRAFT Financial Plan

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Financial Services

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2024, 2023, and 2022**

Electoral Area K Nakusp Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	74,614,420	83,318	0.112	68,208,552	71,441	0.105	59,573,031	48,465	0.081
S271	DISCRETIONARY GRANTS	74,614,420	4,500	0.006	68,208,552	4,500	0.007	59,573,031	4,500	0.008
S101	RURAL ADMINISTRATION	74,614,420	109,270	0.146	68,208,552	90,666	0.133	59,573,031	84,534	0.142
S102	GIS SERVICE	74,614,420	12,697	0.017	68,208,552	12,405	0.018	59,573,031	11,834	0.020
S103	BUILDING INSPECTION	74,614,420	48,605	0.065	68,208,552	38,832	0.057	59,573,031	32,869	0.055
S104	PLANNING AND LAND USE	74,614,420	54,754	0.073	68,208,552	53,572	0.079	59,573,031	48,389	0.081
S105	COMMUNITY SUSTAINABILITY	74,614,420	12,703	0.017	68,208,552	12,151	0.018	59,573,031	11,821	0.020
S106	FEASIBILITY STUDY SERVICE	74,614,420	-	-	68,208,552	-	-	59,573,031	-	-
S116	EDC-AREA K	74,614,420	3,189	0.004	68,208,552	3,127	0.005	59,573,031	3,124	0.005
S127	ADVISORY PLANNING-AREA K	74,614,420	-	-	68,208,552	-	-	59,573,031	-	-
S153	SEARCH & RESCUE - NAKUSP AND AREA K	74,614,420	14,384	0.019	68,208,552	13,953	0.020	59,573,031	14,305	0.024
S156	EMERGENCY COMMUNICATIONS 911	74,614,420	26,867	0.036	68,208,552	23,680	0.035	59,573,031	19,333	0.032
S159	EMERGENCY PLANNING-NAKUSP AND K	74,614,420	50,750	0.068	68,208,552	41,132	0.060	59,573,031	39,350	0.066
S188	REFUSE-WESTERN SUBREGION	74,614,420	56,195	0.075	68,208,552	54,034	0.079	59,573,031	51,755	0.087
S208	SKI HILL - SUMMIT LAKE	74,614,420	8,704	0.012	68,208,552	8,595	0.013	59,573,031	8,719	0.015
S228	REC COMMISSION-NAKUSP AND K	74,614,420	17,487	0.023	68,208,552	17,297	0.025	59,573,031	17,286	0.029
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	74,614,420	22,859	0.031	68,208,552	24,501	0.036	59,573,031	22,898	0.038

Regional Requisition		\$ 526,282			\$ 469,886			\$ 419,181		
Residential Rate per \$1,000 of Assessment			0.705			0.689				0.704
Surveyor of Taxes - Collection Fee			0.037			0.036				0.037
Estimated Rate per \$1,000 of Assessment			0.742			0.725				0.741
Difference (\$) from prior year			56,396			50,705			51,844	
Percentage Change from prior year			12.00%			12.10%			14.11%	

S139	FIRE PROTECTION - DEFINED AREA K	24,819,359	92,017	0.371	22,708,736	87,113	0.384	20,019,281	83,395	0.417
S143	FAUQUIER FIRE BRIGADE	6,677,557	17,481	0.262	6,348,899	17,212	0.271	5,683,264	16,774	0.295
S171	STREET LIGHTING-DEF K EDGEWOOD	2,514,109	6,700	0.266	2,281,692	8,300	0.364	1,988,855	7,750	0.390
S177	CEMETERY-NAKUSP AND DEF K	37,592,856	10,269	0.027	34,911,957	9,799	0.028	30,687,538	9,945	0.032
S182	ANIMAL CONTROL- NAKUSP, DEF K	19,067,791	14,351	0.075	17,332,930	7,009	0.040	15,164,304	9,134	0.060
S190	SEPTAGE DISPOSAL-WEST RURAL	70,838,595	-	-	64,786,396	-	-	56,553,021	0	0.000
S196	LIBRARY-NAKUSP AND DEF K	37,521,448	41,538	0.111	34,845,905	39,850	0.114	30,623,870	39,847	0.130
S212	RECREATION FAC-DEF K-BURTON HALL	13,867,589	19,021	0.137	13,041,620	18,783	0.144	11,471,624	18,743	0.163
S213	RECREATION FAC-DEF K-FAUQUIER HALL	7,192,153	13,473	0.187	6,474,151	11,235	0.174	5,779,460	11,194	0.194
S223	ARENA-NAKUSP AND K	37,483,844	204,734	0.546	34,811,803	193,310	0.555	30,595,412	190,257	0.622
S252	WATER UTILITY-DEF K-BURTON	1,961,537	-	-	1,877,218	-	-	1,649,080	-	-
S253	WATER UTILITY-DEF K-EDGEWOOD	2,506,409	-	-	2,273,887	-	-	1,980,980	-	-
S254	WATER UTILITY-DEF K-FAUQUIER	2,944,418	-	-	2,771,879	-	-	2,454,571	-	-
S293	EDGEWOOD FIRE BRIGADE	13,154,047	10,000	0.076	11,512,707	10,000	0.087	9,794,918	10,000	0.102
S294	EDGEWOOD LEGION HALL	13,252,306	5,183	0.039	11,601,839	5,126	0.044	9,886,417	5,075	0.051
S295	NAKUSP MUSEUM	35,916,228	8,834	0.025	33,334,094	8,768	0.026	29,127,287	8762.34687	0.030082949
S296	ARROW LAKES HISTORICAL ARCHIVE	35,916,228	10,601	0.030	33,334,094	10,522	0.032	29,127,287	10514.81624	0.036099539

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2024, 2023, and 2022**

		2024			2023			2022		
Village of Nakusp		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	45,393,695	50,689	0.112	42,701,166	44,725	0.105	37,355,557	30,390	0.081
S102	GIS SERVICE	45,393,695	7,724	0.017	42,701,166	7,766	0.018	37,355,557	7,420	0.020
S103	BUILDING INSPECTION	45,393,695	29,570	0.065	42,701,166	24,311	0.057	37,355,557	20,611	0.055
S153	SEARCH & RESCUE - NAKUSP AND AREA K	45,393,695	8,751	0.019	42,701,166	8,735	0.020	37,355,557	8,970	0.024
S156	EMERGENCY COMMUNICATIONS 911	45,393,695	16,345	0.036	42,701,166	14,824	0.035	37,355,557	12,123	0.032
S159	EMERGENCY PLANNING-NAKUSP AND K	45,393,695	30,875	0.068	42,701,166	25,750	0.060	37,355,557	24,675	0.066
S177	CEMETERY-NAKUSP AND DEF K	45,393,695	12,400	0.027	42,701,166	11,985	0.028	37,355,557	12,106	0.032
S182	ANIMAL CONTROL- NAKUSP, DEF K	45,393,695	34,164	0.075	42,701,166	17,269	0.040	37,355,557	22,500	0.060
S188	REFUSE-WESTERN SUBREGION	45,393,695	50,053	0.110	42,701,166	48,128	0.113	37,355,557	49,415	0.132
S196	LIBRARY-NAKUSP AND DEF K	45,393,695	62,308	0.137	42,701,166	59,776	0.140	37,355,557	59,770	0.160
S208	SKI HILL - SUMMIT LAKE	45,393,695	5,296	0.012	42,701,166	5,381	0.013	37,355,557	5,468	0.015
S223	ARENA-NAKUSP AND K	45,393,695	247,936	0.546	42,701,166	237,120	0.555	37,355,557	232,295	0.622
S228	REC COMMISSION-NAKUSP AND K	45,393,695	10,638	0.023	42,701,166	10,828	0.025	37,355,557	10,839	0.029
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	45,393,695	62,888	0.139	42,701,166	67,404	0.158	37,355,557	62,996	0.169
S295	NAKUSP MUSEUM	45,393,695	11,166	0.025	42,701,166	11,232	0.026	37,355,557	11,238	0.030
S296	ARROW LAKES HISTORICAL ARCHIVE	45,393,695	13,399	0.030	42,701,166	13,478	0.032	37,355,557	13,485	0.036
Regional Requisition		654,202			608,712			584,300		
Residential Rate per \$1,000 of Assessment		1.441			1.426			1.564		
Difference (\$) from prior year		45,490			24,412			32,988		
Percentage Change from prior year		7.47%			4.18%			5.98%		

