

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Bylaw No. 2952

A Bylaw of the Regional District of Central Kootenay respecting the Financial Plan for the years 2024-2028.

WHEREAS the Local Government Act requires regional districts to adopt a five (5) year financial plan.

NOW THEREFORE the Board of the Regional District of Central Kootenay, in open meeting assembled, HEREBY ENACTS as follows:

- 1 Schedule A attached hereto and forming part of this bylaw is hereby adopted and is the Financial Operating Plan, including planned Capital Expenditures, of the Regional District of Central Kootenay for the period January 1, 2024 – December 31, 2028.
2 This Bylaw may be cited as "Regional District of Central Kootenay Five-Year Financial Plan Bylaw No. 2952, 2024."

READ A FIRST TIME this 21st day of March, 2024.

READ A SECOND TIME this 21st day of March, 2024.

READ A THIRD TIME this 21st day of March, 2024.

ADOPTED by an affirmative vote of at least 2/3 of the votes cast this 21st day of March, 2024.

Handwritten signature of Aimee Watson, Board Chair.

Aimee Watson, Board Chair

Handwritten signature of Mike Morrison, Corporate Officer, with official seal of the Regional District of Central Kootenay.

Mike Morrison, Corporate Officer

I hereby certify that this is a true and correct copy of the "Regional District of Central Kootenay Five-Year Financial Plan Bylaw No. 2952, 2024" of the Bylaws of the Regional District of Central Kootenay.

Dated this 21st day of March, 2024.

Mike Morrison, Corporate Officer



2024-2028 Financial Plan

Prepared by: Financial Services

rdck.ca

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

Electoral Area A Creston Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	122,128,742	107,665	0.088	115,523,982	120,999	0.105	99,939,147	81,304	0.081
S261	DISCRETIONARY GRANTS	122,128,742	25,000	0.020	115,523,982	25,000	0.022	99,939,147	25,000	0.025
S101	RURAL ADMINISTRATION	122,128,742	144,829	0.119	115,523,982	153,560	0.133	99,939,147	141,813	0.142
S102	GIS SERVICE	122,128,742	20,782	0.017	115,523,982	21,010	0.018	99,939,147	19,852	0.020
S103	BUILDING INSPECTION	122,128,742	79,557	0.065	115,523,982	65,770	0.057	99,939,147	55,141	0.055
S104	PLANNING AND LAND USE	122,128,742	93,341	0.076	115,523,982	90,734	0.079	99,939,147	81,177	0.081
S105	COMMUNITY SUSTAINABILITY	122,128,742	20,792	0.017	115,523,982	20,580	0.018	99,939,147	19,831	0.020
S106	FEASIBILITY STUDY SERVICE	122,128,742	-	-	115,523,982	-	-	99,939,147	-	-
S107	ECONOMIC DEVELOPMENT -AREA A	122,128,742	40,000	0.033	115,523,982	40,000	0.035	99,939,147	40,000	0.040
S117	ADVISORY PLANNING-AREA A	122,128,742	856	0.001	115,523,982	856	0.001	99,939,147	856	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	122,128,742	29,998	0.025	115,523,982	29,707	0.026	99,939,147	37,646	0.038
S156	EMERGENCY COMMUNICATIONS 911	122,128,742	43,976	0.036	115,523,982	40,106	0.035	99,939,147	32,433	0.032
S157	EMERGENCY PLANNING-CRESTON AREA	122,128,742	96,684	0.079	115,523,982	72,084	0.062	99,939,147	69,448	0.069
S174	CEMETERY-CRESTON, AREAS A B C	122,128,742	26,709	0.022	115,523,982	25,785	0.022	99,939,147	25,967	0.026
S186	REFUSE DISPOSAL-EAST SUBREGION	122,128,742	375,983	0.308	115,523,982	342,492	0.296	99,939,147	324,947	0.325
S193	LIBRARY-CRESTON, AREAS A B C	122,128,742	154,696	0.127	115,523,982	146,532	0.127	99,939,147	138,787	0.139
S205	REGIONAL PARK - AREA A	122,128,742	239,676	0.196	115,523,982	218,777	0.189	99,939,147	151,891	0.152
S292	LOCAL CONSERVATION SERVICE	122,128,742	-	-	115,523,982	-	-	99,939,147	-	-
Regional Requisition			\$ 1,500,543			\$ 1,413,993			\$ 1,246,092	
Residential Rate per \$1,000 of Assessment				1.229			1.224			1.247
Surveyor of Taxes - Collection Fee				0.065			0.064			0.065
Estimated Rate per \$1,000 of Assessment				1.293			1.288			1.312
Difference (\$) from prior year			86,550			167,901			109,960	
Percentage Change from prior year			6.12%			13.47%			9.68%	
S128	FIRE PROTECTION-DEF A-RIONDEL	18,703,886	215,242	1.151	17,581,314	187,847	1.068	13,438,865	190,475	1.417
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	22,483,476	144,780	0.644	21,502,837	135,861	0.632	18,351,932	133,763	0.729
S165	RIONDEL DRAINAGE	6,110,213	25,084	0.411	5,367,068	15,464	0.288	4,015,886	12,887	0.321
S166	STREET LIGHTING-DEF A RIONDEL	6,110,213	9,500	0.155	5,367,068	8,300	0.155	4,015,886	8,300	0.207
S189	RIONDEL REFUSE TRANSFER	11,498,815	8,310	0.072	10,533,897	5,600	0.053	7,970,919	4,968	0.062
S191	MUSEUM AND ARCH-CRES BC DEF A	28,318,803	9,480	0.033	27,024,471	9,603	0.036	23,395,411	9,300	0.040
S209	RECREATION FAC-DEF A-RIONDEL	11,498,815	200,000	1.739	10,533,897	174,158	1.653	7,970,919	144,510	1.813
S217	CRAWFORD BAY BEACH AND HALL	30,167,724	39,111	0.130	29,263,682	37,940	0.130	23,477,571	22,425	0.096
S224	RECREATION FAC-CRES,B,C,DEF A	28,318,803	344,428	1.216	27,024,471	335,805	1.243	23,395,411	325,758	1.392
S232	REC COMMISSION-DEFINED AREA A	93,785,019	45,573	0.049	88,477,391	39,421	0.045	76,522,561	36,186	0.047
S234	PARA-CRES DEF AREAS A, B, C	16,170,813	8,572	0.053	15,546,207	6,956	0.045	13,051,819	5,822	0.045
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	59,025,780	8,535	0.014	56,321,524	9,148	0.016	46,488,311	8,549	0.018
S240	AIRPORT - CRESTON, AREAS B,C	64,397,265	34,178	0.053	60,440,065	31,336	0.052	54,568,258	22,256	0.041
S241	WATER UTILITY-DEF A-RIONDEL	7,205,773	-	-	6,346,038	-	-	4,779,226	-	-
S242	WATER UTILITY-DEF A-SANCA PARK	2,666,195	-	-	2,406,760	-	-	2,235,725	-	-

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

Electoral Area B Creston Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	147,668,239	130,179	0.088	136,271,199	142,729	0.105	118,908,022	96,736	0.081
S262	DISCRETIONARY GRANTS	147,668,239	30,000	0.020	136,271,199	30,000	0.022	118,908,022	30,000	0.025
S101	RURAL ADMINISTRATION	147,668,239	175,116	0.119	136,271,199	181,138	0.133	118,908,022	168,730	0.142
S102	GIS SERVICE	147,668,239	25,128	0.017	136,271,199	24,783	0.018	118,908,022	23,620	0.020
S103	BUILDING INSPECTION	147,668,239	96,194	0.065	136,271,199	77,582	0.057	118,908,022	65,607	0.055
S104	PLANNING AND LAND USE	147,668,239	112,860	0.076	136,271,199	107,030	0.079	118,908,022	96,585	0.081
S105	COMMUNITY SUSTAINABILITY	147,668,239	25,140	0.017	136,271,199	24,277	0.018	118,908,022	23,595	0.020
S106	FEASIBILITY STUDY SERVICE	147,668,239	-	-	136,271,199	-	-	118,908,022	-	-
S108	EDC-CRESTON B AND C	147,668,239	132,981	0.090	136,271,199	148,991	0.109	118,908,022	148,750	0.125
S118	ADVISORY PLANNING-AREA B	147,668,239	1,265	0.001	136,271,199	1,265	0.001	118,908,022	1,265	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	147,668,239	36,271	0.025	136,271,199	35,043	0.026	118,908,022	44,792	0.038
S156	EMERGENCY COMMUNICATIONS 911	147,668,239	53,172	0.036	136,271,199	47,309	0.035	118,908,022	38,589	0.032
S157	EMERGENCY PLANNING-CRESTON AREA	147,668,239	116,903	0.079	136,271,199	85,030	0.062	118,908,022	82,629	0.069
S174	CEMETERY-CRESTON, AREAS A B C	147,668,239	32,294	0.022	136,271,199	30,416	0.022	118,908,022	30,896	0.026
S186	REFUSE DISPOSAL-EAST SUBREGION	147,668,239	454,608	0.308	136,271,199	404,001	0.296	118,908,022	386,623	0.325
S191	MUSEUM AND ARCH-CRES BC DEF A	147,668,239	49,436	0.033	136,271,199	48,425	0.036	118,908,022	47,266	0.040
S193	LIBRARY-CRESTON, AREAS A B C	147,668,239	187,046	0.127	136,271,199	172,848	0.127	118,908,022	165,130	0.139
S201	REG PARKS-CRESTON, B, C	147,668,239	44,541	0.030	136,271,199	15,515	0.011	118,908,022	14,199	0.012
S224	RECREATION FAC-CRES,B,C,DEF A	147,668,239	1,796,018	1.216	136,271,199	1,693,301	1.243	118,908,022	1,655,678	1.392
S240	AIRPORT - CRESTON, AREAS B,C	147,668,239	78,372	0.053	136,271,199	70,652	0.052	118,908,022	48,497	0.041

Regional Requisition		\$ 3,577,524			\$ 3,340,333			\$ 3,169,185		
Residential Rate per \$1,000 of Assessment			2.423			2.451			2.665	
Surveyor of Taxes - Collection Fee			0.127			0.129			0.140	
Estimated Rate per \$1,000 of Assessment			2.550			2.580			2.805	
Difference (\$) from prior year		237,191			171,148			84,375		
Percentage Change from prior year		7.10%			5.40%			2.74%		

S130	FIRE PROT-DEF B-LISTER/CANYON	42,141,684	299,185	0.710	43,354,326	253,948	0.586	37,133,574	248,060	0.668
S131	FIRE PROT-DEF B AND DEF C	37,557,825	262,079	0.698	35,231,716	229,495	0.651	31,441,242	201,270	0.640
S148	FIRE PROT - YAHK-KINGSGATE	27,516,740	280,584	1.020	25,466,588	225,816	0.887	22,189,157	211,030	0.951
S164	DYKING-DEF B AND DEF C GOAT RIVER	813,043	2,500	0.307	809,498	2,490	0.308	728,813	2,586	0.355
S234	PARA-CRES DEF AREAS A, B, C	90,471,849	51,252	0.057	88,867,978	48,695	0.055	77,473,670	48,905	0.063
S243	WATER UTILITY-DEF B-LISTER	7,814,274	-	-	8,333,546	-	-	6,995,781	-	-
S250	WATER UTILITY-ERICKSON	35,080,209	-	-	33,034,576	-	-	29,545,410	-	-
S251	WATER UTILITY ARROW CREEK	35,080,209	-	-	33,034,576	-	-	29,545,410	-	-
S281	FIRE PROTECTION - ARROW CREEK	11,110,151	77,862	0.701	10,607,351	68,681	0.647	9,121,304	59,869	0.656

