



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 I Castlegar Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	71,630,754	79,986	0.112	67,584,313	70,787	0.105	61,950,494	50,399	0.081
S269	DISCRETIONARY GRANTS	71,630,754	11,704	0.016	67,584,313	11,747	0.017	61,950,494	11,643	0.019
S101	RURAL ADMINISTRATION	71,630,754	104,900	0.146	67,584,313	89,836	0.133	61,950,494	87,907	0.142
S102	GIS SERVICE	71,630,754	12,189	0.017	67,584,313	12,291	0.018	61,950,494	12,306	0.020
S103	BUILDING INSPECTION	71,630,754	46,661	0.065	67,584,313	38,477	0.057	61,950,494	34,181	0.055
S104	PLANNING AND LAND USE	71,630,754	52,565	0.073	67,584,313	53,082	0.079	61,950,494	50,320	0.081
S105	COMMUNITY SUSTAINABILITY	71,630,754	12,195	0.017	67,584,313	12,040	0.018	61,950,494	12,293	0.020
S106	FEASIBILITY STUDY SERVICE	71,630,754	-	-	67,584,313	-	-	61,950,494	-	-
S115	EDC- AREAS I AND J	71,630,754	7,924	0.01	67,584,313	-	-	61,950,494	-	-
S125	ADVISORY PLANNING-AREA I	71,630,754	-	-	67,584,313	-	-	61,950,494	-	-
S149	JAWS OF LIFE AREA I&J	71,630,754	10,015	0.014	67,584,313	9,762	0.014	61,950,494	6,650	0.011
S155	SEARCH & RESCUE - CASTLEGAR	71,630,754	3,238	0.005	67,584,313	3,168	0.005	61,950,494	3,462	0.006
S156	EMERGENCY COMMUNICATIONS 911	71,630,754	25,793	0.036	67,584,313	23,463	0.035	61,950,494	20,104	0.032
S163	EMERGENCY PLANNING-AREAS I&J	71,630,754	48,720	0.068	67,584,313	47,896	0.071	61,950,494	47,512	0.077
S188	REFUSE-WESTERN SUBREGION	71,630,754	62,501	0.087	67,584,313	60,453	0.089	61,950,494	58,836	0.095
S190	SEPTAGE DISPOSAL-WEST RURAL	71,630,754	-	0.000	67,584,313	-	0.000	61,950,494	-	0.000
S198	LIBRARY-AREA I	71,630,754	73,309	0.102	67,584,313	71,970	0.106	61,950,494	69,930	0.113
S216	CASTLEGAR & DISTRICT YOUTH PROGRAMS	71,630,754	-	-	67,584,313	-	-	61,950,494	-	-
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS	71,630,754	480,890	0.671	67,584,313	424,601	0.628	61,950,494	306,121	0.494
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	71,630,754	9,234	0.013	67,584,313	9,897	0.015	61,950,494	9,249	0.015
S137	FIRE PROT-DEF AREA I	72,698,649	518,832	0.714	68,701,086	473,665	0.689	62,882,842	357,697	0.569

Regional Requisition		\$ 1,560,655			\$ 1,413,136			\$ 1,138,611		
Residential Rate per \$1,000 of Assessment			2.168			2.080				1.829
Surveyor of Taxes - Collection Fee			0.114			0.109				0.096
Estimated Rate per \$1,000 of Assessment			2.282			2.189				1.925
Difference (\$) from prior year			147,519			274,525			74,269	
Percentage Change from prior year			10.44%			24.11%			6.98%	

S142	SLOCAN VALLEY FIRE	102,500	1,107	1.080	97,700	1,036	1.060	91,500	1,059	1.157
S169	STREET LIGHTING-DEF I BRILLIANT	4,660,907	7,200	0.154	4,348,825	6,500	0.149	3,859,942	7,000	0.181
S172	STREET LIGHTING-DEF I VOYKIN-P TAX	3,061,485	-	-	2,921,355	-	-	2,656,370	-	-
S180	ANIMAL CONTROL-DEF I BRILLIANT	4,958,554	2,241	0.045	4,629,935	2,209	0.048	4,105,900	726	0.018
S227	AQUATIC CENTRE-CAST.J, DEF I	41,923,676	118,649	0.283	38,758,682	79,499	0.205	36,154,119	82,156	0.227
S237	CON TRANSIT-CAS, DEF I, DEF J	63,664,551	27,245	0.043	59,857,728	27,245	0.046	55,037,651	17,097	0.031

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

Electoral Area J Castlegar Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	109,168,899	121,903	0.112	103,761,728	108,679	0.105	89,617,408	72,907	0.081
S270	DISCRETIONARY GRANTS	109,168,899	12,580	0.012	103,761,728	12,617	0.012	89,617,408	12,438	0.014
S101	RURAL ADMINISTRATION	109,168,899	159,873	0.146	103,761,728	137,925	0.133	89,617,408	127,167	0.142
S102	GIS SERVICE	109,168,899	18,576	0.017	103,761,728	18,871	0.018	89,617,408	17,802	0.020
S103	BUILDING INSPECTION	109,168,899	71,114	0.065	103,761,728	59,073	0.057	89,617,408	49,446	0.055
S104	PLANNING AND LAND USE	109,168,899	80,111	0.073	103,761,728	81,496	0.079	89,617,408	72,793	0.081
S105	COMMUNITY SUSTAINABILITY	109,168,899	18,586	0.017	103,761,728	18,485	0.018	89,617,408	17,783	0.020
S106	FEASIBILITY STUDY SERVICE	109,168,899	-	-	103,761,728	-	-	89,617,408	-	-
S115	EDC- AREAS I AND J	109,168,899	12,076	0.01	103,761,728	-	-	89,617,408	0	0.000
S126	ADVISORY PLANNING-AREA J	109,168,899	1,462	0.00	103,761,728	-	-	89,617,408	-	-
S149	JAWS OF LIFE AREA I&J	109,168,899	15,263	0.014	103,761,728	14,988	0.014	89,617,408	9,620	0.011
S155	SEARCH & RESCUE - CASTLEGAR	109,168,899	4,935	0.005	103,761,728	4,863	0.005	89,617,408	5,008	0.006
S156	EMERGENCY COMMUNICATIONS 911	109,168,899	39,309	0.036	103,761,728	36,023	0.035	89,617,408	29,083	0.032
S163	EMERGENCY PLANNING-AREAS I&J	109,168,899	74,252	0.068	103,761,728	73,535	0.071	89,617,408	68,731	0.077
S188	REFUSE-WESTERN SUBREGION	109,168,899	110,784	0.101	103,761,728	106,523	0.103	89,617,408	96,582	0.108
S190	SEPTAGE DISPOSAL-WEST RURAL	109,168,899	-	-	103,761,728	-	-	89,617,408	0	0.000
S197	LIBRARY-AREA J	109,168,899	86,185	0.079	103,761,728	84,397	0.081	89,617,408	81,095	0.090
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS	109,168,899	732,901	0.671	103,761,728	651,888	0.628	89,617,408	442,833	0.494
S227	AQUATIC CENTRE-CAST,J, DEF I	109,168,899	308,961	0.283	103,761,728	212,829	0.205	89,617,408	203,644	0.227
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	109,168,899	12,578	0.012	103,761,728	13,481	0.013	89,617,408	12,599	0.014