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

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

S100 General Administration**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	2,204,037	2,204,026	2,448,099	3,049,813	3,288,760	3,449,950	3,504,995
41020	Grants in lieu of Taxes	7,218	9,000	9,000	9,000	9,000	9,000	9,000
42030	User Fees	666	0	0	0	0	0	0
42035	User Fees - Specified	0	0	0	0	0	0	0
43020	Grants	250,000	306,250	168,750	150,000	150,000	150,000	150,000
43025	Grants - Specified	222,811	0	23,500	0	0	0	0
43035	Community Works Grants - Specified	0	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	625,000	280,000	0	300,000	0	0
43300	Proceeds from Asset Disposal	12,186	0	0	0	0	0	0
43500	External Contributions & Contracts	84,570	200,800	232,578	237,923	243,412	249,050	254,840
43505	External Contributions & Contracts - Specified	184,165	16,000	16,000	0	0	0	0
44020	Investment Income & Interest	535,335	4,000	4,000	4,000	4,000	4,000	4,000
45000	Transfer from Reserves	0	71,106	412,354	461,599	100,000	100,000	0
45500	Transfer from Other Service	0	60,000	60,000	60,000	60,000	60,000	60,000
45510	Transfer from Other Service - General Admin. Fee	2,884,649	2,729,613	3,174,436	3,269,669	3,367,759	3,468,792	3,572,856
45520	Transfer from Other Service - IT Fee	1,164,867	1,164,867	1,124,031	1,149,091	1,173,794	1,199,042	1,225,036
48100	Gain on Sale of Capital Asset	0	18,750	15,494	0	0	0	0
49100	Prior Year Surplus	718,845	762,295	360,000	0	0	0	0
Total Income		8,269,349	8,171,707	8,328,242	8,391,095	8,696,726	8,689,834	8,780,726

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	2,989,489	2,985,256	3,346,723	3,434,526	3,537,321	3,643,198	3,752,248
51020	Overtime	41,792	46,400	43,000	44,290	45,619	46,987	48,397
51030	Benefits	841,601	915,220	981,287	1,010,726	1,041,047	1,072,279	1,104,447
51050	Employee Health & Safety	4,352	15,000	17,700	17,877	18,056	18,236	18,419
51060	Employee Incentives	14,747	28,125	29,089	29,310	29,533	29,758	29,986
51500	Directors - Allowance & Stipend	445,349	450,000	474,000	488,220	502,867	517,953	533,491
51550	Directors - Expenses	2,913	7,500	7,500	7,725	7,957	8,195	8,441
51560	Directors - Travel	40,925	21,732	31,300	32,239	33,206	34,202	35,228
51565	Directors - Mileage	33,546	50,000	50,000	51,000	52,020	53,060	54,122
51570	Directors - Conference	133,792	120,000	126,700	129,234	131,819	134,455	137,144
52010	Travel	19,557	22,000	24,520	24,806	25,095	25,389	25,687
52020	Education & Training	35,136	102,939	98,707	99,994	101,303	102,634	103,988
52030	Memberships, Dues & Subscriptions	52,710	57,120	55,024	54,573	55,127	55,687	56,254
53020	Admin, Office Supplies & Postage	51,483	35,347	34,405	34,949	35,505	36,072	36,651
53030	Communication	34,284	12,338	22,170	21,597	22,122	22,661	23,216
53040	Advertising	13,982	6,000	20,926	21,045	21,166	21,287	21,410
53050	Insurance	46,882	39,500	58,000	88,880	89,769	90,666	91,573

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53060	Bank Charges	13,213	9,000	12,500	12,625	12,751	12,879	13,008
53070	Bad Debts	576	0	0	0	0	0	0
53080	Licence & Permits	458,071	567,619	669,490	761,467	780,484	800,055	820,197
54010	Legal	25,058	24,525	24,500	14,620	14,741	14,864	14,987
54020	Audit - Professional Fees	64,899	67,000	67,000	67,670	68,347	69,030	69,720
54030	Contracted Services	64,535	252,100	387,000	366,187	310,729	312,378	317,138
55010	Repairs & Maintenance	50,889	23,518	24,757	25,500	26,265	27,053	27,864
55020	Operating Supplies	1,373	0	0	0	0	0	0
55030	Equipment	73,536	30,000	20,000	20,600	21,218	21,855	22,510
55040	Utilities	20,972	18,084	22,249	22,916	23,604	24,312	25,041
55050	Vehicles	5,717	14,290	1,212	1,248	1,286	1,324	1,364
55060	Rentals	33,306	31,357	33,727	34,177	34,634	35,100	35,574
56110	Short-Term Financing Interest	16,833	16,287	15,000	27,000	22,000	17,000	14,000
56120	Short-Term Financing Principal	97,988	62,895	72,895	164,895	164,895	260,000	257,000
57010	Grants	30,000	30,000	56,000	50,000	50,000	50,000	50,000
59000	Contribution to Reserve	897,258	821,197	258,000	258,000	258,000	258,000	258,000
59500	Transfer to Other Service	384,581	305,872	436,164	596,629	609,062	621,426	619,078
59520	Transfer to Other Service - IT Fee	110,320	110,320	112,010	114,250	116,535	118,866	121,243
59550	Transfer to Other Service - Environmental Services Fee	32,000	32,000	32,000	32,320	32,643	32,970	33,299
60000	Capital Expenditures	109,727	841,166	662,688	230,000	400,000	100,000	0
Total Expenses		7,293,391	8,171,707	8,328,242	8,391,095	8,696,726	8,689,834	8,780,727
Total Service		975,958	0	0	0	0	0	0

S101 Rural Administration**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	1,568,464	1,568,464	1,807,938	1,843,099	1,878,411	1,916,051	1,914,399
41020	Grants in lieu of Taxes	2,290	0	0	0	0	0	0
42020	Sale of Services	1,175	3,000	3,000	3,000	3,000	3,000	3,000
42025	Sale of Services - Specified	216,425	0	0	0	0	0	0
42040	Rental Income	1,200	0	0	0	0	0	0
43020	Grants	25,000	25,000	0	0	0	0	0
43025	Grants - Specified	240,000	480,000	473,602	0	0	0	0
43030	Community Works Grants (Internal)	100,000	0	0	0	0	0	0
43500	External Contributions & Contracts	120	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	226,974	0	0	0	0	0	0
45000	Transfer from Reserves	66,567	141,567	75,000	0	0	0	0
45500	Transfer from Other Service	147,012	128,303	176,762	127,330	127,903	128,482	129,067
45540	Transfer from Other Service - Fire Services Fee	677,236	677,236	756,012	770,518	785,308	800,387	815,762
45550	Transfer from Other Service - Environmental Services Fee	0	0	0	0	0	0	0
49100	Prior Year Surplus	103,611	57,059	157,737	53,348	53,882	54,420	54,965
Total Income		3,376,075	3,080,629	3,450,051	2,797,294	2,848,503	2,902,341	2,917,193

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	1,048,709	1,052,962	1,248,107	1,072,986	1,093,336	1,114,178	1,135,526
51020	Overtime	16,845	16,550	16,550	16,716	16,883	17,051	17,222
51030	Benefits	322,492	334,771	356,809	364,114	371,604	379,284	387,160
51050	Employee Health & Safety	4,651	18,170	16,160	16,322	16,485	16,650	16,816
51060	Employee Incentives	770	1,500	1,600	1,610	1,620	1,630	1,641
51500	Directors - Allowance & Stipend	310,565	325,000	331,500	338,130	344,893	351,790	358,826
51560	Directors - Travel	4,284	27,500	11,000	11,000	11,000	27,500	27,500
51565	Directors - Mileage	4,278	0	0	0	0	0	0
51570	Directors - Conference	0	15,000	15,000	15,000	15,000	0	0
52010	Travel	15,036	13,260	7,200	7,260	7,321	7,382	7,444
52020	Education & Training	78,360	133,545	229,029	29,866	30,066	30,268	30,473
52030	Memberships, Dues & Subscriptions	1,250	2,006	2,008	2,028	2,048	2,069	2,090
53020	Admin, Office Supplies & Postage	17,898	12,400	11,000	11,110	11,221	11,333	11,447
53030	Communication	13,345	11,341	11,351	11,465	11,579	11,695	11,812
53040	Advertising	2,450	1,727	1,353	1,380	1,407	1,435	1,463
53050	Insurance	11,977	11,321	11,424	10,528	10,634	10,740	10,847
53080	Licence & Permits	1,454	250	6,000	6,000	6,000	6,000	6,000
54010	Legal	9,285	21,561	21,577	16,692	16,809	16,927	17,047
54030	Contracted Services	324,531	56,000	500	505	510	515	520
54040	Consulting Fees	799	0	3,000	0	0	0	0