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

Electoral Area C Creston Rural		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	59,796,279	52,714	0.088	56,879,481	59,575	0.105	50,114,853	40,770	0.081
S263	DISCRETIONARY GRANTS	59,796,279	0	0.000	56,879,481	0	0.000	50,114,853	41,453	0.083
S101	RURAL ADMINISTRATION	59,796,279	70,911	0.119	56,879,481	75,607	0.133	50,114,853	71,113	0.142
S102	GIS SERVICE	59,796,279	10,175	0.017	56,879,481	10,345	0.018	50,114,853	9,955	0.020
S103	BUILDING INSPECTION	59,796,279	38,952	0.065	56,879,481	32,383	0.057	50,114,853	27,651	0.055
S104	PLANNING AND LAND USE	59,796,279	45,701	0.076	56,879,481	44,674	0.079	50,114,853	40,706	0.081
S105	COMMUNITY SUSTAINABILITY	59,796,279	10,180	0.017	56,879,481	10,133	0.018	50,114,853	9,944	0.020
S106	FEASIBILITY STUDY SERVICE	59,796,279	-	-	56,879,481	-	-	50,114,853	-	-
S108	EDC-CRESTON B AND C	59,796,279	53,849	0.090	56,879,481	62,189	0.109	50,114,853	62,692	0.125
S119	ADVISORY PLANNING-AREA C	59,796,279	306	0.001	56,879,481	300	0.001	50,114,853	423	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	59,796,279	14,687	0.025	56,879,481	14,627	0.026	50,114,853	18,878	0.038
S156	EMERGENCY COMMUNICATIONS 911	59,796,279	21,531	0.036	56,879,481	19,747	0.035	50,114,853	16,263	0.032
S157	EMERGENCY PLANNING-CRESTON AREA	59,796,279	47,338	0.079	56,879,481	35,491	0.062	50,114,853	34,825	0.069
S174	CEMETERY-CRESTON, AREAS A B C	59,796,279	13,077	0.022	56,879,481	12,696	0.022	50,114,853	13,021	0.026
S186	REFUSE DISPOSAL-EAST SUBREGION	59,796,279	184,088	0.308	56,879,481	168,630	0.296	50,114,853	162,946	0.325
S191	MUSEUM AND ARCH-CRES BC DEF A	59,796,279	20,018	0.033	56,879,481	20,213	0.036	50,114,853	19,921	0.040
S193	LIBRARY-CRESTON, AREAS A B C	59,796,279	75,742	0.127	56,879,481	72,147	0.127	50,114,853	69,595	0.139
S201	REG PARKS-CRESTON, B, C	59,796,279	18,036	0.030	56,879,481	6,476	0.011	50,114,853	5,984	0.012
S224	RECREATION FAC-CRES,B,C,DEF A	59,796,279	727,273	1.216	56,879,481	706,782	1.243	50,114,853	697,800	1.392
S240	AIRPORT - CRESTON, AREAS B,C	59,796,279	31,736	0.053	56,879,481	29,490	0.052	50,114,853	20,440	0.041
Regional Requisition			<u>\$ 1,436,316</u>			<u>\$ 1,381,502</u>			<u>\$ 1,364,380</u>	
Residential Rate per \$1,000 of Assessment				2.402			2.429			2.723
Surveyor of Taxes - Collection Fee				0.126			0.128			0.143
Estimated Rate per \$1,000 of Assessment				<u>2.528</u>			<u>2.556</u>			<u>2.865</u>
Difference (\$) from prior year			54,814			17,122			-37,497	
Percentage Change from prior year			<u>3.97%</u>			<u>1.25%</u>			<u>-2.67%</u>	
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	12,422,980	79,996	0.644	11,773,290	74,387	0.632	10,256,921	74,760	0.729
S131	FIRE PROT-DEF B AND DEF C	12,248,260	85,469	0.698	11,937,992	77,763	0.651	10,410,292	66,641	0.640
S164	DYKING-DEF B AND DEF C GOAT RIVER	2,718,858	8,360	0.307	2,721,242	8,370	0.308	2,332,024	8,274	0.355
S234	PARA-CRES DEF AREAS A, B, C	43,985,697	12,949	0.029	42,246,728	9,840	0.023	36,755,942	7,319	0.020
S291	FIRE PROTECTION - WEST CRESTON	17,666,820	225,000	1.274	16,993,327	198,226	1.166	14,584,097	198,226	1.359

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

Electoral Area D Kaslo Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	67,846,066	59,811	0.088	59,339,013	62,151	0.105	50,942,604	41,444	0.081
S264	DISCRETIONARY GRANTS	67,846,066	-	-	59,339,013	-	-	50,942,604	2,500	0.00
S101	RURAL ADMINISTRATION	67,846,066	80,457	0.119	59,339,013	78,876	0.133	50,942,604	72,287	0.142
S102	GIS SERVICE	67,846,066	11,545	0.017	59,339,013	10,792	0.018	50,942,604	10,119	0.020
S103	BUILDING INSPECTION	67,846,066	44,196	0.065	59,339,013	33,783	0.057	50,942,604	28,107	0.055
S104	PLANNING AND LAND USE	67,846,066	51,854	0.076	59,339,013	46,606	0.079	50,942,604	41,379	0.081
S105	COMMUNITY SUSTAINABILITY	67,846,066	11,551	0.017	59,339,013	10,571	0.018	50,942,604	10,108	0.020
S106	FEASIBILITY STUDY SERVICE	67,846,066	-	-	59,339,013	-	-	50,942,604	-	-
S109	EDC-KASLO AND D	67,846,066	-	-	59,339,013	12,991	0.022	50,942,604	13,086	0.026
S120	ADVISORY PLANNING-AREA D	67,846,066	675	0.001	59,339,013	675	0.001	50,942,604	675	0.001
S150	JAWS OF LIFE-KASLO AND AREA D	67,846,066	18,993	0.028	59,339,013	18,428	0.031	50,942,604	16,210	0.032
S156	EMERGENCY COMMUNICATIONS 911	67,846,066	24,430	0.036	59,339,013	20,600	0.035	50,942,604	16,532	0.032
S162	EMERGENCY PLANNING-KASLO & D	67,846,066	48,258	0.071	59,339,013	31,429	0.053	50,942,604	30,305	0.059
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	67,846,066	267,963	0.395	59,339,013	218,400	0.368	50,942,604	192,490	0.378
S221	COMM FAC RECREATION & PARKS - KASLO & D	67,846,066	174,644	0.257	59,339,013	159,073	0.268	50,942,604	153,853	0.302
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	67,846,066	42,275	0.062	59,339,013	45,311	0.076	50,942,604	42,347	0.083
S292	LOCAL CONSERVATION SERVICE	67,846,066			59,339,013			50,942,604		
Regional Requisition			\$ 836,650			\$ 749,686			\$ 671,442	
Residential Rate per \$1,000 of Assessment				1.233			1.263			1.318
Surveyor of Taxes - Collection Fee				0.065			0.066			0.069
Estimated Rate per \$1,000 of Assessment				1.298			1.330			1.387
Difference (\$) from prior year			86,964			78,244			-1,229	
Percentage Change from prior year			11.60%			11.65%			-0.18%	
S184	MOSQUITO CONTROL AREA D	8,257,772	72,000	0.872	7,669,594	70,000	0.913	6,474,371	68,000	1.050
S185	MOSQUITO CONTROL - PINERIDGE	5,469,713	13,284	0.243	4,529,533	13,324	0.294	3,652,126	13,300	0.364
S194	LIBRARY-KASLO AND DEF D	57,203,626	75,979	0.133	49,557,752	71,157	0.144	42,540,079	66,013	0.155
S246	WATER UTILITY-DEF D MACDONALD CREEK	2,967,890	6,242	0.210	2,508,160	6,242	0.249	2,117,140	6,242	0.295
S259	WATER UTILITY-DEF D-WOODBURY	3,131,510	-	-	2,614,210	-	-	2,197,185	-	-
S278	FIRE PROTECTION - AINSWORTH/WOODBURY	11,166,865	27,478	0.246	9,599,988	23,980	0.250	8,423,135	23,957	0.284
S280	FIRE PROTECTION - KASLO FIRE	33,157,404	214,859	0.648	28,242,245	194,992	0.690	24,012,330	187,026	0.779

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

Electoral Area E Nelson Rural		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	169,089,107	149,063	0.088	166,283,287	174,163	0.105	145,112,605	118,054	0.081
S265	DISCRETIONARY GRANTS	169,089,107	8,220	0.005	166,283,287	8,238	0.005	145,112,605	8,210	0.006
S101	RURAL ADMINISTRATION	169,089,107	200,518	0.119	166,283,287	221,031	0.133	145,112,605	205,914	0.142
S102	GIS SERVICE	169,089,107	28,773	0.017	166,283,287	30,241	0.018	145,112,605	28,825	0.020
S103	BUILDING INSPECTION	169,089,107	110,147	0.065	166,283,287	94,668	0.057	145,112,605	80,065	0.055
S104	PLANNING AND LAND USE	169,089,107	129,232	0.076	166,283,287	130,602	0.079	145,112,605	117,870	0.081
S105	COMMUNITY SUSTAINABILITY	169,089,107	28,787	0.017	166,283,287	29,623	0.018	145,112,605	28,794	0.020
S106	FEASIBILITY STUDY SERVICE	169,089,107	-	0.000	166,283,287	-	0.000	145,112,605	-	0.000
S111	EDC-NELSON AREAS E AND F	169,089,107	335	0.000	166,283,287	325	0.000	145,112,605	20,325	0.015
S121	ADVISORY PLANNING-AREA E	169,089,107	744	0.000	166,283,287	746	0.000	145,112,605	744	0.001
S154	SEARCH & RESCUE - NELSON SALMO EFG	169,089,107	7,367	0.004	166,283,287	7,329	0.004	145,112,605	6,780	0.005
S156	EMERGENCY COMMUNICATIONS 911	169,089,107	60,885	0.036	166,283,287	57,728	0.035	145,112,605	47,093	0.032
S160	EMERGENCY PLANNING - E AND F	169,089,107	120,270	0.071	166,283,287	84,211	0.051	145,112,605	81,151	0.056
S176	CEMETERY-AREAS E AND F	169,089,107	10,271	0.006	166,283,287	10,090	0.006	145,112,605	10,007	0.007
S183	ANIMAL CONTROL - AREAS E F	169,089,107	15,919	0.009	166,283,287	15,712	0.009	145,112,605	13,917	0.010
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	169,089,107	667,829	0.395	166,283,287	612,012	0.368	145,112,605	548,318	0.378
S202	REG PARKS-NELSON SALMO E,F,G	169,089,107	230,223	0.136	166,283,287	196,226	0.118	145,112,605	167,690	0.116
S207	RECREATION LANDS AND PARK - AREAS E AND F	169,089,107	-	0.000	166,283,287	-	0.000	145,112,605	-	0.000
S238	CON TRANSIT-AREAS E AND F	169,089,107	246,159	0.146	166,283,287	197,521	0.119	145,112,605	176,553	0.122
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	169,089,107	39,230	0.023	166,283,287	42,047	0.025	145,112,605	39,297	0.027
S292	LOCAL CONSERVATION SERVICE	169,089,107			166,283,287			145,112,605		
Regional Requisition			\$ 2,053,973			\$ 1,912,514			\$ 1,699,606	
Residential Rate per \$1,000 of Assessment				1.215			1.150			1.172
Surveyor of Taxes - Collection Fee				0.064			0.060			0.062
Estimated Rate per \$1,000 of Assessment				1.279			1.211			1.234
Difference (\$) from prior year			141,459			212,908			168,294	
Percentage Change from prior year			7.40%			12.53%			10.99%	
S133	FIRE PROT-DEF E BLEWETT	39,096,356	237,227	0.607	39,007,796	206,290	0.529	34,446,978	200,385	0.582
S141	FIRE PROT-DEF E-BALFOUR/HARROP	106,666,909	638,101	0.598	104,811,404	592,921	0.566	90,166,052	555,215	0.616
S144	FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT	24,728,728	222,280	0.899	23,728,095	210,920	0.889	21,706,687	189,891	0.875
S226	NELSON & DISTRICT COMMUNITY FACILITIES	69,988,058	375,331	0.536	68,734,974	359,626	0.523	61,093,983	326,318	0.534
S255	WATER UTILITY-DEF E-BALFOUR	18,428,573	-	-	17,608,627	-	-	14,889,132	-	-
S258	WATER UTILITY-DEF E-GRANDVIEW	4,474,110	-	-	3,889,620	-	-	3,060,920	-	-
S279	RECREATION COMMISSION # 10 - AREA E	98,964,550	1,000	0.001	97,479,188	1,000	0.001	83,952,892	1,000	0.001