Regional Requisition		\$ 1,881,449		\$ 1,635,674		\$ 1,319,530
Residential Rate per \$1,000 of Assessment			1.723		1.576	1.472
Surveyor of Taxes - Collection Fee			0.090		0.083	0.077
Estimated Rate per \$1,000 of Assessment			1.814		1.659	1.550
Difference (\$) from prior year		245,776		316,144		84,098
Percentage Change from prior year		15.03%		23.96%		6.81%

S138	FIRE PROT-DEF J ROBSON/RASBERRY	36,294,691	379,497	1.046	34,825,421	347,868	0.999	30,899,898	328,570	1.063
S145	FIRE PROT-DEF J-OOTISCHENIA	54,972,737	274,645	0.500	51,036,242	254,830	0.499	43,819,385	238,228	0.544
S146	FIRE PROT-DEF G, J -HUDU VALLEY	951,663	7,332	0.770	953,478	7,215	0.757	833,387	7,178	0.861
S147	FIRE PROT-FAIRVIEW CONTRACT	5,199,543	25,029	0.481	4,916,694	24,462	0.498	4,139,546	24,031	0.581
S170	STREET LIGHTING-DEF J ROBSON	2,512,500	3,400	0.135	2,417,120	2,700	0.112	2,194,820	3,200	0.146
S181	ANIMAL CONTROL-DEF J ROBSON	84,994,547	17,250	0.020	79,670,155	16,325	0.020	69,325,794	19,368	0.028
S216	CASTLEGAR & DISTRICT YOUTH PROGRAMS	100,238,049	-	-	95,464,299	-	-	82,543,276	-	-
S237	CON TRANSIT-CAS, DEF I, DEF J	92,668,817	45,558	0.049	87,004,492	45,558	0.052	75,627,428	34,193	0.045
S247	WATER UTILITY-DEF J LUCAS ROAD	596,405	-	-	579,620	-	-	462,905	-	-
S256	WATER UTILITY-DEF J-WEST ROBSON	3,905,343	-	-	3,848,997	-	-	3,413,674	-	-

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

City of Castlegar	2024			2023			2022			
	Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		
S100	GENERAL ADMINISTRATION	286,949,972	320,423	0.112	277,203,326	290,340	0.105	247,604,544	201,435	0.081
S155	SEARCH & RESCUE - CASTLEGAR	286,949,972	12,971	0.005	277,203,326	12,993	0.005	247,604,544	13,836	0.006
S188	REFUSE-WESTERN SUBREGION	286,949,972	262,644	0.092	277,203,326	252,542	0.091	247,604,544	247,505	0.100
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS	286,949,972	1,926,427	0.671	277,203,326	1,741,542	0.628	247,604,544	1,223,507	0.494
S227	AQUATIC CENTRE-CAST,J, DEF I	286,949,972	812,103	0.283	277,203,326	568,580	0.205	247,604,544	562,650	0.227
S237	CON TRANSIT-CAS, DEF I, DEF J	286,949,972	373,844	0.130	277,203,326	373,844	0.135	247,604,544	376,126	0.152
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	286,949,972	42,674	0.015	277,203,326	45,738	0.016	247,604,544	42,747	0.017
S298	CITY OF CASTLEGAR ECONOMIC DEVELOPMENT SERVICE	286,949,972	116,995	0.041	277,203,326	116,975	0.04	247,604,544	116,000	0.05
Regional Requisition		<u>3,868,081</u>			<u>3,402,554</u>			<u>2,783,806</u>		
Residential Rate per \$1,000 of Assessment		<u>1.348</u>			<u>1.227</u>			<u>1.124</u>		
Difference (\$) from prior year		465,527			618,749			179,507		
Percentage Change from prior year		13.68%			22.23%			6.89%		

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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S115 Economic Development-Areas I and J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	0	0	20,000	49,045	61,222	71,695	72,172
49100	Prior Year Surplus	129,860	89,000	92,000	41,709	20,000	0	0
Total Income		129,860	89,000	112,000	90,754	81,222	71,695	72,172

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	191	294	297	300	303	306	309
54030	Contracted Services	0	0	0	0	0	0	0
57010	Grants	0	25,000	69,000	69,440	69,884	70,333	70,787
59100	Accumulated Operating Surplus	0	62,731	41,709	20,000	10,000	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
Total Expenses		1,166	89,000	112,001	90,754	81,222	71,695	72,172

Total Service		128,694	0	0	0	0	0	0
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S125 Advisory Planning-Area I**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	0	0	0	312	318	325	331
49100	Prior Year Surplus	1,077	1,002	702	0	0	0	0
Total Income		1,077	1,002	702	312	318	325	331

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
59100	Accumulated Operating Surplus	0	702	396	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		300	1,002	702	312	318	325	331

Total Service		777	0	0	0	0	0	0
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S126 Advisory Planning-Area J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	0	0	1,462	312	318	325	331
49100	Prior Year Surplus	-856	300	-1,156	0	0	0	0
Total Income		-856	300	306	312	318	325	331

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		300	300	306	312	318	325	331

Total Service		-1,156	0	0	0	0	0	0
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S137 Fire Protection-Area I (Tarrys, Pass Creek)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	582,884	582,885	640,960	663,567	709,058	726,563	735,437
43020	Grants	126,745	126,745	0	0	0	0	0
43025	Grants - Specified	10,866	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	408,150	366,150	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	6,040	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	623,255	0	0	0
43200	Proceeds from Equipment Financing	0	75,000	75,000	0	0	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	0	126,745	0	0	0
45500	Transfer from Other Service	1,500	0	0	0	0	0	0
49100	Prior Year Surplus	-80,274	7,445	-244,094	0	0	0	0
Total Income		641,721	1,206,265	838,016	1,413,567	709,058	726,563	735,437