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
55010	Repairs & Maintenance	16,733	6,785	6,976	7,046	7,116	7,187	7,259
55020	Operating Supplies	4,456	2,745	1,800	1,408	1,416	1,424	1,432
55030	Equipment	3,058	131,050	122,382	4,545	4,590	4,636	4,683
55035	Radio Equipment	0	1,500	1,500	1,515	1,530	1,545	1,561
55040	Utilities	6,317	3,711	4,816	4,864	4,913	4,962	5,012
55050	Vehicles	32,315	21,000	25,500	25,720	25,942	26,167	26,393
55055	Vehicles - Specified	67	250	250	250	250	250	250
55060	Rentals	13,398	13,436	8,994	9,050	9,107	9,164	9,222
56610	Equipment Financing Interest	426	350	403	0	0	0	0
56620	Equipment Financing Principal	16,661	16,800	13,590	0	0	0	0
59000	Contribution to Reserve	72,100	72,100	42,150	42,302	42,455	42,609	42,765
59500	Transfer to Other Service	123,506	88,451	174,681	83,626	84,827	86,046	48,642
59510	Transfer to Other Service - General Admin. Fee	497,460	497,460	545,770	556,685	567,819	579,175	590,759
59520	Transfer to Other Service - IT Fee	44,128	44,128	73,050	74,511	76,001	77,521	79,072
59550	Transfer to Other Service - Environmental Services Fee	51,000	51,000	52,020	53,060	54,122	55,204	56,308
60000	Capital Expenditures	30,819	75,000	75,000	0	0	0	0
Total Expenses		3,101,423	3,080,629	3,450,051	2,797,294	2,848,504	2,902,341	2,917,192
Total Service		274,652	0	0	0	0	0	0

S102 Geospatial Information Systems**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	332,290	332,290	324,229	433,525	502,373	518,948	536,034
41020	Grants in lieu of Taxes	1,165	0	0	0	0	0	0
42025	Sale of Services - Specified	1,950	3,000	2,500	2,525	2,550	2,576	2,602
42030	User Fees	11,828	13,000	12,000	12,120	12,241	12,364	12,487
43505	External Contributions & Contracts - Specified	0	0	15,000	0	0	0	0
45000	Transfer from Reserves	0	0	55,000	0	0	0	0
45500	Transfer from Other Service	172,835	170,330	237,420	150,995	152,505	154,030	155,570
45540	Transfer from Other Service - Fire Services Fee	0	0	52,245	52,767	0	0	0
49100	Prior Year Surplus	113,633	113,633	79,000	0	0	0	0
Total Income		633,701	632,253	777,394	651,932	669,669	687,917	706,693

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	318,067	342,000	435,000	447,450	460,267	473,463	487,049
51030	Benefits	90,668	100,000	120,000	123,600	127,308	131,127	135,061
51050	Employee Health & Safety	20	1,000	1,000	1,000	1,000	1,000	1,000
51060	Employee Incentives	191	500	700	500	500	500	500
52010	Travel	766	1,010	1,020	1,030	1,041	1,051	1,062
52020	Education & Training	1,731	7,000	7,000	7,000	7,000	7,000	7,000
52030	Memberships, Dues & Subscriptions	0	700	700	700	700	700	700
53020	Admin, Office Supplies & Postage	3,929	3,900	4,000	4,040	4,080	4,121	4,162
53030	Communication	870	1,400	1,000	1,010	1,020	1,030	1,041
53040	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	939	800	1,000	1,010	1,020	1,030	1,041
53080	Licence & Permits	219	650	660	667	673	680	687
54010	Legal	3,672	0	0	0	0	0	0
54030	Contracted Services	31,120	60,000	32,000	0	0	0	0
54040	Consulting Fees	525	0	40,000	0	0	0	0
55010	Repairs & Maintenance	3,702	3,100	3,310	3,343	3,377	3,410	3,444
55020	Operating Supplies	138	0	0	0	0	0	0
55030	Equipment	0	350	5,500	0	0	0	0
55040	Utilities	1,915	1,650	2,410	2,434	2,458	2,483	2,508
55050	Vehicles	0	2,150	2,172	2,193	2,215	2,237	2,260
55060	Rentals	4,090	4,200	4,500	4,545	4,590	4,636	4,683
59000	Contribution to Reserve	48,028	48,028	10,000	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	25,235	25,235	28,968	29,547	30,138	30,741	31,356
59520	Transfer to Other Service - IT Fee	27,580	27,580	20,454	20,863	21,280	21,706	22,140
60000	Capital Expenditures	0	0	55,000	0	0	0	0
Total Expenses		563,404	632,253	777,394	651,933	669,669	687,918	706,693
Total Service		70,297	0	0	0	0	0	0

S103 Building Inspection**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	749,156	749,156	898,261	1,338,219	1,312,163	1,342,926	1,374,530
41020	Grants in lieu of Taxes	1,734	0	0	0	0	0	0
42030	User Fees	849,435	1,077,828	950,000	978,500	1,007,855	1,038,091	1,069,233
42035	User Fees - Specified	2,700	0	3,000	3,030	3,060	3,091	3,122
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	266,000	0	0	0	0
45500	Transfer from Other Service	5,904	0	0	0	0	0	0
49100	Prior Year Surplus	429,564	250,000	226,000	0	0	0	0
Total Income		2,038,492	2,076,984	2,343,261	2,319,749	2,323,078	2,384,108	2,446,885

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	1,020,670	1,155,410	1,268,000	1,306,040	1,345,221	1,385,578	1,427,145
51020	Overtime	54,439	20,800	15,000	15,450	15,913	16,391	16,883
51030	Benefits	294,782	353,918	375,000	386,250	397,837	409,773	422,066
51050	Employee Health & Safety	2,506	7,243	8,000	8,080	8,161	8,242	8,325
51060	Employee Incentives	0	5,000	1,000	1,010	1,020	1,030	1,041
52010	Travel	11,231	12,500	5,500	5,555	5,611	5,667	5,723
52020	Education & Training	8,464	18,000	25,000	25,750	26,523	27,318	28,138
52030	Memberships, Dues & Subscriptions	6,570	5,000	7,000	7,070	7,141	7,212	7,284
53020	Admin, Office Supplies & Postage	26,115	18,726	22,000	22,220	22,442	22,667	22,893
53030	Communication	17,217	15,964	42,283	42,706	43,133	43,564	44,000
53040	Advertising	317	2,500	2,500	2,500	2,500	2,500	2,500
53050	Insurance	28,500	32,500	20,000	20,600	21,218	21,855	22,510
53080	Licence & Permits	10,546	14,500	32,500	32,645	32,791	32,939	33,089
54010	Legal	11,366	30,000	25,000	25,250	25,503	25,758	26,015
54020	Audit - Professional Fees	0	0	0	0	0	0	0
54030	Contracted Services	4,860	75,000	42,000	30,300	30,603	30,909	31,218
55010	Repairs & Maintenance	7,050	6,093	14,093	6,093	6,093	6,093	6,093
55020	Operating Supplies	1,998	1,000	2,000	2,000	2,000	2,000	2,000
55030	Equipment	2,613	5,000	48,190	5,000	5,000	5,000	5,000
55040	Utilities	10,131	3,229	4,850	4,995	5,145	5,300	5,459
55050	Vehicles	14,540	9,528	12,000	12,360	12,731	13,113	13,506
55055	Vehicles - Specified	9,820	8,000	12,000	12,000	12,000	12,000	12,000
55060	Rentals	15,320	8,362	17,000	9,000	9,000	9,000	9,000
59000	Contribution to Reserve	35,500	35,500	35,500	35,500	35,500	35,500	35,500
59500	Transfer to Other Service	25,230	25,230	28,700	28,987	29,277	29,570	29,865
59510	Transfer to Other Service - General Admin. Fee	115,588	115,588	138,121	140,883	143,701	146,575	149,507
59520	Transfer to Other Service - IT Fee	92,393	92,393	74,024	75,504	77,015	78,555	80,126
60000	Capital Expenditures	0	0	66,000	56,000	0	0	0
Total Expenses		1,827,766	2,076,984	2,343,261	2,319,749	2,323,079	2,384,107	2,446,885
Total Service		210,726	0	0	0	0	0	0

S104 Planning & Land Use**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	926,765	926,765	905,943	973,189	992,306	1,011,803	1,031,686
41020	Grants in lieu of Taxes	1,353	0	0	0	0	0	0
42030	User Fees	49,512	40,000	40,400	40,804	41,212	41,624	42,040
42035	User Fees - Specified	33,878	30,000	30,300	30,603	30,909	31,218	31,530
43025	Grants - Specified	-37,500	1,042	279,143	0	0	0	0
45500	Transfer from Other Service	1,766	0	0	0	0	0	0
49100	Prior Year Surplus	63,635	62,500	100,000	0	0	0	0
Total Income		1,039,409	1,060,307	1,355,786	1,044,596	1,064,427	1,084,645	1,105,257