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

Electoral Area F Nelson Rural		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	155,933,832	137,466	0.088	157,783,451	165,261	0.105	136,731,376	111,236	0.081
S266	DISCRETIONARY GRANTS	155,933,832	25,447	0.016	157,783,451	25,761	0.016	136,731,376	25,380	0.019
S101	RURAL ADMINISTRATION	155,933,832	184,917	0.119	157,783,451	209,733	0.133	136,731,376	194,021	0.142
S102	GIS SERVICE	155,933,832	26,534	0.017	157,783,451	28,696	0.018	136,731,376	27,160	0.020
S103	BUILDING INSPECTION	155,933,832	101,578	0.065	157,783,451	89,829	0.057	136,731,376	75,441	0.055
S104	PLANNING AND LAND USE	155,933,832	119,178	0.076	157,783,451	123,926	0.079	136,731,376	111,062	0.081
S105	COMMUNITY SUSTAINABILITY	155,933,832	26,547	0.017	157,783,451	28,109	0.018	136,731,376	27,131	0.020
S106	FEASIBILITY STUDY SERVICE	155,933,832	-	0.000	157,783,451	-	0.000	136,731,376	-	0.000
S111	EDC-NELSON AREAS E AND F	155,933,832	20,335	0.013	157,783,451	20,325	0.013	136,731,376	20,325	0.015
S122	ADVISORY PLANNING-AREA F	155,933,832	260	0.000	157,783,451	258	0.000	136,731,376	254	0.000
S154	SEARCH & RESCUE - NELSON SALMO EFG	155,933,832	6,794	0.004	157,783,451	6,954	0.004	136,731,376	6,388	0.005
S156	EMERGENCY COMMUNICATIONS 911	155,933,832	56,148	0.036	157,783,451	54,777	0.035	136,731,376	44,373	0.032
S160	EMERGENCY PLANNING - E AND F	155,933,832	110,913	0.071	157,783,451	79,906	0.051	136,731,376	76,464	0.056
S176	CEMETERY-AREAS E AND F	155,933,832	9,472	0.006	157,783,451	9,575	0.006	136,731,376	9,429	0.007
S183	ANIMAL CONTROL - AREAS E F	155,933,832	14,681	0.009	157,783,451	14,908	0.009	136,731,376	13,113	0.010
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	155,933,832	615,872	0.395	157,783,451	580,728	0.368	136,731,376	516,649	0.378
S199	LIBRARY - AREA F	155,933,832	101,250	0.065	157,783,451	99,443	0.063	136,731,376	97,424	0.071
S202	REG PARKS-NELSON SALMO E,F,G	155,933,832	212,311	0.136	157,783,451	186,195	0.118	136,731,376	158,005	0.116
S207	RECREATION LANDS AND PARK - AREAS E AND F	155,933,832	-	0.000	157,783,451	-	0.000	136,731,376	-	0.000
S226	NELSON & DISTRICT COMMUNITY FACILITIES	155,933,832	836,239	0.536	157,783,451	825,533	0.523	136,731,376	730,315	0.534
S233	PARA-NEL SAL SLOC EFG DEF H	155,933,832	-	0.000	157,783,451	-	0.000	136,731,376	-	0.000
S238	CON TRANSIT-AREAS E AND F	155,933,832	237,412	0.152	157,783,451	192,443	0.122	136,731,376	179,227	0.131
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	155,933,832	37,084	0.024	157,783,451	39,747	0.025	136,731,376	37,147	0.027
S292	LOCAL CONSERVATION SERVICE	155,933,832	-	0.000						
Regional Requisition		\$ 2,880,438			\$ 2,782,107			\$ 2,460,544		
Residential Rate per \$1,000 of Assessment		1.847			1.763			1.800		
Surveyor of Taxes - Collection Fee		0.097			0.093			0.094		
Estimated Rate per \$1,000 of Assessment		1.944			1.856			1.894		
Difference (\$) from prior year		98,331			321,563			102,155		
Percentage Change from prior year		3.53%			13.07%			4.33%		
S134	FIRE PROT-DEF F N SHORE	103,617,404	499,482	0.482	104,571,283	470,000	0.449	90,497,829	433,804	0.479
S144	FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT	40,038,273	287,914	0.719	41,296,232	293,668	0.711	36,094,008	252,601	0.700
S211	RECREATION FAC-DEF F-N SHORE HALL	24,110,779	-	-	25,128,489	-	-	21,802,151	-	-
S248	WATER UTILITY-DEF F-DUHAMEL CR	10,219,945	-	-	9,981,690	-	-	8,624,150	-	-
S257	WATER UTILITY-DEF F-WOODLAND HEIGHTS	1,762,280	-	-	1,876,560	-	-	1,599,840	-	-

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

Electoral Area G Salmo Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	64,040,055	56,456	0.088	65,154,183	68,242	0.105	54,200,701	44,094	0.081
S267	DISCRETIONARY GRANTS	64,040,055	30,000	0.047	65,154,183	30,000	0.046	54,200,701	30,000	0.055
S101	RURAL ADMINISTRATION	64,040,055	75,943	0.119	65,154,183	86,606	0.133	54,200,701	76,911	0.142
S102	GIS SERVICE	64,040,055	10,897	0.017	65,154,183	11,849	0.018	54,200,701	10,766	0.020
S103	BUILDING INSPECTION	64,040,055	41,717	0.065	65,154,183	37,093	0.057	54,200,701	29,905	0.055
S104	PLANNING AND LAND USE	64,040,055	48,945	0.076	65,154,183	51,173	0.079	54,200,701	44,025	0.081
S105	COMMUNITY SUSTAINABILITY	64,040,055	10,903	0.017	65,154,183	11,607	0.018	54,200,701	10,755	0.020
S106	FEASIBILITY STUDY SERVICE	64,040,055	-	-	65,154,183	-	-	54,200,701	-	-
S113	EDC-SALMO AND G	64,040,055	9,686	0.015	65,154,183	9,751	0.015	54,200,701	9,795	0.018
S123	ADVISORY PLANNING-AREA G	64,040,055	316	0.00	65,154,183	-	-	54,200,701	-	-
S151	JAWS OF LIFE SERVICE SALMO AND G	64,040,055	12,501	0.020	65,154,183	12,448	0.019	54,200,701	12,585	0.023
S154	SEARCH & RESCUE - NELSON SALMO EFG	64,040,055	2,790	0.004	65,154,183	2,872	0.004	54,200,701	2,532	0.005
S156	EMERGENCY COMMUNICATIONS 911	64,040,055	23,059	0.036	65,154,183	22,619	0.035	54,200,701	17,589	0.032
S158	EMERGENCY PLANNING-SALMO AND AREA	64,040,055	45,551	0.071	65,154,183	40,834	0.063	54,200,701	39,137	0.072
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	64,040,055	252,931	0.395	65,154,183	239,803	0.368	54,200,701	204,801	0.378
S192	MUSEUM-SALMO AND G	64,040,055	16,202	0.025	65,154,183	15,963	0.025	54,200,701	15,963	0.029
S195	LIBRARY-SALMO AND AREA G	64,040,055	74,977	0.117	65,154,183	73,045	0.112	37,182,395	49,554	0.133
S202	REG PARKS-NELSON SALMO E,F,G	64,040,055	87,194	0.136	65,154,183	76,886	0.118	54,200,701	62,634	0.116
S215	SALMO WELLNESS CENTRE	64,040,055	11,830	0.018	65,154,183	11,570	0.018	54,200,701	11,505	0.021
S218	SALMO VALLEY YOUTH & COMMUNITY CENTRE	64,040,055	55,553	0.087	65,154,183	54,954	0.084	54,200,701	41,652	0.077
S225	SWIMMING POOL-SALMO AND G	64,040,055	38,781	0.061	65,154,183	33,563	0.052	54,200,701	32,144	0.059
S230	REC COMMISSION-SALMO AND G	64,040,055	124,660	0.195	65,154,183	110,722	0.170	54,200,701	98,905	0.182
S233	PARA-NEL SAL SLOC EFG DEF H	64,040,055	-	-	65,154,183	-	-	54,200,701	-	-
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	64,040,055	16,071	0.025	65,154,183	17,225	0.026	54,200,701	16,099	0.030
Regional Requisition			\$ 1,046,961			\$ 1,018,828			\$ 811,798	
Residential Rate per \$1,000 of Assessment				1.635			1.564			1.498
Surveyor of Taxes - Collection Fee				0.086			0.082			0.079
Estimated Rate per \$1,000 of Assessment				1.721			1.646			1.576
Difference (\$) from prior year			28,134			207,030			17,158	
Percentage Change from prior year			2.76%			25.50%			2.16%	
S135	FIRE PROT-DEF G	22,888,705	73,531	0.321	23,005,891	70,679	0.307	19,355,689	68,048	0.352
S136	FIRE PROT-DEF G YMIR	17,196,944	317,769	1.848	17,467,693	210,000	1.202	15,045,940	198,985	1.323
S146	FIRE PROT-DEF G, J -HUDU VALLEY	2,235,699	17,225	0.770	2,251,487	17,037	0.757	1,954,406	16,833	0.861
S167	STREET LIGHTING-DEF G YMIR	3,444,298	5,900	0.171	3,503,062	5,800	0.166	2,922,411	6,200	0.212
S210	YMIR COMMUNITY HALL	9,741,860	11,400	0.117	9,899,481	10,959	0.111	8,553,055	10,672	0.125
S244	WATER UTILITY-DEF G-YMIR	3,550,398	-	-	3,610,772	-	-	3,018,971	-	-
S297	YMIR CEMETERY	9,689,510	3,550	0.037	9,972,956	3,187	0.03	8,518,055	3,092	0.04

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

Electoral Area H Slocan Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	146,669,237	129,299	0.088	140,433,312	147,088	0.105	119,082,145	96,878	0.081
S268	DISCRETIONARY GRANTS	146,669,237	8,832	0.006	140,433,312	8,849	0.006	119,082,145	8,773	0.007
S101	RURAL ADMINISTRATION	146,669,237	173,931	0.119	140,433,312	186,670	0.133	119,082,145	168,977	0.142
S102	GIS SERVICE	146,669,237	24,958	0.017	140,433,312	25,540	0.018	119,082,145	23,654	0.020
S103	BUILDING INSPECTION	146,669,237	95,543	0.065	140,433,312	79,951	0.057	119,082,145	65,703	0.055
S104	PLANNING AND LAND USE	146,669,237	112,097	0.076	140,433,312	110,299	0.079	119,082,145	96,726	0.081
S105	COMMUNITY SUSTAINABILITY	146,669,237	24,970	0.017	140,433,312	25,018	0.018	119,082,145	23,629	0.020
S106	FEASIBILITY STUDY SERVICE	146,669,237	-	-	140,433,312	-	-	119,082,145	-	-
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	146,669,237	9,322	0.006	140,433,312	10,163	0.007	119,082,145	7,900	0.007
S124	ADVISORY PLANNING-AREA H	146,669,237	443	0.000	140,433,312	-	-	119,082,145	-	-
S156	EMERGENCY COMMUNICATIONS 911	146,669,237	52,812	0.036	140,433,312	48,754	0.035	119,082,145	38,645	0.032
S161	EMERGENCY PLANNING - H	146,669,237	104,323	0.071	140,433,312	89,078	0.063	119,082,145	87,175	0.073
S188	REFUSE-WESTERN SUBREGION	146,669,237	144,710	0.099	140,433,312	139,465	0.099	119,082,145	129,274	0.109
S190	SEPTAGE DISPOSAL-WEST RURAL	146,669,237	-	-	140,433,312	-	0.000	119,082,145	-	0.000
S203	REG PARKS-N DEN, SILV, SLOC, H	146,669,237	191,339	0.130	140,433,312	185,847	0.132	119,082,145	156,601	0.132
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	146,669,237	37,932	0.026	140,433,312	40,656	0.029	119,082,145	37,997	0.032
S292	LOCAL CONSERVATION SERVICE	146,669,237	-	-	140,433,312	-	0.000			