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	179,033	162,500	180,000	183,440	186,964	190,573	194,271
51030	Benefits	14,247	10,880	8,500	8,675	8,854	9,038	9,227
51050	Employee Health & Safety	26,272	48,389	44,000	45,000	46,000	46,000	47,000
51060	Employee Incentives	9,531	10,000	11,500	11,500	11,500	11,500	11,500
52010	Travel	988	2,500	1,500	1,500	1,500	1,500	1,500
52020	Education & Training	24,265	31,000	34,000	34,000	36,000	38,000	40,000
52030	Memberships, Dues & Subscriptions	1,306	2,000	1,600	1,600	1,600	1,600	1,600
53020	Admin, Office Supplies & Postage	1,572	4,000	4,515	4,530	4,545	4,561	4,577
53030	Communication	9,737	11,065	11,145	11,256	11,369	11,483	11,598
53040	Advertising	4,553	1,300	1,300	1,300	1,300	1,300	1,300
53050	Insurance	17,884	11,272	12,503	12,628	12,754	12,881	13,010
53080	Licence & Permits	402	500	220	220	220	220	220
54010	Legal	160	16,000	0	0	0	0	0
54030	Contracted Services	22,455	15,600	18,555	18,741	18,928	19,117	19,308
55010	Repairs & Maintenance	6,554	13,500	20,700	20,700	20,700	20,700	20,700
55020	Operating Supplies	7,265	6,000	6,000	6,000	6,000	6,000	6,000
55030	Equipment	40,119	34,973	18,500	18,500	18,500	18,500	18,500
55035	Radio Equipment	8,542	11,000	10,000	10,000	10,000	10,000	10,000
55040	Utilities	13,314	12,765	12,893	13,022	13,152	13,283	13,416
55050	Vehicles	26,812	29,000	26,640	26,906	27,175	27,447	27,722
56610	Equipment Financing Interest	10,448	9,100	9,500	8,900	12,550	11,400	9,700
56620	Equipment Financing Principal	40,969	46,000	61,500	61,500	94,000	94,000	66,000
59000	Contribution to Reserve	126,745	126,745	40,000	50,000	50,000	60,000	90,000
59500	Transfer to Other Service	35,504	20,500	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	26,642	26,642	29,328	29,915	30,513	31,123	31,746
59520	Transfer to Other Service - IT Fee	11,032	11,032	9,740	9,935	10,133	10,336	10,543
59540	Transfer to Other Service - Fire Services Fee	77,230	77,230	86,822	73,800	74,800	76,000	76,000
60000	Capital Expenditures	264,619	454,773	177,056	750,000	0	0	0
Total Expenses		1,008,199	1,206,265	838,016	1,413,567	709,058	726,564	735,437

Total Service		-366,478	0	0	0	0	0	0
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S138 Fire Protection-Area J (Robson, Raspberry)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	347,868	347,868	379,497	388,529	359,024	378,237	401,169
43025	Grants - Specified	0	90,101	140,101	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	0	150,000	0	0
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	-12,165	14,075	-25,923	0	0	0	0
Total Income		335,703	452,044	493,675	388,529	509,024	378,237	401,169

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	91,765	75,000	98,000	100,940	103,968	107,087	110,300
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	7,675	4,900	5,000	5,150	5,305	5,464	5,628
51050	Employee Health & Safety	16,721	23,000	20,500	23,000	23,000	23,000	24,000
51060	Employee Incentives	6,272	8,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	288	1,000	500	500	500	500	500
52020	Education & Training	30,252	27,866	27,000	28,000	29,000	30,000	31,000
52030	Memberships, Dues & Subscriptions	772	1,000	800	800	800	800	800
53020	Admin, Office Supplies & Postage	1,574	3,000	3,000	3,030	3,060	3,091	3,122
53030	Communication	5,154	5,050	5,000	5,050	5,100	5,152	5,203
53040	Advertising	175	650	650	650	650	650	650
53050	Insurance	8,949	6,631	7,500	7,575	7,651	7,727	7,805
53080	Licence & Permits	91	0	0	0	0	0	0
54010	Legal	80	0	0	0	0	0	0
54030	Contracted Services	12,173	9,500	11,000	11,110	11,221	11,333	11,447
55010	Repairs & Maintenance	13,343	5,000	5,000	5,050	5,101	5,152	5,203
55020	Operating Supplies	1,260	1,500	1,500	1,500	1,500	1,500	1,500
55030	Equipment	8,534	7,000	12,000	8,000	8,500	9,000	10,000
55035	Radio Equipment	2,814	5,000	5,000	5,000	5,000	5,000	5,000
55040	Utilities	9,769	12,000	10,500	10,710	10,924	11,143	11,366
55050	Vehicles	9,001	13,130	13,700	13,837	13,975	14,115	14,256
56610	Equipment Financing Interest	10,533	8,400	5,850	3,200	2,800	1,800	1,800
56620	Equipment Financing Principal	57,666	60,100	62,800	70,400	35,100	30,000	30,000
59000	Contribution to Reserve	48,139	48,139	16,000	16,000	16,000	35,000	50,000
59500	Transfer to Other Service	7,048	8,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	14,237	14,237	14,916	15,214	15,519	15,829	16,146
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	4,967	5,067	5,168	5,271
59540	Transfer to Other Service - Fire Services Fee	38,615	38,615	43,411	43,845	44,284	44,726	45,174
60000	Capital Expenditures	22,094	59,810	114,178	0	150,000	0	0
Total Expenses		430,509	452,044	493,675	388,529	509,024	378,237	401,169
Total Service		-94,807	0	0	0	0	0	0

S142 Fire Protection-Areas H and I (Slocan Valley)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	1,386,453	1,386,452	1,481,898	1,545,369	1,558,993	1,578,658	1,452,574
41020	Grants in lieu of Taxes	2,042	0	0	0	0	0	0
42040	Rental Income	15,640	15,154	15,154	15,154	15,154	15,154	15,154
42045	Rental Income - Specified	2,400	0	0	0	0	0	0
43020	Grants	180,330	180,330	0	0	0	0	0
43025	Grants - Specified	19,000	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	129,119	129,119	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	21,200	0	0	0	0	0
43100	Proceeds from Borrowing	187,000	187,000	0	0	0	0	0
43200	Proceeds from Equipment Financing	679,146	911,663	417,000	825,000	0	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	270,000	265,231	0	0	0	0
45500	Transfer from Other Service	5,000	0	40,770	0	0	0	0
49100	Prior Year Surplus	-503,789	-502,717	-441,833	0	0	0	0
Total Income		1,973,222	2,598,201	1,907,339	2,385,523	1,574,147	1,593,812	1,467,728