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	544,996	590,000	625,000	637,500	650,250	663,255	676,520
51020	Overtime	8,847	0	0	0	0	0	0
51030	Benefits	171,891	172,000	182,000	185,640	189,353	193,140	197,003
51050	Employee Health & Safety	40	0	0	0	0	0	0
51060	Employee Incentives	818	500	500	505	510	515	520
52010	Travel	5,155	5,000	6,000	6,060	6,121	6,182	6,244
52020	Education & Training	4,438	10,000	10,000	10,100	10,201	10,303	10,406
52030	Memberships, Dues & Subscriptions	5,850	4,500	5,000	5,050	5,101	5,152	5,203
53020	Admin, Office Supplies & Postage	9,748	10,000	10,000	10,100	10,201	10,303	10,406
53030	Communication	2,943	4,000	3,000	3,030	3,060	3,091	3,122
53040	Advertising	11,836	6,000	12,500	5,050	5,101	5,152	5,203
53050	Insurance	3,137	1,500	1,500	1,515	1,530	1,545	1,561
53080	Licence & Permits	2,050	0	0	0	0	0	0
54010	Legal	19,614	15,000	40,000	10,100	10,201	10,303	10,406
54030	Contracted Services	35,277	67,500	4,000	0	0	0	0
54040	Consulting Fees	1,388	0	5,000	0	0	0	0
55010	Repairs & Maintenance	6,387	6,093	6,602	6,668	6,735	6,802	6,870
55020	Operating Supplies	71	0	0	0	0	0	0
55030	Equipment	252	0	5,000	0	0	0	0
55040	Utilities	3,830	3,229	4,816	4,864	4,913	4,962	5,012
55050	Vehicles	5,848	2,244	2,267	2,289	2,312	2,335	2,359
55060	Rentals	10,535	8,362	8,994	9,084	9,175	9,267	9,359
59000	Contribution to Reserve	17,622	17,622	2,600	2,626	2,652	2,679	2,706
59100	Accumulated Operating Surplus	0	0	279,143	0	0	0	0
59500	Transfer to Other Service	25,302	25,230	28,700	28,987	29,277	29,570	29,865
59510	Transfer to Other Service - General Admin. Fee	76,611	76,611	78,100	79,662	81,255	82,880	84,538
59520	Transfer to Other Service - IT Fee	34,916	34,916	35,064	35,765	36,481	37,210	37,954
Total Expenses		1,009,401	1,060,307	1,355,786	1,044,596	1,064,427	1,084,645	1,105,256
Total Service		30,008	0	0	0	0	0	0

S105 Community Sustainability**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	210,250	210,250	210,058	248,509	250,690	252,893	255,117
41020	Grants in lieu of Taxes	418	0	0	0	0	0	0
43020	Grants	0	0	106,842	5,402	0	0	0
43025	Grants - Specified	48,621	0	18,000	12,000	0	0	0
43505	External Contributions & Contracts - Specified	20,000	0	0	0	0	0	0
45000	Transfer from Reserves	0	32,000	0	0	0	0	0
45500	Transfer from Other Service	8,000	0	0	0	0	0	0
49100	Prior Year Surplus	23,260	21,890	65,246	0	0	0	0
Total Income		310,549	264,140	400,146	265,911	250,690	252,893	255,117

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	103,710	147,000	132,000	133,320	134,653	136,000	137,360
51020	Overtime	85	0	0	0	0	0	0
51030	Benefits	29,312	38,500	40,000	40,400	40,804	41,212	41,624
51050	Employee Health & Safety	0	100	500	500	500	500	500
51060	Employee Incentives	38	0	500	505	510	515	520
51500	Directors - Allowance & Stipend	15,393	16,900	16,900	17,069	17,240	17,412	17,586
51560	Directors - Travel	114	1,000	1,000	1,010	1,020	1,030	1,041
51565	Directors - Mileage	1,521	0	1,800	1,818	1,836	1,855	1,873
52010	Travel	1,480	0	2,000	1,000	1,000	1,000	1,000
52020	Education & Training	44	3,200	3,500	2,734	2,734	2,734	2,734
52030	Memberships, Dues & Subscriptions	1,536	650	1,320	1,321	1,322	1,324	1,325
53020	Admin, Office Supplies & Postage	1,088	1,300	1,300	1,313	1,326	1,339	1,353
53030	Communication	1,221	1,000	1,200	1,212	1,224	1,236	1,249
53050	Insurance	352	520	850	858	867	876	885
54030	Contracted Services	20,610	0	152,030	17,402	0	0	0
55010	Repairs & Maintenance	798	810	818	826	835	843	851
55040	Utilities	479	440	602	608	614	620	626
55050	Vehicles	0	500	500	505	510	515	520
55060	Rentals	1,022	1,050	1,124	1,135	1,147	1,158	1,170
57010	Grants	3,900	35,000	25,000	25,000	25,000	25,000	25,000
59100	Accumulated Operating Surplus	0	0	0	0	0	0	0
59500	Transfer to Other Service	68	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	10,654	10,654	11,358	11,472	11,586	11,702	11,819
59520	Transfer to Other Service - IT Fee	5,516	5,516	5,844	5,902	5,961	6,021	6,081
Total Expenses		198,940	264,140	400,146	265,911	250,690	252,893	255,117

Total Service		111,608	0	0	0	0	0	0
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S106 Feasibility Study**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
45000	Transfer from Reserves	13,500	3,500	3,500	3,500	3,500	3,500	3,500
Total Income		13,500	3,500	3,500	3,500	3,500	3,500	3,500

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
59500	Transfer to Other Service	10,000	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Total Expenses		13,500	3,500	3,500	3,500	3,500	3,500	3,500

Total Service		0	0	0	0	0	0	0
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S116 Economic Development-Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	3,127	3,127	3,189	3,253	3,318	3,385	3,452
41020	Grants in lieu of Taxes	2	0	0	0	0	0	0
49100	Prior Year Surplus	11	0	0	0	0	0	0
Total Income		3,140	3,127	3,189	3,253	3,318	3,385	3,452

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52020	Education & Training	0	0	0	0	0	0	0
53050	Insurance	5	7	7	7	7	7	8
57010	Grants	2,820	2,820	2,876	2,934	2,993	3,052	3,114
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		3,125	3,127	3,189	3,253	3,318	3,385	3,452

Total Service		15	0	0	0	0	0	0
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S127 Advisory Planning-Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	0	0	2	0	0	0	0
49100	Prior Year Surplus	-2	0	-2	0	0	0	0
Total Income		-2	0	0	0	0	0	0

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Total Service		-2	0	0	0	0	0	0

S139 Fire Protection-Area K (Nakusp)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	87,113	87,113	92,017	94,737	97,539	100,425	103,396
49100	Prior Year Surplus	1,340	1,340	0	0	0	0	0
Total Income		88,453	88,453	92,017	94,737	97,539	100,425	103,396

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	59	92	93	94	95	96	97
54030	Contracted Services	86,086	86,086	89,529	92,215	94,982	97,831	100,766
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,400	1,414	1,428	1,442	1,457
Total Expenses		88,420	88,453	92,017	94,738	97,540	100,425	103,397

Total Service		34	0	0	0	0	0	0
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S143 Fire Protection-Area K (Fauquier)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	17,212	17,212	17,481	17,666	17,853	18,042	18,233
49100	Prior Year Surplus	5	0	0	0	0	0	0
Total Income		17,217	17,212	17,481	17,666	17,853	18,042	18,233

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	12	15	15	16	16	16	16
57010	Grants	14,922	14,922	15,071	15,222	15,374	15,528	15,683
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,400	1,414	1,428	1,442	1,457
Total Expenses		17,209	17,212	17,482	17,666	17,853	18,042	18,233

Total Service		8	0	0	0	0	0	0
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S153 Search & Rescue-Nakusp and Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	22,688	22,689	23,135	23,467	23,541	23,617	23,696
41020	Grants in lieu of Taxes	10	0	0	0	0	0	0
49100	Prior Year Surplus	847	586	260	0	0	0	0
Total Income		23,545	23,275	23,395	23,467	23,541	23,617	23,696

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	21,000	21,000	21,000	21,000	21,000	21,000	21,000
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,400	1,442	1,485	1,530	1,576
Total Expenses		23,275	23,275	23,395	23,467	23,541	23,617	23,696
Total Service		270	0	0	0	0	0	0

S156 Emergency Communications 911**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	504,671	504,671	548,145	663,088	668,598	674,169	677,301
41020	Grants in lieu of Taxes	1,130	0	0	0	0	0	0
42030	User Fees	96,289	96,000	96,000	94,000	92,000	90,000	90,000
43020	Grants	125,000	125,000	0	0	0	0	0
43025	Grants - Specified	41,500	0	22,500	0	0	0	0
43040	Columbia Basin Trust Grants	0	21,220	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	0	0	0
43500	External Contributions & Contracts	18,369	11,000	18,369	18,369	18,369	18,369	18,369
45000	Transfer from Reserves	125,000	70,000	0	0	0	0	0
49100	Prior Year Surplus	370,942	369,000	87,946	0	0	0	0
Total Income		1,282,901	1,196,891	772,960	775,457	778,967	782,538	785,670