Regional Requisition

\$ 1,110,511

\$ 1,097,379

\$ 941,933

Residential Rate per \$1,000 of Assessment

0.757

0.781

0.791

Surveyor of Taxes - Collection Fee

0.040

0.041

0.042

Estimated Rate per \$1,000 of Assessment

0.797

0.822

0.833

Difference (\$) from prior year

13,132

155,446

94,684

Percentage Change from prior year

1.20%

16.50%

11.18%

S140	FIRE PROT-DEF H NEW DENVER	14,271,785	76,625	0.537	13,139,914	76,435	0.582	11,687,417	73,651	0.630
S142	SLOCAN VALLEY FIRE	115,077,716	1,242,710	1.080	110,688,318	1,173,607	1.060	93,204,012	1,078,325	1.157
S168	STREET LIGHTING-DEF H (SOUTH SLOCAN)	2,745,457	3,500	0.127	2,590,008	3,400	0.131	2,334,397	3,100	0.133
S173	STREET LIGHTING-DEF H (MT. SENTINEL)	122,594,701	4,600	0.004	117,920,865	4,600	0.004	99,536,000	4,600	0.005
S178	CEMETERY-N DEN, SILV, DEF H	17,090,442	7,493	0.044	15,916,741	7,560	0.047	14,084,255	7,928	0.056
S200	LIBRARY - AREA H	122,683,961	72,500	0.059	118,007,275	71,172	0.060	99,613,680	69,697	0.070
S208	SKI HILL - SUMMIT LAKE	23,934,476	2,792	0.012	22,399,587	2,823	0.013	19,443,605	2,846	0.015
S214	RECREATION FAC-DEF H-S SLOCAN HALL	2,853,817	-	-	2,693,433	-	-	2,409,637	-	-
S219	TV SOCIETY-NEW DEN SILV, DEF H	16,340,342	9,318	0.057	15,101,350	9,320	0.062	13,200,568	8,233	0.062
S220	TV SOCIETY-SLOCAN,DEF AREA H	101,390,888	25,197	0.025	98,063,871	25,108	0.026	82,640,322	25,103	0.030
S229	REC COM-N DENV, SILV, DEF H	23,937,286	22,260	0.093	22,402,017	22,413	0.100	19,445,365	16,107	0.083
S231	REC COMMISSION-SLOCAN, DEF H	122,683,961	218,788	0.178	118,007,275	165,064	0.140	99,613,680	141,439	0.142
S238	TRANSIT-NORTH SHORE AND SLOCAN VALLEY	114,092,071	226,614	0.199	109,716,153	201,152	0.183	92,341,947	187,963	0.204
S245	WATER UTILITY-DEF H-S SLOCAN	2,853,817	-	-	2,693,433	-	-	2,409,637	-	-
S260	WATER UTILITY-DEF-H-ROSEBERRY	752,190	-	-	574,900	-	-	489,270	-	-

**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	63,147	0.088	67,584,313	70,787	0.105	61,950,494	50,399	0.081
S269	DISCRETIONARY GRANTS	71,630,754	10,090	0.014	67,584,313	11,747	0.017	61,950,494	11,643	0.019
S101	RURAL ADMINISTRATION	71,630,754	84,945	0.119	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	54,746	0.076	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	50,950	0.071	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	480,584	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	510,737	0.703	68,701,086	473,665	0.689	62,882,842	357,697	0.569

Regional Requisition		\$ 1,518,257			\$ 1,413,136			\$ 1,138,611		
Residential Rate per \$1,000 of Assessment			2.109			2.080			1.829	
Surveyor of Taxes - Collection Fee			0.111			0.109			0.096	
Estimated Rate per \$1,000 of Assessment			2.220			2.189			1.925	
Difference (\$) from prior year			105,121			274,525			74,269	
Percentage Change from prior year			7.44%			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	8,200	0.176	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	115,128	0.275	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	96,240	0.088	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	129,460	0.119	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	83,436	0.076	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	0.011	103,761,728	-	-	89,617,408	0	0.000
S126	ADVISORY PLANNING-AREA J	109,168,899	1,268	0.001	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	77,650	0.071	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	732,434	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	299,794	0.275	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			\$ 1,822,268			\$ 1,635,674			\$ 1,319,530	
Residential Rate per \$1,000 of Assessment				1.669			1.576			1.472
Surveyor of Taxes - Collection Fee				0.088			0.083			0.077
Estimated Rate per \$1,000 of Assessment				1.757			1.659			1.550
Difference (\$) from prior year			186,594			316,144			84,098	
Percentage Change from prior year			11.41%			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 - 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	65,778	0.088	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	88,483	0.119	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	57,027	0.076	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	2	0.000	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	53,072	0.071	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		\$ 492,552			\$ 469,886			\$ 419,181		
Residential Rate per \$1,000 of Assessment			0.660			0.689			0.704	
Surveyor of Taxes - Collection Fee			0.035			0.036			0.037	
Estimated Rate per \$1,000 of Assessment			0.695			0.725			0.741	
Difference (\$) from prior year			22,665			50,705			51,844	
Percentage Change from prior year			4.82%			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	-	0.000
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**

City of Castlegar	2024			2023			2022			
	Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		
S100	GENERAL ADMINISTRATION	286,949,972	252,966	0.088	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	1,925,200	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	788,006	0.275	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>3,775,300</u>			<u>3,402,554</u>			<u>2,783,806</u>		
Residential Rate per \$1,000 of Assessment		<u>1.316</u>			<u>1.227</u>			<u>1.124</u>		
Difference (\$) from prior year		372,746			618,749			179,507		
Percentage Change from prior year		10.95%			22.23%			6.89%		

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

City of Nelson	2024			2023			2022			
	Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		
S100	GENERAL ADMINISTRATION	429,070,620	378,254	0.088	416,157,288	435,879	0.105	389,701,727	317,036	0.081
S102	GIS SERVICE	429,070,620	73,012	0.017	416,157,288	75,685	0.018	389,701,727	77,410	0.020
S111	EDC-NELSON AREAS E AND F	429,070,620	114,335	0.027	416,157,288	114,325	0.027	389,701,727	114,325	0.029
S154	SEARCH & RESCUE - NELSON SALMO EFG	429,070,620	18,695	0.004	416,157,288	18,342	0.004	389,701,727	18,207	0.005
S160	EMERGENCY PLANNING - E AND F	429,070,620	23,835	0.006	416,157,288	15,000	0.004	389,701,727	15,000	0.004
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	429,070,620	1,694,644	0.395	416,157,288	1,531,684	0.368	389,701,727	1,472,515	0.378
S202	REG PARKS-NELSON SALMO E,F,G	429,070,620	584,200	0.136	416,157,288	491,094	0.118	389,701,727	450,334	0.116
S226	NELSON & DISTRICT COMMUNITY FACILITIES	429,070,620	2,301,012	0.536	416,157,288	2,177,362	0.523	389,701,727	2,081,490	0.534
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	429,070,620	100,571	0.023	416,157,288	107,793	0.026	389,701,727	100,743	0.026
Regional Requisition		<u>5,288,559</u>			<u>4,967,164</u>			<u>4,647,060</u>		
Residential Rate per \$1,000 of Assessment			<u>1.233</u>			<u>1.194</u>			<u>1.192</u>	
Difference (\$) from prior year		321,395			320,104			161,020		
Percentage Change from prior year		6.47%			6.89%			6.32%		

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

		2024			2023			2022		
Town of Creston		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	143,364,884	126,386	0.088	137,805,173	144,336	0.105	118,754,467	96,611	0.081
S102	GIS SERVICE	143,364,884	24,395	0.017	137,805,173	25,062	0.018	118,754,467	23,589	0.020
S108	EDC-CRESTON B AND C	143,364,884	129,105	0.090	137,805,173	150,668	0.109	118,754,467	148,558	0.125
S152	JAWS OF LIFE SERVICE CRES ABC	143,364,884	35,214	0.025	137,805,173	35,437	0.026	118,754,467	44,734	0.038
S156	EMERGENCY COMMUNICATIONS 911	143,364,884	51,622	0.036	137,805,173	47,841	0.035	118,754,467	38,539	0.032
S157	EMERGENCY PLANNING-CRESTON AREA	143,364,884	103,503	0.072	137,805,173	85,987	0.062	118,754,467	82,523	0.069
S174	CEMETERY-CRESTON, AREAS A B C	143,364,884	31,353	0.022	137,805,173	30,758	0.022	118,754,467	30,856	0.026
S186	REFUSE DISPOSAL-EAST SUBREGION	143,364,884	441,360	0.308	137,805,173	408,549	0.296	118,754,467	386,124	0.325
S191	MUSEUM AND ARCH-CRES BC DEF A	143,364,884	47,995	0.033	137,805,173	48,970	0.036	118,754,467	47,205	0.040
S193	LIBRARY-CRESTON, AREAS A B C	143,364,884	181,595	0.127	137,805,173	174,794	0.127	118,754,467	164,916	0.139
S201	REG PARKS-CRESTON, B, C	143,364,884	43,243	0.030	137,805,173	15,690	0.011	118,754,467	14,180	0.012
S224	RECREATION FAC-CRES,B,C,DEF A	143,364,884	1,743,678	1.216	137,805,173	1,712,362	1.243	118,754,467	1,653,539	1.392
S234	PARA-CRES DEF AREAS A, B, C	143,364,884	109,618	0.076	137,805,173	104,178	0.076	118,754,467	104,298	0.088
S240	AIRPORT - CRESTON, AREAS B,C	143,364,884	76,088	0.053	137,805,173	71,447	0.052	118,754,467	48,435	0.041
S251	WATER UTILITY ARROW CREEK	143,364,884	-	-	137,805,173	-	-	118,754,467	-	-
Regional Requisition		<u>3,145,157</u>			<u>3,056,079</u>			<u>2,884,107</u>		
Residential Rate per \$1,000 of Assessment		<u>2.194</u>			<u>2.218</u>			<u>2.429</u>		
Difference (\$) from prior year		89,078			171,972			97,269		
Percentage Change from prior year		2.91%			5.96%			3.49%		

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

		2024			2023			2022		
Village of Kaslo		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	36,680,717	32,337	0.088	34,665,769	36,309	0.105	29,178,849	23,738	0.081
S102	GIS SERVICE	36,680,717	6,242	0.017	34,665,769	6,305	0.018	29,178,849	5,796	0.020
S103	BUILDING INSPECTION	36,680,717	23,894	0.065	34,665,769	19,736	0.057	29,178,849	16,099	0.055
S105	COMMUNITY SUSTAINABILITY	36,680,717	6,245	0.017	34,665,769	6,176	0.018	29,178,849	5,790	0.020
S109	EDC-KASLO AND D	36,680,717	-	-	34,665,769	7,590	0.022	29,178,849	7,495	0.026
S280	FIRE PROTECTION - KASLO	36,680,717	237,691	0.648	34,665,769	239,341	0.690	29,178,849	227,266	0.779
S150	JAWS OF LIFE-KASLO AND AREA D	36,680,717	10,268	0.028	34,665,769	10,766	0.031	29,178,849	9,285	0.032
S156	EMERGENCY COMMUNICATIONS 911	36,680,717	13,208	0.036	34,665,769	12,035	0.035	29,178,849	9,469	0.032
S162	EMERGENCY PLANNING-KASLO & D	36,680,717	26,090	0.071	34,665,769	18,361	0.053	29,178,849	17,358	0.059
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	36,680,717	144,873	0.395	34,665,769	127,589	0.368	29,178,849	110,254	0.378
S194	LIBRARY-KASLO AND DEF D	36,680,717	48,720	0.133	34,665,769	49,774	0.144	29,178,849	45,279	0.155
S221	COMM FAC RECREATION & PARKS - KASLO & D	36,680,717	94,421	0.257	34,665,769	92,930	0.268	29,178,849	88,123	0.302
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	36,680,717	20,863	0.057	34,665,769	22,361	0.065	29,178,849	20,899	0.072
Regional Requisition		<u>664,851</u>			<u>649,271</u>			<u>586,852</u>		
Residential Rate per \$1,000 of Assessment		<u>1.813</u>			<u>1.873</u>			<u>2.011</u>		
Difference (\$) from prior year		15,580			62,419			47,802		
Percentage Change from prior year		2.40%			10.64%			8.87%		

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

		2024			2023			2022		
Village of New Denver		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	18,926,586	16,685	0.088	17,100,722	17,911	0.105	13,777,771	11,209	0.081
S102	GIS SERVICE	18,926,586	3,221	0.017	17,100,722	3,110	0.018	13,777,771	2,737	0.020
S103	BUILDING INSPECTION	18,926,586	12,329	0.065	17,100,722	9,736	0.057	13,777,771	7,602	0.055
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	18,926,586	1,203	0.006	17,100,722	1,238	0.007	13,777,771	914	0.007
S156	EMERGENCY COMMUNICATIONS 911	18,926,586	6,815	0.036	17,100,722	5,937	0.035	13,777,771	4,471	0.032
S161	EMERGENCY PROGRAMS - H, N DEN, SILV, SLOC	18,926,586	13,462	0.071	17,100,722	10,847	0.063	13,777,771	10,086	0.073
S178	CEMETERY-N DEN, SILV, DEF H	18,926,586	8,298	0.044	17,100,722	8,122	0.047	13,777,771	7,755	0.056
S188	REFUSE-WESTERN SUBREGION	18,926,586	17,703	0.094	17,100,722	17,022	0.100	13,777,771	14,562	0.106
S190	SEPTAGE DISPOSAL-WEST RURAL	18,926,586	-	-	17,100,722	-	-	13,777,771	-	-
S203	REG PARKS-N DEN, SILV, SLOC, H	18,926,586	24,691	0.130	17,100,722	22,631	0.132	13,777,771	18,119	0.132
S208	SKI HILL - SUMMIT LAKE	18,926,586	2,208	0.012	17,100,722	2,155	0.013	13,777,771	2,017	0.015
S219	TV SOCIETY-NEW DEN SILV, DEF H	18,926,586	10,793	0.057	17,100,722	10,554	0.062	13,777,771	8,593	0.062
S229	REC COM-N DENV, SILV, DEF H	18,926,586	17,601	0.093	17,100,722	17,109	0.100	13,777,771	11,412	0.083
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	18,926,586	22,310	0.118	17,100,722	23,912	0.140	13,777,771	22,348	0.162
Regional Requisition		<u>157,318</u>			<u>150,283</u>			<u>121,825</u>		
Residential Rate per \$1,000 of Assessment			<u>0.831</u>			<u>0.879</u>			<u>0.884</u>	
Difference (\$) from prior year			7,035			28,458			15,613	
Percentage Change from prior year			4.68%			23.36%			14.70%	