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	319,125	358,000	369,920	379,159	388,657	398,421	408,459
51020	Overtime	245	0	0	0	0	0	0
51030	Benefits	23,597	23,500	18,765	19,117	19,477	19,846	20,223
51050	Employee Health & Safety	57,600	92,200	83,000	81,000	81,000	81,000	81,000
51060	Employee Incentives	20,000	20,000	20,000	20,000	20,000	20,000	20,000
52010	Travel	1,110	4,000	2,750	2,750	2,750	2,750	2,750
52020	Education & Training	49,836	68,000	70,894	71,894	72,894	73,894	74,894
52030	Memberships, Dues & Subscriptions	1,870	3,100	2,600	2,600	2,600	2,600	2,600
53020	Admin, Office Supplies & Postage	7,365	9,600	9,748	9,845	9,944	10,043	10,144
53030	Communication	13,044	14,720	15,550	15,706	15,863	16,021	16,181
53040	Advertising	1,985	2,600	2,600	2,600	2,600	2,600	2,600
53050	Insurance	33,656	28,278	28,367	28,650	28,937	29,226	29,518
53080	Licence & Permits	363	0	0	0	0	0	0
54010	Legal	2,053	16,500	0	0	0	0	0
54020	Audit - Professional Fees	59	0	0	0	0	0	0
54030	Contracted Services	46,609	53,500	53,635	54,171	54,713	55,260	55,813
55010	Repairs & Maintenance	31,408	33,500	30,000	30,000	30,000	30,000	30,000
55020	Operating Supplies	8,810	10,500	10,500	10,570	10,641	10,712	10,784
55030	Equipment	64,077	68,800	53,232	54,264	55,297	56,330	57,363
55035	Radio Equipment	12,548	15,000	14,000	14,000	14,000	14,000	14,000
55040	Utilities	19,468	19,400	20,954	21,164	21,375	21,589	21,805
55050	Vehicles	34,321	46,000	47,730	48,207	48,689	49,176	49,668
56110	Short-Term Financing Interest	0	6,800	6,500	4,500	3,000	1,600	0
56120	Short-Term Financing Principal	0	32,000	37,400	37,400	37,400	37,400	0
56610	Equipment Financing Interest	8,381	64,000	30,300	32,000	26,100	19,300	14,500
56620	Equipment Financing Principal	43,271	146,000	178,000	248,000	252,000	257,500	138,500
59000	Contribution to Reserve	260,330	260,330	180,770	121,000	121,000	126,000	145,000
59500	Transfer to Other Service	37,092	32,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	48,584	48,584	55,564	56,675	57,809	58,965	60,144
59520	Transfer to Other Service - IT Fee	22,064	22,064	19,480	19,870	20,267	20,672	21,086
59540	Transfer to Other Service - Fire Services Fee	154,459	154,459	173,644	175,380	177,134	178,906	180,695
60000	Capital Expenditures	644,964	944,766	371,436	825,000	0	0	0
Total Expenses		1,968,294	2,598,201	1,907,339	2,385,523	1,574,146	1,593,812	1,467,727

Total Service		4,928	0	0	0	0	0	0
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S145 Fire Protection-Area J (Ootischenia)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	332,129	332,129	357,912	372,934	379,485	386,067	391,679
43015	Donations - Specified	5,000	0	0	0	0	0	0
43020	Grants	73,885	73,885	0	0	0	0	0
43025	Grants - Specified	52,500	439,709	940,900	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	58,350	0	0	0	0	0
45000	Transfer from Reserves	0	0	0	100,000	0	0	0
45500	Transfer from Other Service	12,326	12,326	0	0	0	0	0
49100	Prior Year Surplus	6,767	1,032	-85,000	0	0	0	0
Total Income		482,607	917,431	1,213,812	472,934	379,485	386,067	391,679

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	88,570	75,000	95,000	95,950	96,910	97,879	98,857
51030	Benefits	6,565	3,500	3,800	3,838	3,876	3,915	3,954
51050	Employee Health & Safety	16,512	18,500	19,000	18,500	18,500	18,500	18,500
51060	Employee Incentives	2,051	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	93	500	500	500	500	500	500
52020	Education & Training	21,989	16,000	20,000	17,000	18,000	19,000	20,000
52030	Memberships, Dues & Subscriptions	314	750	750	750	750	750	750
53020	Admin, Office Supplies & Postage	1,015	2,500	2,500	2,525	2,550	2,576	2,602
53030	Communication	3,949	5,520	5,520	5,575	5,631	5,687	5,744
53040	Advertising	177	650	650	650	650	650	650
53050	Insurance	7,462	6,500	6,500	6,565	6,631	6,697	6,764
53080	Licence & Permits	91	0	0	0	0	0	0
54010	Legal	80	0	0	0	0	0	0
54030	Contracted Services	14,028	14,645	18,300	18,483	18,668	18,855	19,043
55010	Repairs & Maintenance	5,390	22,500	22,500	22,500	22,500	22,500	22,500
55020	Operating Supplies	53	3,000	3,000	3,000	3,000	3,000	3,000
55030	Equipment	19,025	74,350	16,000	17,000	18,000	19,000	20,000
55035	Radio Equipment	3,367	4,000	5,800	5,858	5,917	5,976	6,036
55040	Utilities	13,292	15,500	16,000	16,160	16,322	16,485	16,650
55050	Vehicles	24,186	12,000	12,000	12,120	12,241	12,364	12,487
59000	Contribution to Reserve	143,885	143,885	40,000	55,000	57,000	59,000	60,000
59500	Transfer to Other Service	41,164	9,500	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	13,291	13,291	16,811	17,147	17,490	17,840	18,197
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	4,967	5,067	5,168	5,271
59540	Transfer to Other Service - Fire Services Fee	38,615	38,615	43,411	43,845	44,284	44,726	45,174
60000	Capital Expenditures	233,454	426,209	855,900	100,000	0	0	0
Total Expenses		704,134	917,431	1,213,812	472,934	379,485	386,067	391,679
Total Service		-221,528	0	0	0	0	0	0