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52010	Travel	0	255	250	252	255	258	260
52030	Memberships, Dues & Subscriptions	0	6,800	0	0	0	0	0
53020	Admin, Office Supplies & Postage	9,224	13,261	9,500	9,595	9,691	9,788	9,886
53030	Communication	44,805	28,428	28,645	28,865	29,087	29,310	29,536
53050	Insurance	416	370	450	455	459	464	468
53080	Licence & Permits	5,584	5,300	6,000	6,000	6,000	6,000	6,000
54030	Contracted Services	386,595	379,741	433,292	497,206	498,462	499,730	501,011
55010	Repairs & Maintenance	17,576	25,000	26,000	26,780	27,583	28,411	29,263
55020	Operating Supplies	7,982	0	0	0	0	0	0
55030	Equipment	9,130	51,220	30,000	30,000	30,000	30,000	30,000
55035	Radio Equipment	0	800	800	800	800	800	800
55040	Utilities	705	808	816	824	832	841	849
56110	Short-Term Financing Interest	15,684	17,000	14,463	14,500	14,500	14,500	0
56120	Short-Term Financing Principal	66,000	66,000	66,000	66,000	66,000	66,000	0
59000	Contribution to Reserve	125,000	125,000	44,663	15,000	15,000	15,000	95,000
59500	Transfer to Other Service	11,830	10,908	45,000	11,000	11,000	11,000	11,000
59510	Transfer to Other Service - General Admin. Fee	42,000	42,000	42,840	43,697	44,571	45,462	46,371
59540	Transfer to Other Service - Fire Services Fee	24,000	24,000	24,240	24,482	24,727	24,974	25,224
60000	Capital Expenditures	430,492	400,000	0	0	0	0	0
Total Expenses		1,197,022	1,196,891	772,959	775,457	778,967	782,538	785,670

Total Service		85,879	0	0	0	0	0	0
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S159 Emergency Planning-Nakusp and Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	66,883	66,883	81,624	84,073	86,595	89,193	91,869
41020	Grants in lieu of Taxes	30	0	0	0	0	0	0
49100	Prior Year Surplus	1,402	0	0	0	0	0	0
Total Income		68,315	66,883	81,624	84,073	86,595	89,193	91,869

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
59500	Transfer to Other Service	66,883	66,883	81,624	84,073	86,595	89,193	91,869
Total Expenses		66,883	66,883	81,624	84,073	86,595	89,193	91,869

Total Service		1,432	0	0	0	0	0	0
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A101 Emergency Consolidated Services**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42025	Sale of Services - Specified	388	0	0	0	0	0	0
43020	Grants	55,601	0	0	0	0	0	0
43025	Grants - Specified	1,681,355	2,163,762	1,055,265	750,000	750,000	750,000	750,000
43500	External Contributions & Contracts	0	0	91,250	0	0	0	0
43505	External Contributions & Contracts - Specified	77,724	51,464	0	0	0	0	0
45500	Transfer from Other Service	878,928	891,073	952,596	944,916	967,246	990,182	1,013,743
49100	Prior Year Surplus	-1,035,588	-1,076,938	-99,326	1,000	1,000	1,000	1,000
Total Income		1,658,407	2,029,362	1,999,785	1,695,916	1,718,246	1,741,182	1,764,743

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	544,524	613,000	709,820	731,115	753,048	775,639	798,909
51020	Overtime	28,791	1,000	2,250	2,250	2,250	2,250	2,250
51030	Benefits	131,694	135,500	155,490	160,155	164,959	169,908	175,005
51050	Employee Health & Safety	1,271	510	7,120	2,702	2,704	2,706	2,708
51060	Employee Incentives	1,275	2,600	6,800	2,800	2,800	2,800	2,800
51500	Directors - Allowance & Stipend	0	0	4,000	0	0	0	0
51550	Directors - Expenses	0	0	1,800	0	0	0	0
52010	Travel	27,690	29,655	36,939	36,991	37,043	37,096	37,150
52020	Education & Training	26,698	38,041	29,330	29,646	29,971	30,306	30,652
52030	Memberships, Dues & Subscriptions	3,071	4,350	5,950	6,046	6,144	6,244	6,348
53020	Admin, Office Supplies & Postage	7,741	5,113	7,260	7,317	7,375	7,433	7,492
53030	Communication	17,163	40,541	32,423	18,199	18,336	18,474	18,614
53040	Advertising	5,212	25,810	16,250	16,250	16,250	16,250	16,250
53050	Insurance	3,630	3,130	3,400	3,420	3,440	3,461	3,481
53080	Licence & Permits	1,831	1,613	3,814	2,283	2,303	2,323	2,343
54010	Legal	0	3,000	3,000	3,000	3,000	3,000	3,000
54030	Contracted Services	428,023	543,164	477,132	335,874	325,022	313,839	302,316
54040	Consulting Fees	8,829	224,300	149,935	0	0	0	0
55010	Repairs & Maintenance	5,978	5,647	6,275	6,312	6,349	6,386	6,424
55020	Operating Supplies	11,281	15,875	958	958	958	958	958
55030	Equipment	3,593	38,992	4,750	4,750	4,750	4,750	4,750
55040	Utilities	2,974	1,614	3,835	3,873	3,912	3,951	3,991
55050	Vehicles	2,214	1,010	2,000	2,020	2,040	2,061	2,081
55060	Rentals	31,706	30,439	34,405	34,744	35,086	35,432	35,782
59000	Contribution to Reserve	7,000	7,000	9,600	9,652	9,705	9,759	9,814
59100	Accumulated Operating Surplus	0	20,000	9,672	0	0	0	0
59500	Transfer to Other Service	18,445	50,146	66,993	62,805	63,790	64,803	65,847
59510	Transfer to Other Service - General Admin. Fee	60,446	60,446	96,573	98,504	100,475	102,484	104,534
59520	Transfer to Other Service - IT Fee	126,867	126,867	112,011	114,251	116,536	118,867	121,244
60000	Capital Expenditures	38,988	0	0	0	0	0	0
Total Expenses		1,546,934	2,029,362	1,999,785	1,695,916	1,718,246	1,741,182	1,764,743
Total Service		111,473	0	0	0	0	0	0

S171 Street Lighting-Area K (Edgewood)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	8,300	8,300	6,700	7,700	7,900	8,000	8,200
41020	Grants in lieu of Taxes	117	0	0	0	0	0	0
49100	Prior Year Surplus	-133	200	1,100	0	0	0	0
Total Income		8,284	8,500	7,800	7,700	7,900	8,000	8,200

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	7	0	0	0	0	0	0
51030	Benefits	1	0	0	0	0	0	0
53050	Insurance	14	17	17	18	19	19	20
54030	Contracted Services	0	100	104	107	110	114	117
55040	Utilities	4,985	6,324	5,294	5,400	5,508	5,618	5,730
59000	Contribution to Reserve	89	89	279	27	72	14	53
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
59550	Transfer to Other Service - Environmental Services Fee	1,670	1,670	1,800	1,836	1,873	1,910	1,948
Total Expenses		7,066	8,500	7,800	7,700	7,900	8,000	8,200

Total Service		1,218	0	0	0	0	0	0
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S177 Cemetery-Nakusp and Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	21,784	21,784	22,669	22,792	22,841	22,891	22,943
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	649	649	3	0	0	0	0
Total Income		22,433	22,433	22,672	22,792	22,841	22,891	22,943

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	0	0	0	0	0	0	0
51030	Benefits	0	0	0	0	0	0	0
53050	Insurance	37	41	42	42	43	43	44
57010	Grants	20,800	20,800	20,800	20,800	20,800	20,800	20,800
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		22,429	22,433	22,672	22,792	22,841	22,891	22,943
Total Service		3	0	0	0	0	0	0

S182 Animal Control-Nakusp and Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	24,278	24,278	48,515	24,324	24,347	24,119	24,141
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	-5,626	0	-24,214	0	0	0	0
Total Income		18,652	24,278	24,301	24,324	24,347	24,119	24,141

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52010	Travel	991	0	0	0	0	0	0
52020	Education & Training	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	61	61	62	62	63	64
53030	Communication	230	242	245	247	250	0	0
54030	Contracted Services	24,498	23,000	23,000	23,000	23,000	23,000	23,000
54040	Consulting Fees	5,620	0	0	0	0	0	0
55020	Operating Supplies	21,138	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
Total Expenses		53,452	24,278	24,301	24,324	24,347	24,119	24,141

Total Service		-34,800	0	0	0	0	0	0
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S188 Refuse Disposal (West Subregion)-Castlegar, New Denver, Slocan and Area H, I, J, and K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	723,735	723,735	752,685	812,900	844,165	886,061	894,815
41020	Grants in lieu of Taxes	1,189	5,270	307	5,270	5,270	5,270	5,270
42020	Sale of Services	2,839,566	2,740,696	3,265,269	3,428,533	3,531,389	3,707,959	3,893,355
42030	User Fees	33,356	25,724	25,724	25,724	25,724	25,724	25,724
42035	User Fees - Specified	3,759	14,959	10,000	10,000	10,000	10,000	10,000
43020	Grants	336,782	336,782	0	0	0	0	0
43025	Grants - Specified	0	608,421	635,241	19,660	0	0	0
43100	Proceeds from Borrowing	0	0	1,895,554	1,100,000	1,600,000	4,600,000	4,780,000
43500	External Contributions & Contracts	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	1,722	4,500	1,500	1,500	1,500	1,499	1,498
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	137,943	2,405,916	1,415,872	369,267	4,320,000	290,000	20,000
45500	Transfer from Other Service	287,914	287,814	438,622	285,369	164,132	147,719	132,947
48200	Gain on Debt	4,770	0	0	0	0	0	0
49100	Prior Year Surplus	764,789	576,207	430,501	0	0	0	0
Total Income		5,135,524	7,730,024	8,871,275	6,058,223	10,502,180	9,674,232	9,763,609