**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	40,018	0.088	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	32,288	0.071	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		<u>644,944</u>			<u>608,712</u>			<u>584,300</u>		
Residential Rate per \$1,000 of Assessment		<u>1.421</u>			<u>1.426</u>			<u>1.564</u>		
Difference (\$) from prior year		36,232			24,412			32,988		
Percentage Change from prior year		5.95%			4.18%			5.98%		

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

		2024			2023			2022		
Village of Salmo		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	23,480,409	20,700	0.088	23,116,847	24,212	0.105	19,141,743	15,572	0.081
S102	GIS SERVICE	23,480,409	3,995	0.017	23,116,847	4,204	0.018	19,141,743	3,802	0.020
S103	BUILDING INSPECTION	23,480,409	15,296	0.065	23,116,847	13,161	0.057	19,141,743	10,561	0.055
S105	COMMUNITY SUSTAINABILITY	-	-	-	-	-	-	19,141,743	3,798	0.020
S113	EDC-SALMO AND G	23,480,409	3,552	0.015	23,116,847	3,459	0.015	19,141,743	3,459	0.018
S151	JAWS OF LIFE SERVICE SALMO AND G	23,480,409	4,583	0.020	23,116,847	4,417	0.019	19,141,743	4,445	0.023
S154	SEARCH & RESCUE - NELSON SALMO EFG	23,480,409	1,023	0.004	23,116,847	1,019	0.004	19,141,743	894	0.005
S156	EMERGENCY COMMUNICATIONS 911	23,480,409	8,455	0.036	23,116,847	8,025	0.035	19,141,743	6,212	0.032
S158	EMERGENCY PLANNING-SALMO AND AREA	23,480,409	16,701	0.071	23,116,847	14,488	0.063	19,141,743	13,822	0.072
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	23,480,409	92,738	0.395	23,116,847	85,083	0.368	19,141,743	72,328	0.378
S192	MUSEUM-SALMO AND G	23,480,409	12,730	0.054	23,116,847	12,543	0.054	19,141,743	12,543	0.066
S195	LIBRARY-SALMO AND AREA G	23,480,409	27,490	0.117	23,116,847	25,917	0.112	19,141,743	42,212	0.221
S202	REG PARKS-NELSON SALMO E,F,G	23,480,409	31,970	0.136	23,116,847	27,279	0.118	19,141,743	22,120	0.116
S218	SALMO VALLEY YOUTH & COMMUNITY CENTRE	23,480,409	20,368	0.087	23,116,847	19,498	0.084	19,141,743	14,710	0.077
S225	SWIMMING POOL-SALMO AND G	23,480,409	30,470	0.130	23,116,847	26,371	0.114	19,141,743	25,256	0.132
S230	REC COMMISSION-SALMO AND G	23,480,409	67,125	0.286	23,116,847	59,620	0.258	19,141,743	53,256	0.278
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	23,480,409	4,841	0.021	23,116,847	5,189	0.022	19,141,743	4,850	0.025
Regional Requisition		<u>362,037</u>			<u>334,485</u>			<u>309,842</u>		
Residential Rate per \$1,000 of Assessment		<u>1.542</u>			<u>1.447</u>			<u>1.619</u>		
Difference (\$) from prior year		27,552			24,643			7,517		
Percentage Change from prior year		8.24%			7.95%			2.49%		

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

		2024			2023			2022		
Village of Silverton		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	8,573,269	7,558	0.088	8,307,346	8,701	0.105	6,495,778	5,285	0.081
S102	GIS SERVICE	8,573,269	1,459	0.017	8,307,346	1,511	0.018	6,495,778	1,290	0.020
S103	BUILDING INSPECTION	8,573,269	5,585	0.065	8,307,346	4,730	0.057	6,495,778	3,584	0.055
S105	COMMUNITY SUSTAINABILITY	8,573,269	1,460	0.017	8,307,346	1,480	0.018	6,495,778	1,289	0.020
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	8,573,269	545	0.006	8,307,346	601	0.007	6,495,778	431	0.007
S156	EMERGENCY COMMUNICATIONS 911	8,573,269	3,087	0.036	8,307,346	2,884	0.035	6,495,778	2,108	0.032
S161	EMERGENCY PLANNING - H	8,573,269	6,098	0.071	8,307,346	5,269	0.063	6,495,778	4,755	0.073
S178	CEMETERY-N DEN, SILV, DEF H	8,573,269	3,759	0.044	8,307,346	3,946	0.047	6,495,778	3,656	0.056
S188	REFUSE-WESTERN SUBREGION	8,573,269	4,693	0.055	8,307,346	4,513	0.054	6,495,778	6,003	0.092
S190	SEPTAGE DISPOSAL-WEST RURAL	8,573,269	-	-	8,307,346	-	-	6,495,778	-	-
S203	REG PARKS-N DEN, SILV, SLOC, H	8,573,269	11,184	0.130	8,307,346	10,994	0.132	6,495,778	8,542	0.132
S208	SKI HILL - SUMMIT LAKE	8,573,269	1,000	0.012	8,307,346	1,047	0.013	6,495,778	951	0.015
S219	TV SOCIETY-NEW DEN SILV, DEF H	8,573,269	4,889	0.057	8,307,346	5,127	0.062	6,495,778	4,051	0.062
S229	REC COM-N DENV, SILV, DEF H	8,573,269	7,973	0.093	8,307,346	8,312	0.100	6,495,778	5,381	0.083
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	8,573,269	16,970	0.198	8,307,346	18,188	0.219	6,495,778	16,999	0.262
Regional Requisition		<u>76,259</u>			<u>77,302</u>			<u>64,325</u>		
Residential Rate per \$1,000 of Assessment		<u>0.889</u>			<u>0.931</u>			<u>0.990</u>		
Difference (\$) from prior year		(1,043)			12,976			473		
Percentage Change from prior year		-1.35%			20.17%			0.74%		

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

		2024			2023			2022		
Village of Slocan		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	11,334,467	9,992	0.088	10,024,750	10,500	0.105	7,912,739	6,437	0.081
S277	DISCRETIONARY GRANTS	11,334,467	930	0.008	10,024,750	930	0.009	7,912,739	930	0.012
S102	GIS SERVICE	11,334,467	1,929	0.017	10,024,750	1,823	0.018	7,912,739	1,572	0.020
S103	BUILDING INSPECTION	11,334,467	7,383	0.065	10,024,750	5,707	0.057	7,912,739	4,366	0.055
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	11,334,467	720	0.006	10,024,750	726	0.007	7,912,739	525	0.007
S142	SLOCAN VALLEY FIRE	11,334,467	122,400	1.080	10,024,750	106,291	1.060	7,912,739	91,547	1.157
S156	EMERGENCY COMMUNICATIONS 911	11,334,467	4,081	0.036	10,024,750	3,480	0.035	7,912,739	2,568	0.032
S161	EMERGENCY PLANNING - H	11,334,467	8,062	0.071	10,024,750	6,359	0.063	7,912,739	5,793	0.073
S188	REFUSE-WESTERN SUBREGION	11,334,467	11,938	0.105	10,024,750	11,479	0.115	7,912,739	8,374	0.106
S190	SEPTAGE DISPOSAL-WEST RURAL	11,334,467	-	-	10,024,750	-	-	7,912,739	0	0.000
S203	REG PARKS-N DEN, SILV, SLOC, H	11,334,467	14,787	0.130	10,024,750	13,267	0.132	7,912,739	10,406	0.132
S238	CON TRANSIT-AREAS E AND F - SV	11,334,467	27,184	0.240	10,024,750	25,054	0.250	7,912,739	23,414	0.296
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	11,334,467	2,196	0.019	10,024,750	2,354	0.023	7,912,739	2,200	0.028
Regional Requisition			<u>211,603</u>			<u>187,969</u>			<u>158,131</u>	
Residential Rate per \$1,000 of Assessment			<u>1.867</u>			<u>1.875</u>			<u>1.998</u>	
Difference (\$) from prior year			23,634			29,838			47,566	
Percentage Change from prior year			12.57%			18.87%			43.02%	

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

	Assessments		Change 2024 vs. 2023 (A-B)/B = C	2024 Taxation Subtotal D	Defined Area Taxation E	Total Taxation 2024 D + E = F	Total Taxation 2023 G	Gross Change (F-G)/G = H	Non Market Change I	Net Change H - I = J
	2024 Completed A	2023 Revised B								
ELECTORAL AREA 'A'	122,128,742	115,523,982	5.72%	1,500,543	1,092,793	2,593,335	2,411,432	7.5%	0.9%	6.6%
ELECTORAL AREA 'B'	147,668,239	136,271,199	8.36%	3,577,524	973,462	4,550,986	4,169,459	9.2%	3.0%	6.2%
ELECTORAL AREA 'C'	59,796,279	56,879,481	5.13%	1,436,316	411,774	1,848,090	1,750,088	5.6%	1.9%	3.7%
ELECTORAL AREA 'D'	67,846,066	59,339,013	14.34%	836,650	409,842	1,246,492	1,129,381	10.4%	0.9%	9.4%
ELECTORAL AREA 'E'	169,089,107	166,283,287	1.69%	2,053,973	1,473,938	3,527,912	3,283,272	7.5%	1.6%	5.9%
ELECTORAL AREA 'F'	155,933,832	157,783,451	-1.17%	2,880,438	787,396	3,667,834	3,545,774	3.4%	0.6%	2.8%
ELECTORAL AREA 'G'	64,040,055	65,154,183	-1.71%	1,046,961	429,375	1,476,336	1,336,489	10.5%	0.4%	10.0%
ELECTORAL AREA 'H'	146,669,237	140,433,312	4.44%	1,110,511	1,912,398	3,022,908	2,860,032	5.7%	1.7%	4.0%
ELECTORAL AREA 'I'	71,630,754	67,584,313	5.99%	1,007,519	664,659	1,672,178	1,529,625	9.3%	0.8%	8.5%
ELECTORAL AREA 'J'	109,168,899	103,761,728	5.21%	1,822,268	752,711	2,574,979	2,334,632	10.3%	1.2%	9.1%
ELECTORAL AREA 'K'	74,614,420	68,208,552	9.39%	492,552	454,208	946,760	896,914	5.6%	2.0%	3.5%
CITY OF CASTLEGAR	286,949,972	277,203,326	3.52%	3,775,300		3,775,300	3,402,554	11.0%	0.6%	10.4%
TOWN OF CRESTON	143,364,884	137,805,173	4.03%	3,145,157		3,145,157	3,056,079	2.9%	0.8%	2.1%
VILLAGE OF KASLO	36,680,717	34,665,769	5.81%	664,851		664,851	649,271	2.4%	1.4%	1.0%
VILLAGE OF NAKUSP	45,393,695	42,701,166	6.31%	644,944		644,944	608,712	6.0%	1.3%	4.7%
CITY OF NELSON	429,070,620	416,157,288	3.10%	5,288,559		5,288,559	4,967,164	6.5%	1.9%	4.6%
VILLAGE OF NEW DENVER	18,926,586	17,100,722	10.68%	157,318		157,318	150,283	4.7%	0.6%	4.1%
VILLAGE OF SALMO	23,480,409	23,116,847	1.57%	362,037		362,037	334,485	8.2%	0.8%	7.5%
VILLAGE OF SILVERTON	8,573,269	8,307,346	3.20%	76,259		76,259	77,302	-1.3%	0.1%	-1.5%
VILLAGE OF SLOCAN	11,334,467	10,024,750	13.06%	211,603		211,603	187,969	12.6%	0.5%	12.1%
	<u>2,192,360,249</u>	<u>2,104,304,888</u>	4.18%			<u>41,453,839</u>	<u>38,680,917</u>	7.2%	1.4%	5.8%