S146 Fire Protection-Areas J and G (Hudu)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	24,251	24,251	24,557	24,813	25,071	25,332	25,596
49100	Prior Year Surplus	11,825	11,825	0	0	0	0	0
Total Income		36,076	36,076	24,557	24,813	25,071	25,332	25,596

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	17	15	15	16	16	16	16
54030	Contracted Services	23,829	21,928	22,147	22,369	22,593	22,819	23,047
59100	Accumulated Operating Surplus	0	11,858	0	0	0	0	0
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		26,121	36,076	24,558	24,813	25,072	25,333	25,597

Total Service		9,956	0	0	0	0	0	0
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S147 Fire Protection-Area J (Fairview Contract)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	24,462	24,462	25,029	25,516	26,012	26,518	27,033
49100	Prior Year Surplus	4	4	0	0	0	0	0
Total Income		24,466	24,466	25,029	25,516	26,012	26,518	27,033

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	17	20	21	21	21	21	21
54030	Contracted Services	22,171	22,171	22,614	23,067	23,528	23,999	24,479
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		24,463	24,466	25,030	25,516	26,012	26,518	27,034
Total Service		3	0	0	0	0	0	0

S149 Jaws of Life-Areas I and J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	29,275	29,275	30,000	32,015	32,087	32,159	32,232
41020	Grants in lieu of Taxes	2	0	0	0	0	0	0
43500	External Contributions & Contracts	7,986	2,500	2,500	2,500	2,500	2,500	2,500
45000	Transfer from Reserves	0	12,000	0	0	0	0	0
49100	Prior Year Surplus	5,296	2,298	10,000	0	0	0	0
Total Income		42,559	46,073	42,500	34,515	34,587	34,659	34,732

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51050	Employee Health & Safety	3,720	7,298	5,000	5,000	5,000	5,000	5,000
52020	Education & Training	0	5,000	10,000	7,500	7,500	7,500	7,500
53050	Insurance	1,214	1,500	1,515	1,530	1,545	1,561	1,577
54030	Contracted Services	214	0	0	0	0	0	0
55010	Repairs & Maintenance	174	1,000	1,000	1,000	1,000	1,000	1,000
55020	Operating Supplies	584	500	500	500	500	500	500
55030	Equipment	1,231	2,000	2,000	2,000	2,000	2,000	2,000
55035	Radio Equipment	775	1,000	1,000	1,000	1,000	1,000	1,000
55050	Vehicles	1,677	3,500	3,535	3,570	3,606	3,642	3,679
59000	Contribution to Reserve	10,000	10,000	11,355	10,000	10,000	10,000	10,000
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	1,400	1,400	1,400	1,400
60000	Capital Expenditures	10,000	12,000	4,200	0	0	0	0
Total Expenses		31,863	46,073	42,500	34,515	34,587	34,659	34,732

Total Service		10,696	0	0	0	0	0	0
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S155 Search & Rescue-Castlegar and Areas I and J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	21,024	21,024	21,144	21,177	21,212	21,247	21,282
41020	Grants in lieu of Taxes	27	0	0	0	0	0	0
49100	Prior Year Surplus	113	0	0	0	0	0	0
Total Income		21,163	21,024	21,144	21,177	21,212	21,247	21,282

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	18,749	18,749	18,749	18,749	18,749	18,749	18,749
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		21,024	21,024	21,144	21,178	21,212	21,247	21,283
Total Service		139	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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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

S163 Emergency Planning-Areas I and J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	121,432	121,432	122,972	126,661	130,461	134,375	138,406
41020	Grants in lieu of Taxes	9	0	0	0	0	0	0
49100	Prior Year Surplus	44	0	0	0	0	0	0
Total Income		121,485	121,432	122,972	126,661	130,461	134,375	138,406

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
59500	Transfer to Other Service	121,432	121,432	122,972	126,661	130,461	134,375	138,406
Total Expenses		121,432	121,432	122,972	126,661	130,461	134,375	138,406

Total Service		53	0	0	0	0	0	0
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S169 Street Lighting-Area I (Brilliant)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	6,500	6,500	7,200	8,500	8,700	8,800	9,000
49100	Prior Year Surplus	1,619	1,600	1,200	0	0	0	0
Total Income		8,119	8,100	8,400	8,500	8,700	8,800	9,000

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52010	Travel	0	0	0	0	0	0	0
53050	Insurance	14	22	23	24	25	25	26
54030	Contracted Services	0	861	861	861	861	861	861
55040	Utilities	5,098	5,406	5,420	5,528	5,639	5,752	5,867
59000	Contribution to Reserve	48	48	89	40	88	33	74
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
59550	Transfer to Other Service - Environmental Services Fee	1,462	1,462	1,700	1,734	1,769	1,804	1,840
Total Expenses		6,922	8,100	8,400	8,500	8,700	8,800	9,000
Total Service		1,197	0	0	0	0	0	0

S170 Street Lighting-Area J (Robson)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	2,700	2,700	3,400	3,700	3,700	3,800	3,900
49100	Prior Year Surplus	394	800	256	0	0	0	0
Total Income		3,094	3,500	3,656	3,700	3,700	3,800	3,900

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	7	11	12	12	12	13	13
55010	Repairs & Maintenance	0	665	665	665	665	665	665
55040	Utilities	1,191	1,184	1,265	1,290	1,316	1,342	1,369
59000	Contribution to Reserve	191	191	108	94	36	75	114
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
59550	Transfer to Other Service - Environmental Services Fee	1,149	1,149	1,300	1,326	1,353	1,380	1,407
Total Expenses		2,837	3,500	3,656	3,700	3,700	3,800	3,900
Total Service		256	0	0	0	0	0	0

S172 Street Lighting-Area I (Voykin)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	3,100	3,100	3,300	3,400	3,400	3,500	3,600
49100	Prior Year Surplus	1,137	1,000	460	0	0	0	0
Total Income		4,237	4,100	3,760	3,400	3,400	3,500	3,600

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	6	11	12	12	12	13	13
55010	Repairs & Maintenance	552	820	836	853	870	888	905
55040	Utilities	826	877	877	895	912	931	949
59000	Contribution to Reserve	1,048	1,048	529	104	38	71	102
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
59550	Transfer to Other Service - Environmental Services Fee	1,044	1,044	1,200	1,224	1,248	1,273	1,299
Total Expenses		3,776	4,100	3,760	3,400	3,400	3,500	3,600
Total Service		461	0	0	0	0	0	0