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	272,482	268,683	301,571	307,779	314,115	320,584	327,185
51020	Overtime	7,033	5,833	7,469	5,833	5,833	5,833	5,833
51030	Benefits	61,506	46,225	81,044	82,716	75,297	76,857	78,448
51050	Employee Health & Safety	4,604	7,340	7,868	8,065	8,266	8,473	8,685
51500	Directors - Allowance & Stipend	31,443	29,671	34,070	34,751	35,447	36,155	36,879
51560	Directors - Travel	-285	2,500	1,000	1,000	1,000	1,000	1,000
51565	Directors - Mileage	950	0	0	0	0	0	0
52010	Travel	14,645	11,326	19,301	20,266	21,280	22,344	23,461
52020	Education & Training	587	4,600	2,000	2,000	2,000	2,000	2,000
52030	Memberships, Dues & Subscriptions	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	1,411	3,160	3,000	3,160	3,160	3,160	3,160
53030	Communication	11,581	9,314	11,491	11,721	11,955	12,195	12,438
53040	Advertising	2,621	5,500	4,000	3,500	3,500	3,500	3,500
53050	Insurance	4,290	5,186	4,899	5,144	5,402	5,672	5,955
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	5,857	6,500	14,077	13,577	13,577	13,577	13,577
54010	Legal	3,573	0	0	0	0	0	0
54030	Contracted Services	1,325,806	1,285,252	1,278,193	1,395,980	1,351,267	1,442,998	1,480,399
54040	Consulting Fees	3,974	282,500	277,000	35,000	35,000	25,000	38,000
55010	Repairs & Maintenance	56,305	40,100	86,500	37,000	35,000	36,000	35,000

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
55020	Operating Supplies	14,112	19,150	21,500	10,500	10,500	10,500	10,500
55030	Equipment	5,426	28,800	23,100	0	0	0	0
55040	Utilities	7,647	6,021	7,953	8,112	8,274	8,440	8,608
55050	Vehicles	43	0	0	0	0	0	0
55060	Rentals	0	0	0	0	0	0	0
55900	Provisions	0	209,200	399,352	399,352	399,352	399,352	399,352
56010	Debenture Interest	3,145	25,506	79,358	128,858	200,858	475,358	475,358
56020	Debenture Principal	30,818	67,513	44,084	71,582	111,579	264,069	264,069
56110	Short-Term Financing Interest	0	0	0	440	3,923	2,852	1,782
56120	Short-Term Financing Principal	0	0	0	0	19,031	19,031	19,031
57010	Grants	0	660,691	675,230	0	0	0	0
59000	Contribution to Reserve	1,020,041	1,018,541	568,087	539,520	410,809	260,045	448,676
59500	Transfer to Other Service	1,133,220	1,130,540	1,278,317	1,202,051	1,249,537	1,278,096	1,004,369
59510	Transfer to Other Service - General Admin. Fee	106,058	106,058	134,444	137,133	139,876	142,673	145,527
59520	Transfer to Other Service - IT Fee	27,580	27,580	24,350	24,837	25,334	25,840	26,537
59550	Transfer to Other Service - Environmental Services Fee	76,743	76,743	77,862	79,419	81,008	82,628	84,280
60000	Capital Expenditures	147,363	2,339,991	3,404,155	1,488,927	5,920,000	4,690,000	4,800,000
Total Expenses		4,380,579	7,730,024	8,871,275	6,058,223	10,502,180	9,674,232	9,763,609
Total Service		754,945	0	0	0	0	0	0

A118 Recycling Program – West Subregion**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42035	User Fees - Specified	69,068	54,905	70,449	71,858	73,295	74,761	76,256
43010	Donations	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	3,877	0	0	0	0	0	0
45500	Transfer from Other Service	504,218	504,218	457,731	549,913	565,129	580,878	597,181
49100	Prior Year Surplus	71,690	34,223	83,283	0	0	0	0
Total Income		648,853	593,346	611,463	621,771	638,424	655,639	673,437

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	228,659	215,703	223,363	227,831	232,388	237,035	241,776
51020	Overtime	1,811	1,000	1,000	1,000	1,000	1,000	1,000
51030	Benefits	48,588	59,088	54,060	55,141	56,267	57,416	58,589
51050	Employee Health & Safety	1,254	3,980	2,000	2,000	2,000	2,000	2,000
51500	Directors - Allowance & Stipend	9,166	6,889	9,349	9,536	9,727	9,921	10,120
51560	Directors - Travel	190	1,000	250	250	250	250	250
52010	Travel	6,992	8,158	6,675	6,407	6,653	6,912	7,181
52020	Education & Training	20	2,000	1,000	1,000	1,000	1,000	1,000
53020	Admin, Office Supplies & Postage	77	500	200	500	500	500	500
53030	Communication	3,200	2,500	3,328	3,395	3,463	3,532	3,602
53040	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	0	395	415	436	457	480	504
54030	Contracted Services	129,233	150,388	134,445	146,639	153,972	161,670	169,753
55010	Repairs & Maintenance	2,820	2,000	8,500	3,000	3,000	3,000	3,000
55020	Operating Supplies	1,248	4,500	2,000	2,000	2,000	2,000	2,000
55030	Equipment	997	500	3,700	1,000	1,000	1,000	1,000
55040	Utilities	0	510	5,300	3,000	3,060	3,121	3,184
55060	Rentals	11,906	16,000	12,000	12,000	12,240	12,485	12,735
59000	Contribution to Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,000
59500	Transfer to Other Service	83,230	83,230	97,331	99,278	101,263	103,288	105,354
59510	Transfer to Other Service - General Admin. Fee	19,412	19,412	30,814	31,430	32,058	32,700	33,354
59550	Transfer to Other Service - Environmental Services Fee	9,593	9,593	9,733	9,928	10,126	10,329	10,535
Total Expenses		563,398	593,345	611,463	621,771	638,424	655,639	673,437

Total Service		85,455	0	0	0	0	0	0
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A120 Organics Program – Central & West Subregions**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42020	Sale of Services	14,321	60,000	132,000	133,319	134,652	135,997	137,354
42030	User Fees	0	2,500	5,000	10,000	10,000	10,000	10,000
43020	Grants	69,095	69,095	0	0	0	0	0
43025	Grants - Specified	1,257,943	1,452,632	175,483	0	0	0	0
43100	Proceeds from Borrowing	0	276,066	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	6,000	0	0	0	0
45000	Transfer from Reserves	69,095	0	8,000	0	0	0	0
45500	Transfer from Other Service	330,560	588,052	813,097	642,187	655,849	667,415	376,728
49100	Prior Year Surplus	-866,883	-867,000	72,122	0	0	0	0
Total Income		874,133	1,581,345	1,211,702	785,506	800,501	813,412	524,082

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	22,505	49,365	59,750	61,243	62,774	64,344	65,952
51020	Overtime	0	1,000	500	500	500	500	500
51030	Benefits	3,346	14,316	19,317	17,761	18,205	18,660	19,126
51050	Employee Health & Safety	0	1,150	1,150	1,150	1,150	1,150	1,150
51500	Directors - Allowance & Stipend	7,642	5,741	7,947	8,106	8,268	8,433	8,602
51560	Directors - Travel	201	500	500	525	551	579	608
51565	Directors - Mileage	128	0	0	0	0	0	0
52010	Travel	120	750	1,000	500	500	500	500
52020	Education & Training	290	2,000	2,500	2,000	2,000	2,000	2,000
53020	Admin, Office Supplies & Postage	78	300	300	300	300	300	300
53030	Communication	177	1,870	1,720	2,056	2,097	2,139	2,246
53040	Advertising	204	3,500	3,500	2,000	2,000	1,000	1,000
53050	Insurance	1,417	2,000	1,474	1,533	1,594	1,594	1,658
53080	Licence & Permits	0	200	250	0	200	204	208
54030	Contracted Services	6,319	50,000	88,000	88,000	89,760	91,555	93,386
54040	Consulting Fees	5,915	8,732	4,000	0	0	0	0
55010	Repairs & Maintenance	5,689	8,000	16,000	9,000	9,000	9,000	9,000
55020	Operating Supplies	1,830	1,000	2,500	2,500	2,500	2,500	2,500
55030	Equipment	1,074	1,000	1,000	1,000	2,500	2,500	2,500
55040	Utilities	532	28,527	30,000	30,600	31,212	31,836	32,472
55050	Vehicles	57	31,385	40,000	44,000	48,400	53,240	58,564
55060	Rentals	0	0	30,000	31,500	33,075	34,729	36,465
56110	Short-Term Financing Interest	65,847	7,122	67,000	67,000	67,000	67,000	0
56120	Short-Term Financing Principal	277,096	152,653	277,096	277,096	277,096	277,096	0
56610	Equipment Financing Interest	0	3,223	0	0	0	0	0
56620	Equipment Financing Principal	0	39,329	0	0	0	0	0
59000	Contribution to Reserve	74,095	74,095	5,000	5,000	5,000	5,000	45,000
59500	Transfer to Other Service	84,826	87,545	113,181	99,634	101,627	103,659	105,733
59510	Transfer to Other Service - General Admin. Fee	15,322	15,322	7,611	7,609	7,800	7,995	8,195
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	4,967	5,067	5,168	5,271
59550	Transfer to Other Service - Environmental Services Fee	17,991	17,991	19,536	19,926	20,325	20,731	21,146
60000	Capital Expenditures	444,775	967,214	406,000	0	0	0	0
Total Expenses		1,042,991	1,581,345	1,211,702	785,506	800,501	813,412	524,082
Total Service		-168,858	0	0	0	0	0	0