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	2,123,739	3,065,610	3,304,714	3,466,064	3,521,271
41020	Grants in lieu of Taxes	8,654	9,000	9,000	9,000	9,000	9,000	9,000
42030	User Fees	666	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
43100	Proceeds from Borrowing	0	625,000	280,000	0	0	0	0
43300	Proceeds from Asset Disposal	12,186	0	0	0	300,000	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	432,859	4,000	4,000	4,000	4,000	4,000	4,000
45000	Transfer from Reserves	21,305	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	700,000	0	0	0	0
Total Income		8,189,613	8,171,707	8,343,882	8,406,892	8,712,680	8,705,948	8,797,002

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	3,084,940	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	843,641	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	16,247	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	51,547	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
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	489,839	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	50,972	23,518	34,757	35,600	36,466	37,356	38,270
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	944,369	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	37,640	38,016	38,397	38,781	39,168
60000	Capital Expenditures	127,131	841,166	662,688	230,000	400,000	100,000	0
Total Expenses		7,488,811	8,171,707	8,343,882	8,406,892	8,712,680	8,705,948	8,797,002

Total Service		700,802	0	0	0	0	0	0
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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	1,667,144	1,789,769	1,824,579	1,861,711	1,859,547
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	1,241,562	775,640	783,396	791,230	799,142
43030	Community Works Grants (Internal)	100,000	0	0	0	100,000	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	232,569	183,695	184,832	185,980	187,140
45540	Transfer from Other Service - Fire Services Fee	677,236	677,236	756,016	770,522	785,312	800,391	815,766
45550	Transfer from Other Service - Environmental Services Fee	0	0	0	0	0	0	0
49100	Prior Year Surplus	103,611	57,059	255,000	53,348	53,882	54,420	54,965
Total Income		3,376,075	3,080,629	4,230,291	3,575,973	3,635,000	3,696,733	3,719,560

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
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	890,342	780,185	787,986	795,866	803,825
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	88,506	88,451	183,981	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	55,000	56,100	57,222	58,366	59,534
60000	Capital Expenditures	30,819	75,000	75,000	0	0	0	0
Total Expenses		3,066,423	3,080,629	4,230,291	3,575,973	3,635,000	3,696,733	3,719,560

Total Service		309,652	0	0	0	0	0	0
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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
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S123 Advisory Planning-Area G**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	0	0	316	312	318	325	331
49100	Prior Year Surplus	625	600	-10	0	0	0	0
Total Income		625	600	306	312	318	325	331

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53040	Advertising	335	0	0	0	0	0	0
59100	Accumulated Operating Surplus	0	300	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		635	600	306	312	318	325	331
Total Service		-10	0	0	0	0	0	0

5130 Fire Protection-Area B (Canyon Lister)

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	253,948	253,948	299,185	306,812	309,465	312,146	315,370
41020	Grants in lieu of Taxes	746	0	0	0	0	0	0
42025	Sale of Services - Specified	0	0	0	0	0	0	0
42030	User Fees	0	9,273	9,365	9,459	9,554	9,649	9,746
42035	User Fees - Specified	12,500	0	0	0	0	0	0
43020	Grants	105,584	105,584	0	0	0	0	0
43500	External Contributions & Contracts	0	5,100	5,100	5,100	5,100	5,100	5,100
43505	External Contributions & Contracts - Specified	25,829	0	0	0	0	0	0
45000	Transfer from Reserves	60,620	68,000	0	750,000	0	0	0
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	113,280	112,761	0	0	0	0	0
Total Income		572,507	554,666	313,650	1,071,371	324,119	326,895	330,216

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
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	0	0	0	0	0	0	0
51050	Employee Health & Safety	494	0	0	0	0	0	0
51060	Employee Incentives	0	0	0	0	0	0	0
52010	Travel	0	0	0	0	0	0	0
52020	Education & Training	0	0	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	880	0	0	0	0	0	0
53040	Advertising	89	0	0	0	0	0	0
53050	Insurance	3,258	0	0	0	0	0	0
53080	Licence & Permits	0	0	0	0	0	0	0
54010	Legal	0	0	0	0	0	0	0
54020	Audit - Professional Fees	0	0	0	0	0	0	0
54030	Contracted Services	288,202	254,345	272,095	274,816	277,564	280,340	283,143
55010	Repairs & Maintenance	0	0	0	0	0	0	0
55020	Operating Supplies	0	0	0	0	0	0	0
55030	Equipment	0	0	0	0	0	0	0
55035	Radio Equipment	1,554	0	0	0	0	0	0
55040	Utilities	1,353	0	0	0	0	0	0
55050	Vehicles	0	0	0	0	0	0	0
57010	Grants	0	0	0	0	0	0	0
59000	Contribution to Reserve	220,821	220,821	29,945	34,833	34,718	34,602	35,000
59500	Transfer to Other Service	8,821	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	5,500	5,500	5,610	5,722	5,837	5,953	6,072
59520	Transfer to Other Service - IT Fee	0	0	0	0	0	0	0
59540	Transfer to Other Service - Fire Services Fee	6,000	6,000	6,000	6,000	6,000	6,000	6,000
60000	Capital Expenditures	51,799	68,000	0	750,000	0	0	0
Total Expenses		588,770	554,666	313,650	1,071,371	324,119	326,895	330,216

Total Service		-16,263	0	0	0	0	0	0
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S134 Fire Protection-Area F (North Shore)

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	470,000	470,000	499,482	599,359	559,886	568,673	581,396
43020	Grants	144,982	144,982	0	0	0	0	0
43025	Grants - Specified	27,800	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	113,739	263,739	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	30,932	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	369,000	0	0	0	0
43505	External Contributions & Contracts - Specified	452	0	0	0	0	0	0
45000	Transfer from Reserves	0	100,000	481,000	0	0	0	0
45500	Transfer from Other Service	810	0	0	0	0	0	0
49100	Prior Year Surplus	59,930	-21,406	-30,929	0	0	0	0
Total Income		703,973	838,247	1,582,292	599,359	559,886	568,673	581,396

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	118,885	130,000	191,424	197,167	203,082	209,174	215,449
51020	Overtime	18	0	0	0	0	0	0
51030	Benefits	8,711	26,300	30,000	30,000	30,000	30,000	30,000
51050	Employee Health & Safety	31,720	30,000	32,500	32,960	33,949	34,967	36,016
51060	Employee Incentives	7,094	6,000	6,000	6,000	6,000	6,000	6,000
52010	Travel	7,021	2,000	1,200	1,200	1,200	1,200	1,200
52020	Education & Training	18,975	25,000	25,000	25,000	25,000	25,000	25,000
52030	Memberships, Dues & Subscriptions	1,132	1,200	850	859	867	876	885
53020	Admin, Office Supplies & Postage	1,612	4,800	4,800	4,848	4,896	4,945	4,995
53030	Communication	5,787	5,500	6,000	6,060	6,121	6,182	6,244
53040	Advertising	4,620	650	650	656	663	670	676
53050	Insurance	9,662	6,500	7,500	7,725	7,957	8,195	8,441
53080	Licence & Permits	91	0	0	0	0	0	0
54010	Legal	80	16,000	0	0	0	0	0
54030	Contracted Services	8,721	9,250	9,500	9,595	9,691	9,788	9,886
55010	Repairs & Maintenance	9,750	10,000	10,000	10,000	10,000	10,000	10,000
55020	Operating Supplies	10,084	3,000	4,000	4,040	4,080	4,121	4,162
55030	Equipment	15,846	45,961	15,000	15,000	15,000	15,000	15,000
55035	Radio Equipment	2,371	4,500	3,000	3,000	3,000	3,000	3,000
55040	Utilities	4,066	4,650	4,800	4,944	5,092	5,245	5,402
55050	Vehicles	26,298	25,000	25,000	25,250	25,503	25,758	26,015
55060	Rentals	0	1,800	0	0	0	0	0
56010	Debenture Interest	0	0	0	3,415	2,683	2,683	2,683
56020	Debenture Principal	0	0	0	66,000	66,000	66,000	66,000
56110	Short-Term Financing Interest	973	3,541	0	0	0	0	0
56120	Short-Term Financing Principal	23,000	23,000	0	0	0	0	0
59000	Contribution to Reserve	205,870	205,870	122,726	79,774	32,375	32,266	36,186
59500	Transfer to Other Service	9,879	4,700	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	17,755	17,755	21,185	21,609	22,041	22,482	22,931
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	39,290	39,620	39,952	39,952
60000	Capital Expenditures	73,402	181,139	1,012,876	0	0	0	0
Total Expenses		667,554	838,247	1,582,292	599,359	559,886	568,673	581,396

Total Service		36,419	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	80,658	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	-335,752	0	0	0	0
Total Income		641,721	1,206,265	827,016	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	166,056	750,000	0	0	0
Total Expenses		1,008,199	1,206,265	827,016	1,413,567	709,058	726,564	735,437

Total Service		-366,478	0	0	0	0	0	0
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S141 Fire Protection-Area E (Balfour, Harrop)

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	592,921	592,921	638,101	693,962	696,341	699,392	702,442
43015	Donations - Specified	1,500	0	0	0	0	0	0
43020	Grants	230,235	230,235	69,914	0	0	0	0
43035	Community Works Grants - Specified	0	133,082	150,913	0	0	0	0
43200	Proceeds from Equipment Financing	150,000	150,000	0	0	0	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
45000	Transfer from Reserves	357,334	218,760	150,000	750,000	0	0	0
45500	Transfer from Other Service	10,800	10,800	12,500	12,500	12,500	12,500	12,500
48200	Gain on Debt	0	0	0	0	0	0	0
49100	Prior Year Surplus	-312,027	-105,884	-120,913	0	0	0	0
Total Income		1,030,764	1,229,914	900,515	1,456,462	708,841	711,892	714,942

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	155,046	167,660	191,000	194,820	198,716	202,691	206,745
51030	Benefits	32,967	29,000	29,580	30,172	30,775	31,391	32,018
51050	Employee Health & Safety	25,810	26,000	25,500	22,000	22,000	22,000	25,000
51060	Employee Incentives	9,790	14,000	14,000	14,000	14,000	14,000	14,000
52010	Travel	2,254	1,000	500	500	500	500	500
52020	Education & Training	19,939	30,400	31,000	30,400	30,400	30,400	30,400
52030	Memberships, Dues & Subscriptions	410	1,000	1,000	1,000	1,000	1,000	1,000
53020	Admin, Office Supplies & Postage	1,124	3,535	3,570	3,606	3,642	3,679	3,715
53030	Communication	9,496	10,000	10,000	10,100	10,201	10,303	10,406
53040	Advertising	0	800	800	800	800	800	800
53050	Insurance	15,246	10,900	13,000	13,130	13,261	13,394	13,528
53080	Licence & Permits	141	50	50	50	50	50	50
54010	Legal	80	16,000	0	0	0	0	0
54030	Contracted Services	17,216	20,000	20,000	20,600	21,218	21,855	22,510
55010	Repairs & Maintenance	16,272	20,200	16,000	16,000	16,000	16,000	16,000
55020	Operating Supplies	4,514	5,500	5,500	5,500	5,500	5,500	5,500
55030	Equipment	20,895	34,780	89,914	20,200	20,402	20,606	20,812
55035	Radio Equipment	2,886	5,000	5,000	5,000	5,000	5,000	5,000
55040	Utilities	10,445	9,000	11,550	11,781	12,017	12,257	12,502
55050	Vehicles	34,081	30,000	31,200	32,136	33,100	34,093	35,116
56010	Debenture Interest	0	0	0	0	0	0	0
56020	Debenture Principal	0	0	0	0	0	0	0
56610	Equipment Financing Interest	393	6,559	1,600	1,000	550	843	0
56620	Equipment Financing Principal	0	31,803	49,200	49,200	49,200	37,518	0
57010	Grants	1,500	0	0	0	0	0	0
59000	Contribution to Reserve	333,635	333,635	96,783	149,658	144,641	151,072	181,307
59500	Transfer to Other Service	16,168	4,700	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	22,419	22,419	25,487	25,997	26,517	27,047	27,588
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	266,824	351,842	180,000	750,000	0	0	0
Total Expenses		1,063,683	1,229,914	900,515	1,456,462	708,841	711,892	714,942