S180 Animal Control-Area I (Brilliant)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	2,209	2,209	2,241	2,261	2,282	2,303	2,325
49100	Prior Year Surplus	11	11	0	0	0	0	0
Total Income		2,220	2,220	2,241	2,261	2,282	2,303	2,325

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53030	Communication	79	40	41	41	42	42	42
53050	Insurance	2	5	5	5	5	5	5
54030	Contracted Services	1,036	1,200	1,200	1,200	1,200	1,200	1,200
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
Total Expenses		2,092	2,220	2,241	2,261	2,282	2,303	2,325
Total Service		128	0	0	0	0	0	0

S181 Animal Control-Area J (Robson, Raspberry)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	16,325	16,325	17,250	17,272	17,295	17,319	17,342
49100	Prior Year Surplus	902	902	0	0	0	0	0
Total Income		17,227	17,227	17,250	17,272	17,295	17,319	17,342

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53030	Communication	446	222	224	227	229	231	234
53050	Insurance	29	30	31	31	31	32	32
54030	Contracted Services	13,766	16,000	16,000	16,000	16,000	16,000	16,000
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
Total Expenses		15,216	17,227	17,250	17,272	17,295	17,319	17,342
Total Service		2,012	0	0	0	0	0	0

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

S197 Public Library-Area J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	100,964	100,964	103,200	106,371	109,562	112,849	116,235
41020	Grants in lieu of Taxes	10	0	0	0	0	0	0
49100	Prior Year Surplus	11	10	0	0	0	0	0
Total Income		100,985	100,974	103,200	106,371	109,562	112,849	116,235

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	99,382	99,382	101,370	104,411	107,543	110,770	114,093
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		100,974	100,974	103,200	106,371	109,562	112,849	116,235
Total Service		11	0	0	0	0	0	0

S198 Public Library-Area I**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	88,839	88,839	90,822	93,622	96,430	99,323	102,303
49100	Prior Year Surplus	-0	-0	0	0	0	0	0
Total Income		88,839	88,839	90,822	93,622	96,430	99,323	102,303

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	87,247	87,247	88,992	91,662	94,412	97,244	100,161
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		88,839	88,839	90,822	93,622	96,430	99,323	102,303
Total Service		-0	0	0	0	0	0	0

S216 Castlegar & District Youth Centre-Areas I and J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	0	0	0	0	0	0	0
49100	Prior Year Surplus	12,105	12,103	0	0	0	0	0
Total Income		12,105	12,103	0	0	0	0	0

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	0	5,000	0	0	0	0	0
59100	Accumulated Operating Surplus	0	5,511	0	0	0	0	0
59500	Transfer to Other Service	10,513	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	0	0	0	0	0
59530	Transfer to Other Service - Community Services Fee	617	617	0	0	0	0	0
Total Expenses		12,105	12,103	0	0	0	0	0

Total Service		0	0	0	0	0	0	0
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5222 Arena (Castlegar Complex)-Castlegar and Areas I and J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	2,818,031	2,818,031	3,140,218	3,180,508	3,233,272	3,552,652	3,382,836
41020	Grants in lieu of Taxes	3,564	9,000	9,000	9,000	9,000	9,000	9,000
42015	Sale of Goods - Specified	7,128	10,100	7,000	11,000	11,500	12,000	12,500
42025	Sale of Services - Specified	52,702	90,089	86,250	87,789	89,359	90,962	92,597
42030	User Fees	468	0	0	0	0	0	0
42035	User Fees - Specified	13,683	6,277	12,500	12,750	13,005	13,265	13,530
42040	Rental Income	918	0	0	0	0	0	0
42045	Rental Income - Specified	277,590	289,328	250,270	228,204	234,316	240,612	247,096
43010	Donations	0	10,000	0	0	0	0	0
43015	Donations - Specified	30,000	0	10,000	0	0	0	0
43020	Grants	203,000	203,000	0	0	0	0	0
43025	Grants - Specified	0	8,200	53,000	1,010	1,020	1,030	1,041
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	647,623	453,140	0	0	0
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
44010	Penalties & Fees	-22	0	0	0	0	0	0
44020	Investment Income & Interest	5,238	0	0	0	0	0	0
45000	Transfer from Reserves	680,000	924,000	460,277	0	0	14,779	0
45500	Transfer from Other Service	35,029	4,590	4,636	4,682	4,729	4,776	4,824
49100	Prior Year Surplus	211,283	194,803	86,513	0	0	0	0
Total Income		4,338,612	4,567,418	4,767,287	3,988,084	3,596,202	3,939,076	3,763,424

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	876,545	834,329	896,300	875,010	894,144	913,712	933,724
51020	Overtime	14,476	12,506	18,000	13,250	13,505	13,765	14,030
51030	Benefits	219,056	191,952	215,150	218,605	223,156	227,803	232,549
51050	Employee Health & Safety	4,440	6,767	9,714	9,871	10,032	10,196	10,363
51060	Employee Incentives	889	1,000	1,000	1,010	1,020	1,030	1,041
52010	Travel	2,346	4,000	6,310	6,373	6,437	6,501	6,566
52020	Education & Training	11,906	10,400	17,800	17,978	18,158	18,339	18,523
52030	Memberships, Dues & Subscriptions	1,940	1,000	1,010	1,020	1,030	1,041	1,051
53020	Admin, Office Supplies & Postage	16,861	14,000	13,430	13,463	13,598	13,734	13,871
53030	Communication	15,097	17,750	17,928	16,832	17,000	17,170	17,342
53040	Advertising	17,603	32,500	30,000	30,300	30,603	30,909	31,218
53050	Insurance	50,848	55,520	56,362	48,763	49,249	49,740	50,236
53060	Bank Charges	14,280	10,100	10,201	10,303	10,406	10,510	10,615
53070	Bad Debts	570	0	0	0	0	0	0
53080	Licence & Permits	2,899	2,300	2,323	1,734	1,752	1,769	1,787