S190 Septage Disposal-New Denver, Silverton, Slocan and Areas H, I and J and Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42020	Sale of Services	171,956	245,000	230,000	230,000	0	0	0
45000	Transfer from Reserves	0	100,000	420,000	621,378	0	0	0
49100	Prior Year Surplus	89,457	89,457	-32,000	0	0	0	0
Total Income		261,413	434,457	618,000	851,378	0	0	0

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	240	550	555	561	0	0	0
54030	Contracted Services	0	0	320,000	621,378	0	0	0
54040	Consulting Fees	0	100,000	100,000	0	0	0	0
59000	Contribution to Reserve	235,932	235,932	92,250	120,227	0	0	0
59500	Transfer to Other Service	97,000	97,000	103,000	107,000	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,000	0	0	0
59550	Transfer to Other Service - Environmental Services Fee	0	0	1,200	1,212	0	0	0
Total Expenses		334,147	434,457	618,000	851,378	0	0	0
Total Service		-72,735	0	0	0	0	0	0

S196 Public Library-Nakusp and Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	99,626	99,626	103,846	107,778	111,011	114,342	117,772
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	3,408	2,688	720	0	0	0	0
Total Income		103,034	102,314	104,566	107,778	111,011	114,342	117,772

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	100,722	100,722	102,736	105,818	108,993	112,262	115,630
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		102,314	102,314	104,566	107,778	111,011	114,342	117,772
Total Service		720	0	0	0	0	0	0

S208 Ski Hill-New Denver, Nakusp, Silverton and Areas K and H**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	20,000	20,000	20,000	20,000	20,000	20,000	20,000
41020	Grants in lieu of Taxes	52	0	0	0	0	0	0
49100	Prior Year Surplus	290	129	236	0	0	0	0
Total Income		20,342	20,129	20,236	20,000	20,000	20,000	20,000

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	128	160	160	162	163	165	166
57010	Grants	18,377	18,377	18,246	17,879	17,818	17,756	17,692
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		20,097	20,129	20,236	20,000	20,000	20,000	20,000

Total Service		244	0	0	0	0	0	0
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S212 Recreation Facility-Area K (Burton)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	18,783	18,783	19,021	19,141	19,189	19,239	19,290
49100	Prior Year Surplus	0	0	0	0	0	0	0
Total Income		18,783	18,783	19,021	19,141	19,189	19,239	19,290

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	17,191	17,191	17,191	17,191	17,191	17,191	17,191
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		18,783	18,783	19,021	19,141	19,189	19,239	19,290
Total Service		0	0	0	0	0	0	0

S213 Recreation Facility-Area K (Fauquier)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	11,235	11,235	13,473	13,663	13,783	13,908	14,036
49100	Prior Year Surplus	0	0	0	0	0	0	0
Total Income		11,235	11,235	13,473	13,663	13,783	13,908	14,036

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	9,643	9,643	11,643	11,703	11,765	11,828	11,894
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		11,235	11,235	13,473	13,663	13,783	13,908	14,036
Total Service		0	0	0	0	0	0	0

S223 Recreation Facility-Nakusp and Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	430,430	430,430	452,670	466,325	480,315	494,724	509,566
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	13,162	13,162	0	0	0	0	0
Total Income		443,592	443,592	452,670	466,325	480,315	494,724	509,566

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	442,000	442,000	450,840	464,365	478,296	492,645	507,424
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		443,592	443,592	452,670	466,325	480,315	494,724	509,566
Total Service		0	0	0	0	0	0	0

S228 Recreation Commission No.4-Nakusp and Area K**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	28,125	28,125	28,125	28,125	28,125	28,125	28,125
41020	Grants in lieu of Taxes	13	0	0	0	0	0	0
43025	Grants - Specified	0	0	0	0	0	0	0
49100	Prior Year Surplus	27,870	27,896	28,000	16,093	12,000	8,000	645
Total Income		56,007	56,021	56,125	44,218	40,125	36,125	28,770

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	1,192	1,185	1,420	1,448	1,477	1,507	1,537
51020	Overtime	270	0	270	0	0	0	0
51030	Benefits	170	346	406	414	422	431	439
52010	Travel	394	748	800	808	816	824	832
53040	Advertising	392	0	279	0	0	0	0
53050	Insurance	388	420	424	428	433	437	441
53060	Bank Charges	0	20	20	20	20	20	20
53080	Licence & Permits	0	107	108	109	110	111	112
54030	Contracted Services	7	0	0	0	0	0	0
55020	Operating Supplies	0	150	153	156	159	162	166
55060	Rentals	0	0	0	0	0	0	0
57010	Grants	14,360	33,860	23,885	14,863	13,543	13,312	9,988
59100	Accumulated Operating Surplus	0	9,010	15,764	12,029	8,785	4,530	0
59510	Transfer to Other Service - General Admin. Fee	375	375	654	674	694	715	736
59530	Transfer to Other Service - Community Services Fee	9,799	9,799	11,942	13,268	13,666	14,076	14,498
Total Expenses		27,346	56,021	56,125	44,218	40,125	36,125	28,770
Total Service		28,661	0	0	0	0	0	0

S239 Transit-Kootenay Lake West**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	534,952	534,953	499,111	695,010	820,114	951,333	989,382
41020	Grants in lieu of Taxes	1,997	0	0	0	0	0	0
42030	User Fees	23,307	24,438	24,472	25,695	26,980	28,329	29,746
43020	Grants	160,529	192,363	223,133	204,077	210,200	216,506	223,001
43500	External Contributions & Contracts	32,106	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	185,043	169,989	85,406	0	0
49100	Prior Year Surplus	303,616	299,180	142,601	0	0	0	0
Total Income		1,056,507	1,050,934	1,074,360	1,094,771	1,142,700	1,196,168	1,242,129

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51030	Benefits	189	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	3,636	500	10,908	10,908	10,908	10,908	10,908
51560	Directors - Travel	0	250	750	750	750	750	750
51565	Directors - Mileage	262	0	0	0	0	0	0
52010	Travel	95	0	0	0	0	0	0
52020	Education & Training	873	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	200	2,500	2,500	2,500	2,500	2,500
53050	Insurance	519	591	589	618	649	681	715
54030	Contracted Services	656,401	834,672	1,020,195	1,044,496	1,090,260	1,127,270	1,168,069
55010	Repairs & Maintenance	7,940	44,400	8,500	8,755	9,017	9,288	9,566
59000	Contribution to Reserve	154,503	154,503	0	0	0	14,152	16,858
59510	Transfer to Other Service - General Admin. Fee	15,817	15,817	30,918	26,744	28,616	30,619	32,763
Total Expenses		840,234	1,050,933	1,074,360	1,094,771	1,142,700	1,196,168	1,242,129

Total Service		216,273	0	0	0	0	0	0
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S252 Water Utility-Area K (Burton)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	41,576	42,191	44,945	49,392	54,186	56,871	59,691
42030	User Fees	80,563	76,066	97,369	121,711	170,396	178,916	187,861
43020	Grants	72,715	72,715	0	0	0	0	0
43100	Proceeds from Borrowing	0	200,000	0	0	370,000	0	0
44010	Penalties & Fees	592	0	0	0	0	0	0
45000	Transfer from Reserves	0	347,000	80,000	300,000	375,000	0	0
49100	Prior Year Surplus	15,026	15,026	5,613	0	0	0	0
Total Income		210,472	752,998	227,927	471,103	969,582	235,787	247,552