Total Service		-32,919	0	0	0	0	0	0
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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	285,000	825,000	0	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	270,000	23,000	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	-67,602	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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S148 Fire Protection-Area B (Yahk, Kingsgate)

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	225,816	225,816	280,584	272,223	274,460	276,742	279,068
41020	Grants in lieu of Taxes	9,690	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	66,899	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	4,404	0	0	0	0	0	0
45000	Transfer from Reserves	0	25,000	57,000	0	0	0	0
45500	Transfer from Other Service	25,000	25,000	25,000	25,000	25,000	25,000	25,000
49100	Prior Year Surplus	41,522	33,001	-502	0	0	0	0
Total Income		306,432	375,716	362,082	297,223	299,460	301,742	304,068

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	60,855	78,000	92,450	92,450	92,450	92,450	92,450
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	4,325	3,535	2,200	2,200	2,200	2,200	2,200
51050	Employee Health & Safety	13,253	25,000	37,000	25,000	25,000	25,000	25,000
51060	Employee Incentives	890	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	1,268	1,224	1,200	1,200	1,200	1,200	1,200
52020	Education & Training	26,079	24,197	30,000	30,300	30,603	30,909	31,218
52030	Memberships, Dues & Subscriptions	0	800	800	800	800	800	800
53020	Admin, Office Supplies & Postage	1,104	1,300	2,500	2,525	2,550	2,576	2,602
53030	Communication	4,698	4,700	4,700	4,747	4,794	4,842	4,891
53040	Advertising	0	650	650	650	650	650	650
53050	Insurance	7,304	5,745	5,745	5,802	5,860	5,919	5,978
53080	Licence & Permits	91	0	0	0	0	0	0
54010	Legal	80	0	0	0	0	0	0
54030	Contracted Services	11,733	7,500	7,000	7,210	7,426	7,649	7,879
55010	Repairs & Maintenance	9,156	8,500	5,500	5,500	5,500	5,500	5,500
55020	Operating Supplies	2,508	2,500	2,500	2,500	2,500	2,500	2,500
55030	Equipment	8,269	9,000	4,500	9,000	9,000	9,000	9,000
55035	Radio Equipment	3,193	4,000	6,300	6,300	6,300	6,300	6,300
55040	Utilities	6,865	10,000	10,000	10,300	10,609	10,927	11,255
55050	Vehicles	24,060	12,000	22,000	12,360	12,731	13,113	13,506
55060	Rentals	29	0	0	0	0	0	0
56010	Debenture Interest	612	875	875	0	0	0	0
56020	Debenture Principal	1,679	1,679	1,679	0	0	0	0
59000	Contribution to Reserve	17,350	17,350	12,023	12,143	12,265	12,387	12,511
59500	Transfer to Other Service	8,855	4,700	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	11,432	11,432	12,179	12,423	12,671	12,924	13,183
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	52,416	91,899	47,000	0	0	0	0
Total Expenses		322,236	375,717	362,082	297,223	299,460	301,742	304,068

Total Service		-15,804	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
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S187 Refuse Disposal (Central Subregion)-Nelson, Kaslo, Salmo and Areas D, E, F, and G

INCOME								
Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	3,357,297	3,357,297	3,693,027	3,988,469	4,227,777	4,354,610	4,485,249
41020	Grants in lieu of Taxes	15,412	10,725	12,270	10,725	10,725	10,725	10,725
42010	Sale of Goods	124	0	0	0	0	0	0
42020	Sale of Services	1,908,945	1,975,837	2,165,760	2,215,293	2,281,753	2,350,164	2,420,710
42030	User Fees	63,186	50,000	50,000	50,000	50,000	50,000	50,000
42035	User Fees - Specified	2,789	13,975	10,000	14,256	14,399	14,543	14,688
43020	Grants	100,849	100,849	20,000	0	0	0	0
43025	Grants - Specified	0	6,485	87,298	37,015	0	0	0
43100	Proceeds from Borrowing	0	915,000	548,310	930,302	747,000	0	4,000,000
43200	Proceeds from Equipment Financing	0	635,000	855,000	750,000	250,000	0	0
43300	Proceeds from Asset Disposal	0	0	5,000	0	10,000	0	0
43500	External Contributions & Contracts	0	12,500	10,900	11,690	11,690	11,690	12,559
43505	External Contributions & Contracts - Specified	11,846	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	441,131	836,815	306,000	277,190	196,174	113,174	93,174
45500	Transfer from Other Service	20,345	20,345	75,750	53,933	59,326	65,259	71,785
45900	Transfer from Provision	0	0	0	0	0	0	0
48200	Gain on Debt	9,937	0	0	0	0	0	0
49100	Prior Year Surplus	-7,733,008	68,531	274,257	0	0	0	0
Total Income		-1,801,148	8,003,360	8,113,572	8,338,873	7,858,844	6,970,165	11,158,890

EXPENSES								
Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	842,435	914,103	804,115	821,937	839,017	848,197	866,361
51020	Overtime	30,927	6,500	11,500	5,500	5,500	5,500	5,500
51030	Benefits	216,700	224,790	225,776	230,213	234,664	236,671	241,255
51050	Employee Health & Safety	12,032	15,981	13,312	13,582	13,859	14,143	14,434
51500	Directors - Allowance & Stipend	19,201	25,126	25,744	26,141	26,664	27,197	27,741
51550	Directors - Expenses	10	0	0	0	0	0	0
51560	Directors - Travel	-44	2,000	1,500	2,205	2,315	2,431	2,553
51565	Directors - Mileage	810	0	0	0	0	0	0
52010	Travel	13,730	15,860	14,845	17,037	17,349	18,202	19,096
52020	Education & Training	684	2,000	1,000	3,500	2,000	2,000	2,000
52030	Memberships, Dues & Subscriptions	0	90	90	90	90	90	90
53020	Admin. Office Supplies & Postage	1,907	800	1,250	1,050	1,050	1,050	1,050
53030	Communication	22,978	17,325	24,201	18,025	18,385	18,753	19,129
53040	Advertising	300	6,000	4,000	4,000	4,000	4,000	4,000
53050	Insurance	30,797	27,380	34,895	29,461	30,928	32,480	34,101
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	0	9,950	21,940	16,890	16,890	26,890	16,440
54010	Legal	61,935	60,000	60,000	0	0	0	0
54030	Contracted Services	952,813	613,956	601,444	660,663	642,588	709,740	715,420
54040	Consulting Fees	48,743	214,817	283,722	102,000	99,340	99,340	99,340
55010	Repairs & Maintenance	246,052	171,345	247,000	144,600	139,600	139,600	139,600
55020	Operating Supplies	20,651	19,650	31,650	14,650	14,650	14,650	14,650
55030	Equipment	13,894	39,450	9,900	1,000	1,000	1,000	1,000
55040	Utilities	14,532	10,815	11,451	11,529	11,761	11,994	12,235
55050	Vehicles	166,361	170,368	207,485	218,607	229,094	240,105	251,667
55060	Rentals	64	0	0	0	0	0	0
56010	Debtenture Interest	245,259	296,942	328,905	388,780	388,780	388,780	388,780
56020	Debtenture Principal	347,905	341,766	348,007	381,085	381,085	381,085	381,085
56110	Short-Term Financing Interest	71,443	5,312	74,078	101,580	82,592	50,921	10,266
56120	Short-Term Financing Principal	0	0	89,965	567,632	587,329	587,329	109,662
56610	Equipment Financing Interest	21,822	18,574	49,520	45,314	31,239	19,365	9,897
56620	Equipment Financing Principal	115,644	125,125	239,956	304,462	253,326	177,023	186,491
57010	Grants	0	0	39,796	0	0	0	0
59000	Contribution to Reserve	562,099	562,099	575,081	109,293	599,636	800,765	1,576,447
59500	Transfer to Other Service	1,198,548	1,430,007	1,639,541	1,770,564	1,683,715	1,684,320	1,595,790
59510	Transfer to Other Service - General Admin. Fee	162,618	162,618	182,783	186,439	190,167	193,971	197,850
59520	Transfer to Other Service - IT Fee	38,612	38,612	34,090	34,772	35,467	36,177	36,900
59550	Transfer to Other Service - Environmental Services Fee	67,182	67,182	78,422	79,990	81,590	83,222	84,886
60000	Capital Expenditures	106,728	2,386,815	1,796,608	2,026,282	1,193,174	113,174	4,093,174
Total Expenses		5,655,373	8,003,360	8,113,572	8,338,873	7,858,844	6,970,165	11,158,890

Total Service		-7,456,521	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
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
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S202 Regional Parks-Nelson, Salmo and Areas E, F and G

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	965,496	965,496	1,130,790	1,311,066	1,397,828	1,296,406	1,928,164
41020	Grants in lieu of Taxes	4,196	0	0	0	0	0	0
42035	User Fees - Specified	400	0	0	0	0	0	0
42045	Rental Income - Specified	200	0	0	0	0	0	0
43015	Donations - Specified	2,500	0	0	0	0	0	0
43020	Grants	85,235	115,235	21,000	30,000	0	0	0
43025	Grants - Specified	511	110,000	0	0	0	0	0
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	0	25,000	65,000	10,000	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	102,733	103,000	185,000	0	0	0	0
Total Income		1,161,272	1,293,731	1,361,790	1,406,066	1,407,828	1,296,406	1,928,164

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	35,803	26,100	60,280	60,350	61,554	57,292	49,566
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	4,585	3,310	8,200	6,542	6,688	6,838	5,993
53020	Admin, Office Supplies & Postage	0	4,000	500	505	510	515	520
53040	Advertising	0	300	3,300	3,333	3,366	3,400	3,434
53050	Insurance	8,716	9,110	9,010	9,152	9,244	9,338	9,433
53070	Bad Debts	14,018	0	0	0	0	0	0
53080	Licence & Permits	690	700	1,100	1,101	1,102	1,103	1,104
54010	Legal	0	0	0	0	0	0	0
54030	Contracted Services	128,848	205,800	266,500	231,450	266,902	234,864	235,327
54040	Consulting Fees	3,490	30,000	80,000	55,000	15,000	0	0
55010	Repairs & Maintenance	14,540	77,000	66,500	69,500	69,500	69,500	704,500
55020	Operating Supplies	18,956	5,700	21,100	11,177	11,205	11,233	10,862
55030	Equipment	12,799	39,000	13,000	20,030	20,060	50,091	25,122
55040	Utilities	1,245	2,800	3,250	3,282	3,315	3,348	3,382
55050	Vehicles	1,674	600	1,400	1,414	1,428	1,442	1,457
55060	Rentals	391	0	0	0	0	0	0
56010	Debenture Interest	3,883	6,275	6,275	6,275	6,275	6,275	6,275
56020	Debenture Principal	23,065	23,064	23,064	23,064	23,064	23,064	23,064
57010	Grants	386,010	386,000	386,000	386,000	386,000	386,000	386,000
59000	Contribution to Reserve	60,235	60,235	100,000	100,000	100,000	100,000	120,000
59510	Transfer to Other Service - General Admin. Fee	13,774	13,774	18,255	18,606	18,978	19,357	20,000
59530	Transfer to Other Service - Community Services Fee	217,963	217,963	248,056	294,284	303,635	312,744	322,126
60000	Capital Expenditures	130,895	182,000	46,000	105,000	100,000	0	0
Total Expenses		1,081,581	1,293,731	1,361,790	1,406,066	1,407,828	1,296,406	1,928,164

Total Service		79,692	0	0	0	0	0	0
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S246 Water Utility-Area D (Macdonald Creek)

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	6,242	6,242	6,242	6,242	6,242	6,242	6,242
41015	Parcel Taxes	25,023	25,023	25,023	25,023	25,023	25,023	25,023
42025	Sale of Services - Specified	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	62,000	20,000	0	0	0	0
49100	Prior Year Surplus	-481	-481	855	0	0	0	0
Total Income		30,784	92,784	52,120	31,265	31,265	31,265	31,265