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
54010	Legal	0	1,000	2,000	2,020	2,040	2,061	2,081
54030	Contracted Services	167,198	219,989	212,700	214,482	223,777	218,548	222,033
54040	Consulting Fees	0	45,000	97,000	85,700	86,407	87,121	87,842
55010	Repairs & Maintenance	38,756	85,100	112,896	93,195	94,008	94,835	95,677
55015	Repairs & Maintenance - Specified	0	2,500	2,525	2,550	2,576	2,602	2,628
55020	Operating Supplies	77,649	74,320	77,025	76,790	77,567	78,355	79,154
55025	Chemicals	1,980	4,475	4,000	2,000	2,000	2,000	2,000
55030	Equipment	22,484	44,300	54,463	51,997	52,561	53,135	53,718
55035	Radio Equipment	4,708	0	2,000	0	0	0	0
55040	Utilities	136,709	151,900	154,120	134,662	137,255	139,898	142,593
55050	Vehicles	12,969	14,000	13,000	12,120	12,241	12,364	12,487
55060	Rentals	420	1,000	0	0	0	0	0
56110	Short-Term Financing Interest	0	0	12,900	34,710	43,679	43,679	43,679
56120	Short-Term Financing Principal	0	0	0	121,455	206,100	206,100	206,100
57010	Grants	404,000	412,000	419,513	409,000	409,000	409,000	409,000
59000	Contribution to Reserve	203,000	203,000	0	0	215,000	0	213,610
59500	Transfer to Other Service	72,284	0	2,583	2,660	2,740	2,823	2,907
59510	Transfer to Other Service - General Admin. Fee	111,034	111,034	118,699	122,260	125,928	129,706	133,597
59520	Transfer to Other Service - IT Fee	49,644	49,644	43,830	45,145	46,499	47,894	49,331
59530	Transfer to Other Service - Community Services Fee	279,033	279,033	317,505	355,823	366,735	377,738	389,070
60000	Capital Expenditures	1,425,553	1,675,000	1,825,000	957,000	200,000	715,000	273,000
Total Expenses		4,257,175	4,567,418	4,767,287	3,988,084	3,596,202	3,939,076	3,763,424
Total Service		81,438	0	0	0	0	0	0

S227 Aquatic Centre-Castlegar and Areas J and I**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	860,908	860,908	1,239,713	1,411,080	1,535,149	1,379,514	1,623,496
41020	Grants in lieu of Taxes	1,164	4,000	4,000	0	0	0	0
42015	Sale of Goods - Specified	5,522	1,151	5,000	5,150	5,305	5,464	5,628
42025	Sale of Services - Specified	128,594	144,858	111,401	114,743	118,185	121,731	125,383
42035	User Fees - Specified	351,469	325,000	350,000	360,500	371,315	382,454	393,928
42045	Rental Income - Specified	60,820	63,000	59,500	61,285	63,124	65,017	66,968
43015	Donations - Specified	0	0	0	0	0	0	0
43020	Grants	38,668	39,667	1,000	1,000	1,000	1,000	1,000
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
44010	Penalties & Fees	-196	0	0	0	0	0	0
45000	Transfer from Reserves	0	174,000	135,000	1,180,025	0	0	0
45500	Transfer from Other Service	13,621	2,600	2,626	0	0	0	0
49100	Prior Year Surplus	215,807	210,530	-7,985	0	0	0	0
Total Income		1,676,376	1,825,714	1,900,255	3,133,783	2,094,077	1,955,180	2,216,402

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	790,935	813,078	931,197	959,133	987,907	1,017,544	1,048,070
51020	Overtime	8,457	16,500	16,764	17,267	17,785	18,318	18,868
51030	Benefits	163,580	216,968	200,525	206,541	212,737	219,119	225,693
51050	Employee Health & Safety	3,033	6,000	6,330	6,410	6,466	6,522	6,578
51060	Employee Incentives	440	0	0	0	0	0	0
52010	Travel	108	3,250	3,500	3,525	3,550	3,576	3,602
52020	Education & Training	8,349	7,300	5,717	5,774	5,832	5,890	5,949
52030	Memberships, Dues & Subscriptions	586	1,650	657	663	670	676	683
53020	Admin, Office Supplies & Postage	716	1,000	1,010	1,020	1,030	1,041	1,051
53030	Communication	1,340	2,000	2,020	2,040	2,061	2,081	2,102
53040	Advertising	3,111	14,043	12,000	12,120	12,241	12,364	12,487
53050	Insurance	27,577	31,750	32,068	32,389	32,713	33,040	33,370
53080	Licence & Permits	1,434	1,000	1,010	1,020	1,030	1,041	1,051
54030	Contracted Services	51,395	33,500	39,200	39,542	39,889	40,240	40,596
55010	Repairs & Maintenance	37,054	34,000	40,080	40,481	40,886	41,294	41,707
55020	Operating Supplies	34,744	36,600	40,715	41,122	41,533	41,949	42,368
55025	Chemicals	29,758	22,000	25,000	25,250	25,503	25,758	26,015
55030	Equipment	20,188	43,000	26,110	26,221	26,333	26,447	26,561
55040	Utilities	95,786	110,000	117,000	119,340	121,727	124,161	126,645
55050	Vehicles	29	0	0	0	0	0	0
55060	Rentals	155	0	0	0	0	0	0
59000	Contribution to Reserve	38,668	38,667	0	0	85,221	50,000	213,611
59100	Accumulated Operating Surplus	0	0	0	0	0	0	0
59500	Transfer to Other Service	15,031	0	21,261	21,474	21,688	21,905	22,124
59510	Transfer to Other Service - General Admin. Fee	98,156	98,156	116,380	117,544	118,719	119,906	121,105
59520	Transfer to Other Service - IT Fee	44,128	44,128	38,960	39,739	40,534	41,345	42,172
59530	Transfer to Other Service - Community Services Fee	77,125	77,125	87,751	95,168	98,023	100,964	103,993
60000	Capital Expenditures	138,704	174,000	135,000	1,320,000	150,000	0	50,000
Total Expenses		1,690,589	1,825,714	1,900,255	3,133,783	2,094,077	1,955,181	2,216,402
Total Service		-14,213	0	0	0	0	0	0

S237 Transit-Castlegar and Area**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	446,647	446,647	446,647	508,953	547,124	588,158	632,270
41020	Grants in lieu of Taxes	748	0	0	0	0	0	0
45000	Transfer from Reserves	0	81,854	83,148	97,835	90,651	78,922	67,311
49100	Prior Year Surplus	36,581	29,482	30,845	0	0	0	0
Total Income		483,975	557,983	560,640	606,788	637,775	667,080	699,581