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	3,842	3,452	2,604	2,709	2,763	2,818	2,874
51020	Overtime	564	111	118	123	125	128	130
51030	Benefits	873	898	677	704	718	733	747
51500	Directors - Allowance & Stipend	403	267	428	445	454	463	472
52010	Travel	487	331	518	538	549	560	571
53020	Admin, Office Supplies & Postage	0	56	59	62	63	64	66
53030	Communication	446	567	602	626	639	652	665
53050	Insurance	1,347	1,196	1,431	1,488	1,517	1,548	1,579
53080	Licence & Permits	299	676	317	330	336	343	350
54030	Contracted Services	26,137	24,840	31,000	32,240	32,885	33,542	34,213
55010	Repairs & Maintenance	559	2,896	3,076	3,199	3,263	3,328	3,395
55025	Chemicals	104	225	239	249	253	259	264
55030	Equipment	0	112	119	124	126	129	131
55040	Utilities	5,765	9,539	7,770	8,081	8,242	8,407	8,575
56010	Debenture Interest	0	0	0	0	0	0	0
56020	Debenture Principal	0	0	0	0	0	0	0
56110	Short-Term Financing Interest	0	0	0	0	0	20,831	17,108
56120	Short-Term Financing Principal	0	0	0	0	0	66,123	69,846
59000	Contribution to Reserve	128,334	128,334	63,382	83,177	134,897	57,354	67,290
59500	Transfer to Other Service	4,890	4,729	3,106	3,230	3,295	3,360	3,428
59510	Transfer to Other Service - General Admin. Fee	4,035	4,035	4,425	4,602	4,694	4,788	4,883
59520	Transfer to Other Service - IT Fee	1,875	1,875	1,656	1,722	1,756	1,792	1,827
59550	Transfer to Other Service - Environmental Services Fee	24,859	24,859	26,400	27,454	28,007	28,565	29,138
60000	Capital Expenditures	47,259	544,000	80,000	300,000	745,000	0	0
Total Expenses		252,077	752,998	227,927	471,103	969,582	235,787	247,552
Total Service		-41,605	0	0	0	0	0	0

This presentation contains DRAFT budget numbers as of February 21, 2024, is subject to change and is for discussion purposes only

S253 Water Utility-Area K (Edgewood)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	48,479	49,069	53,281	55,911	58,673	61,572	64,616
42020	Sale of Services	0	0	0	0	0	0	0
42030	User Fees	150,511	148,895	157,828	164,141	170,707	177,535	184,637
43020	Grants	10,754	10,754	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	97,000	60,000	50,000	50,000	300,000	0
49100	Prior Year Surplus	12,071	9,647	7,323	0	0	0	0
Total Income		221,813	315,365	278,432	270,052	279,380	539,107	249,253

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	3,262	2,993	3,117	3,241	3,306	3,372	3,440
51020	Overtime	597	354	376	391	399	407	415
51030	Benefits	774	778	550	572	584	595	607
51500	Directors - Allowance & Stipend	401	266	426	443	452	461	470
52010	Travel	71	128	136	141	144	147	150
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	1,148	1,242	1,319	1,371	1,399	1,427	1,455
53050	Insurance	1,698	1,604	1,703	1,772	1,807	1,843	1,880
53080	Licence & Permits	399	1,202	424	441	450	459	468
54030	Contracted Services	30,232	32,122	34,114	35,478	36,188	36,911	37,650
55010	Repairs & Maintenance	1,633	1,655	1,757	1,828	1,864	1,902	1,940
55020	Operating Supplies	0	55	59	61	62	63	65
55030	Equipment	0	55	59	61	62	63	65
55040	Utilities	5,450	7,381	7,838	8,152	8,315	8,481	8,651
56110	Short-Term Financing Interest	6,749	6,209	4,230	2,162	0	0	0
56120	Short-Term Financing Principal	43,883	43,883	45,862	47,931	0	0	0
59000	Contribution to Reserve	75,319	75,319	74,227	72,084	129,544	137,278	145,384
59500	Transfer to Other Service	9,105	8,019	5,421	5,637	5,751	5,865	5,983
59510	Transfer to Other Service - General Admin. Fee	5,875	5,875	6,103	6,347	6,474	6,603	6,735
59520	Transfer to Other Service - IT Fee	1,820	1,820	1,607	1,671	1,705	1,739	1,774
59550	Transfer to Other Service - Environmental Services Fee	27,405	27,405	29,104	30,268	30,874	31,491	32,121
60000	Capital Expenditures	25,385	97,000	60,000	50,000	50,000	300,000	0
Total Expenses		241,205	315,365	278,432	270,052	279,380	539,107	249,253

Total Service		-19,392	0	0	0	0	0	0
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S254 Water Utility-Area K (Fauquier)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	54,992	54,987	57,743	63,469	69,767	76,695	84,317
42030	User Fees	145,737	147,216	164,795	181,274	199,402	219,342	241,276
43020	Grants	55,931	55,931	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	416,215	5,000	5,000	300,000	80,000	200,000
49100	Prior Year Surplus	14,526	14,530	36,987	0	0	0	0
Total Income		271,186	688,879	264,525	249,743	569,169	376,037	525,593

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	2,807	8,357	3,981	3,100	3,162	3,226	3,290
51020	Overtime	0	332	353	367	374	381	389
51030	Benefits	699	2,173	1,002	772	787	803	819
51500	Directors - Allowance & Stipend	409	336	434	452	461	470	479
52010	Travel	120	641	127	132	135	138	141
52030	Memberships, Dues & Subscriptions	300	0	300	300	300	300	300
53020	Admin, Office Supplies & Postage	0	165	0	0	0	0	0
53030	Communication	252	857	268	278	284	290	295
53050	Insurance	3,991	4,570	4,853	5,047	5,148	5,251	5,356
53080	Licence & Permits	401	516	548	570	581	593	605
54030	Contracted Services	34,071	44,587	47,351	49,245	50,230	51,235	52,260
55010	Repairs & Maintenance	1,585	9,914	10,529	10,950	11,169	11,392	11,620
55020	Operating Supplies	601	517	549	571	582	594	606
55025	Chemicals	6,342	10,065	10,689	11,117	11,339	11,566	11,797
55030	Equipment	29	520	552	574	586	598	609
55040	Utilities	6,585	9,941	10,557	10,980	11,199	11,423	11,652
55060	Rentals	234	390	414	431	439	448	457
56110	Short-Term Financing Interest	0	0	0	0	0	0	0
56120	Short-Term Financing Principal	0	0	0	0	0	0	0
59000	Contribution to Reserve	107,145	107,145	98,022	78,412	99,520	122,999	149,100
59500	Transfer to Other Service	23,646	11,950	6,738	6,696	6,829	6,966	7,106
59510	Transfer to Other Service - General Admin. Fee	7,328	7,328	7,640	7,946	8,105	8,267	8,432
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	5,065	5,166	5,269	5,375
59550	Transfer to Other Service - Environmental Services Fee	46,844	46,844	49,748	51,738	52,773	53,828	54,905
60000	Capital Expenditures	399,281	416,215	5,000	5,000	300,000	80,000	200,000
Total Expenses		648,187	688,879	264,525	249,743	569,169	376,037	525,593
Total Service		-377,002	0	0	0	0	0	0

This presentation contains DRAFT budget numbers as of February 21, 2024, is subject to change and is for discussion purposes only

S293 Edgewood and Area Volunteer Fire Department**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	10,000	10,000	10,006	10,006	10,006	10,006	10,006
Total Income		10,000	10,000	10,006	10,006	10,006	10,006	10,006

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	9,700	9,700	9,700	9,700	9,700	9,700	9,700
59510	Transfer to Other Service - General Admin. Fee	300	300	306	306	306	306	306
Total Expenses		10,000	10,000	10,006	10,006	10,006	10,006	10,006
Total Service		0	0	0	0	0	0	0

S294 Edgewood and Area Royal Canadian Legion Hall**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	5,126	5,126	5,183	5,241	5,247	5,254	5,260
41020	Grants in lieu of Taxes	14	0	0	0	0	0	0
49100	Prior Year Surplus	69	0	0	0	0	0	0
Total Income		5,208	5,126	5,183	5,241	5,247	5,254	5,260

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	4,826	4,826	4,877	4,929	4,929	4,929	4,929
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		5,126	5,126	5,183	5,241	5,247	5,254	5,260
Total Service		83	0	0	0	0	0	0

S295 Museum-Nakusp Financial Contribution**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	20,000	20,000	20,000	20,000	20,000	20,000	20,000
41020	Grants in lieu of Taxes	5	0	0	0	0	0	0
49100	Prior Year Surplus	658	657	0	0	0	0	0
Total Income		20,663	20,657	20,000	20,000	20,000	20,000	20,000

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	19,065	19,065	18,170	18,040	17,981	17,921	17,858
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		20,657	20,657	20,000	20,000	20,000	20,000	20,000
Total Service		6	0	0	0	0	0	0

S296 Arrow Lakes Historical Archive Grant-in-Aid**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	24,000	24,000	24,000	24,000	24,000	24,000	24,000
41020	Grants in lieu of Taxes	6	0	0	0	0	0	0
49100	Prior Year Surplus	789	789	0	0	0	0	0
Total Income		24,795	24,789	24,000	24,000	24,000	24,000	24,000

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	23,197	23,197	22,170	22,040	21,981	21,921	21,858
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		24,789	24,789	24,000	24,000	24,000	24,000	24,000
Total Service		6	0	0	0	0	0	0