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	34	500	531	552	563	575	586
51030	Benefits	45	24	25	26	27	27	28
51500	Directors - Allowance & Stipend	707	401	751	781	796	812	829
51565	Directors - Mileage	71	133	76	79	80	82	83
53020	Admin, Office Supplies & Postage	396	0	0	0	0	0	0
53050	Insurance	88	103	109	114	116	118	121
54030	Contracted Services	42,000	42,000	0	0	0	0	0
56010	Debenture Interest	1,906	2,493	1,906	1,906	1,906	1,906	1,906
56020	Debenture Principal	8,457	8,457	8,457	8,457	8,457	8,457	8,457
59000	Contribution to Reserve	14,338	14,338	14,703	13,566	13,421	13,270	13,118
59500	Transfer to Other Service	1,425	1,476	995	1,035	1,055	1,077	1,098
59510	Transfer to Other Service - General Admin. Fee	125	125	1,663	1,729	1,764	1,799	1,835
59550	Transfer to Other Service - Environmental Services Fee	2,734	2,734	2,904	3,020	3,080	3,142	3,204
60000	Capital Expenditures	0	20,000	20,000	0	0	0	0
Total Expenses		72,326	92,784	52,120	31,265	31,265	31,265	31,265

Total Service		-41,543	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
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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
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S255 Water Utility-Area E (Balfour)

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	101,088	100,380	112,401	118,021	123,922	130,119	135,324
42020	Sale of Services	0	0	0	0	0	0	0
42025	Sale of Services - Specified	83,073	48,000	0	0	0	0	0
42030	User Fees	272,317	286,726	319,649	361,254	416,626	462,397	495,432
42040	Rental Income	5,411	5,411	5,519	5,630	5,742	5,857	5,974
43020	Grants	95,469	95,469	0	0	0	0	0
43030	Community Works Grants (Internal)	0	150,000	0	0	0	0	0
43100	Proceeds from Borrowing	0	100,000	100,000	0	0	0	0
45000	Transfer from Reserves	0	544,400	229,162	75,000	500,000	400,000	0
45500	Transfer from Other Service	1,344	1,447	2,320	2,552	2,833	3,117	3,304
49100	Prior Year Surplus	-62,100	-123,392	-298,728	0	0	0	0
Total Income		496,602	1,208,441	470,323	562,457	1,049,123	1,001,490	640,034

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	33,089	40,137	42,378	39,913	40,711	41,525	42,356
51020	Overtime	245	2,207	2,344	2,438	2,487	2,536	2,587
51030	Benefits	6,762	10,436	11,018	10,377	10,585	10,797	11,012
51050	Employee Health & Safety	0	312	331	345	351	359	366
51500	Directors - Allowance & Stipend	606	504	644	669	683	696	710
52010	Travel	0	55	59	61	62	63	65
52030	Memberships, Dues & Subscriptions	400	416	442	459	469	478	488
53020	Admin, Office Supplies & Postage	0	208	221	230	234	239	244
53030	Communication	1,851	2,028	2,154	2,240	2,285	2,330	2,377
53050	Insurance	4,564	3,746	4,847	5,041	5,142	5,244	5,349
53080	Licence & Permits	576	1,134	612	636	649	662	675
54030	Contracted Services	14,078	12,510	15,486	15,549	15,860	16,177	16,501
55010	Repairs & Maintenance	21,408	4,501	6,580	4,971	5,071	5,172	5,276
55020	Operating Supplies	4,121	8,421	4,377	4,552	4,643	4,736	4,830
55025	Chemicals	7,229	6,790	7,211	7,500	7,650	7,803	7,959
55030	Equipment	0	1,125	1,195	1,243	1,268	1,293	1,319
55040	Utilities	17,883	19,760	18,992	19,751	20,146	20,549	20,960
55060	Rentals	0	389	413	430	438	447	456
56010	Debenture Interest	3,999	5,308	5,308	5,308	5,308	5,308	5,308
56020	Debenture Principal	18,800	18,800	18,800	18,800	18,800	18,800	18,800
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	266,330	206,330	178,447	245,975	303,063	350,768	384,652
59500	Transfer to Other Service	36,331	32,475	24,558	24,107	24,819	25,542	26,178
59510	Transfer to Other Service - General Admin. Fee	16,833	16,833	16,403	17,059	17,400	17,748	18,103
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	49,560	49,560	52,633	54,738	55,833	56,949	58,088
60000	Capital Expenditures	926,282	758,940	50,000	75,000	500,000	400,000	0
Total Expenses		1,436,463	1,208,441	470,323	562,457	1,049,123	1,001,490	640,034

Total Service		-939,861	0	0	0	0	0	0
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S291 Fire Response - West Creston

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	198,226	198,226	202,252	202,360	202,381	202,403	202,602
43020	Grants	150,000	640,000	0	0	0	0	0
43025	Grants - Specified	0	90,000	0	0	0	0	0
43100	Proceeds from Borrowing	0	299,581	255,948	0	0	0	0
43505	External Contributions & Contracts - Specified	32,842	0	0	0	0	0	0
49100	Prior Year Surplus	-325,011	-320,000	-271,741	0	0	0	0
Total Income		56,057	907,807	186,459	202,360	202,381	202,403	202,602

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	124	102	103	104	105	106	107
54010	Legal	0	0	10,000	0	0	0	0
54030	Contracted Services	139,333	139,033	143,039	143,039	143,039	143,039	143,039
56010	Debenture Interest	10,757	14,175	14,175	14,175	14,175	14,175	14,175
56020	Debenture Principal	16,747	16,747	16,747	16,747	16,747	16,747	16,747
59000	Contribution to Reserve	150,000	155,475	0	25,866	25,852	25,837	26,000
59500	Transfer to Other Service	2,530	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
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,400	1,414	1,428	1,442	1,457
60000	Capital Expenditures	7,151	580,000	0	0	0	0	0
Total Expenses		328,917	907,807	186,459	202,360	202,381	202,403	202,602

Total Service		-272,861	-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	40,000	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	2,039,785	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	517,132	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	2,039,785	1,695,916	1,718,246	1,741,182	1,764,743

Total Service		111,473	0	0	0	0	0	0
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A102 Resource Recoveries

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42025	Sale of Services - Specified	-65	0	0	0	0	0	0
43025	Grants - Specified	32,662	181,920	52,470	0	0	0	0
43100	Proceeds from Borrowing	0	0	65,000	0	0	0	0
45500	Transfer from Other Service	1,019,460	1,019,460	1,375,000	1,684,509	1,717,105	1,750,346	1,784,243
49100	Prior Year Surplus	435,340	441,432	254,933	0	0	0	0
Total Income		1,487,397	1,642,812	1,747,403	1,684,509	1,717,105	1,750,346	1,784,243

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	749,109	720,681	989,487	1,009,277	1,029,462	1,050,052	1,071,053
51020	Overtime	16,688	9,000	10,000	10,000	10,000	10,000	10,000
51030	Benefits	189,347	209,605	291,503	297,333	303,280	309,345	315,532
51050	Employee Health & Safety	2,894	10,300	5,162	5,265	5,371	5,478	5,588
52010	Travel	7,099	5,000	10,000	10,200	10,404	10,612	10,824
52020	Education & Training	8,514	19,339	25,136	25,639	26,151	26,675	27,208
52030	Memberships, Dues & Subscriptions	6,020	6,000	6,800	6,936	7,075	7,216	7,361
53020	Admin, Office Supplies & Postage	12,532	17,500	14,000	14,280	14,566	14,857	15,154
53030	Communication	9,189	9,000	12,000	12,240	12,485	12,734	12,989
53040	Advertising	2,875	12,000	4,000	4,000	4,000	4,000	4,000
53050	Insurance	1,339	1,600	1,000	1,020	1,040	1,061	1,082
53060	Bank Charges	10,001	13,000	11,000	11,220	11,444	11,673	11,907
53080	Licence & Permits	2,663	7,000	26,860	0	0	0	0
54010	Legal	770	7,687	1,000	0	0	0	0
54030	Contracted Services	70,772	87,511	3,500	3,570	3,641	3,714	3,789
54040	Consulting Fees	81,394	192,000	65,000	0	0	0	0
55010	Repairs & Maintenance	6,027	6,500	7,500	7,650	7,803	7,959	8,118
55020	Operating Supplies	16,905	20,000	21,500	21,930	22,369	22,816	23,272
55030	Equipment	64	400	0	0	0	0	0
55040	Utilities	3,818	3,500	4,068	4,149	4,232	4,317	4,403
55050	Vehicles	5,012	4,000	8,000	8,160	8,323	8,490	8,659
55060	Rentals	7,617	7,200	7,900	7,979	8,059	8,139	8,221
56610	Equipment Financing Interest	0	0	1,560	1,576	1,591	1,607	1,623
56620	Equipment Financing Principal	0	0	6,073	6,134	6,195	6,257	6,320
59500	Transfer to Other Service	23,880	206,920	25,880	24,358	24,845	25,342	25,848
59510	Transfer to Other Service - General Admin. Fee	33,973	33,973	69,904	71,302	72,728	74,183	75,666
59520	Transfer to Other Service - IT Fee	33,096	33,096	53,570	54,641	55,734	56,849	57,986
60000	Capital Expenditures	0	0	65,000	65,650	66,307	66,970	67,639
Total Expenses		1,301,598	1,642,812	1,747,403	1,684,509	1,717,105	1,750,346	1,784,243

Total Service		185,799	0	0	0	0	0	0
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A103 Utility Services

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
43020	Grants	0	0	25,000	0	0	0	0
43025	Grants - Specified	0	0	75,000	0	0	0	0
43300	Proceeds from Asset Disposal	0	0	170,000	0	0	0	0
45000	Transfer from Reserves	0	0	50,000	0	0	0	0
45500	Transfer from Other Service	256,641	176,447	315,000	324,450	334,184	344,209	354,535
45550	Transfer from Other Service - Environmental Services Fee	739,910	776,771	908,296	943,261	970,343	998,216	1,026,898
49100	Prior Year Surplus	189,086	129,396	176,414	0	0	0	0
Total Income		1,185,637	1,082,614	1,719,710	1,267,711	1,304,527	1,342,425	1,381,434

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	573,162	481,331	643,315	662,614	682,493	702,968	724,057
51020	Overtime	6,493	1,900	6,000	6,120	6,242	6,367	6,495
51030	Benefits	172,870	139,586	180,154	185,559	191,125	196,859	202,765
51050	Employee Health & Safety	3,649	2,156	7,000	7,140	7,283	7,428	7,577
52010	Travel	1,252	3,000	3,000	3,060	3,121	3,184	3,247
52020	Education & Training	3,864	13,065	10,000	10,200	10,404	10,612	10,824
52030	Memberships, Dues & Subscriptions	3,444	2,500	3,700	3,774	3,849	3,926	4,005
53020	Admin, Office Supplies & Postage	9,609	10,000	10,000	10,200	10,404	10,612	10,824
53030	Communication	9,492	14,915	11,000	11,220	11,444	11,673	11,907
53040	Advertising	150	450	450	455	459	464	468
53050	Insurance	7,921	7,447	8,500	8,755	9,018	9,288	9,567
53080	Licence & Permits	3,609	9,000	4,000	0	0	0	0
54010	Legal	4,712	0	2,000	2,040	2,081	2,122	2,165
54030	Contracted Services	12,447	11,000	13,000	13,260	13,525	13,796	14,072
54040	Consulting Fees	1,500	2,000	100,000	0	0	0	0
55010	Repairs & Maintenance	7,331	7,871	8,000	8,240	8,487	8,742	9,004
55020	Operating Supplies	2,066	6,000	4,480	4,570	4,661	4,754	4,849
55025	Chemicals	48	951	0	0	0	0	0
55030	Equipment	5,533	7,000	6,000	6,120	6,242	6,367	6,495
55040	Utilities	8,217	7,838	8,800	9,064	9,336	9,616	9,904
55050	Vehicles	32,318	40,000	42,000	42,840	43,697	44,571	45,462
55060	Rentals	7,157	8,838	9,000	0	0	0	0
56020	Debenture Principal	0	0	234,542	0	0	0	0
56610	Equipment Financing Interest	0	0	8,225	0	0	0	0
59000	Contribution to Reserve	25,000	25,000	25,000	25,750	26,522	27,318	28,138
59500	Transfer to Other Service	35,490	37,000	39,478	38,602	39,760	40,953	42,182
59510	Transfer to Other Service - General Admin. Fee	32,707	32,707	47,949	49,387	50,869	52,395	53,967
59520	Transfer to Other Service - IT Fee	45,783	45,783	48,700	50,161	51,666	53,216	54,812
59550	Transfer to Other Service - Environmental Services Fee	96,276	96,276	105,417	108,580	111,837	115,192	118,648
60000	Capital Expenditures	0	69,000	130,000	0	0	0	0
Total Expenses		1,112,100	1,082,614	1,719,710	1,267,710	1,304,527	1,342,424	1,381,434

Total Service		73,538	0	0	0	0	0	0
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