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53020	Admin, Office Supplies & Postage	500	100	500	500	500	500	500
53050	Insurance	355	500	500	500	500	500	500
54030	Contracted Services	353,379	521,663	537,201	582,565	612,739	641,202	672,833
55010	Repairs & Maintenance	11,281	25,040	3,500	3,622	3,749	3,880	4,016
55020	Operating Supplies	3,151	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	10,680	10,680	18,939	19,601	20,287	20,998	21,732
Total Expenses		379,346	557,983	560,640	606,788	637,775	667,080	699,581
Total Service		104,629	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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S247 Water Utility-Area J (Lucas Road)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	4,200	4,200	4,200	4,200	4,200	4,200	4,200
42030	User Fees	9,626	10,035	9,834	10,326	10,843	11,385	11,953
45500	Transfer from Other Service	0	0	2,000	0	0	0	0
49100	Prior Year Surplus	3,086	2,508	3,450	0	0	0	0
Total Income		16,912	16,743	19,484	14,526	15,043	15,585	16,153

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	1,178	1,253	1,331	1,384	1,412	1,440	1,469
51030	Benefits	278	326	346	360	367	375	382
51500	Directors - Allowance & Stipend	505	401	426	443	452	461	470
51565	Directors - Mileage	56	0	0	0	0	0	0
53050	Insurance	272	114	289	300	306	313	319
53080	Licence & Permits	0	0	0	0	0	0	0
54030	Contracted Services	0	541	575	598	609	622	634
55010	Repairs & Maintenance	19	809	2,859	894	911	930	948
55020	Operating Supplies	7	0	0	0	0	0	0
55030	Equipment	38	0	0	0	0	0	0
55040	Utilities	1,058	2,606	2,768	2,878	2,936	2,995	3,054
59000	Contribution to Reserve	5,509	5,509	6,219	2,811	3,094	3,394	3,722
59500	Transfer to Other Service	1,987	2,182	1,546	1,608	1,640	1,673	1,706
59510	Transfer to Other Service - General Admin. Fee	817	817	805	837	854	871	888
59550	Transfer to Other Service - Environmental Services Fee	2,185	2,185	2,320	2,413	2,462	2,511	2,561
Total Expenses		13,909	16,743	19,484	14,526	15,043	15,585	16,153

Total Service		3,002	0	0	0	0	0	0
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S256 Water Utility-Area J (West Robson)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	16,284	11,933	17,984	13,355	14,625	16,027	17,566
42030	User Fees	85,364	84,720	87,044	95,749	105,324	115,856	127,442
43020	Grants	83,637	83,637	0	0	0	0	0
45000	Transfer from Reserves	0	534,400	481,046	25,000	500,000	15,000	300,000
49100	Prior Year Surplus	-7,146	-7,146	13,388	0	0	0	0
Total Income		178,139	707,544	599,462	134,104	619,949	146,883	445,008

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	13,002	14,653	15,500	15,080	15,382	15,689	16,003
51020	Overtime	426	454	482	501	511	522	532
51030	Benefits	2,734	3,810	4,306	4,208	4,292	4,378	4,466
51500	Directors - Allowance & Stipend	505	403	536	558	569	580	592
51565	Directors - Mileage	56	0	59	62	63	64	66
53030	Communication	1,528	1,655	1,758	1,828	1,864	1,902	1,940
53050	Insurance	1,631	1,456	1,546	1,608	1,640	1,673	1,707
53080	Licence & Permits	150	171	182	189	193	196	200
54030	Contracted Services	3,843	4,757	2,578	2,681	2,735	2,786	2,845
54040	Consulting Fees	0	0	2,000	0	0	0	0
55010	Repairs & Maintenance	35,101	40,043	5,762	5,993	6,113	6,235	6,360
55020	Operating Supplies	296	220	314	327	333	340	347
55025	Chemicals	0	49	52	54	55	56	57
55030	Equipment	168	0	0	0	0	0	0
55040	Utilities	6,086	6,375	6,770	7,041	7,182	7,326	7,472
59000	Contribution to Reserve	87,673	87,673	21,193	11,774	20,671	30,624	41,719
59500	Transfer to Other Service	18,651	15,194	11,573	11,643	11,877	12,114	12,356
59510	Transfer to Other Service - General Admin. Fee	6,654	6,654	8,116	8,441	8,610	8,782	8,958
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	22,157	22,157	34,082	35,445	36,154	36,877	37,614
60000	Capital Expenditures	18,954	500,000	481,046	25,000	500,000	15,000	300,000
Total Expenses		221,438	707,544	599,462	134,104	619,949	146,883	445,008
Total Service		-43,299	0	0	0	0	0	0

S269 Discretionary Grants-Area I**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	14,500	14,500	14,500	14,500	14,500	14,500	14,500
43505	External Contributions & Contracts - Specified	1,000	0	0	0	0	0	0
49100	Prior Year Surplus	30,035	30,035	25,194	0	0	0	0
Total Income		45,535	44,535	39,694	14,500	14,500	14,500	14,500

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	19,250	44,235	39,388	14,188	14,182	14,175	14,169
59500	Transfer to Other Service	791	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		20,341	44,535	39,694	14,500	14,500	14,500	14,500
Total Service		25,194	0	0	0	0	0	0

S270 Discretionary Grants-Area J**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	14,500	14,500	14,500	14,500	14,500	14,500	14,500
41020	Grants in lieu of Taxes	2	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	4,500	0	0	0	0	0	0
49100	Prior Year Surplus	35,792	35,792	29,951	0	0	0	0
Total Income		54,794	50,292	44,451	14,500	14,500	14,500	14,500

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	23,750	49,992	44,145	14,188	14,182	14,175	14,169
59500	Transfer to Other Service	791	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		24,841	50,292	44,451	14,500	14,500	14,500	14,500
Total Service		29,953	0	0	0	0	0	0

S298 City of Castlegar Economic Development Service**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	116,975	116,975	116,995	117,015	117,035	117,056	117,077
41020	Grants in lieu of Taxes	234	0	0	0	0	0	0
49100	Prior Year Surplus	935	0	0	0	0	0	0
Total Income		118,144	116,975	116,995	117,015	117,035	117,056	117,077

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
54030	Contracted Services	0	116,000	116,000	116,000	116,000	116,000	116,000
57010	Grants	116,000	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		116,975	116,975	116,995	117,015	117,035	117,056	117,077
Total Service		1,169	0	0	0	0	0	0